THE EFFECT OF CULTURE ON THE WORKINGS OF BUREAUCRACY: A COMPARISON OF U.S. AND PAKISTANI AUDIT BUREAUCRACIES

by

Mian Muhammad Jamil Afaq

A Dissertation
Submitted to the
Graduate Faculty
of
George Mason University
in Partial Fulfillment of
The Requirements for the Degree
of
Doctor of Philosophy
Public Policy

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Date: Spring Semester 2015
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Fairfax, VA
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A Dissertation submitted in partial fulfillment of the requirements for the degree of Doctor of Philosophy Public Policy at George Mason University

by

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Dedication

I dedicate this dissertation to my loving wife, Sadia, and my two dear sons, Shaheer and Ismaeel.
Acknowledgements

At the outset, I need to compliment the strong tradition of research at SPGIA that encourages and promotes culture as an important input to the process of public policy formulation—something that enabled me to work on my puzzle in a conducive environment, under the guidance of a wonderful dissertation committee. Professor Janine Wedel, the chair of my dissertation committee, guided, supported and facilitated my work at each step. A social anthropologist herself, she encouraged me to bring insights from various disciplines to illuminate my analysis. Professor Connie McNeely exposed me to the wonderful world of Institutionalist ideas that, eventually, became my main analytic framework. From Dr. Jack High, himself a rare combination of an erudite scholar and a very fine conversationalist, I tried to learn how to think clearly when involved in complex problems that deal with cross-disciplinary currents. Apart from my committee, I also owe a debt of gratitude to Dr. Jessica Heineman-Pieper and Professor Mark Jacobs under whose guidance I was able to deepen and broaden my understandings of cultural processes. That my work also passed under the glance of Professor John Meyer of Stanford University—my External Reader—and he found it of some worth, is a great source of pride to me. My thanks are also due to the administration of the Ph.D. program at the SPGAI, particularly to Elizabeth Eck for processing a research grant to support my field research in Pakistan and the study of India Office records at the British Library in U.K.

Aside from discourses in the academic world, conversations with my friend from college, Mr. Haroon Najam—whose erudition and command of the English language made me envious even then—removed many wrinkles in my thought. Also, he was kind enough to read and correct all my drafts, before I could muster up the courage to present them to my committee. My friend and former colleague, Asif Munir, and his assistant, Ms. Shagufta, also deserve my gratitude for helping me in the process.

Above all, it was the love of knowledge I inherited from my father, and a sense of values and determination from my mother, that inspired and sustained me throughout this challenging process.

I should conclude with a note of gratitude to the U.S. government, Fulbright Foundation and the United States Educational Foundation in Pakistan (USEFP), and through them the American tax payers, for providing funding for my Ph.D. studies and thereby fulfilling a dream I had cherished for a long time.
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<tr>
<td>AG</td>
<td>Accountant General</td>
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<tr>
<td>AGP</td>
<td>Auditor General of Pakistan</td>
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<td>CSS</td>
<td>Central Superior Services</td>
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<td>CSP</td>
<td>Civil Service of Pakistan</td>
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<tr>
<td>DG</td>
<td>Director General</td>
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<tr>
<td>GMU</td>
<td>George Mason University, USA</td>
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<tr>
<td>ICS</td>
<td>Imperial/Indian Civil Service</td>
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<td>IAAS</td>
<td>Indian Audit and Accounts Service</td>
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<tr>
<td>IFI</td>
<td>International Financial Institution</td>
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<tr>
<td>MAG</td>
<td>Military Accountant General</td>
</tr>
<tr>
<td>OAGP</td>
<td>Office of Auditor General of Pakistan</td>
</tr>
<tr>
<td>PAAS</td>
<td>Pakistan Audit and Accounts Service</td>
</tr>
<tr>
<td>PDP</td>
<td>Professional Development Program</td>
</tr>
<tr>
<td>SPGIA</td>
<td>School of Policy, Government, and International Affairs</td>
</tr>
<tr>
<td>SES</td>
<td>Senior Executive Service</td>
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<tr>
<td>SAS</td>
<td>Subordinate Accounts Service</td>
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<tr>
<td>SAI</td>
<td>Supreme Audit Institution</td>
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<tr>
<td>UN</td>
<td>United Nations</td>
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<tr>
<td>UNIDO</td>
<td>United Nations Industrial Development Organization</td>
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<tr>
<td>U.S., GAO</td>
<td>United States, Government Accountability Office</td>
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<tr>
<td>USEFP</td>
<td>United States Educational Foundation in Pakistan</td>
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<tr>
<td>VIP</td>
<td>Very Important Person</td>
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Abstract

THE EFFECT OF CULTURE ON THE WORKINGS OF BUREAUCRACY: A COMPARISON OF U.S. AND PAKISTANI AUDIT BUREAUCRACIES

Mian Muhammad Jamil Afaqi, Ph.D.

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Dissertation Director: Dr. Janine R. Wedel

This research studies the relationship between a bureaucracy and its host culture as a process contingent upon affinity between their symbol structures. Such a perspective allows viewing bureaucracies as institutions embedded in particular cultural contexts. It, further, enables studying how staff in bureaucracies constitute their social reality within the organizational environment and what impact that has for the workings of these bureaucracies. To explore these questions, I study and compare two audit bureaucracies: the U.S. Government Accountability Office and the Office of the Auditor General of Pakistan as institutions groomed in two different cultures. In a theoretical framework provided by the institutionalist theory, I make use of the case study method to develop cultural-cognitive portraits of the two bureaucracies and to juxtapose and compare their institutional dynamics.
Chapter 1: Introduction

The central aim of this research is to explore the relationship between bureaucracies and the cultures they inhabit. To examine this question, I study and compare, in the light of empirical evidence gathered through fieldwork, two audit bureaucracies located in different parts of the world, namely the U.S. Government Accountability Office (GAO) and the Office of the Auditor General of Pakistan (OAGP). The GAO is an independent agency of the United States Congress responsible for overseeing and reporting upon the expenditures of the federal government. It is a non-partisan and non-ideological organization whose aim is to investigate and report “how the federal government spends taxpayer dollars” (GAO, 2015). The Office of the Auditor General of Pakistan (OAGP) is responsible for auditing the accounts of the federal, provincial and district governments of Pakistan. It is headed by an Auditor General (AGP), a constitutional position usually held by a civil servant.¹

¹ More details on the history and workings of the U.S. GAO and the OAGP are available in appendices A & B. For developing GAO’s historical profile I relied mostly on the two works by GAO’s historian Roger Trask (1991, 1996) and Frederic Mosher’s works (1979, 1986). With regard to the OAGP no such authoritative sources of information were available. The history of this institution has been recreated from different archival resources available in Pakistan and the British Library U.K.
The aim of this research is to study these two institutions in the context of their host cultures to develop insight into their “cultural-cognitive” dimensions—dimensions that engage rules and frames within which actors define their realities (Scott 1995, 40). This is followed in the next step by a juxtaposition of these cultural-cognitive portraits of the two bureaucracies for the purposes of comparison. This provides us with an understanding of the ‘how’ processes—concrete logics that link culture and bureaucracy in a common institutional space. This way, we are able to form a comparative view on these two bureaucracies without losing sight of their distinctive backgrounds and contexts.

The present chapter briefly introduces the puzzle I am grappling with and its background, research design, the layout of this dissertation, and contributions of this research to theory and policy.

1.1 Ecology of the Puzzle

The origin of the puzzle that intrigues me lies in the actual workings of a bureaucracy. I worked in Pakistan’s federal bureaucracy for 25 years, out of which about 15 years were spent in mainstream auditing and accounting jobs in the Office of the Auditor General of Pakistan (OAGP). The question I explore in the following pages originally emerged while observing the day-to-day behaviors of those working in the OAGP. It took me a while—15 years—to collect various bits of this puzzle from the
practices of bureaucrats and to fit them into a picture. The following description sets up its main dimensions and how it leads toward a definite research query.

1.1.1 Vignettes

On our way to the battle front we stayed in a transit camp in Bombay [now called Mumbai, India]. The ship was to dis-embark in a couple of days and we were told to get our papers ready meanwhile. “This should be simple”, I thought. However things actually turned out to be a lot more complicated. It took me one full day just to locate the concerned office and by that time the gates were already shut. Next morning I used a different tactic—something that works in this part of the world—I located a clerk who was from my village. He took my papers, ordered tea for me, and the papers were stamped before I had finished tea.¹

A lecturer in a female college in Islamabad, on her retirement, received a check of gratuity that was less than the one fifth of the amount of gratuity her other colleagues had received. She contacted the relevant department of the OAGP and was told that since she had opted for a non-interest based gratuity account², she got back only her principal amount. The lecturer denied ever opting for a non-interest based account, but the concerned staff in the OAGP insisted that their records showed that she did. She was in a state of shock. Was she going to lose a significant amount of her gratuity, based on which she had planned many needs after retirement, including her daughter’s marriage which was next month? (From my notes, Nov 12, 2014).

P.S. The retired lecturer, through a colleague of her, located a person who belonged to the village where the daughter of the OAGP’s relevant staff (who dealt with her gratuity) was married and settled. On this person’s request, the OAGP’s relevant staff member found a way to make full payment of gratuity to the lecturer.

² Bajang Aaamad, (When the War Arrived) by Lieutenant Colonel Muhammad Khan. This is an autobiography of an officer of the Indian Army who fought in the World War II).
³ Government of Pakistan makes compulsory deduction of General Provident fund from the monthly salaries of public servants. On the retirement of the public servant these savings alongwith interest earned are paid back to her/him. Some public servants opt to forego interest on their savings, on grounds of religion. They inform the OAGP’s concerned office in writing about that. Such public servants, on retirement, get back only the principal amount of their savings.
The two events narrated above are separated by a space of almost three quarters of a century. The tale of the young lieutenant of the Indian Army belongs to the early years of the World War II (around 1940). The latter incident is of a very recent origin. It was shared with me by an interviewee in OAGP during my research work in Pakistan. However, the common element between the two is that a legitimate task of a citizen is being needlessly complicated by a bureaucracy, with the onus of the bureaucratic error/ineptitude being passed on to him, but then a friend or a relative’s intervention comes in handy to salvage the situation. This is an interesting and problematized spectacle of a relationship between a culture and a bureaucracy—in which they approach each other from the wrong end i.e. the culture colludes with the citizen to outmaneuver bureaucracy instead of partnering with the bureaucracy as its own institutional creation.

Honoring personal commitments and finding ways to accommodate friends and relatives might be a consideration, to some degree, for all bureaucracies dealing with public resources. The gap between the “normative” and “social” structures of an organization may not be ruled out completely even in the developed world (Scott 2003, 17). The discussions of formal and informal organizations and the tracking of what Charles Perrow (1972, 588) calls “all kinds of mud” that the staffs of bureaucracies bring “from the rest of their lives into the organization” has a place in organizational literature. However, the penetration of the so-called informal realm right into the core
of bureaucratic values in a way that split the bureaucrat’s consciousness was a problematic of a different scale and complexity. It had a pronounced cultural dimension.

In a society such as Pakistan, where more than half of the population still resides in villages and another 25 percent migrated to cities only a generation ago, culture finds its more expressive forms in the ties of blood and common belonging to an area or a region (Malik 2013, Qadeer 2006, Ikram 1955). Institutions established under law, such as a bureaucracy hardly evoke a sense of ownership among common folks because law, in their cultural memory, is still mixed with the vestiges of a colonial state. Hence bureaucracies are perceived more as structures of power gazing imperiously on the common citizen and the latter is always on the look out to find ingress into them through backdoors. Ties of kinship with the staff of these bureaucracies provide just that opportunity. Through these ties, tasks stuck in the labyrinth of the bureaucratic corridors can be rescued and put on a fast-track solution path. The ordinary bureaucratic system, meanwhile, continues to move at a glacial pace, and nobody feels the need to reform it, since an alternative lane through cultural ties is always available. The ironical part, however, is that in a society where government is the single largest employer, every other person has, or can locate, a relative or a relative’s friend in a

4 The theme of a tense relationship between the state bureaucracy and the citizen in Pakistan has been discussed by a range of authors from various angles. For a quick reference, one may see Waseem (2007), Niaz (2010), Chaudary (2011). For a broader and deeper understanding of this process as a throwback to the relationship between a colonial state and the native population one may see Nandy, A. (1983). The Intimate Enemy: Loss and Recovery of Self Under Colonialism. Delhi: Oxford University Press.
public office—which means that the so-called fast lane would soon get clogged with over-attention and its pace of delivery will decline to the pace of the ordinary system. Of course, the ordinary system will be relegated to a step even lower than that.

1.1.2 A Split Consciousness

In the course of my association with the OAGP, I observed that my colleagues, in their day-to-day work, navigated between two parallel sets of values, namely (a) social and (b) bureaucratic. The former entailed taking care of family, relatives and people of the village, by providing them preferential treatment in public offices. While fulfilling this duty to relatives, my peers felt legitimated in the eyes of the society however it did not resonate with the core principles of bureaucracy that demands adherence to rules in a neutral manner.

A forced compromise between these dueling social and bureaucratic obligations resulted in a culture of duality in the OAGP—the normative rhetoric, and actual workings on ground, went into two different directions, and the chasm between the two deepened with the passage of time. The normative rhetoric was unleashed from a moral high ground: How to improve financial discipline in the auditee organizations and how to bring greater transparency to their workings? And what steps need to be taken to ensure delivery of better “value for money” to the general public for their tax contributions?

However, the practical focus of the OAGP’s own staff was on grabbing more bureaucratic power to put it to use for increasing personal social capital. While the
institutional routines of the OAGP trudged on slowly, delivering a lukewarm service to the general customer, a conspicuously preferential treatment was reserved for the people who had a link with one’s family, village or other networks. The long-term consequence of fitting social agendas in a bureaucratic design was an organizational drift. The capacity of the OAGP to fulfil its institutional aims kept deteriorating.

The issues of declining standards of work would come under discussion in the policy meetings of the OAGP, but the analysis did not get beyond the common laments on growing lack of discipline, increasing trends of nepotism, (and therefore) need for stricter monitoring and if possible for increasing incentives for those among the staff who worked efficiently. The split between the social and organizational values and a consequent clash of two different rationalities would never come under serious discussion. In fact it was never even acknowledged as a possible cause.

1.1.3 A “River Disappearing in Sand”

“On a click, I can provide you the tracking information of any voucher received in this office”, the young officer told me, turning the screen of his brand new PC toward me. “Can you also locate the grounds on which a particular voucher is turned down so that if a clerk returns a voucher arbitrarily, just to pressurize the auditee department, he could be spotted and penalized”, I asked. “No sir, that, unfortunately, the system cannot tell.” The setting of this conversation was the newly furnished executive-style room of an officer in the accounting wing of the OAGP and

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5 The term rationality in Max Weber’s writings comes out as differentiated at multiple levels. In a footnote to his famous book, The Protestant Ethic and the Spirit of Western Capitalism, he, himself, states, “If this essay makes any contribution at all, may it be to bring out the complexity of the only superficially simple concept of the ‘rational’” (Quoted by Levine (1988).

6 Title of a chapter in Alexander Solzhenitsyn’s novel Cancer Ward
the topic was the reform introduced through a multi-million dollar project financed by an IFI. The project aimed at automation of processes of voucher-checking and payments to auditee departments (From my notes, September 15, 2014).

During my career, I also saw in the OAGP a series of projects and programs launched through assistance from foreign governments and the international financial institutions (IFIs) that did not optimally deliver because of a disconnect with the cultural patterns in which the workings of the organization were embedded. In the 1980s and 90s, the Government of Netherlands financed three successive projects for developing and implementing performance auditing in Pakistan (DAGP 1993). Under these projects, guidelines for performance auditing were prepared, and a couple of teams of officers from the OAGP were sent to attend training courses in foreign universities, and lead the process of change on return. From the mid-1990s, a massive project targeting computerization of the OAGP’s systems, and an overhaul of its accounting and auditing policies and procedures was initiated with the assistance of the World Bank (PIFRA 2015). The second phase of this project has just been concluded. Besides upgrade of hardware and auditing methods, these projects also provided avenues for the officers of the OAGP for professional growth. From 1990 onward a number of officers of the OAGP attended training courses in the U.S., British, Scandinavian, and Pakistani universities (OAGP 2015).

Waves of reform such as these left some fertile alluvium on the shores of the OAGP; however, the cliffs of old and established practices soon penetrated through this layer. Change, thus, could not take root in the organizational soil. Plans to increase the
share of performance auditing in the total audit activity to at least 50 percent were gradually shelved because of disinterest and non-cooperation from auditors in the field, and the role of the Performance Audit Wing—the focal organization within the OAGP for providing training, research and development was curtailed drastically.

In the wrap-up meetings to these projects, such basic causes of failure—split attention of the bureaucrat and his divided loyalty to the cultural and bureaucratic constituencies were not raised, either from the donor or the host institution. Such meetings usually focused on the lack of implementation capacity among the staff of the OAGP as a major handicap. No mention was made of the sociocultural contexts in which the basic workings of the OAGP were embedded.

1.1.4 Ultimate Puzzle

Why were the architectonics of culture not flagged in serious policy discourse at the OAGP? Was it that the vocabulary of a colonial bureaucracy nourished on the notions of total control and subordination simply did not have words to describe culture as a problematic? Did its long standing disregard for the local culture not even allow admitting that such soft factors as social and cultural values had a role in its workings?

To turn these speculations into a systematic inquiry I needed to explore academic literature and observe workings of bureaucratic institutions in other cultural settings to see how they handled their equation with the larger cultural values.
1.1.5 Puzzle Gets Complicated

Upon arriving in the United States as a Ph.D. student, my first instinct was to showcase my puzzle in a structured framework yielding straight, easy-to-interpret answers. Geert Hofstede’s (2001) work, in which organizations are classified into cultural archetypes on the basis of their scores on five dimensions, presented one option. Ronald Inglehart’s (2005) variable-based analyses of cultural zones through the World Value Survey was another option, though it did not discuss organizations directly. Samuel Huntington’s (2000) descriptions of broad regional or civilizational cultures represented a third way of dealing with culture.

A problem with these formulations, however, is that they regard culture mostly as a good or bad partner of modernity, highlighting stories of success or failure from among the organizations, societies and nations and tracing the responsible causes in a set of sociocultural indicators. Issues such as how human actors actually engage organizational or national goals at the level of their individual realities are not adequately tackled by them. Because of this, they do not inform us much about the nuts and bolts of the cultural processes which impact bureaucracies—the actual threads through which institutions and cultures engage each other.

1.1.6 Bringing GAO into the Frame

In my second year in the Ph.D. program, I wrote a term paper on the comparison of the U.S. GAO and the OAGP as two bureaucracies groomed in two different
cultures—a kind of forerunner to this dissertation. In the course of my initial research, I also visited the GAO premises in Washington D.C. During my visit, I was provided briefings but no tea or coffee. In the OAGP during a similar briefing, I would have been served tea or coffee at least once, along with snacks. So the researcher in me, hungry for a lead, got excited on the sniff of something to grab at—to differentiate the two organizations on the basis of their subscription to hospitality as a value. It could be linked backward with similar trends in the two host societies. We could tap the much talked about divide between a traditional culture and the culture of an industrialized society, and even between the cultures of “East” and “West”—one believing in hospitality and collective human values the other invested in individualism? A problematic emerged, however, at the end of the “tea-less” briefing in the GAO.

The lead person, a senior executive of the GAO offered to show me around the GAO building, which I gratefully accepted. Sensing my interest in the GAO’s history, he then took me to the famous halls of the old Red Building\(^7\) and afterwards said goodbye to me at the stairs of the metro station. This was an extraordinary display of care for a guest—another form of hospitality?\(^8\)

After some time, through the same person, I was able to arrange another meeting with the GAO staff. It was arranged at short notice. I sent him an e-mail and he

\(^7\) It served as the premises for the GAO in its initial phase. The main hall of the building is lined with beautiful grand pillars.
\(^8\) As experienced during my later visits to the GAO premises, it mostly varied from person to person.
confirmed the meeting through return email the same day. This was in stark contrast to my experience with regard to the first meeting, which was officially requested and took more than five weeks to confirm. So if kinship was a factor in decision making in the OAGP, some form of social relationing also worked in the GAO as well. The drift between the “normative” and “social” structures (Scott 2003, 17) was present in both organizations, but that could be measured only through their own respective cultural yardsticks.

So, in what terms and what level could we pitch a comparison between the two bureaucracies? At apples to apples level, the stems of the apple trees, or at the level of roots and the waters nourishing them? In other words were we going to look only on the actions or also the institutional logics guiding those actions and further the symbols operating behind those institutional logics? The nature of those symbols might actually reveal to us the nature of relationship between a culture and its institutions, whether they showed ownership for each other or were shy of that?

1.2 Exploring the Puzzle

As I said in the beginning of this chapter a basic argument of this research is that the relationship between bureaucracies and the cultures in which they exist, is contingent not linear. Such a contingent relationship is formed through an ongoing process in which people’s subjectivities are engaged by objectively held wider cultural frames—a concept initially from Max Weber (as discussed by Bendix 1977) and then

The present research, in a nutshell seeks to:

1. problematize the simplistic view of bureaucracy as a global template of modern organization, which tends to disregard the socio-cultural contexts it is embedded in (Wedel et al 2005); and
2. examine the processes through which culture/society and bureaucracy engage each other as institutional actors.

1.2.1 Search for a Theoretical Framework

To move forward, I needed a theoretical anchor—a theory of social action that may clarify actions of workers in bureaucracies, and also a theory of culture to explore these actions in wider cultural contexts. The institutionalist ideas of W. Richard Scott and John Meyer, especially their conception of institutions as “cultural-cognitive” phenomena (Scott 1995, 40), served as my point of departure for this search.

The institutionalist approach saves us from locking culture into a naively “deterministic” role—a pitfall that a conventional framework might not be able to avoid, under the pressure of showing culture as an independent variable. W. Richard Scott, through the use of John Searle’s ideas of constitutive rules, and Peter Berger and Thomas Luckmann’s (1967) formulation of social reality, enables a view of culture in terms of rules providing “categories by which subjectively unique experiences are ongoingly subsumed under general orders of meaning.” While devising this proposition,
they remain grounded in Max Weber’s (1978) definition of social action as action with a subjective element attached to it. This makes it easier to argue why bureaucracies need to be seen as cultural-cognitive systems rather than just production outfits—a central contention of this research. However, to illuminate clearly how cultural logics engage institutional processes and become part of the actors’ realities in the bureaucratic arenas, we also need a theory of symbols. For that purpose, I made use of David Schneider’s (1968, 1976) ideas of symbolic anthropology that treat cultures as constellations of symbols organized around a pivotal symbol. I have elaborated the contours of my conceptual framework in more detail in Chapter 2.

1.2.2. Toward a Research Design

The challenge of scoping one’s study on a workable canvas confronts almost every Ph.D. student from the outset. To have an attractive research question that is easy to operationalize and that leads to a set of generalizable conclusions is a dream we all cherish. To achieve this goal, however, one has to make difficult tradeoffs and pragmatic adjustments. I also passed through this painful process. In the scoping of this research question and the choice of methods, I remained faithful to my original puzzle. It demanded an indepth and concrete study rather than a broad brush surface treatment.

1.2.3 Research Question and Hypotheses

The main research question that I explore in the following chapters is:
How does culture affect the workings of bureaucracy as played out in the accountability conceptions and practices of Supreme Audit Institutions? – A comparison between the United States and Pakistan.

In order to address the key research question, I also investigated the following background questions:

1. What are the wider historical and institutional contexts in which the bureaucracies of the United States and Pakistan have developed?
2. What are the respective conceptions of bureaucratic accountability in the two cultures/societies and under what conditions have they evolved?
3. What are the specific institutional backgrounds of these countries’ Supreme Audit Institutions?

1.2.4 Choice of a Method

In search of appropriate methods, I explored a number of approaches to examine their fit with the requirements of my research question. For a brief period, I considered the idea of working with an existing database or to generate my own dataset through a survey, and through that examine correlations between culture and bureaucracy. As an alternative, I also considered the use of complex adaptive modeling techniques for simulating interactions within a bureaucracy in a virtual space. However, my research problem, instead of sitting in the large, airy and sunny parlor of a database or in the stylish saloon of a fancy modeling technique, wanted to take a plunge into the street, where the action was. So, after some flirtation with the above options (during my term papers), I became convinced that, instead of designing a virtual experiment—or
trying statistical analyses of large scale data, I needed a method capable of dealing with human interactions in real life settings.

Among the given stock of research methods, I found these advantages more readily available in the case study method. Detail on the application of case study method to this research is presented in Chapter 3.

1.2.5 Data Collection and Analysis

<table>
<thead>
<tr>
<th>Question</th>
<th>Sources of Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>What are the wider historical and institutional contexts in which the bureaucracies of the United States and Pakistan developed?</td>
<td>Literature on society, culture and bureaucracy; bureaucratic archives; interviews of veteran bureaucrats in the GAO and the OAGP.</td>
</tr>
<tr>
<td>What are the respective conceptions of bureaucratic accountability in the two cultures/societies and under what conditions have they evolved?</td>
<td>Audit reports; legislative hearings; interviews of auditors.</td>
</tr>
<tr>
<td>What are the specific institutional backgrounds of the Supreme Audit Institutions of these countries?</td>
<td>Literature on the histories of the two organizations, audit archives.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Question</th>
<th>Sources of Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>How does culture affect the workings of bureaucracy in a society as played out in the accountability conceptions and practices of its Supreme Audit Institutions? A comparison of the United States and Pakistan workings of the Government of India available at the British Library London.</td>
<td>Field work including extensive interviews, focus groups and participant observation in the GAO and the OAGP. Study of archives of the pre-Pakistan workings of the Government of India available at the British Library London.</td>
</tr>
</tbody>
</table>
1.3 Structure of Dissertation

After this introduction, the Chapter 2 provides a critical review of literature dealing with the concepts of culture, bureaucracy and accountability. The analysis is designed in a manner to lead to a conceptual framework clarifying how to fit them in an analytical model. The discussion culminates in an argument for bringing multiple views of culture and bureaucracy in a synthesized framework of the institutionalist assumptions. Chapter 3 presents a discussion and rationale behind why the case study method fits the needs of this research best. It also provides an overview of the extended case study method—a technique of ethnography allowing investigation of complex questions through on-site interaction with the subjects over a longer period of time.

Chapters 4 and 5 develop case studies of the GAO and the OAGP as cultural-cognitive phenomena. These are self-contained analyses that also disclose details with regard to the analytical frames, research methods and the sources of data used in developing these cases. The final chapter presents a comparison between the two audit bureaucracies in terms of the role of culture in defining their institutional processes, and offers a set of conclusions based on that.
1.4 Contribution to Theory

The findings of this research may resonate with a range of subjects and perspectives dealing with both culture and bureaucracy. Theoretically, it provides a vital link between the theory of culture in the tradition of symbolic anthropology and the institutionalist approach. For the institutionalist literature, it also provides a real-life illustration of the cultural-cognitive dimension of institutions. It should also add to the literature on the anthropology of organizations and bureaucracies. The space created for a discourse on bureaucratic cultures and networks within anthropology by authors such as Handelman (1990), Herzfeld (1993), Ledeneva (2006), Gupta (2012) and Wedel (2001, 2004, 2011, 2014) will be enlarged a bit by the multidimensional argument of this research that links individual actors with institutions, institutions with cultures and then cultures back to bureaucratic institutions and their outputs. Another category of organizational portraits among which this study will hope to find some space are works such as those developed in Charles Bosk’s (2003) *Forgive and Remember— Surgery Profession*, Knorr Cetina’s (1999) *Epistemic Cultures.*

It also shares something in common with the anthropological studies of colonialism earlier pursued by the Manchester School of Social Anthropology, and in recent times by Talal Asad (2002) and others. Last but not least, it may also enrich the literature on symbolic anthropology by bringing to it a rich discourse of symbols from two bureaucracies located in very different cultural environments.
1.5 Last but not Least!

It is not uncommon for dissertations focusing on culture to start with an enumeration of challenges posed by this concept—a la Kroeber & Kluckhohn. Bureaucracy as a concept is also difficult to handle because of the multiple connotations attached to it. However, in these very complexities lie perhaps, the fascination of this theme—that the puzzle is still unsolved and there is a chance to say something different—that offers an alternative perspective. The coming chapters make available my understanding of this puzzle, which I hope, while modest, will nevertheless sound a bit different.

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9 In their book *Culture: A Critical Review of Concepts and Definitions*, Kroeber and Kluckhohn (1952) compiled and critiqued as many as 164 definitions of culture.

10 For example, people in industrialized societies may be more prone to think of bureaucracies as large organizations whose workings are entwined with complex processes and “constraining standardization” that “stifle” individual personality (Crozier 2009, 1). Seen that way, a bureaucrat may be pictured as a faceless character operating behind the scenes in a large establishment (Herzfeld 1993). Such an image, however, may not fit the picture of a bureaucrat in the mind of an inhabitant of a developing country such as Pakistan, where the concept of a bureaucrat is more of a charismatic figure commanding deference (Chaudary 2011).
Chapter 2: Review of Literature

2.1 Introduction

This chapter sets up a theoretical analysis of the three main components of my research question, namely “culture,” “bureaucracy” and “accountability.” These are three independent themes with rich theoretical traditions behind them. This research regards bureaucracies among the main arenas for observing the manifestations of culture, reflected through the behaviors of the bureaucratic actors. It, further, looks at audit bureaucracies as a subset where these manifestations are more transparent as forms of accountability conceptions and practices. In order to explore this proposition systematically, we need a theoretical premise that can facilitate analysis of bureaucracies, in general, and audit bureaucracies, in particular, as culturally developed institutions. This objective sets up the plan for this chapter.

The analysis below is organized in two main parts: part 1 presents a critical evaluation of the concept of culture culminating in a discussion of the Institutionalist postulates developed by W. Richard Scott (1995) and John Meyer (1987) as a synthesizing framework. This analysis is constructed around three key questions: (a) Is culture an adaptive device or a system of ideas? (b) Can cultural processes be identified
in terms of a uniform ethos or as a toolkit of heterogenous elements? (c) Can the concepts of culture and society be combined or used interchangeably? Underlying these three questions is a basic debate, about culture as a system of symbols or material artifacts that is critical to our research question. If culture is a system of signs and symbols, then we need to look for explanation of human behavior in meanings, as they form in individual human cognition. If, on the other hand, culture is grounded more in the material phenomena, then our search should take us into a discussion of social structures, production organizations and other visible features of physical life. The power of the institutionalist framework is that it is able to show these binaries as juxtapositions capable of being reconciled and synthesized.

In part 2, I develop a view of audit bureaucracies as cultural-cognitive phenomena, arguing that the auditor’s social reality be considered a key part of the formulations regarding accountability, rather than squeezing it out in the name of objectivity, something which constitutes the foundation of the prevailing audit paradigm.

2.1.1 Basic Definitions

Following are a few basic definitions used in this analysis.

2.1.1.1 Culture

Culture figures up in this analysis in two different but related senses—as a set of processes associated with modes of social organization (Firth 1954, Geertz 1973), as
well as, a system of symbols transcending these social contexts. These two views come
together in the formulation of culture as “institutional rules” (Meyer et al 1987).

2.1.1.2 Institutions

These are, “cultural rules giving collective meaning and value to particular
entities and activities, integrating them into the larger schemes... institutionalization is
the process by which a given set of units and a pattern of activities come to be
normatively and cognitively held in place, and practically taken for granted as lawful”
(Meyer et al, 1).

2.1.1.3 Organizations and Bureaucracy

The terms bureaucracy and organization are used in this analysis as identical
concepts. In common parlance, the use of the term bureaucracy has a focus on the
descriptions of organizational forms and processes associated with public
administration. For a broader view of both public and private entities, the generic term
“organization” has greater acceptance. The distinction, though popular, has doubtful
theoretical credentials. Following is a brief examination of these two terms, as
theoretical constructs, to pin down their close conceptual affinity.

Organizations in a general sense are perceived as “social structures created by
individuals to support the collaborative pursuit of specified goals (Scott 2003). Formal
structure and specificity of goals are two main elements of organizations. Max Weber
regards the same two elements as the key characteristics of his ideal type. Together
with fixed jurisdictions, regular activities, and methodical procedures, these elements
define an organizational form which is efficient, precise and sustainable, and by virtue of these characteristics, suits the requirements of both the state and a capitalistic economy. Weber therefore does not differentiate between a “bureau” and an “economic office”, as both are governed by an authority structure legitimated by a rational legal order, rather than a traditional or charismatic source. In Weber’s writings the opposite of an ideal type bureaucracy is a traditional patrimonial organization, rather than a private firm.¹¹

2.2 Culture and Society

2.2.1 Adaptive Device or Ideational System¹²?

The human world is made of physical and mental objects, with both having repercussions for culture. Some theorists consider culture mainly as an adaptive device enabling a society to adjust to its ecology. For others it is more a system of ideas through which individuals form representations of the world around them. In a way, this is an echo of the old philosophical debate about the material and ideal views of life projected onto culture. This debate views culture as a binary, grounded either in concrete physical phenomenon or in mental models. Those who prefer to view culture as an exogenous factor take an evolutionist view of cultural change, while others who


¹² This question is raised by Roger M. Keesing in his seminal paper “Theories of Culture.” See Keesing (1974, 74,77).
treat culture more as a product of subjective orientations regard mental phenomena as its main representations.

The evolutionist view of culture primarily understands it as a system of “socially transmitted behavior pattern” (Keesing 1974, 77). Cultural systems are analogues of biological systems that are geared to harness energy and employ it to productive uses. This approach illuminates various corners of the sociological and anthropological landscapes. With regard to seeking scientific explanations of history and isolating general laws of cultural evolution, the evolutionist ideas link up with Karl Marx and Herbert Spencer. In the later theorists, a sprinkling of evolutionist thought is traceable among the social anthropologists of the Radcliffe-Brown School, as well as the adherents of the Manchester school led by Max Gluckman. Traces of this view may also be seen in the continental structuralism of Lévi-Strauss and among the Frankfurt School of Critical Sociology. Among the American cultural anthropologists, Leslie White (1959), Marshall Sahlins (1964), and Elman Silver may be quoted among its main exponents.

The symbolic tradition of anthropology, on the other hand, treats culture as “inferred ideational codes lying behind the realm of observable events” (Keesing 1974, 77). There are further divisions in this tradition described by Roger Keesing as cognitivist, structural, and semiotic, drawing inspiration from Ward Goodenough, Lévi-Strauss, and Clifford Geertz respectively. Below is a comparison of the adaptationist and
symbolic approaches constructed along three analytics, namely: culture, cultural processes, and loci of culture.

### Table 3: A comparison of evolutionist and symbolic approaches on the study of culture

<table>
<thead>
<tr>
<th>Main School</th>
<th>Evolutionist</th>
<th>Symbolic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-type</td>
<td>Adaptationist</td>
<td>Cognitivist</td>
</tr>
<tr>
<td>Culture</td>
<td>regularly recurring activities and the related material and social arrangements</td>
<td>models used by people for perceiving, relating and interpreting things</td>
</tr>
<tr>
<td>Cultural Processes</td>
<td>ways of seeking equilibrium with ecosystems</td>
<td>“deciding what is, . . . for deciding what can be, . . . for deciding what one feels about it, . . what to do about it”</td>
</tr>
<tr>
<td>Loci of culture</td>
<td>elements of social organization directly tied to production</td>
<td>systemized individual behavior</td>
</tr>
</tbody>
</table>

As seen in the above, the adaptationist, cognitivist, and semiotic approaches are equally tied to the Weberian assumptions of treating culture in its related social contexts. As Ortner (1984, 133) points out, the evolutionist school explained the “development, maintenance and transformation of social forms” as a derivative of the
process of adaptation. For them, social forms are the repositories of cultural processes. Among the symbolic anthropologists, Goodenough and Geertz differ on the source of cultural processes. The former considers the individual human brain as its place of origin, while the latter locates culture in public signs and symbols. The sharpness of this difference is, however, considerably muted when we consider that the representations of the external world in the brains of individuals, as seen by Goodenough, will be 
accompanied by their related social contexts and, likewise, culture, as Geertz posits it, can also not be understood without a corresponding figuration of codes in the minds of individuals. In sum, the difference between the cognitivist and semiotic perceptions of cultures is that the former is an “idealized systematization of an individual cognitive world” (Keesing 1979, 84), and the latter sees an inter-individual cultural dialogue mediated through symbols embedded in their common social contexts.

Claude Lévi-Strauss and David Schneider, however, take a pure view of culture that is not dependent on the mediation of social contexts. Lévi-Strauss’s structuralist view of culture transcends social contexts. Similarly, Schneider also seeks ways to disentangle culture from social contexts by differentiating between the normative systems of rules and culture. The former he says is the “stage, the stage setting, and the cast of characters,” while the latter is just confined to “stage directions for the actors and how the actors should play their parts on the stage that is so set” (quoted by Keesing 1974, 81).
To conclude, the classification between adaptive and ideational is useful in so far as it provides a chance to look at myriad perspectives on culture in two reasonably disaggregated zones. Setting up culture as an adaptive device sounds distinct from looking at it as a concept formed through symbolization. The distinction, however, blurs when we probe the antecedent assumptions that are common at least among the three of them, i.e. the adaptationist, cognitivist, and semiotic schools, which attempt to place culture outside the internal processes of the mind. Their real difference comes through with Lévi-Strauss and David Schneider, whose formulations of culture are entwined with the internal structures of the mind and are supra-social in that sense.

2.2.2 Ethos or Toolkit?

Viewing culture either as a group-ethos that holds and captivates its members or considering it as a toolkit of cultural capacities, of which the bearers make a selective use, is another contested argument. Ethos as a conception of culture figures in the writings of Weber (as quoted by Bendix (1977), Parsons (1965), Geertz (1973) and Jaeger and Selznick (1964), just to name a few. The toolkit metaphor, on the other hand, posited by Ann Swidler in a 1980 paper, was later expanded and elaborated by others such as Paul DiMaggio (1997). In its background, one can also sense elements of Pierre Bourdieu (1978) and Michel Foucault's (1979) thoughts about culture as a hegemonic influence, and a not-so-distant reverberation of Erving Goffman (1974) and of other symbolic-interactionist theorists. Whereas the former view is located on the classical
continuum of sociological and anthropological tradition, the latter seems to move toward cognitive psychology.

We study, first, the formulation of culture as an ethos. The term *ethos* in the sense used by Weber is the style embedded in the “behavior patterns” and “material and ideal interests” of a status group (Bendix 1977, 260). Loyalty with the ethos and efforts to perpetuate it is a necessary condition for group membership. With Parsons, ethos is like a structure of rules rather than a set of values stemming from the style of life of a particular status-group (Ortner 1984). Unlike Weber, Parsons is not inclined to consider the struggle between status-groups as the main driver of a society. His notion of society is more holistic and close to Durkheim’s view of an organic whole in which individuals, guided by collective values and norms participate in social processes through voluntary action. Clifford Geertz, however, reaches back to Weber to define the concept of ethos as a style tied with specific social contexts. However, being an anthropologist, he doesn’t adopt Weber’s premise of status-groups as the necessary incubators of ethos. Nor does he go far enough to convert his notion of ethos into a theory of social action. In other words, despite putting the actor at the center of his interpretive anthropology, Geertz stops short of clarifying how ethos actually causes social action (Ortner 1984). Jaeger and Selznick (1964, 658) proposed a normative theory of culture based on an extension of John Dewey’s ideas. He posited culture as a uniform ethos resting on “persistent and universal human needs, aspirations, and mechanisms.”
Compared to the holistic, normative view of culture as ethos, a more complex, contingent and fragmented construction of culture can be seen in formulation of a “toolkit” developed in Ann Swidler (1986, 235). “Culture influences action not by providing the ultimate values toward which action is oriented, but by shaping a repertoire or toolkit of habits, skills, and styles from which people construct ‘strategies of action.’” Like Jaeger and Selznick (1964), she too seeks to unravel the processes through which culture acts as causal variables; however, the line of her analysis is more in sync with Pierre Bourdieu (1978) than with John Dewey (1958). The cultural processes in her analysis are made more readily accessible through a cognitive rather than a normative-emotional mechanism. She refines her analysis further by introducing differential influences of culture in what she calls the “settled” and “unsettled cultural periods” (Swidler 1986, 273, 276).

Paul DiMaggio (1997, 264, 267-268) supports Swidler’s toolkit view by criticizing the conventional concept of culture as an ethos or a “latent” variable. Stressing the need to understand cognition in order to understand culture, DiMaggio suggests a closer collaboration between anthropology and cognitive psychology. The benefits in this view are many. Most importantly, it enables the possibility that people may maintain “distinctive and inconsistent action frames,” which can be activated through particular “contextual cues.” The possibilities presented by DiMaggio sound closer to the ideas presented in Erving Goffman’s (1974) Frame Analysis, but interestingly there is
no reference in DiMaggio’s paper to Goffman’s seminal work of some three decades earlier.

It might be in order to say a few words here about the set of ideas that Ortner (1984, 127) describes as the “practice” approach in anthropology, which emerged in the 1980s. Reacting to structuralist approaches in anthropology, linguistics and sociology, the “practice theorists” brought new perspectives to the study of problems such as agency versus structure, how society is produced and reproduced through human action, power asymmetries, and the nature of culture. A substantial part of the work done under this approach reverberates with the view of culture as an instrument of domination presented in the writings of Pierre Bourdieu (1978), Michel Foucault (1979) and Marshall Sahlins (1964).

In a nutshell, the ethos vs. toolkit dichotomy is woven around anthropology’s evolution from coherent and holistic narratives to more complex and fragmented perspectives. In Geertz’s words, “[t]he instruments of reasoning are changing and society is less and less represented as an elaborate machine or a quasi-organism than as a serious game, a sidewalk drama, or a behavioral text” (see Ortner 1984 145).

2.2.3 Society, Culture or Socio-Culture?

The relationship between society and culture is a basic issue around which two main traditions of anthropology, namely British Social Anthropology and American Cultural Anthropology—build their identities. The former embraces society as a key analytic focus while the latter amplifies culture. A similar debate has also been pursued
at a broader scale between the disciplines of sociology and anthropology. This brief review doesn’t attempt to describe the details of this debate; rather the intent here is just to discuss the contexts in which the terms *culture* and *society* are used by the two schools of anthropology as key concepts to further their respective arguments and how much they differ in their respective formulations.

Social anthropologists describe their subject as the science of social structure. A. Radcliffe-Brown (1952) defines social structure in terms of the properties of social networks that are distinctive from the aggregate properties of the individuals of which the networks are composed. Elaborating his view of structure, he wrote in a letter to Claude Lévi-Strauss, “when I pick up a particular sea shell on the beach, I recognize it having a particular structure. I may find other shells of the same species, which have a similar structure, so that I can say there is a form of structure characteristic of the species” (Quoted by Leach 2000, 85). On the basis of this concrete sense of structure, Radcliffe-Brown proposed to develop a taxonomy of societies tagged with the types of social structures they possessed; a task which, in his estimation, would provide anthropology a scientific basis (Ibid). Toward culture, he was not very sympathetic because of its “vague” and “abstract” nature (1940, 2). Fredrick Barth (1966, 20) echoes a similar view of anthropology: “We discover and record, we do not comment and evaluate. The fundamental approach is thus that of science and not of moral philosophy.” However, some other social anthropologists took a more considerate view of culture as a complementary notion to society. Radcliffe-Brown’s contemporary
Bronislaw Malinowski (1944), acknowledged the importance of culture as a set of responses to human needs. Meyer Fortes (1970) posited culture as a parallel strand to social structure. Raymond Firth (1954) defined culture in terms of resources acquired by society, and Edmond Leach (1982) treated it as a process endogenous to society.

This seeming ambivalence to extend recognition to culture is arguably an outcome of social anthropologists’ simultaneous deference to two great traditions of sociology, one identified with Emile Durkheim and the other drawing inspiration from Max Weber. While treating society as an organic whole and individuals as socially defined, the social anthropologists lean toward Durkheim. However, their willingness to accommodate individual agency as a co-determinant of social action creates room for considering culture as an implicit aspect of society, a viewpoint which resonates with Weber’s conception of culture as the ideas behind actions (Bendix 1977).

In its later phases, British social anthropology also absorbed influences of French structuralism and Marxism, which was a remarkable development. According to Ortner (1984, 137) “Lévi-Strauss and the British were in fact more truly kin to one another, born of two lines of descent from Durkheim.” Edmond Leach (2000) one of the leading names in the British social anthropology declared his allegiance to Lévi-Strauss’s way of doing anthropology, which is interesting because the concepts of social structure in Lévi-Strauss’s structuralism and Radcliffe-Brown’s structural functionalism are fundamentally different. Social anthropology, however, sought to adapt French Structuralism with the English pragmatism. The other variant of social anthropology was influenced by Karl
Marx—for example Max Gluckman and his followers in the Manchester school made a departure from the Durkheimian concept of society as an organic whole and wanted to substitute it with a process characterized by conflict.

Examples such as these allude to British social anthropology’s flexibility to integrate other paradigms into its core body of concepts. This point is important and I’ll take it up further in the coming pages when discussing a possible synthesis between the concepts of society and culture. The point to be underlined here, however, is that the term culture is not a total anathema to social anthropologists. Despite assigning society and social structure a central place in their vocabulary, many social anthropologists consider culture a necessary complement of society.

If social anthropology is preoccupied with the notions of society and social structure, cultural anthropology elevates culture to the status of superorganic. From Tyler’s omnibus definition onwards, culture, as the holistic explanation of human behaviors, remained the reigning paradigm in American cultural anthropology, at least until the 1950s. However, gradually it moved toward a more socially anchored view of culture, a view identified more closely with Clifford Geertz (1973). Geertz talked of ridding culture of its “universalist trappings” so as to make it “a narrowed, specialized, and . . . theoretically more powerful concept.” The difference of methodology

14 “Culture is that complex whole, which includes knowledge, belief, art, morals, law, custom and any other capabilities and habits acquired by man as a member of society” (Tyler 1870).
notwithstanding, this socially constructed view of culture put forward by Geertz may touch a soothing chord among some social anthropologists (e.g. Fortes’s notion of phenomenon that require direct experience and Firth’s terminology of resources, material and non–material, accumulated in the process).

If Geertz seeks to narrow down culture to symbols connected with social contexts, Leslie White (1959, 234), considered to be one of the founders of the tradition of cultural ecology, tried to rid cultural anthropology of “intangible, imperceptible, and ontologically unreal abstractions.” To this end, he set up culture as a “class of things and events, dependent upon symboling, considered in an extrasomatic context.” This view is further refined by Service (1958), and Sahlins and Service (1968).

2.2.4 Summary and Discussion

Just as social anthropology makes a concession to culture with a gradual leaning from Durkheim toward Weber, cultural anthropology also finds it difficult to move forward without the attendant social dimension. In the following matrix, an inter and intra-discipline comparative analysis of social anthropology and cultural anthropology is presented with reference to the philosophical traditions they subscribe to and the key concepts and institutional thrusts provided by them:

<table>
<thead>
<tr>
<th>School</th>
<th>Key Figures</th>
<th>Forebears</th>
<th>Intellectual Tradition</th>
<th>Key Concepts</th>
<th>Anthropology’s Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social</td>
<td>Radcliffe –</td>
<td>Durkheim</td>
<td>Empiricism +</td>
<td>Social</td>
<td>Developing</td>
</tr>
</tbody>
</table>
The picture that emerges from the above synopsis brings forth two main orientations around which different approaches of anthropology are clustered: (a) an outward orientation to locate structures in social networks, and (b) an inward approach to identify symbols. This categorization can be made a basis for identifying these approaches into specific groups. The following matrix is an attempt to classify leading theorists in various branches of anthropology on these two parameters on a low/high scale:

<table>
<thead>
<tr>
<th>Anthropology</th>
<th>Brown</th>
<th>Structural functionalism</th>
<th>structure</th>
<th>taxonomies of social structures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malinowski, Leach, Firth</td>
<td>Weber, Durkheim,</td>
<td>Empiricism + functionalism</td>
<td>Social structure, culture, social organization</td>
<td>Individual monographs based on descriptions of social institutions</td>
</tr>
<tr>
<td>GLuckman &amp; Manch. School</td>
<td>Marx</td>
<td>Empiricism + dialectical materialism</td>
<td>Social Conflicts</td>
<td>Ethnographies and analyses sympathetic with critical and post-colonial perspectives</td>
</tr>
<tr>
<td><strong>French Structuralism</strong></td>
<td>Lévi – Strauss</td>
<td>Durkheim, Marx</td>
<td>Symbolic</td>
<td>Mental structures, myths</td>
</tr>
<tr>
<td><strong>American Cultural Anthropology</strong></td>
<td>Geertz, Schneider, Turner</td>
<td>Weber, Parsons, Levi–Strauss</td>
<td>Symbolic + Empirical</td>
<td>Symbols, cognitive structures</td>
</tr>
<tr>
<td>Leslie White, Julian Steward</td>
<td>Darwin, Tyler, Marx</td>
<td>Cultural Ecology</td>
<td>Artifacts, recorded culture</td>
<td>Analyses based on cultural evolution</td>
</tr>
</tbody>
</table>

| | | | | |
| 35 |
Quadrant 1: It houses theorists from the cultural ecology school who assign low importance to structures and are not keen on considering symbols as a key concept of their thought either. Their evolutionist view of culture does not accommodate the Durkheimian notion of social structure along the lines of social anthropologists nor do they show much theoretical appetite for symbols, given their preoccupation with material objects as carriers of culture. The intellectual forerunners of these evolutionist ideas are Charles Darwin, E.B. Tyler and Karl Marx.
Quadrant 2: This quadrant congregates ideas that are focused more on society and social structure. British social anthropology’s structural functionalist school named after Radcliffe-Brown and his students, and Max Gluckman’s Manchester school are placed here. Their arguably coercive view of social networks and structures is strongly Durkheimian. However, Gluckman’s brand of anthropology also drew inspiration from Karl Marx and the post-colonial theoretical approaches.

Quadrant 3: A diagonally opposed view to the above position crystalizes among those anthropologists who assign high importance to symbols as key embodiments of culture and display a low inclination toward recognizing the importance of social structure. Lévi-Strauss and David Schneider find themselves in this zone. It may sound ironic to designate a key name in structuralism, Lévi-Strauss, as someone assigning low importance to structure; however, in the context of the present analysis, structure implies social structure or a visible network of social relationships, not a mental algorithm as Lévi-Strauss views it. Like Radcliffe-Brown, the intellectual leanings of Lévi-Strauss are also toward Durkheim, though he developed them in a totally different direction.

Quadrant 4: The fourth quadrant houses a mix of social and cultural anthropologists, who consider both symbols and social contexts as essential to developing their views of society/culture. This group includes, but is not limited to, Raymond Firth, Meyer Fortes, and Clifford Geertz.
An important insight to be drawn from the above analysis is that, irrespective of their pronounced association to anyone school of anthropology, the breadth of ideas expressed in their writings makes it difficult to confine the leading anthropologists to a particular school of thought. As the above matrix displays, random names and ideas, which cut across different schools and traditions, may come together because of their common allegiances, inspirations, and orientations. Thus a cultural anthropologist such as Clifford Geertz may find himself in the company of social anthropologists such as Raymond Firth and Edmond Leach because of their common debt to Weber.

2.3 Toward a Synthesis: The Institutionalist View?

From the above discussion of culture, three clusters of terms can be identified: a) vocabularies dealing with the physical world and external relationships such as material objects, artifacts, ecologies, adaptive strategies, toolkits and practices; b) terms and concepts grappling with the cognitive world such as signs, symbols, mental representations, meaning systems and ethos; and c) a separate cluster of terms combining elements of both the physical and mental worlds, namely society, social organization, social structure, and social systems. These vocabularies are employed more often by three main schools of anthropology: cultural ecology, symbolic anthropology, and social anthropology, respectively. An impressive amount of literatures exists in each one of these disciplines; however, the complexity of human behaviors seldom lends itself to a single explanation—its multiple facets entail myriad
elucidations. The search for a framework that can synthesize a range of ideas into a broader premise is, therefore, not illogical. Peter Berger and Thomas Luckmann (1967, 18), in the introduction to *The Social Construction of Reality*, make an insightful comment on situations where the need for combining rival postulations is necessary:

Durkheim tells us: ‘The first and most fundamental rule is: consider social facts as things.’ And Weber observes: ‘Both for sociology in the present sense, and for history, the object of cognition is the subjective meaning-complex of action.’ The two statements are not contradictory. Society in fact possesses objective facticity. And society is in fact built up by activity that expresses subjective meaning. And, incidentally Durkheim knew the latter just as Weber knew the former.

2.3.1 Tackling the Agency vs. Structure Problem

The viability of the concept of culture as an aid to understanding human behaviors lies in its credibility in showing how cultural processes actually link up with human action in a concrete sense. As I reasoned above, the search for an answer to such questions needs to be launched in a synthesized framework capable of engaging different paradigms. Among various attempts at synthesizing a range of ideas dealing with culture, society and organizations, the institutionalist approach developed by W. Richard Scott and John Meyer sounds more convincing in resolving conflicts around the theme of culture.

By defining institutions as “cultural accounts” (Meyer et al 1987, 9) and treating actors as institutional enactments, the institutionalist framework resolves, to a great degree, a long standing tussle between the three camps invested in *social structure*,

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material objects, and symbols. The main divide underlying these three—the conflict between the role of individual agency and social/material structures— is convincingly addressed by Peter Burger and Thomas Luckmann from the sociology of knowledge perspective. Social structures, they argue, are reflected in the individual consciousness as “inner representations of the outside world” but they also exist in the form of “symbolic systems and cultural rules as objective and external to individual actors” (quoted by Scott 1995, 41). Informed by these propositions, W. Richard Scott clarifies the relationship between agency and structure succinctly: “Individuals do construct and continuously negotiate social reality in everyday life, but they do so in the context of wider, preexisting cultural systems: symbolic frameworks, perceived to be both objective and external” (Scott 1995, 41).

2.3.2 Cultural Logics as Drivers of Human Actions

The reconciliation between agency and structure makes it easier to think of institutions both in terms of “symbols” and “material practices” (Friedland and Alford 1991, 253). This flexibility of understanding brings us closer to unraveling the links between cultural processes and human action. Unlike the traditional view of culture as values, we can now think of culture in terms of “multiple institutional logics” available to individuals and organizations as “bases for action” (Friedland and Alford 1991, 253). These logics may take one of the two predominant forms: (a) Instrumental or formulaic logics working on a rational-choice calculus. These are, what Zucker (1991, 83) calls, “highly institutionalized acts” for which “it is sufficient for one person simply to tell
another that this is how things are done.” Actions explainable in terms of direct economic, political, and other common-sense motives may be counted in this category.

(b) Deeper cognitive structures composed of signs, symbols, ethos, emotions and ideals. These two—the formulaic and symbolic logics are overlapping and interacting. Different societies, depending upon their respective institutional structures, may exhibit different proportions of these logics and different patterns of interaction.

Positing culture as comprising mainly of these two types of logics i.e. formulaic or instrumental and symbolic allows us to consider culture both as subservient to social context, as posited by Weber, and descendants of Radcliffe-Brown and Geertz, as well as or an independent ontological reality as projected by Levi-Strauss and Schneider. The formulaic/instrumental logics in their culture-wide applicability have a culture-constituting character; however, in terms of ontological status, these logics are more “socio-cultural” Keesing’s (1974) than cultural, because their character is basically adaptational. In that sense only the logics embedded in symbols will be treated as “cultural.” Both these categories of logics are interlinked. The importance of this synthesis provided by the institutionalist framework is significant, since it enables a view of bureaucratic routines, i.e. the instrumental routines/logics, as mechanisms linked with symbolic structures provided through wider cultural frames.

By presenting a synopsis of the myriad debates on culture, I have tried to argue how different vocabularies embracing culture can be seen as enterprises to unravel what Robert Keesing (1974, 84) calls the “alchemy of mind meeting” – a kind of
mysterious ability of human beings to develop inter-subjective understandings. Whatever we are inclined to call it, an “adaptive device”, or a system of “mental models”, or “properties of social networks”, what we are really after is the mystery that turns the shared meanings generated through interactions of individuals into something greater than the sum of their parts (Keesing 1974, 84).

The important contribution of the institutionalist approach is that it provides a view of culture that enables these intersubjective understandings to be seen as objective frameworks guiding human actions. By illuminating the concepts of individual, institutions, and culture in a new way, the institutionalist approach makes it easier to navigate questions regarding the relationship between individual and institutions, and more importantly, the linkage between culture and human action.

2.4 Bureaucracy – An Institutionalist View

My research question makes it imperative to show how culture and bureaucracy interrelate, and how such interactions are played out in conceptions of accountability practiced in a society. It was reasoned in the previous section that the institutionalist approach, particularly in its variant developed by W. Richard Scott and John Meyers, deals cogently with the relationship between culture and institutions through a view of institutions as cultural rules (Meyer et al. 1987). The next step is to link this demystified, and yet sufficiently problematized notion of culture with the discourse on bureaucracy and accountability.
The succeeding discussion is organized into two segments. In the first, an essence of thoughts portraying bureaucracies as cultural institutions is presented. In the next part, a review of literatures dealing with organizational accountability is taken up in the same context.

2.4.1 Max Weber’s Lost Heritage

Max Weber is widely acclaimed as the first sociologist to define bureaucracy as a systematic concept. However, what usually surfaces in textbook accounts of bureaucracy is, in essence, the portrait of a hierarchical organization characterized by impersonality and mechanical operations (Bendix 1977). As a rational-legal structure deriving authority from law, Weber’s ideal-type bureaucracy operates in a framework defined by the formal rather than substantive aspect of rationality (Selznick 1994). Weber considers law as “formal” because it takes into account only “unambiguous general characteristics of the facts.” The “juridical formalism” operates through set procedures; a judge may not take up a case unless a lawsuit is brought before him in a prescribed manner and an individual will get relief only to the extent that he discloses the facts before the court. In other words, the formal rationality of the law “guarantees” only the “formal rights” of the parties (Bendix 1977, 398-99). Such overt articulations about a formal-rational view of bureaucracy provide grounds to think about Weber’s perceived affinity with an instrumental view of bureaucracy rather than an institutional perspective.
However, before hastening to such an inference we need to juxtapose Weber’s political sociology with his historical sociology and his sociology of religion. While a narrow reading of the former may temporarily sustain a view in favor of a procedural and instrumental view of his ideal-type, the latter calls our attention to Weber’s ideas about society and social action that engage both the subjective and objective dimensions of life. Weber defines social action as action with a subjective element attached to it and society as a collection of status groups engaged in the struggle to protect and perpetuate their style of life (Bendix 1977). He recognizes bureaucrats as a status group captivated by the ethos of their group. Bureaucratic action is not a mechanical articulation of laws and rules, but an interpretation of law formed with an orientation towards others (Ibid).

In Weberian discourse, the tension between formal and substantive aspects of rationality gets reconciled in part through institutions. Institutions are based in formal logics and yet the actors related to them combine in their judgments both formal and substantive aspects. They are bound by formal laws and rules, and yet their actions are conceived with a mindset oriented towards others.
2.4.2 Later Institutionalist Thought

Among the post-Weber theorists who expanded upon the theme of institutions, two prominent names in the field of sociology are Philip Selznick and Talcott Parsons. Selznick (1984) wrote about the processes through which organizations are transformed into institutions. Such transformation occurs through infusion of value; for instance, when a school or a hospital tries to develop a kind of ideological halo around itself, to seek legitimacy as a friend of community. In this way an organization, which is an expendable tool, is trying to convert itself into an adaptive organism and, thereby, carve out some institutional space for itself (Ibid). Talcott Parsons benefits from Weber’s insights about historical and cultural contexts that guide the process of institutionalization. The elements of his thought tend to fit into a kind of grand theory about the characteristics of Western civilization that gave rise to the emergence of formal organizations. Unlike Selznick, Parsons does not view the process of institutionalization piecemeal, as individual organizations trying to fashion themselves into institutions, but as a process taking place at a grand scale, wherein organizations are destined to play an institutional role. In the process, he talks about the historical and civilizational features of the Judeo-Christian tradition of transcendentalism, Greco

Roman legal values, and a sense of practicality born out of the two (Parsons 1965, 110-115). Both Selznick and Parsons developed their ideas on organizations as part of their overall search for understandings on the constitution and workings of society. Their concern with organizations/bureaucracies is not at a scale and depth comparable with Weber, and the insights produced by them at best elaborate and illuminate ideas already expressed by Weber. Even so, their contributions may be considered as important precursors of the institutionalist approach.

There are other analyses about bureaucracies written from the angle of culture, such as the cross-cultural comparisons between the outlets of global chains (e.g., Hofstede 1991), and literatures that talk specifically about the comparative genesis and development of bureaucracies in Europe and the United States (e.g., Meyer 1995). Yet another dimension of research on bureaucracies examines the phenomenon of corruption as an arena of interplay between the culture/society and bureaucracy (e.g., Pardo 2004, Gledhill 2004, Jacob 2004, Klavs 2004). The so-called post-colonial theory approaches this issue critically from the angle of power relations and political domination in a society (e.g., Asad 2002; Gledhill 2000; Prasad 2003). While all these lines of thought furnish useful insights into the relationship between culture and bureaucracy, their main concern is either to support specific ideological positions or to address issues of managerial performance in myriad socio-cultural contexts. Very few of them take up culture as a key institutional actor in shaping bureaucratic structures and
practices; fewer still talk about the ways in which the bureaucracies, in turn, shape the culture/society they inhabit.

2.4.3 Toward an Encompassing Framework

W. Richard Scott (1995, 40-41), by making available a cultural-cognitive view of institutions, provided a tremendous impetus to efforts toward reinstating Weber’s theory of bureaucracy in its original spirit. Instead of treating organizations as production systems, the cultural-cognitive perspective argues for considering the “rules that constitute the nature of reality and the frames through which meaning is made” as pivotal factors in the discussions of organizations. Scott gives credit for the development of this view to anthropologist Clifford Geertz and sociologists including Peter Berger, John Meyer and Lynne Zucker. He, however, traces the genealogy of this view to Weber’s concept of social action as “action to which subjective meaning is attached.” Like DiMaggio and Powell (1991), Scott also sees the focus on “cognitive dimensions of institutions” as the major “distinguishing feature of neo-institutionalism in sociology” (Ibid). However, in the process a key concept that he just talks past is John Searle’s (1969, 2007) formulation of “constitutive rules” on which the cultural-cognitive view of institutions primarily rests.

16 W. Richard Scott (2004, 8) quotes “Tilly (1984: 81) terms an “encompassing” framework, that incorporates related but different concepts and arguments and locates them within the broader theoretical system.”
Searle distinguishes constitutive rules from what he names as “regulative rules” on the grounds that the former “regulate independently existing forms of behavior,” while the latter “create and define forms of behavior” as well as regulate them. For example, holding the fork in the right hand is a regulative rule because it is regulating a preexisting situation, but the rule of checkmate in the game of chess actually creates what is known as the game of chess. As Searle writes, “the rules of football or chess do not merely regulate playing football or chess, but as it were they create the very possibility of playing such games. The activities of playing football or chess are constituted by acting in accordance with (at least a large subset of) the appropriate rules.” (Ibid, 33-34).

In presenting institutions as cultural-cognitive phenomena, W. Richard Scott is implicitly taking the same line as Searle by arguing that organizations/bureaucracies are not just regulative mechanisms; their creation instead is based on a set of constitutive rules of which the regulative rules are just one dimension. This brilliant adaptation of John Searle’s ideas on philosophy of language to organizations by W. Richard Scott furnishes an opportunity to defend why a bureaucracy should not be thought of just as a collection of structures and accompanied functional routines but also as a living social phenomenon. Just as the rules for the games of chess and football constitute and take forward the games of chess and football, the bureaucratic rules enact what is known as the institution of bureaucracy. On the significance of constitutive rules in the study of bureaucracy there is more to follow in the section on accountability.
The gist of the discussion so far suggests that there are strong theoretical grounds available to consider an interactive relationship between culture and bureaucracy. W. Richard Scott’s typology of institutions, read in the light of John Searle’s concept of constitutive rules, enables us to see bureaucracies as cultural-cognitive processes. From this perspective, a nexus may be identified between bureaucracies and their surrounding cultural environments. The “normative” and “behavioral” strands (Scott 2003, 17) defining the social structure of a bureaucracy are shaped and sustained within a cultural framework, and the behavioral drift from norms is not a linear measure but a problematic that needs to be analyzed with an appreciation of the underlying constitutive rules. The point broached here provides a good transition to enter into a discourse on the theme of accountability.

2.5 Accountability

The dominant view of accountability in the contemporary world is of a normative concept informed by a legal-rational tradition. Such an understanding subsumes a direct causal link between the decisions of individuals or organizations and their consequences, on the basis of which such individuals and organizations can be held accountable. A corollary is that human understandings are clearly informed about what is “right” and what is “wrong,” and such rational understandings can readily be expressed in juridical rules to provide criteria for accountability. Critics, however, pick on this linear formulation of accountability-relationship. In real life interactions, they
argue, the relationship between the so called “agent” and “principal” takes far more complex forms. A more contingent view of accountability therefore, defined through the lived experiences of a variety of contexts and stakeholders, is suggested by this alternative point of view.

Recalling the discussion in the previous segments of this chapter, one may conceptualize these alternative perspectives on accountability as the dichotomy of regulatory vs. constitutive rules. Accountability as a set of regulatory rules will subject individuals and organizations to rational-moral judgments. This view is linked with the Enlightenment’s magnification of causality, translating later into rational choice and contract theories (Painter-Morland 2005). Considering accountability as a set of constitutive rules will entail a movement toward institutionalist logics that posit individual actors and organizations as enactments of cultural rules, and link entities and environments through on-going intersubjective understandings.

In the following section, a review of literatures around these two themes of accountability is presented. In the analysis of accountability as a set of normative rules, the two main narratives discussed are the political/democratic narrative and procedural/technical narrative. The latter mainly deals with the discussions and critiques of various forms of auditing. A view of accountability as a set of constitutive rules is a continuation of the discussion of institutions as cultural-cognitive phenomenon.
2.5.1 Accountability as a Set of Regulative Rules

As mentioned above, the discourse of accountability as a regulative concept expresses itself in two main narratives: a) in the form of political and rhetorical narrative, and b) as a procedural and technical narrative. The former is caught up in the debates of democracy and rights (smith 2013), the latter is entwined more in the discourses related to bureaucracy. Though both are interrelated, the jargon and tone of the former is populist and rhetorical, and that of the latter administrative and technical. Both may be treated as co-products of the agency theory that perceives accountability as a principal-agent relationship where an agent entrusted with resources by a principal is liable to render an account of her/his activities to the former. However, where political narrative is predominantly concerned with exhorting in-principal enforcements of accountability without getting into the instrumental details, the procedural narrative stipulates rules and mechanics through which the canons of accountability will be enforced.

The political or democratic narrative is arguably the most fertile narrative among the discourses on accountability. As Melvin Dubnick (2002, 2) highlights in Seeking Salvation for Accountability, the expression accountability has an enormous capacity to “stand in for so many other terms…. either for stylistic variety or because of its facility to generate a desired effect in the target audience.” Because of such flexibility and appeal, it frequently appears in the legislation titles as an embellishment, though “the content of the proposed legislation rarely mentions the term again.”
Such usages of the term accountability fit a variety of contexts in real life, such as making promises for justice to be delivered to the victims in the wake of a tragic incident, bringing reforms to strengthen legislative oversight over bureaucracy, and, perhaps most conspicuously, controlling corruption and promoting transparency in governance. What connects these rhetorical uses of the term with public feeling is the notion of *answerability*—that a public official should be held responsible for her/his acts (Morland 2006, Beu and Buckley 2001, Robert 2002, Weissman 1983). In elaborating the rationale and dimensions of answerability, Shedler (1999, 15-16) links it with both the provision of “information” as well as “explanation.” Public officials are bound to provide basic facts about their actions as well as valid reasons to justify them. The rationale behind this dual answerability is to “subject power not only to the rule of law but also to the rule of reason.” However, there are other writers who argue for considering accountability in a more encompassing sense, as a form of governance rather than just a mode of making people answerable (e.g. Dubnick 2002, O’Donnell 1998). According to Dubnick (2002, 11), accountability is a broader concept that enhances our capacity to “reason about governance” and that enables us to connect the contemporary sense of accountability with its historical contexts. He cites William I’s example: His campaign after the Norman-conquest of England to survey and document the record of properties—the purpose was not just to develop an *account* but through that to assert
control and obtain allegiance of his subjects. O’Donnel’s analysis of horizontal and vertical accountability, set against a wider background of interaction between constitutionalism, liberalism, democracy and republicanism, is also an effort at liberating the study of accountability from the confines of answerability and placing it in a broader context of governance.

In sum, the two main notions characterizing accountability as a political/democratic narrative represent it either as a lever for answerability or as a mode of governance activities. The intention behind both these usages is to control the power of public officials. Operationalization of accountability in this sense relies a great deal on the existence of a “moral community” that subscribes to certain common norms and values providing acceptability for such a version of accountability. Without the existence of such a moral consensus, accountability becomes in, Etzioni’s (1975, 280) words, “a thin cover for inaction, a ‘Sunday only’ value mechanically acknowledged in a secular form of lip service.”

We, now, turn to the procedural narrative in which accountability becomes a formal process steered in a bureaucratic space through the vehicle of laws and regulations. The main institutional incarnation of this process in the contemporary context is called audit.

17 In order to set apart usage of accountability as a concept from its usage as a word Dubnick uses suffix ‘w’ with the former and ‘c’ with the latter. In the present case the exact expression used by him is accountability.
Audit is derived from the Latin word *Audire* which means “to hear” (Teck-Heang and Ali 2008). In the discussion of principal-agent relationship in the previous section, it was mentioned that the agent submits an account to the principal. Auditor indirectly mediates this submission by checking and certifying the authenticity of these accounts. The history of audit is, therefore, entwined with the history of accounting. Richard Brown (1968) mentions how Egyptians maintained check on fiscal receipts through the maintenance of two parallel records by two separate officials, which may be called an early form of auditing. Romans also had a system of checks and counter checks for officials dealing with revenue, expenditures and cash. In Italy, during middle ages there was a practice to maintain a check on the transactions of a cashier through a separate record maintained by a notary. A similar system of maintaining duplicate accounts was followed in the early days of the English Exchequer.

R. Brown (2014, 75-76) tracks the use of designation of *auditor* for a public official to Henri III’s reign: “From the reign of Henri III the officer in charge of the receipt and issue rolls was called the Clerk of the Pells, and the intromissions of this officer were checked by the auditor of the Receipt, who recorded the receipts and issues in duplicate.” While important from a historical perspective, these nascent forms of audit, however, did not bear much resemblance with the present day motifs of audit.

The genesis of contemporary forms of auditing can be traced more meaningfully in the economic and business activity generated by the Industrial Revolution. Michael Power (1997), on the basis of general agreement, traces the beginning of modern
auditing from the middle of 19th century. In England, the Joint Stock Companies Act, passed in 1844, stipulated the appointment of auditors to perform a check of the books of the companies. Other statutes and legislations passed in the subsequent years also affected the course of evolution of auditing. Initially the role of auditing was to detect frauds through detailed checking of financial transactions, which, by 1941 (Chandler et al 1993), had evolved into expression of opinion on the accounts. Through this new approach, the practice of detailed voucher-checking was replaced by analysis of sample transactions and evaluation of internal controls within the auditee organization. Davies (1996), as cited by Teck-Heang and Ali (2008, 5), describes this development as a change in audit approach from “verifying transactions on the books” to “relying on system.”

Yet another shift in the auditing approach came in the 1980s when the practice of evaluation of internal controls was replaced by risk-based auditing in which selected areas were picked for examination based on the extent of risk involved. Risk-based auditing “placed strong emphasis on examining audit evidence derived from a wide variety of sources, i.e. both internal and external information for the audit client” (Teck-Heang & Ali 2008, 5). This assurance-based audit paradigm continues as the main form of auditing into the present times.

Before concluding the discussion of the procedural narrative of accountability, we may devote some space to the development of new genres in the US and UK, in the decade of 1960s, named as “comprehensive auditing” or performance auditing (Trask 1996). In these auditing approaches, the emphasis of investigations shifted from
financial transactions to other foci such as efficiency, effectiveness and value for money. This was a departure from the established routines of financial auditing that relied upon examination of financial transactions. The new approaches, instead, focused upon the analysis of economy and efficiency of operations, and how effective they were in achieving their goals. These new brands of auditing also branched off into specializations named after particular sectors such as environment, transport and health, or functions such as management or policy. The US Government Accountability Office’s (GAO) work on program evaluations and comprehensive audits was, in many ways, a trend setter for these new traditions (Ibid). GAO developed detailed manuals of procedures for comprehensive auditing and program evaluations, a practice later followed by the Supreme Audit Institutions (SAIs) of other countries. Of these themes more will be said in Chapter 4 which is devoted specifically to the GAO. At this stage, a point to note is that, despite fashioning of new genres, audit’s main reliance on a rule-driven approach and its intent to push the process of accountability through the vehicle of laws and procedures did not back off and is still continuing as the mainstream tradition of auditing in most parts of the world.

\[18\] Nomenclature of a Supreme Audit Institution (SAI) is used for a national agency responsible for auditing government revenue and spending. See The World Bank (2001).
2.5.2 Accountability as a Set of Constitutive Rules

Literatures on audit are mostly concerned with its technical aspects such as methods, rules and protocols; they seldom mention the institutional ethos in which the auditing practices are shaped. Audit bureaucracies in different countries, generically named as Supreme Audit Institutions (SAIs), are surrounded by a thick aura of regulatory institutions. As custodians of the process of accountability, they are expected to operate in a strictly objective manner. Any inkling of the permeation of subjectivity in their judgments will dilute their credibility. While no one will dispute the desirability of these virtues, a problem that crops up is that, when set up in this way, auditing ends up being perceived and treated as a bureaucratic tool - a set of rules which can be applied externally just as holding a knife or a fork for eating a meal. Remiss here is an appreciation of audit as an institutional reality or a set of constitutive rules.

A brief discussion of the difference between regulative and constitutive rules, as posited by Searle (1970, 2012) and elaborated through W. Richard Scott’s cultural-cognitive view of institutions, was included in the analysis of bureaucracy in the preceding section. Using Roy G. D’ Andrade’s (1984, 93) words the contrast between constitutive and regulative rules can be understood as a contrast between “ideas that create realities and ideas that order or constrain action.” The difference here is the difference between bringing into being a new situation and regulating a preexisting one. As John Searle (2012, 40) argues:
If you have the capacity to say “he is our leader,” “he is my man,” “she is my woman,” “this is my house,” then you have the capacity to do something more than represent preexisting states of affairs. You have the capacity to create states of affairs with a new deontology; you have the capacity to create rights, duties and obligations by performing and getting other people to accept certain sorts of speech acts. Once you and others recognize someone as a leader, and an object as someone’s property, and a man or a woman as someone with whom you have a special bond, then you have already created a public deontology.

The argument for treating audit as a set of constitutive rules instead of a regulative tool is thus an enterprise to push the thesis that audit is a created reality not a preexisting state of affairs, a reality that is what it is “in virtue of being represented” as what it is. Borrowing a phrase from D’ Andrade (1984, 91), it is an entity “created by social agreement that something counts as that entity” (Italics original).

A valid question of course would be that what difference such academic discussions about regulative and constitutive rules make to our subject matter? What logical flaws are we liable to contract if we equate an activity such as eating a meal with the activity of conducting an audit?

To answer this question we need to step back and examine the “intentionality” or initial condition in which the respective needs for taking a meal and for getting an audit conducted originate (Searle 2012, 21). The need for taking a meal arises from a state of hunger, which is a physical state. The satisfaction of a physical condition such as spasms in the stomach can be achieved through filling the stomach. The action is mechanical and is cognitively independent of the intentionality which preceded it. Any kind of human food transmitted into the stomach through a viable means will satisfy the
basic need of hunger. We will not need a continuous cognitive feedback from the original intentionality to validate this action. In other words, human subjectivity is not involved in the determination of the character of satisfaction involved here. Such mechanical processes operating on closed system logic may also be called natural processes because of their imperviousness to subjective states emerging in cognition.

With regard to the need for conducting an audit, it is formed amid a feeling of risk - is a cognitive condition that needs cognitive satisfaction. For this purpose, the steps to be initiated are an independent check of the actions of an agent initiated on behalf of the principal. Through a public deontology this process will be named as audit and through a social agreement it will stand as a solution to a state of mind known as riskiness. The act being performed here is not mechanical or natural but institutional whereby a new cultural entity under the name of audit is designated as a satisfier for the condition of risk, through public consensus. This is not an ontological status such as the status of food as a satisfier of hunger, but a cultural status ascribed to it through a public commitment that makes this status contingent upon the satisfaction of a psychological criterion. A new public deontology has been created that defines the accountability relationship between the agent and the principal. The following matrix sums up the hitherto discussion of the difference between regulative and constitutive rules.
Table 5: Difference between regulative and constitutive rules

<table>
<thead>
<tr>
<th>Initial condition</th>
<th>Mode of existence</th>
<th>Nature of Rules involved</th>
<th>Relations between Initial condition and Rules</th>
<th>Nature of Satisfaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taking a meal</td>
<td>State of hunger</td>
<td>Preexisting/physical</td>
<td>Regulative Example: holding the fork in the right hand. No relationship. The satisfying potential of food in quenching hunger is not affected by the rules related to holding of knife.</td>
<td>Mechanical. Stomach is filled</td>
</tr>
<tr>
<td>Having an audit conducted</td>
<td>Felt Risk</td>
<td>Created/cognitive</td>
<td>Constitutive: Rules and the process cannot be separated. Audit is what auditors are doing at job. Initial condition causes intentionality for creating institutional entity. Initial condition or purpose cannot be separated from the process. Otherwise the process becomes meaningless.</td>
<td>Psychological/cognitive. Feeling of risk being addressed</td>
</tr>
</tbody>
</table>

This difference when explored further calls our attention to the type of involvement human actors have in the two processes. In a mechanical process operating on closed system logic, the actor’s body is involved just as a medium for achieving satisfaction. Such a conduit-like role is culturally and psychologically very nearly neutral.

In the conducting of audit, on the other hand, the whole process from intentionality to satisfaction is enclosed in a cognitive loop. Cognitive processes are open to internal and external stimuli, and are, hence, culturally and psychologically alive and sensitive. This sensitivity to cultural stimuli provides a window for subjectivities of the human actors to
be significantly involved in these processes. There are two important inferences to be drawn from this: a) auditors’ social reality is involved in the process of conducting audit, and b) the process of audit is on-goingly constituted through the production and reproduction of auditor’s social reality.

The auditors, thus, do not just do audit, but participate in audit. Just as the “rules of football or chess do not merely regulate playing football or chess but they create the very possibility of playing such games”, similarly the rules of audit as expressed through actions and practices of auditors make the process of audit “possible.”

The logical trap in equating an activity such as audit with an activity such as eating a meal lies in treating a cultural process conditional on validation through a socio-psychological criterion as an equivalent of a natural process that preexists and does not need any such validation. D’ Andrade (1984, 92) smiles at this irony:

> It seems to be the case that people have a tendency to treat culturally created things as if they were natural things, perhaps because what is culturally created is often intricately intertwined with what occurs naturally and perhaps because it gives greater moral force to the idea that one should act in some certain way if it is thought that it is natural to act in that particular way.

The consequence of projecting audit as a mechanical process or a set of regulative rules rather than constitutive rules is the segregation between public trust and bureaucratic process. That segregation liberates auditing from the liability of obtaining constant validation from public trust—the original intentionality that became
the cause of its creation—and instead ties it with self-created mechanical criteria closed to cultural-cognitive influences. The quality of an audit becomes associated with the increasing denial of its cultural-cognitive contexts. Yet there are cogent arguments against this position:

As institutional creations, audit bureaucracies, rather than being culturally neutral are enclosed in a double layer of cultural-cognitive aura. An auditor carries two identities e.g. the badge of an auditor and the label of a bureaucrat. Both these identities are teleological rather than ontological. The auditor has to fulfil expectations of both these roles defined through public deontologies, which are cultural processes.

The auditor participates in the process of audit as a cultural being and in the process defines her social reality with reference to her dual institutional identity as an auditor and well as a bureaucrat. Simultaneously, by conducting herself in these two roles, she takes forward the institutional reality of the SAI. If we try to squeeze out the auditor’s subjectivity from this process and present audit just as a standardized skill and a tool, it will actually squeeze the meaning out of the whole process of auditing. Unlike a bureaucracy producing physical or tangible outputs (e.g. infrastructure or health services), an audit bureaucracy’s main output is informational or knowledge-based. Such informational products are composed of cognition and are, therefore, open to cultural influences. Their very ability to address the intentionality hinges upon this cultural-cognitive motif.
2.5.3 Summary of the Discussion on Accountability

To sum up the discussion on the theme of accountability it may be said that the dominant academic script setting up accountability as a regulative institution faces a serious challenge from the cultural-cognitive explanations of institutions coming forth from the institutionalist theory. These alternative explanations put a question mark to modeling accountability as a linear relationship between the agent and the principal. Both the rhetorical use of accountability in the field of politics and its procedural application in the administrative realm rely on this rather simplistic premise of accountability relationships. The cultural-cognitive approach of the institutionalist paradigm, on the other hand, enables a more problematized perspective of accountability. The main difference in looking at audit bureaucracies through this alternative lens is to stress the role of actors as institutional enactments rather than as operators with a-priori existence. Using these ideas, we may penetrate behind the usual aura of regulative institutions built around the SAIs to discover their social structures, in which the normative and behavioral strands coexist and hold each other in tension. It is through the acts of living this tension that the auditors—the main institutional actors in this narrative—define their social reality and on-goingly produce and reproduce the reality of the SAI.
2.6 Toward an Analytic Premise

This review started off with the aim to develop a premise with which culture, bureaucracy, and accountability could be shown as mutually related, with the direction of causality moving from culture toward bureaucracy and accountability. Such an endeavor, it was my hope, will help to facilitate an understanding of bureaucracies as culturally developed institutions. After navigating through the classical terrains of various disciplines, a point was reached where this pronounced sense of directionality largely dissolved into an interactive space where the three seem to work together and influence each other. Among those who facilitated my understanding to this end are Peter Berger and Thomas Luckmann, John Searle, W. Richard Scott, and John Meyer, with constant blessings from Max Weber of course.

Following the institutionalist logic, we have come to consider culture and bureaucracies as constituted from the same material. Accordingly, the original question as to how culture affects the workings of bureaucracies gets translated into a practical proposition that now asks how bureaucratic behavior and practices unfold in a cultural space defined by institutional rules. This new conception makes audit bureaucracies or SAIs sound more culturally analyzable by mitigating the clatter of mechanical analogies associated with them ironically, on Weber’s behest.
Chapter 3: Methods

To have mastered ‘theory’ and ‘method’ is to have become a conscious thinker, a man at work and aware of the assumptions and implications of whatever he is about. To be mastered by ‘method’ or ‘theory’ is simply to be kept from working. (C. Wright Mills, cited by Sartori 1970, 1).

3.1. Introduction

This chapter outlines the general considerations about methods which guided me to house this research in the case study approach. More specific details about the application of the case study method in practical contexts are included in the case descriptions of the GAO and the OAGP in Chapters 4 and 5.

There is a strong backing in the research literature about the efficacy of the case study as a method for handling complex causal interactions. George and Bennett (2005, 3) define the case study approach as “the detailed examination of an aspect of a historical episode to develop or test historical explanations that may be generalizable to other events.” Outlining the strengths of this method they emphasize its ability to achieve a higher level of conceptual validity, particularly, in researches aiming at indepth analyses of a smaller number of cases. Yin (2003, 1) echoes a similar opinion by considering case study method as a suitable genre for research dealing with “how” and “why” questions, when the focus is on “contemporary phenomena within some real life
context.” One of the advantages of using the case study method is that it allows “collaboration between the researcher and the participant, while enabling participants to tell their stories” and thereby describing their “views of reality” (Baxter and Jack 2008, 545).

In the following, I explain the standpoint of this research and why case-study is a methodological fit for it. I turn, then, to a brief description of the extended case study method and its resonance with the objectives of the present research.

3.2 Fit with the Present Research

Without rewriting what was already discussed in Chapters 1 & 2 it may be helpful to take another look on the research question from the viewpoint of methodological challenges involved in its operationalization. Three main problematics hold our attention: (i) both the dependent and independent variables, i.e. culture and bureaucracy, defy structured definitions; (ii) there is a simultaneous involvement of contemporary and historical contexts; and (iii) disparity among historical and cultural backgrounds of the two cases.

What follows from the above is the need for a method that can clarify the two variables, and also handle their relationships in dispersed contexts of time and space. Case study method, through its ability to construct “contextualized analyses,” provides an answer to such an onerous demand (George and Bennett 2005, Locke 1998, 3).
In the following an illustration is developed to understand how the case-study method works for the investigation of the present research question. The analysis involves a two-step process. Initially it is explained how causal mechanisms are traced in the two cases under study as independent cases. In the next step these causal mechanisms are placed together for comparison.

3.2.1 Process Tracing in Single Cases

In this first step, the two bureaucracies—GAO and the OAGP—are studied and analyzed as independent cases. The conceptual framework developed in Chapter 2 posits culture as a system of symbols and linked institutional logics. Following the process-tracing logics we now take the investigation to the next level to explore following concrete questions:

- What kind of symbols characterize the day to day workings of the bureaucracy
- What is the relationship of these symbols with:
  - Bureaucratic logics inside the organization
  - Symbols and logics of the larger culture
- How symbols from larger culture are imported into the bureaucratic culture
- In what pattern these constellations of symbols are held within the organizational culture
- How auditors define their roles and realities with the help of these symbol systems
• How these role-definitions translate into accountability products

The diagram below attempts to show these questions in the form of process-tracing logics:

Causal Mechanisms:
• Connections between symbols and institutional logics
• Nexus of institutional logics with larger culture
• Integration of symbols from larger culture into the bureaucratic culture
• Auditors’ role-definitions within their bureaucratic cultures
• Translation of these role-definitions into accountability products

Figure 2: Process-tracing in individual cases
3.2.2 Comparison of Process-Tracing Logics

The second step comprises of juxtaposing of the two sets of processes mapped for the GAO and the OAGP for a comparison. These causal processes are already internally validated through “within case” analyses and can therefore be treated as “analytically equal phenomena” (Ibid). Now, when we put them side-by-side, they allow us a comparative insight into how the institutional threads within the two cases—linking symbols, logics, paradigms and products—are working. By pitching a comparison at the level of causal mechanisms, we are able to consider the two bureaucracies together without losing sight of their distinctive historical, operational and political contexts.

**OAGP**
- How symbols connect with institutional logics
- How the logics locate nexus with larger culture
- How logics converge on a pivotal symbol
- How the OAGP staff constitute themselves
- How they constitute accountability products

**US GAO**
- How symbols connect with institutional logics
- How the logics locate nexus with larger culture
- How logics converge on a pivotal symbol
- How the GAO staff constitute themselves
- How they constitute accountability products

**Comparison**

*Figure 3: Comparative process-tracing in two cases*

Apart from developing a unique contextualized comparison, the other advantage of process-tracing is that it uses open-ended and self-reflecting logics, which allow room
to the subjects to share their viewpoints and paradigms in order to give new ideas to
the researcher for adjusting his/her framework.

3.2.3 Extended Case Study Method

I conducted many open ended interviews and compared and assessed people’s responses to the
same questions over time. The open-ended format allowed people to define their own issues and
explain them in their own terms (Wedel 2004, 160).

Case study research can be conducted through several techniques, including
archival research, interviews, focus groups, and observation. The present research takes
benefit of the full range and flexibility offered by these techniques. In addition it draws
upon the insights provided by ethnographic methods particularly the extended case
study method (Velsen (1967, 145), which “requires the ethnographer’s close
acquaintance with individuals over a lengthy period of time...” (as quoted in Wedel
2004, 159).

The requirements of the present research—isolating of symbols, unraveling
their linkages with institutional logics, and how people’s realities are involved with them
required repeated interactions with the subjects over a period of time. Identification of
causal mechanisms at the level of cognitive structures anchored in institutional frames
may not be possible without constant open-ended interactions in which the
interviewees may “define their own issues and explain them in their own terms” (Wedel
Chapter 4: U.S. Government Accountability Office (GAO)

By creating this department (the GAO), Congress will have applied practical business policy to the administration of the government’s fiscal affairs. The independent department will necessarily serve as a check against extravagance in the preparation of the budget (Representative James Good’s speech while sponsoring the Budget and Accounting Act 1921, quoted by Walker 1986, 22)

4.1 Introduction

In this part of the case study, we engage the organizing principles, constitutive rules and central ideas in terms of which GAO staff understood and defined themselves, or to borrow a Clifford Geertz (1973) phrase, the ways in which they like to “present themselves to themselves and to one another.” We explore the frames and symbols that they employed to define their social reality and the institutional reality of their organization. By “symbols” I mean “cultural constructs” with a built-in capacity for representing and generating a larger set of meanings relating to a range of social contexts (Schneider 1976, 3).

In my conversations at GAO, I found them using a set of expressions and terms in exactly such a broad and “generative” sense (Schneider 1976, 205). One may quote here terms such as “methodology,” “dollars saved,” “federal dollars,” “diversity” and
“watch dog,” whose usage was not confined to conveying just the *facts on ground* but also employed to making available a larger stock of meanings embedded in their symbolic use (GAO 2014). Their daily routines of working provided the social contexts through which these meanings were enacted. While participating in these routines, GAO personnel were acting-out their normative roles as auditors, evaluators or analysts; simultaneously, however, they were also involved with the GAO at a deeper level, as cultural beings subscribing to a set of general propositions expressed through symbols. Because of this dual cognition, their conversations sounded as fascinating personal *narratives*, through which they seemed to revisit their relationship with an *entity*, to which they were held both existentially, as well in an emotive and symbolic mode.

The present case study develops a picture of the GAO through such individual narratives rich in *objectively described subjective experiences*. It further analyses how GAO’s culture reflected trends from the larger cultural narratives of American society and, by virtue of that, how it molded the bureaucratic model of accountability available in that society. The concept of culture relied upon here is one of a system of symbols (Schneider 1976) and the identification of commonalities between the bureaucratic culture and the larger culture are also stated in terms of meanings and symbols.

### 4.1.1 Point of Departure from Previous Works

GAO’s culture is a subject of interest for researchers, and the works referred to in previous chapters—a couple of treatises by GAO’s historian, Roger R. Trask (1991) and (1996), and the books by Fredrick Mosher (1979, 1986)— provide glimpses of a
living GAO, informed by the content of private papers, journals and interviews of various Comptrollers General. One analysis that deserves a specific mention here is Wallace Earl Walker’s (1986, 8) Changing Organizational Culture: Strategy, Structure and Professionalism in the U.S. General Accounting Office. Wallace’s summing up of his theory of culture is characteristically succinct:

... true organizational change of the type I am suggesting here is manifested in altered behavioral patterns by public professionals. To alter that behavior, an organization’s culture must be transformed. To do that, organizational design must be changed. An organizational design is composed of current and past arrangements which agency elites have fashioned to contend with conditions imposed by their environment.

The above passage depicts organizational change as a process of adjustment between the organization and its environment. The term culture is used here more to flag the quality and depth of this process of change i.e. how deeply did it touch and alter human behaviors? Wallace goes on to describe GAO’s journey from a “culture of control” inherited from the Treasury Department to a “culture of evaluation” based on trusting the internal controls put in place by the executive departments.

Descriptions such as these, at best, present culture as an adaptive device—a view embraced by management theory to cover up what it perceives as soft variables involved in the process of organizational change. The main problem with such an explanation of culture is that it maintains complete silence on the messy detail of how people actually navigated the so-called cultural change in an organization. What kind of cognitive adjustments did they make, and what type of frames and symbols were
employed by them in the process? And even more importantly what was the role of the larger culture of a society in shaping cultural change within an organization, and how terms such as “organization design” and “task environment” actually got defined in a particular culture. In essence, such a portrayal of culture falls short of talking about the connection between the culture originating in “peoples’ heads” and culture that dwells in social contexts (D’Andrade 1980,7).

My puzzle is how different cultures work differently in shaping their audit bureaucracies and the related conceptions of accountability. The point of departure for me, from the popular view of culture posited by Wallace, is meaning, as it originates and sediments in the social reality of the individual and the institution. The objective here is to uncover these meaning structures—the categories in which the auditors park their ongoing experiences, and how such categorizations help define the conceptions of accountability that the GAO has promoted over its career of 94 years. The same objective may be extended further to trace these meanings and symbols within the larger cultural narrative of the American society.

4.1.2 Sources and Treatment of Data

The present study is based on 35 in-depth conversations held with a group of personnel from the GAO during March 2012 to February 2014 and observations in the course of my seven visits to the GAO premises. For the sake of confidentiality I kept the identities of my interviewees opaque; however, each response quoted or referred in this text was coded and made traceable to a database of interviews. Among my
interviewees, there were some whom I met more than once in extended conversation sessions. The settings in which we met also offered a greater variety, such as meetings in restaurants, strolls on side-walks of the streets surrounding the GAO building, and sitting together in the famous “Pension Building” across the street (Trask 1996, 12). I named these interviewees *informants*. Based on the considerations above, I can count eight informants, including two black and six white Americans. The remaining lot whom I met with only once, usually in a formal setting of the GAO office or board room, is denoted as *interviewees*. GAO personnel included in this second category presented a mix of Analysts, Assistant Directors, Directors and Managing Directors.

During all these interactions, my general endeavor was to keep the conversation away from a formal question-answer mode and let people come out with *their own* narratives. As we got on with the process, however, a realization gradually came upon me about the problem of capturing the spontaneity and flow of verbal accounts into a writing *design*. A practical way out of this problem was found in attuning the organization of content with the patterns of narration. In the process, natural jerks, unevenness and detours interspersing my interviewees’ talks were left intact rather than being smoothened into an artificial coherence. In fact, such unwitting detours from their main rationale were precisely the points for me to drill and investigate for *cultural deposits*, because at these points they ascended a level above the usual discursive logic of everyday life and adopted a symbolic and cultural argument. However, to make this case study as accurate and objective a reflection of the intents of my interviewees as
possible, careful attention was devoted to their treatment of various themes, including the frequency of reference, relative emphases, manner of navigating complex issues and, the points of departures they used to digress from the main themes into various sub-narratives.

As a systematic and objective inquiry, this case study is grounded in the empirical data gathered through interviews and on-site observations. However, when required, I made my empirical data talk with other descriptive sources such as: (a) websites of the GAO and various congressional committees, (b) comments on GAO by prominent think-tanks, press and the electronic media, (c) documents in the form of reports, strategic plans, speeches of Comptrollers General, and (d) academic literature on the history of the GAO in the form of books and research articles. In order to avoid mixing facts with analyses, the responses of my interviewees appear as quotations, sometimes short and crisp and at times as longer passages. These are paraphrased accounts written as close to the intent of the original response of the speaker as possible for a non-native writer. The interpretations, inferences and analyses are clearly distinguished from interviewees’ and informants’ original remarks.

4.1.3 Structure of the Case

In organizing the content below a bottom up approach is followed. Personal narratives contained in the first segment of this study provide a broad foundation of observations, anecdotes and arguments for this case. This is, by far, the longest section of this study. The next segment develops the idea of common elements of a symbol
system coming out of the given narratives, and that is followed by a comparison of GAO’s symbol system with the symbols of the larger American culture to trace commonalities between the two. In the last and final part, I examine how these common symbol systems affected and shaped the processes and products of bureaucratic accountability in the American culture and society.

4.2 Through the Lens of Personal Narratives

During one of my initial visits to the GAO, baffled by what appeared, then, to me, as the seamless exterior of the organization, I remarked to one of my informants in a half-amazed, half-frustrated tone: “It seems they have no chinks in their armor at all?” His reply was candid: “There are chinks but they will never allow you to get that far. They don’t like to be audited by others.” Locating chinks in their armor was never my aim; however, what I could not overlook, as my conversations progressed with them, was a kind of propensity to talk big about the GAO, as if they pictured themselves and the GAO in a magnified frame. Two main narratives that they came out with in the process were:

- We the GAO!
- GAO Came a Long Way

The first was an expression of a sense of self-pride, with the second a claim to smartness and innovation. In the following two sections, we will take a broader look at these two main narratives. To preserve the original flavor of the conversations I chose
exclamations from the language of my interviewees as curtain-raisers for each section and the sub-sections.

4.2.1 We the GAO!—Narratives of Pride

Ironically, outside D.C., apart from the sophisticated political and media listeners, few among the ordinary folks understand our role. Their general impression about the GAO is of just another department of the federal bureaucracy fed on hefty salaries (A GAO Interviewee).

As I noted, a GAO person will not miss an opportunity to remind you that her organization was not just another federal agency, it was the GAO. Some will state it explicitly: As one of my informants exclaimed, “we do it better than anyone else, simply better than anyone else,” others might veil it in talk of the superiority of GAO’s professional values and rhetoric about a “model agency” (GAO 2010, 11). What made this sense of pride sound existential, however, was its seeming presence from the earliest days of GAO’s history. For instance, the first Comptroller General, John R. McCarl (1921-36), wrote in his farewell letter to GAO staff in 1934: “Always remember that a resolute and purposeful Congress will seriously need an efficiently functioning accounting system…. be ready for that day. Don’t fail the Congress.” (Trask, 1994, 15).

In assertions such as these, one may read a kind of first principle adopted by the GAO’s leadership from the outset to claim an assertive moral presence in a system and polity based on checks and balances. Such feelings of righteousness about their mission were present as much among the clerks in the GAO of 1930s, as they are today among the modern GAO analysts.
Three main ways in which they sought to narrativize these themes were by highlighting: (a) savings in taxpayers’ dollars effected through GAO’s efforts, (b) its high standards of integrity, and (c) the quality of its workforce.

4.2.1.1 We Earn our Keep!

“The GAO claim they return $114 on every dollar spent on them (CNN 2009).”

I asked, in passing, a GAO executive how seriously she felt about her agency’s claim about “dollars saved?” “Yes, we earn our keep!” was her prompt answer. After a few weeks, I got a chance to raise the same point with a gentleman who actually handled the calculations about purported savings in the federal expenditure through GAO’s work. He educated me first on how the amounts of dollars-saved were ascertained from third party sources, got adjusted for inflation and discounted over a realistic and defendable time horizon to work out their present values. I knew some of this before, but for me the revealing part was his choice of the term return on investment for the savings realized through GAO’s interventions. It made me realize how firmly they regarded the value of their contribution—they were not just saving costs, they were earning money.

Audit bureaucracies are generally keen to highlight accountability as the core theme of their mission statements; for instance, the Auditor General of Canada speaks about “holding the federal government accountable for its stewardship of public funds” (OAG 2014) and the UK’s NAO considers holding “government departments and bodies to account for the way they use public money” as their core function (NAO 2014). The
U.S. GAO, however, takes a direct shot on the ‘dollars’ theme. Instead of stating accountability as a broad goal, it gets into the specifics about how the problem of accountability will be fixed and how the results will be measured in money savings. The tagline of their weekly blog is “following the federal dollar” (GAO 2014). The banner of “dollars saved” is displayed in every important corner of their virtual, documentary or physical presence.

4.2.1.2 Caesar’s Wife Should be Above Suspicion

While no convincing proof has been furnished, the nature of the charge is so serious that it is deemed necessary to inform all concerned that gambling, or aiding gambling, in any form by an employee of the General Accounting Office will not be tolerated and any person so offending will be promptly dismissed (John R. McCarl—first Comptroller General’s (1921-36) Memorandum to GAO employees quoted by Trask 1996, 53).

If dollars-saved as a slogan sought to establish GAO’s reputation in the eyes of the tax payer, then pride in “Our Values” tried to link it to GAO’s superior work ethic. GAO had three core values—Accountability, Integrity and Reliability—that were enfaced in bold letters on the front of the GAO building. Equally prominent was their reverberation in the talk of GAO personnel. Their narrative of values found expression in three distinct ways: (a) as a set of normative rules and checks, (b) as dimensions of work, and (c) as symbols of institutional integrity.

During one of my initial visits to the GAO, I was casually chatting with an Executive Assistant who escorted me to the board room. There we got into a conversation on the subject of culture. Speaking her mind on what she saw as an overall
decline of values in society, she said in a slightly hushed and apologetic tone, “at this place we need to be objective yet I personally think that …..” This was my initial exposure to the normative grip of values on GAO’s culture.

As an agency responsible for holding other people accountable, GAO’s legitimacy rests on its moral credibility. This realization came to them quite early. The excerpt from an *edict* against gambling issued by the first Comptroller General McCarl (1921-36) quoted above is a case in point. After 94 years down the road this concern for maintaining high moral standards did not diminish but actually enhanced in scope. GAO’s stress on a code of conduct, a culture encouraging voluntary self-regulation, rigorous referencing procedures, and strict quality control mechanisms, all stressed on the need for unblemished integrity in the organizational speech and writing.

Values in this normative sense also catalyzed other parts of GAO’s normative system comprised of audit manuals, agency protocols, executive orders, and other written and unwritten rules. These normative edicts were “drilled” in the minds of the GAO staff through processes of training, mentoring and overall cultural conditioning. There were strict penalties for anyone transgressing the standards of official propriety,

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19 GAO’s “Yellow Book”— The Generally Accepted Government Auditing Standards—provides a framework for conducting high quality audits with competence, integrity, objectivity, and independence” (GAO 2015). GAO has also developed congressional protocols, agency protocols and international protocols for the guidance of its staff during engagements with these institutions (ibid).
be that watching of pornographic websites during office hours or using an office printer for a personal task.

Another way of talking about values was as concrete dimensions of work. David Walker, seventh Comptroller General (1998-2008), gave his interpretation of the three core values as “what we did,” “how we did it” and “what kind of results we cater for.” Values in this sense were employed to guide and rationalize GAO’s work processes and goals. These were further clarified through work on the “Seven dimensions of quality,” namely “accuracy, objectivity and fairness, context sophistication, scope and completeness, significance and value, timeliness, and clarity.”20 The GAO executive who actually led the process of development of these dimensions gave me the details of development of this process:

During the 1990s we tried this TQM and Quality Circles stuff... There used to be no talk of values then. I raised this question that we ought to think what are our basic values and they deputed me to develop a list. I worked for nine months talking with people in the GAO and identified seven dimensions of our work.

This policy approach to values took a different orientation than a code of conduct view discussed earlier. Values in this sense linked up with other regions of GAO’s workings including strategic planning, and leadership.

And yet, as it transpired during further discourses, the top-down, corporate-style, publicized view of values discussed above did not adequately reflect the spirit in

20 Conversation with GAO’s Managing Director Applied Research and Methods
which majority of people in the GAO used the expression “our values.” In fact, the common folk in the GAO would dispute the very notion that values descended upon them from the top. Nor they were inspired too much by the imprint of core values on their visiting cards and the walls. They would prefer to consider values in the sense of basic moral orientations that they held dear and adhered to voluntarily. Comptroller General David Walker (1998-2008) in whose tenure most of the work on the development of dimensions of quality and their linkage with values was completed shared with me his views on the subject:

At the time that I joined, GAO required a set of transformational initiatives to change its work culture. In the first place, there was a need for a set of core values. The GAO people, however, thought they already had these values, so I asked where were they? The core values should be hanging on the walls in front of you and these should also be on your business cards.

However the counter narrative coming from the GAO folks was that “these values were always there. Formal articulation from the top is just a recent affair, which hardly made much difference.”

Values, in this vigorous sense seemed to help them to conceptualize their very relationship with the GAO. In their discourses, many of them explained their long association with the GAO in terms of the matching of their personal values with the agency’s values. One female GAO analyst about to retire said, “I joined GAO because it was unique….not an organization where people will share jokes about tax evasion.” Another female executive just retired made her point through a Shakespearian quote, “Caesar’s wife should be above suspicion.” Still another reminisced, “I stayed here
because things moved here on merit.” One particularly interesting episode about how they felt possessed by a sense of values came from a woman who led most of the R&D work on values:

One of our Comptrollers General who was a former head of a private accountancy firm, tried to persuade us on adopting the private sector concept of materiality in our reports. He said, “if there was a small error in the report it was O.K.” This was quite unsettling for us in the GAO because our experience told that our reports were usually criticized for small errors. I then went to him with five different examples of errors from various reports and asked him which one of them in his view was less material? He got my point and dropped the suggestion. However what turned out to be more interesting and revealing for me was that while senior management appeared more willing to digest Comptroller General’s views (since a new Comptroller General was a huge deal for them) it was the younger folk who resisted such a drift the most.”

Pulling it all together, the narrative of values was quite strong in the GAO. It was different from the top-down normative rule structures projected as values in some organizations. Besides providing the GAO staff with an understanding of their work, these values also served as normative principles and, lastly, as basic frames in terms of which they defined their reality and the institutional reality of their agency.

4.2.1.3 When We Hire!

When we hire, we take extra care we don’t make a mistake. Before hiring an individual we try to assess that he will be a good fit (A senior GAO executive).

The third most invoked theme of pride was the professionalism and competence of the GAO’s personnel. GAO called itself a people-based organization and the people-narrative in the GAO was strong and wide-spread, interlocking with other narratives such as “values,” “change,” “diversity” and “Congress”. This section features only those
general aspects of this narrative which connect directly with the (re)production of GAO’s sense of self assurance and pride. In discussing that, I will identify two interactive strands, namely “GAO Person” and “GAO People,” the former an abstract incarnation of a GAO individual and the latter representing an institutional ethos.

My interviewees employed the term “GAO-person” when they wanted to set themselves apart from their physical reality and aimed at constructing a part of them as an abstract being. Remarks such as “the GAO part in me is big” or “GAO is a way of life” epitomized this state. Was this a search for coherence with an “organizational fit?” Was such an introspective attitude a necessity in a bureaucracy grounded more in the conception of “fit” than “traditions?” The responses of my interviewees provided support for this theory.

Whenever we came to talk about the relationship between the individual and the organization, my interviewees spoke of GAO as an existential part of their self—a person within a person. There was no standard incarnation of this GAO person, however, and they stated this proposition in a variety of ways. Some liked to consider themselves as citizens of two realms—working and domestic—others had an inclusive view of themselves. One clear manifestation of this difference came during an interview of two female GAO executives, one of them being on the conference line and the other sitting in the GAO board room with me. The woman on telephone described the way she considered her working and domestic life in the following words: “While at GAO I am a GAO person, and at home I am a wife and a mother and a daughter-in-law.”
The other woman, commenting upon the same theme, gave a different picture (after switching off the phone): “When I go back home, my husband says after an hour or so, “enough of GAO.” Interestingly, I got an opportunity to meet with this second woman again after a year or so and mentioned her earlier remark on this subject in a light vein, and she said almost the same thing, “Well... he indulges me, but when I keep analyzing things as we do here at GAO, he says ‘enough of GAO!’ But... this is in me.” The point to be underscored here is the variety of ways in which they employed the term GAO person according to their subjective needs. Both women employed this expression to explore how good a GAO fit they were, but in their own subjective ways. It was a formulation they used to discover their individual nexus with their organization’s culture.

My interviewees talked about “GAO people” to construct the people out there, or the rest of the GAO. In those moments they talked in benign tones through exclamations such as: “our people are our only asset,” or “our people are everywhere,” or “most of our people have been to graduate school,” or “I am a people person,” or “I lay great importance on people skills.” Further narrations around these points developed into discussions around issues of mentoring and supervision, breadth of GAO’s outreach, GAO’s distinction as one of the best places to work and the like. Yet another dimension of the same narrative spoke about GAO’s system of recruitments and the investment GAO made in training and development of its people.
My interviewees liked to reminisce how they got hired for the GAO. One of my informants recollected his story of joining the GAO, “I was at a small college in the D.C. area. At that time, accountants were paid more than the business graduates so I took accounting as my major. A person from GAO came on the campus and he was interviewing accounting graduates. He asked me a few questions and then said, ‘do you want a job?’ I said ‘why not!’ So I was hired.” Afterwards, he visited campuses in the role of a Campus Executive himself and had a handful of stories to share with me about how the students felt excited when they learnt about the variety and depth of GAO’s work.

Another manifestation of the GAO people came through the pictures of GAO’s investigators visiting US troops deployed in international operations or inspecting high profile projects of NASA and other such organizations. As one GAO executive shared with me, “We are everywhere! No other agency, not even the CIA, has such outreach and constitutional backing.” Yet another dimension that threw GAO people’s narrative into prominence was its consistent rating as one of the best places to work in the federal capital. This was attributed among, other things, to the niceness of GAO people. This sub-narrative also got entwined with how caring GAO’s management was toward its people.

All in all, GAO’s “our people” narrative came off in a twin set of constructions: one when they wanted to define themselves with reference to the institution and the other when they looked upon the institution with reference to their individual selves. In both the cases, they used the term “people” to enhance the profile of the GAO.
Presented above was a brief narration of the feeling of institutional pride as it came forth in individual narratives of GAO staff. One way or another, this elitist chiming has long been part of GAO’s history and culture. They derived it mainly from their work which translated into solid contribution to the treasury in terms of savings of wasteful expenditures, as well as in the quality of their staff and a superior work ethic and values they followed.

4.2.2 GAO Came a Long Way!—Narratives of Change

For an organization extracting nectar from a feeling of pride, navigating change should be a challenge. In the GAO, however, change was part of its culture. During its 94 year history, GAO re-invented itself as many times as it had a change of guards. Every new Comptroller General reorganized its operations, and redefined its priorities of work and methodology according to his considerations (Trask 1996). GAO’s narrative of change captures a non-nostalgic bent toward the past, a resolve to remain grounded in the present, and with an eye on the future as a potential opportunity. The thoughts about change clustered around the following three sub-themes more regularly: (a) diversity, (b) methodology and (c) relationship with Congress

4.2.2.1 Diversity

Handling diversity remained, for long, the soft belly of GAO’s otherwise progressive and change-cherishing culture. The achievements on this front, whether through conscious policy initiatives or under the influence of forced logic of events,
were made much of by my interviewees. “We are no more a male-dominated, wholly Caucasian and accountant-dominated agency!” was the opening statement of the first official briefing I got at the GAO board room on the sixth floor. This statement in a way covered the three most sensitive and rather sour points in GAO’s history i.e. gender, profession and race. How far they actually progressed toward greater equality in these three fields was a subject of sub-narratives informed by larger debates on these issues. Let’s walk through them one by one. I start with the following excerpt from an interview:

There were so few women in the GAO at that time, I remember at one of the annual lunches in a restaurant there was a long queue before the male rest room and just 4-5 people standing before the female rest room.... in fact there was no need for a queue there (A recently retired GAO female executive).

The current strength of women in the GAO stands at around 40 percent with many of them occupying senior management positions (GAO 2014). This stands in a marked contrast to the male-dominated landscape of a few decades ago. “GAO of those days was so dreadful ...all white males... the kind of people who wore white shirts and talked numbers, a typical old-boyish culture. It did not attract me at all.” [emphasis added] The woman I was talking to uttered the emphasized part with an uneasy shuffle in the chair and a grimace. She then went on to describe anecdotally how things gradually changed in the GAO. “There was a person a typical old guard who, along with me and a few others, was one of the probables for promotion to the next level. During an encounter/meeting, he criticized me severely and said bluntly that I should not be
among the panel of candidates. Several years later he came to work under me,” she reminisced.

That the going for the females and particularly those inducted directly into senior ranks was tough was corroborated from the statements of my other interviewees. The native and mostly male part of the GAO greeted them with suspicion, sometimes bordering on outright hostility. “I joined as a candidate for Senior Executive Service (SES).” It was a class of 25 people, all male, and there was just one of them who came across to say ‘how do you do’ to me?” was the recollection of another female GAO executive, now quite aged but still vibrant. Incidentally, the gentleman she mentioned was also among my interviewees. I quoted this story to him and he mused, “The newcomers were resented by those who considered themselves knowing more about GAO, having grown with it. She was one of those who negotiated it well.” One may infer from this that perhaps the focus of the male resistance and abrasiveness was not sexist, it emerged more from a feeling of possessiveness and custodianship about an organization whose ownership was slipping from its hands to the outsiders. The females I spoke to seemed to share this surmise.

21 The Senior Executive Service (SES) makes the leadership tier of America’s workforce, working in key positions below the “top presidential appointees.” “They operate and oversee nearly every government activity in approximately 75 Federal agencies” — (Office of Personnel Management, www.OPM.Gov). The SES staff working in the GAO are recruited and governed by the GAO.
All in all, the narrative about gender was constructed in progressive terms and the narrators pictured themselves as agents and catalysts of this change process. Hence, they looked upon the present GAO and its much larger female presence with a lot of satisfaction. The veteran female executive, of whom I talked above, after speaking at great length about the reforms introduced in the GAO during her career, remarked candidly that “after so many years of hard work I see my influence around in the organization, though I still feel they should involve me more in areas like the HR.” When we came out of the restaurant after our meeting, she said in a half-informative, half-amused tone, “When I joined GAO this entire place used to be empty, I was mugged here twice.” That, things had changed, and had changed for the better, and that she was a part of that change process, was the unmistakable assertion I read in in her voice.

Diversification of skill-landscape provided another dimension for constructing GAO’s narrative of change. In its formative phase, GAO was an organization dominated by lawyers and clerks and the bulk of its work involved administrative and legal checks. Gradually, the focus shifted toward analysis of balance sheets and other accounting issues. The requisite skills also changed from legal to accounting analyses. Accountants dominated GAO from 1950 onward and according to many observers, they still do, despite the diversification of its skill portfolio.\(^{22}\) Side by side, efforts at induction of a

\(^{22}\) For instance, one of my interviewees, a senior female executive of GAO, who herself came from public policy background, opined about the GAO, “This place is still very formal. Underneath its workings is an accounting culture—the routines of documentation, referencing and where to store paper work.”
greater variety of skills also continued and not only people with background in public policy analysis were brought into the organizations, but attention was also devoted to bolster the presence of specialists such as statisticians, technical specialists, engineers and economists.

My interviewees came up with different rationales for GAO’s adoption of new varieties of auditing. One rather obvious way of explaining it was as a coincidental process of history. An African American executive, for instance gave an account of the increased diversification of skills in the context of history:

Back in the 60s, amid President Kennedy’s message, public service and government were perceived very highly, unlike now. The Government was coming into the social sector in a big way expanding its role into education, health and environment sectors. Skills related to identifying people’s needs and devising programs became an important part of government’s workings, so GAO started looking at the contribution made by government funds in improving people’s life. So we had these economy, efficiency audits. Then in the 1980s with the incoming resource constraint, the policy makers’ concern shifted to the “who is going to pay”-aspect and accordingly GAO’s focus also shifted toward “accountability.”

Change and innovation in the audit approaches and the requisite skills to implement these changes also brought up the challenges of redundancy. How the GAO managed the process of shedding the redundant human resource by bringing in fresh blood was another way to discuss change. In an organization offering secure employment, easing out such outdated human material posed a big administrative as well as a moral dilemma. Successive comptrollers general tried numerous tactics to shed
the dead wood. One of my informants who worked with three successive comptrollers general—Elmer Staats (1966-81), Charles Bowsher (1981-96) and David Walker (1998-2008), compared their styles and tactics with the surplus staff:

Staats used to say, “when you have to turn around the organization and you cannot fire people, create competition and obnoxious presences due to which they will leave at their own.” So he created an elite division mostly manned by people from outside the GAO to pursue the program-evaluation work. He kept it there for some ten years or so. Later Bowsher also tried a combination of bringing in fresh blood at senior levels as well as improving recruitment in lower ranks. David Walker, however, wanted to push the change more speedily. So he tried to introduce the band system. He was impatient to get rid of the dead wood.

The result of these initiatives was a gradual induction of new people both at the entry and the middle levels bringing up a transformation in the culture of the organization. One of my informants summed it up succinctly:

New skills were added simultaneously at the top and bottom, and sprinkling from the top and a support from the bottom met in the middle to create a new culture. It took a while though. But GAO apparently navigated it well.

Amid so many narratives presenting hope, there was, at times, an uneasy whisper or two from my informants about the race relationship in the GAO. Rather than a narrative, it appeared more like an anti-narrative informed by dissenting opinion developing on the margins. The words in the following excerpt of a memo addressed to the GAO staff by their management provide a window into the tensions surrounding this issue:

Over the next week, all of you will have the opportunity to be briefed by the Ivy Planning Group on the results of its African American performance assessment study. GAO requested this study to examine the differences in average performance appraisals between African American and
White analysts. The report is the culmination of several months of work by Ivy and contains many insights and helpful recommendations. (April 30, 2008)

In 2004, GAO’s management hired the services of an independent consultancy firm named Ivy Planning Group to examine its system of performance ratings. The findings of the report brought out some important disclosures such as the following:

- “Between 2002 and 2006, African American Analysts’ performance ratings on average were less than those of White Analysts and the difference grew each year.
- On average, all races rated African American Analysts lower than Caucasian Analysts.
- Having a PhD or being on a high risk project has a positive effect on the average rating of the Caucasian Analysts, but no effect for African Americans.
- African Americans and Caucasians both expressed concern that competencies were open to interpretation and applied inconsistently.
- They, however, disagreed on likely causes for the ratings differences
  - Caucasians were more likely to question the quality of the recruiting process for African American Analysts
  - African Americans were more likely to question the quality, integrity and execution of the performance appraisal system” (Ivy Planning 2004, slides 38-46).

This last finding captured the crux of the problem which was in essence caused by two opposite ways of looking at an issue. The very grounds on which the aggrieved party—African American members of the GAO wanted to establish their grievance i.e. unevenness in the system of ratings—was denied by their White colleagues, who, instead saw the problem caused by a deficient selection process for the African
Americans. In other words, the disadvantage in career prospects faced by the African Americans was not so much attributable to the system of promotions as indeed it was to their own incompetence. These were opposite narratives indicating a deep-seated difference of perceptions on both sides.

I got this report of the Ivy Planning Group rather accidently. One late afternoon, I had an appointment with a retired GAO executive in the Pension Building. A couple of GAO people who probably came to buy coffee or a snack, stopped by to greet their former colleague. One of them, an African-American man expressed his willingness to talk with me on my research question. From him, I heard of Ivy Planning Groups’ report for the first time. His analysis of the career planning policies followed at the GAO until a few years back, pointed a finger toward subtle and systemic biases undermining the prospects of the African-American minority.

People who are on the margins of the dominant culture are at a disadvantage. We were told at home that your work will reward you, you should work hard... so we were not imparted those skills at socialization.... So when they say that we’ll also give weightage to ‘management skills’ and to being a “good-fit,” people like us are at a disadvantage. That is what they don’t realize. They destroyed many careers like that...

Without such a skill-set, an impression was created among the peers about you that you lacked drive and you were not “leadership material”—a perception which led to a disadvantaged career. Unfortunately, the system of redressing of complaints was also tilted against the complainants from minority groups. If your complaint was disallowed
by the GAO appellate process and you wanted to sue the Agency, it was the Comptroller General who would ultimately decide the merits of the case.

Why will he decide a case against himself? Second, how could one hire an expensive lawyer to match the GAO’s battery of lawyers? So because of this, many people will not speak up at all and some who might would be silenced by giving them a promotion or something.

A valid question, of course, could be that how an agency given to strict observance of rules and norms could be oblivious to such discriminatory practices in its midst? When I raised this point with an African-American executive her reply was characteristic, “I think the agency was in a state of denial.” Apparently, things were on the improvement path and some visible obstacles to the road to handling diversity were being addressed. My African-American informant also supported that view. However it was also a fact that there still persisted a big gap between the perceptions of the two sides about the true nature of the problem. On the one hand was the perspective of my African-American informant who was stuck at the level of a senior analyst after putting in three decades of work with the GAO: “Once, I went round to my supervisor and asked why don’t I get promotion and he said you will never get it.” On the other was another informant of mine, a White man of humane and empathetic disposition, who just dismissed the subject with a little anecdote, “once one of my staff asked me ‘why don’t you deploy me on a high visibility job and I said, ‘Tell me which is a high visibility job and I will deploy you there.”

All in all, the race narrative in the GAO had mixed tones. I called it an anti-narrative because this was not a theme on which people will come out to express their
thoughts readily, unlike the earlier narratives we dealt with. Whatever information I was able to gather was either volunteered by my African-American informants or uttered accidentally in muffled tones by my White interviewees and informants.\textsuperscript{23}

\textbf{4.2.2.2 Methodology}

In GAO’s podcast on the “Yellow Book” available on GAO’s website, Sara Kaczmarek gave an interesting description of audit:

I sometimes use a story that I used explaining what I do for a living when my daughter was four years old, to her preschool class. I asked the class how many of them are asked to brush their teeth at night and all the hands of these children went up. And I said, "Okay, at the end of you brushing your teeth do your parents ever ask you to smell your breath?" And I said, that's what we as auditors do. We do tests to make sure what people are saying, the assertion that management is making, is actually true or not (GAO 2014).

If anything, most people in the GAO looked at the history of their institution as a resolute march from \textit{worrying over application of correct procedures} of “brushing” to “smelling your breath” audits. The former involved legality audits and voucher-checking translating into legal rulings about correctness and propriety of expenditures, while the latter, named as program audits, examined the achievement of end objectives of a program or project. It was not a single big leap but many small steps. They gradually started distancing themselves from pre-transaction audits, first through on-site audits to preempt the need to transport vouchers physically to the GAO, next by foregoing

\textsuperscript{23} As explained in chapter 6, the unease with regard to promotions subsequently got caught up with the developments leading to the creation of the Union in the GAO.
individual transaction-checking in lieu for a focus on the existence and adequacy of internal control systems among the auditee organizations. The culmination of this trend was program evaluation which involved verification of achievement of objectives for which those programs were planned—or in other words “smelling the breath audits.”

However, were there any “smelling the breath audits” possible in reality? I put this question in frank terms to a couple of my interviewees; how did they feel sitting in judgment on the workings of people who were doing it for a long while and the auditor being just a novice? Their answer was equally frank, “We do not let them know that we are just novices.” Elaborating this comment further, however, they said, “Our analysis is not focused on faulting people but on identifying structures, laws and policies which are causing problems in the smooth delivery of service.” This, in a nutshell, was GAO’s narrative of methodology—standardization. When they decided to disengage from the executive and to adopt a more sophisticated institutional role it also entailed a knack for standardization—a skill to transform ordinary processes and practices into standard procedures and protocols by cleansing them of abruptness and irregularities. Instead of being reactive, they decided to be retrospective. They showcased this entire process of survival and adjustment as change of methodology, and liked to present it as a big part of their narrative of evolutionary change.

4.2.2.3 Relationship with Congress

When I became Comptroller General, Congress was not happy with the agency and it had been recently downsized by forty percent and the prospect of another cut at the same scale could not be ruled out. People in GAO, in my view were not interpreting the ominous signals coming from
the Congress correctly. I had to explain this to them that this was a market test, a feedback signal from Congress on the usefulness of their output and the overall standing and justification of their institution. (Interview with David Walker Oct. 12, 2013)

In their usual thinking, auditors see the auditee agencies as a universal other. However, in the GAO I found them more concerned with the Congress as the other. The congressional narrative in the GAO was rich and intense. My interviewees’ conversations were replete with references to the “congressional clock,” “congressional bosses,” “people on the Hill,” “House and Senate Committees,” “Committee Chairs,” and their staff and the like. If anything, the heterogeneity of these terms may exhibit the multi-dimensional nature of this relationship. Every dimension led to a different sub-narrative. For the sake of parsimony we may group them under the rubric of the following:

- Historical dimension
- Current arrangements

We examine these two sub narratives below in the same order:

GAO was a creation of the Congress; however, as the initial chronicles bear out, Congress for quite some time did not have a firm plan on what to do with this creation (Mosher 1979). In the resulting vacuum, GAO under the Comptroller General McCarl (1921-36) tried to determine its own course. Congress often did not take the extra step

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24 “Other” as a concept in anthropology symbolizes dissimilarity and difference. This usage mainly got established with reference to the relationship between the colonial powers and the natives.
toward enforcing McCarl’s vision of financial propriety. McCarl’s memoranda to Congress exhorting stronger support for enforcing his rulings testify to that (Trask 1991). GAO and Congress became closer allies in the tenure of the third Comptroller General Lindsey Warren (1940-54). GAO started avowedly calling itself an agency of the Congress and more importantly the other side also started owning that. The Budget and Accounting Procedures Act of 1950 formally declared GAO an agency of the Congress (Trask 1991, 32-34). The relationship between the GAO and Congress got a further boost when, in the wake of Watergate, Congress decided to be more assertive and GAO’s program-evaluation reports proved an effective weapon in GAO’s hands for the accountability of the executive.

Over their 94 year history of coexistence and cooperation, Congress and the GAO learnt to respect the benefits their mutual collaboration may produce and also to avoid strains that could undermine such benefits. Today’s GAO declares itself the “Congressional watch dog” and as much as 95 percent of its workings are initiated on behest of the Congress (GAO 2015).

The above analysis, however, cannot be treated as a conclusive comment on the GAO-Congress interaction. There is a tense dimension to their relationship that is partly structural and partly political/behavioral. Structurally, GAO, compared to other congressional agencies such as the Congressional Research Office (CRO) and Congressional Budget Office (CBO), is much larger in size to fit readily into the mold of a subordinate agency. Moreover, its role as the supreme audit institution of the country
requires it to maintain an independent posture. All in all, this is a peculiar relationship in which the GAO on the one hand tries to be proactively engaged with the Congress and likes to be seen as its independent watch-dog, and, on the other, doesn’t want Congress to breathe down its neck too closely. Over the years, it tried to learn, as one of my informants aptly put, “to both lead and follow the Congress.”

In its endeavor to manage a complex relationship with the Congress and thereby prevent budget-cuts and job losses, GAO tries to be proactively and constructively engaged with its “bosses.” As the Managing Director for Congressional Relations told me, “We have GAO liaison officers working with almost every congressional committee—their basic role is trouble-shooting. I personally work with the Appropriations Committee that controls our budget and is therefore very important for us. It is a challenging assignment.” Even so, the “relationship with Congress at times can be ‘tense.’” GAO staff appear as witnesses before almost all of the committees of the Congress, except those concerned with the internal organization and working of the committee system such as the Rules Committee:

Sometimes when either the Committee Chair or the Ranking Minority Member is not happy with GAO’s testimony they try to grill the GAO staff in accusatory tones. Most of them are lawyers and have skills in prosecution, so they might try to play off GAO staff against the representatives of the executive. On such occasions our advice to our staff is to stick to facts, remain non-partisan, do not speculate and try to gain time to furnish information if it is not readily available. Because of these challenges, only members of the Senior Executive Service (SES) are entitled to sign GAO reports and appear before the congressional committees.
A lot of proactive work also goes into the effort to maintain a cordial relationship with the individual Congressmen. Thus GAO monitors draft legislations regularly and if they anticipate any implications or responsibilities to be assigned to the GAO in a draft bill, negotiation with the sponsor(s) is started to contain GAO’s role within the doable parameters: “We explain to them the quantum and quality of work possible to be achieved in the given time period so that their expectations from GAO remain realistic. Sometimes when GAO’s advice is sought on a draft bill, we issue our comments in writing in the form of a report. There are twenty to thirty such reports every year.”

In order to inform and educate congressmen about GAO products and services, and to make such products accessible to them, an effective use of the dedicated congressional website is made. “Such strategies are helpful because a newly elected Congressman doesn’t have much idea about where to chip in. So the GAO steps in to guide them and negotiate assignments with them.” Thus, in the words of one of my interviewees, GAO’s general claim that 95 percent of its work was initiated by and on behalf of Congress factually contained more than 50 percent mutually negotiated assignments, proactively suggested by the GAO.

4.2.3 Summary of the Main Narratives

Narratives are neither well-honed, coherent logics nor totally off the cuff remarks, but a combination of both. These are powerful personal accounts through which people try to contextualize their experiences and illuminate the environment with personal significance.
In the above section, by far the longest part of this case study, we talked about two main narratives: “We the GAO!” and “GAO came a long way.” The former branched off into three sub-narratives including “We Earn our Keep!,” “Caesar’s wife should be above suspicion” and “When we Hire!” These sub-narratives dealt with the ways GAO’s personnel constructed a sense of institutional self-pride. The second main narrative i.e. “GAO came a long way,” highlighted how change came to be looked at in the GAO. This narrative was split into sub-narratives such as diversity, methodology and Congress, dispersing further into tertiary narratives under the rubrics of gender, skill, and race. It was a complex labyrinth of views, impressions, ideas and analyses that I tried to present in their original tones as much as possible.

4.3 GAO as a System of Symbols

We may proceed now to examine the possibility of a few general propositions capable of bringing together the dangling threads of individual narratives into a unified understanding. We name these propositions as systems or schema of symbols. Symbols, as defined earlier are “cultural constructs” with a built-in capacity for representing and generating a larger stock of meanings (Schneider 1976, 3). A set of seven key words is isolated from the above narratives to examine their properties as symbols and to study their role as culture-giving and culture-organizing processes. These are: “GAO building”, “dollars-saved”, “our values”, “our people”, “Comptroller General”, “methodology”, and “Congress”. The analysis below will mainly develop around how the GAO as an audit
bureaucracy employs these symbols to galvanize the energies and commitment of its work force around its organizational objectives and how such processes are transformed into a *culture*.

Specifically, in Section I, the aim will be to show how these symbols may translate into boundary-defining logics that enable the GAO to form rings of protection around itself to *construct* its independence. Simultaneously, how such logics for an autonomous existence also yield rationales for nonpartisanship—GAO’s other foundational plank and its main strategy to negotiate with a polarized political environment. In Section II, we will examine the ways through which such institutional logics are transmitted across the organization, for it is necessary for a set of ideas to become a *culture* to be transferable across the breadth of an organization and from one generation to the next.

**4.3.1 Symbols and Institutional Logics**

Recounting from a previous chapter the responsibilities assigned to the GAO at its creation in 1923 were: (a) settlement of financial claims by or against the U.S. government, (b) prescription of forms and systems for the executive departments to maintain their accounts, (c) verification of accounts and claims submitted by the executive departments, and (d) investigation of all matters related to the receipt, disbursement and application of public funds... and making recommendations for greater economy and efficiency in public expenditures (Mosher 1979, 57-61, Trask 1996, 42-46).
Some 94 years down the road, GAO states its strategic goals as:

- “Address Current and Emerging Challenges to the Well-being and Financial Security of the American People
- Help Transform the Federal Government to Address National Challenges
- Maximize the Value of GAO by Enabling Quality, Timely Service to the Congress and Being a Leading Practices Federal Agency” (GAO 2015)

Comparing the two sets of objectives will reveal that GAO ceded the items listed at (a), (b) and (c) of the goals set for it in 1921, to the treasury and executive departments and, is concentrating since on item (d) i.e. investigation of matters related to public funds. In this field, it refined its approach to shift toward analyses of performance rather than mere financial investigations. In the process, its audits gained the flexibility and breadth to analyze complex issues with cross-cutting policy dimensions. In the coming years, its objectives and methodology may change further in accordance with the requirements of its role as a watchdog of public money.

This on-going evolution of objectives and methodology, however, is supported on two foundational planks, namely (a) independence and (b) non-partisanship. These are the two main terms through which GAO defines itself. On its website, it introduces itself as “an independent, nonpartisan agency that works for Congress.” Historically, “independence” is an older theme in GAO—and was in fact a kind of raison d’etre of its creation in 1921. The transition from a setup of auditors sitting in the Treasury
Department to a separate organization was meant, in practical terms, to ensure that the process of accountability could be carried out in a free and independent environment. From John McCarl to David Walker and Gene Dodaro, despite variations of style, all the comptrollers general remained vigilant in safeguarding the independence of their institution and locate the ways and means to make it more effective. Nonpartisanship came out later, as a pragmatic adjustment learnt from the experience of surviving in a system based on checks and balances.

For a study such as the present, one which explores GAO’s cultural-cognitive side, a fair demand should be to relate these two institutional planks with the discourse of culture i.e. the narratives and symbols discussed earlier. In the following pages, I will explore this aim by establishing how symbols worked as constitutive molds for the notions of independence and nonpartisanship among the GAO people.

4.3.1.1 A Snapshot Analysis

In order to define the focus of analysis, a snapshot examination of the properties of the seven symbols is provided in the form of a matrix along four parameters: (a) direction of impact, (b) process symbolized, (c) significance, and (d) compatibility with GAO’s strategic planks. The purpose is to set up an explanation of the role they play in defining GAO’s culture.

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Direction of Impact</th>
<th>Process Symbolized</th>
<th>Significance</th>
<th>Strategic Plank</th>
</tr>
</thead>
</table>

Table 6: Properties of symbols (GAO)
<table>
<thead>
<tr>
<th>GAO Building</th>
<th>Inward</th>
<th>Point of departure from outside world.</th>
<th>Physical ring-fencing</th>
<th>Independence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dollars Saved</td>
<td>Inward</td>
<td>Earning their keep</td>
<td>Financial ring-fencing</td>
<td>Independence</td>
</tr>
<tr>
<td>Our Values</td>
<td>Inward</td>
<td>Integrity</td>
<td>Moral ring-fencing</td>
<td>Independence</td>
</tr>
<tr>
<td>Our People</td>
<td>Inward</td>
<td>Competence</td>
<td>Professional ring-fencing</td>
<td>Independence</td>
</tr>
<tr>
<td>Comptroller General</td>
<td>Inward</td>
<td>Fatherly protection and guidance</td>
<td>Administrative ring-fencing</td>
<td>Independence</td>
</tr>
<tr>
<td>Our Methodology</td>
<td>Outward</td>
<td>Adjustment with change</td>
<td>Technical ring-fencing</td>
<td>Nonpartisanship</td>
</tr>
<tr>
<td>Congress</td>
<td>Outward</td>
<td>Walking a fine line</td>
<td>Political ring-fencing</td>
<td>Nonpartisanship</td>
</tr>
</tbody>
</table>

As we can see, five out of the seven symbols converge upon independence and two on nonpartisanship, the two strategic planks of GAO’s existence.

4.3.1.2 Symbols as Constitutive Molds

a) GAO Building—(Physical Ring-Fencing): The GAO building arguably represents, the GAO staff’s primary point of departure from the outside world to ring-fence their separate identity in a literal, physical way. The fort-like appearance of this structure endorses GAO’s overall image of a dignified insularity. Located at a distance from both the White House and the Capitol Hill, the two main power centers in the U.S. capitol, it holds out as a symbol of GAO’s independence and autonomy. Inside, a formal and serious atmosphere prevails. Everyone has her/his own physical enclave according to her status determined within a scheme of administrative and social hierarchy defined
as the GAO way. Most of the GAO staff practically spend their entire career in this building.

Completed in 1954, this structure was a fulfilment of a long held dream to house all the Agency’s personnel under one roof. Before its inauguration, GAO staff spent almost three decades putting up in scattered spaces borrowed from other federal agencies. The completion of this structure thus marked a kind of union of the GAO clan. It was in this sense that it attains a symbolic stature for them, a symbol of their strength and unity which enabled them to coordinate their functions better and take initiatives which were not possible in their earlier fractured existence, and of course a symbol of security, honor, independence and privilege for them. David Walker appropriately named it as their “fort.”

b) Dollars Saved—(Financial Ring-Fencing): We have mentioned GAO’s preoccupation with the “dollar” narrative in an earlier section. Here the objective is to show why it is so important for the GAO to highlight it so often. Living in a secure compound is the first step toward independence but such autonomy will remain incomplete unless there are enough provisions to run the kitchen and keep the fireplace warm. This requires a budget. GAO, being a federal agency, gets its budget from the Congress, but in its typical way would like to remind Congress that it “earned its keep.” That GAO is not a burden upon the exchequer, that what it draws from the treasury is rather a small share of what it contributes to the treasury in terms of dollars-saved. So
after physical ring-fencing, a layer of financial ring-fencing would further strengthen
GAO’s impermeability to the influence or leverage from the outside.

c) Comptroller General—Administrative Ring-Fencing: Comptroller
General of the United States is also the head of the GAO. With a fixed and protected
tenure of 15 years and the full mandate to direct GAO’s policy and operations, along
with the powers to hire and fire, he is kind of an absolute tsar of the organization.
However, people in the GAO talked about the Comptroller General more in terms of a
leader, an icon symbolizing their institution and tacitly as a protector of their interests. I
remember, after one of my meetings in the boardroom at the sixth floor of the GAO, my
host, who displayed great warmth toward me, offered to show me around the building.
We went past the Comptroller General’s chamber and succeeded in catching a glimpse
of Gene Dodaro, the present Comptroller General (2010-todate). He was probably in a
meeting with someone not visible to us; my host’s face lit up with the soft light of a
table lamp—“he is a good man”—he murmured partly to himself and partly to me
perhaps. “He is very good at watching the line” was the compliment paid by another
interviewee about him. Yet another informant of mine, who was African-American and
had grievances against the management, also said of him that “he is a good man.”

d) Core Values—(Moral Ring-Fencing): After ring-fencing itself from the
outside world through physical boundaries, GAO erects a moral fortification around
itself in the form of core values. We discussed and analyzed different facets of these
values in an earlier section. The GAO staff’s relationship with these values was not just
regulatory and materialistic, but practical and even emotional. GAO staff took pride in having them because that provided them a point of departure from the outside world, and to look upon themselves as distinct moral beings. As one of my interviewees said, “I doubt if people in any other agency have such a high regard for their values, may be NASA or a couple of other agencies could match GAO on this count.”

e) Our People—(Professional Ring-Fencing): Securing an organization from outside intrusion is one thing, but to sustain its independence requires professional competence and internal solidarity among its ranks. In the GAO, there was a whole constellation of symbols invoking objectives of unity, solidarity and cohesion. There is a long list of processes and objects working in this direction, such as mentoring routines, matrix teams, award ceremonies, collective charity work, human capital development processes, anonymous surveys, 360 degree feedback sessions, strategic-planning processes, internal information systems, voluntary work within the organization, GAO Newsletter, cafeteria, and gymnasium.

f) Methodology—(Technical Ring-Fencing): Methodology as a symbol refers to the overall protective shield the GAO staff wear while plunging themselves in the accountability implementation business. The procedures, the referencing, quality controls, risk management, engagement with the executive and with the congress, and the protocols. This is coded in the Yellow Book (The Generally Accepted Auditing Standards), and their agency and Congressional protocols. Constructing the theme of methods in such a symbolic way helps GAO to enact its work and output as objective,
scientific, and of the highest professional and ethical standards. It is also GAO’s mainstay in maintaining a nonpartisan posture amid a politically polarized work environment. They can quote standard procedures and protocols to push back pressures from Congressmen who may want to drag them into controversies.

g) Congress—(Political Ring-Fencing): In the section on narratives, a sketch of GAO’s evolving relationship with the congress was provided. Congress as a symbol evokes a turbulent environment in which GAO has to survive and adjust. It is an arena where GAO has to walk a fine line not to trip on troubled spots and get embroiled in controversies. Nonpartisanship is an umbrella term to describe the multiple tactics employed by the GAO to maintain a cordial working relationship with the Congress. It may involve “both leading and following” the master. For GAO personnel, it may mean hedging at one time and proactive engagement at another. It happens that a particular party maintains majority in the congress for consecutive terms and the GAO works with it for a longer term which makes the minority party a little suspicious of GAO’s neutrality. It happened in the 1990s when Democrats remained in control of both the houses for consecutive terms. As an interviewee informed me “When the Republicans made a comeback under Newt Gingrich in 1994, GAO had to work hard to win their trust.” After every such experience, nonpartisanship becomes an even more trumpeted theme at GAO.
Cultural Web Analysis was developed by Gerry Johnson and Kevan Scholes. In their book, *Exploring Corporate Strategy* (1997), they used this model to analyze the culture of the U.K. National Health Service. The basic idea was to show the culture of an organization as overlapping circles representing “stories,” “rituals and routines,” “symbols,” “organizational structure,” “control systems” and “power structure.” In the diagram presented above, I have borrowed just the main idea of Johnson and Kevan’s model i.e. showing culture as a web of overlapping circles. Instead of using the elements of culture identified by them, I have used this web to show overlapping impact of symbols and institutional logics.
4.3.2 From Institutional Logics to Culture

You are criticizing my organization? I noticed tears in her eyes.

The above conversation was reported to me by an informant who worked in the private sector before joining the GAO. The context was an informal comment about GAO’s working to which the reaction came in an emotional outburst. Like my informant, I was also stunned by the show of such a strong sense of institutional loyalty. He further shared with me his experiences of the closed, personalized style of decision-making at the top. “Every report, before issuance, is weighed from twelve different angles at the top. The final word is that of Gene’s. He is the ultimate committee,” he said. “Do you think in that they model themselves on any particular institution such as family, church, corporation, political party or a football team?” I asked my informant rather naively. He paused for a while and then said with a grimace, “They are like a family business; they have their own little secrets.”

For me, this last remark was indeed revealing. Hitherto, I was able to figure out a set of narratives and symbols that seemed to work toward galvanizing the energies and emotions of the GAO staff in certain strategic directions. However, in what pattern or arrangement these symbols were actually held? And was there a central symbol that helped to produce a core impact and sent the ripples across the organization and its generations of staff? That spontaneous remark dropped by my informant gave some clue to the presence of a central narrative. Was it family and kinship?
In the following pages, we will explore this question by first reviewing, briefly, the concept of family as a social and cultural institution in American society, and then studying possible common features between the GAO and American culture at large.

4.3.2.1 “Family” and “Kinship” as Cultural Constructs

In American society, the system of kinship develops around a family. A family is based on two general orders, an order of nature and an order of law. It starts from a
lawful biological union between a man and a woman. While the husband and wife are relations-in-law their children are “blood relations” to them and to each other. In this way a chain of “blood relatives” starts. Blood here represents a natural substance; blood relations are thus relations based in “nature.” The notion of “kind” or “kin” is also based on blood. Thus the basis of kinship is “being of one blood” (Schneider 1976, 215).

However, besides a network of blood relations, kinship also includes relations contracted through law. They include the spouse and his/her relatives. These are not relations in nature but are sustained through a contract or agreement. Schneider terms it as the “order of law” in American culture, the other “general order” besides the “the order of blood.” This latter order is “imposed by man and consists of rules and regulations, customs and traditions” (Schneider 1968). Contrary to general arguments relegating American kinship system to a lower order of significance compared to other systems such as the “occupational system,” Schneider sums up the importance of the kinship system as the basic socialization device in the American culture:

If the dominant values of a culture are to be transmitted and if the culture is to continue beyond the lifespan of any individual, then new recruits to the society must be taught that culture. The dominant values of the total culture must find expression in the kinship system, and they must be so expressed that they can be conveyed to children. This means, for one thing, that those values must be distilled and simplified (Schneider 1968).

At this point we can clearly see coordinates of the bureaucratic sub-culture of the GAO and the kinship system of the larger American culture meeting in a common symbolic space. We may invite reference here to GAO’s ways of “indoctrinating” its
young lieutenants into the “GAO Way” and their overall strategy to knit people into networks of relationships.

GAO possesses a unique relational architecture manifested in a number of processes such as mentoring routines, matrix teams, collective charity work, human capital development processes, anonymous surveys, 360 degree feedback sessions, strategic planning processes, internal information systems, voluntary work within the organization, GAO Newsletter, cafeteria and gymnasium. Can we compare these modes of internal solidarity with the system promotion of kinship in American culture at large? The following matrix makes a comparison between the two against six different parameters to trace commonalities.

<table>
<thead>
<tr>
<th>Parameters</th>
<th>American Culture</th>
<th>GAO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Natural Basis of kinship</td>
<td>Blood</td>
<td>Land</td>
</tr>
<tr>
<td>Basis of rights and responsibilities within the system of kinship</td>
<td>Law</td>
<td>Values, protocols, manuals, and the “GAO way”</td>
</tr>
<tr>
<td>Sign of protection and wisdom</td>
<td>Father</td>
<td>Comptroller General</td>
</tr>
<tr>
<td>Hierarchy of relationship between the children</td>
<td>Elder child and siblings</td>
<td>Mentor and team members</td>
</tr>
<tr>
<td>Mode of extended family</td>
<td>Uncles, aunts, cousins</td>
<td>Matrix teams</td>
</tr>
<tr>
<td>Path-dependence in relationship</td>
<td>Children cannot choose parents</td>
<td>You land in a team</td>
</tr>
</tbody>
</table>

In the American system of kinship, blood, a natural substance, represents nature. Hence people of the same blood are kin. In GAO, land, a natural substance, along with the structure built on that, the GAO building, serves as the primary symbol of this
natural order. Because of sitting in the same building they are primarily of the same kind. In the American system of kinship, the order of law and customs determines rights and responsibilities; in the GAO relational architecture, values and normative rules codified in protocols and manuals, as well as a repertoire of informal expectations expressed in the “GAO way”, would decide how things were going to be done. In American system of kinship, father represents protection and wisdom brought with age and authority. In GAO, the Comptroller General occupies a similar position of guardianship. The relationship between the elder child and the siblings in a household may find its parallel in the relationship between supervisor/mentor and team members in the GAO. Just as a family starts from the union of two people and children are a product of that process with no opportunity to select their parents, in GAO the team in which one lands is often a matter of chance that makes future career advancement path-dependent. The comparison may be continued but the objective is to show a broad similarity between the culture of this audit bureaucracy and the society at large.

While one may be sympathetic to the notion that the culture of GAO shows similarities with American culture, the point still remains how a symbol of domesticity such as “family” or “household”—a set up grounded in fixed geographical parameters tied with strands of kinship, serves as the central inspiration for a modern audit bureaucracy in a society that valorizes individual achievement and free movement of human capital? That question requires a foray into history.
Alexis de Tocqueville, who visited the United States in 1833, pointed out an interesting paradox among ordinary Americans that, on the one hand, they were “independent, resistive of authority, dedicated to justice, preoccupied with material success” and on the other were also “worried about being different than one's neighbors” (quoted in Spindler & Spindler, 1983, 60). This clash of inclinations, a longing for autonomy pitted against a concern to conform, provided food for thought for many writers after Tocqueville. Spindler and Spindler, (1983, 60), in their seminal article *Anthropologists View Culture*, termed this issue as the “central feature of American culture” whose persistence remained “surprisingly constant for about two centuries.”

The longevity of this debate, perhaps, found a rationale in the needs of a culture faced with the challenge of survival in a new, harsh, unexplored environment. It needed to develop symbols valorizing both individualism and conformity. Promoting faith in the cutting-edge human potential unleashed by freedom and opportunity was essential to energize exploration and conquest of a vast continent; however, keeping such momentum tied with human values and a moral aim required emphasis on conformity to a code of conduct. The American family and kinship system provided a means to mold the opposition between individualism and conformity into a healthy relationship of complementarity. In performing this cultural act, family symbolized reconciliation between two great orders on which the American society rested, e.g. the “order of nature” and the “order of law” (Schneider 1968, 1976). The order of nature spurred and provided channels for the realization of human individualism, and the order of law
fulfilled the need for regulating and conforming individual potential into agreed cultural modes.

GAO, an information-producing bureaucracy, whose reputation entirely hinged on promotion of an implacable sense of integrity, desperately needed ways to develop internal cohesion to such an extent that there were no chinks in its armor for outsiders to peep in. It was faced with a similar challenge of giving opportunity to individual talent to flourish simultaneously keeping it attached with a sense of collectivity. Toward that end, it needed a set of symbols that could galvanize attention to the virtues of togetherness. Family symbolized a noble feeling and provided a whole set of associated symbols to institutionalize this feeling in a natural, legal and moral frame. Organizations seeking to develop a strong sense of affiliation among their members cannot develop it around nothing, because that would be like a gang sticking together just for achieving a specific end without any great moral purpose. That could come from their effort to legitimize their goals by sanctifying them through association with a set of living symbols from the larger culture around.

In a bureaucracy engaged in a righteous pursuit i.e. holding others accountable, organizing inspirations around a cultural symbol that held great respect and affection as a form of social organization and as a cultural institution was very important.

4.3.3 Summary of GAO as a System of Symbols

The objective above was to show how a system of symbols configured around family was employed by the GAO to fashion and groom the individualities of its people
into a conforming mode, and to create networks based on loyalty to the organization. How GAO staff’s personal identities molded into collective motifs such as “GAO fit” and “GAO Way,” which gave them logics to feel satisfied in joining a collective solidarity? To this end, objects, concepts and impressions from day-to-day workings were reconstructed as symbols directing attention on virtues of togetherness as a family or household.

4.4 GAO’s Reports as Cultural Products

For an audit bureaucracy given to collective ways of working and coordinated through a symbolic use of family and kinship, what kind of accountability goals and motifs will be feasible? We explore this question through the lens of GAO’s accountability products. GAO writes more than 300 audit reports each year, which drive the system of legislative accountability. GAO’s website catalogues more than 50,000 such reports on 31 subjects. It also flashes findings and analyses under the rubric of “Key Issues” dealing with “fiscal outlook and debt”, “high risk list,” and “duplication and cost savings”. The scope of the present case study is not broad enough to form an opinion on the quality or effectiveness of such a huge corpus of reports. That indeed should be the subject of separate and future research.

Pursuing the main argument of this case—GAO as a cultural-cognitive institution—the aim here is to study GAO’s accountability products as extensions of its cultural processes. Specifically, we want to look at how, as institutional scripts, these
audits are entwined with the symbolic structure and the foundational planks of the
GAO. Secondly, how do such scripts, when performed on the Congressional stage
become instrumental in legitimizing and perpetuating a particular narrative of
accountability?

4.4.1 Institutional Scripts

I asked one of my informants how in GAO’s culture, people scoring success got
recognized and rewarded. For instance, if somebody wrote a brilliant report appreciated
by the Congress, did she/he enjoy accolades from colleagues as a “star performer?” His
answer was characteristic:

Everyone is a star performer in the GAO. There is no rank and file in the organization, so to
speak. The reports they produce are products of collective efforts and no single person could
enjoy the sunshine of recognition on their account.

Perhaps there could be no better way to explain the central role of GAO’s
reports in engaging cultural processes within the organization. The following diagram
presents an illustration of this cohesion. It shows how GAO’s accountability products,
strategic goals, foundational planks, and symbol structures create and recreate each
other.
A point also worth noting about the GAO’s accountability products is the way they construct the government, as an institution which is risky, involved in wastage of peoples’ money and can run itself into further trouble through extravagance. Simultaneously they present GAO as an independent and non-partisan analyst and a watchdog. This is good branding for an organization that needs public support for its existence. With such products at the front-end, the GAO can confidently write for itself objectives such as “Well-being and financial security of the American people” and “transforming the federal government.” These are carefully worded statements that present GAO as an enabler and a catalyst for Congress and the federal government to perform their constitutional duties, again an attempt at asserting independence without provoking reaction and putting itself at risk. Behind this, at not too far a distance one can hear the chiming of GAO’s familiar symbols, i.e., “our values,” “our people,” “our
methodology,” and the “dollars” we saved. Through the medium of these symbols, the ownership of such accountability products is transmitted to GAO’s personnel and they feel a genuine pride in the quality of their reports of which they made no secret.

4.4.2 Performances at the Congressional Stage

- The kind of work GAO does is more shooting in the barrel kind of stuff. They pick a problem, operationalize it and pick the readily identifiable. In the process the big issues remain unidentified. Nobody raises intellectual questions or creative questions.
- We speak truth to power. They have to listen to us. We influence policy.

The above two statements bring forward two different dimensions of GAO’s reports. The statement on the top was made by an informant who held a senior position in the GAO but then left to join another profession. His lament was about the overhang of an audit bureaucracy on GAO’s working. He criticized GAO’s reports as audit reports. The other interviewee was a serving senior executive of the GAO. She was talking about the powerful role of GAO’s reports as “speech acts” played out on the congressional stage. In this role, GAO’s reports need to be looked at as not mere documents but as live performances capable of creating a whole new narrative of accountability.

John Searle (2012, 41), upon whose formulation of constitutive rules sociologist W. Richard Scott based his formulation of cultural-cognitive institutions, explains this point in a passage:

If you have the capacity to say “he is our leader,” “he is my man,” “she is my woman,” “this is my house,” then you have the capacity to do something more than represent preexisting states of affairs. You have the capacity to create states of affairs with a new deontology; you have the capacity to create rights, duties and obligations by performing and getting other people to accept
certain sorts of speech acts. Once you and others recognize someone as a leader, and an object as someone’s property, and a man or a woman as someone with whom you have a special bond, then you have already created a public deontology.

While studying GAO’s reports as products of a culture it is imperative to consider their role in creating a new deontology, a new concept of rights and duties in which government is made to appear as an inefficient and irresponsible Agent unmindful of the value of public money, and the Congress as a conscientious Principal and the GAO itself as a professional, independent and nonpartisan analyst. Given this special potential of a GAO report, a concern about its success at the box office as a staged script will be entwined along with other considerations to select an audit and the parameters along which the findings are developed. By its nature, this concern will be equally important for the band 1 analyst (entry-level position in the GAO) at GAO, who aspires to produce a worthwhile report to progress to the next level of his career, as for the Comptroller General weighed down by the considerations to watch the line. These “little secrets” actually helped make them a family.

This indeed is, in a nutshell, the reality of the GAO as a cultural-cognitive institution. GAO’s accountability products and reports are statements through which it seeks to constitute a narrative of accountability. And in the creation of these realities, the auditors participate through their work as they are part of that reality themselves. They constitute audit by acting as auditors.
4.5 Conclusion

This was the story of an audit bureaucracy that made intelligent use of cultural symbols to engage its people in a collective narrative of *we-ness* behind its organizational goals. From its creation in 1923 to the present, GAO saw many twists and turns, which it negotiated well by adopting changes demanded by circumstances. Each time a change of objectives or methodology was necessitated; GAO also adjusted its narratives to suit that. Some of the adaptations, e.g. toward equality among race and gender, were in accord with the grand political and cultural narratives and realities of the times. Others, e.g. switching from voucher-checking to indirect audits, were necessary political and operational adjustments. However, GAO made these moves by employing assimilative mechanisms that invoked collective feelings of a family and kinship. In that way, it became possible to engage subjectivities of its people around cultural inspirations they were affiliated with—*thus coming to work at the GAO building became a switch from one household to another and GAO’s core values resonated with their personal values.*

As a *family* caught between two powerful tribes, i.e. the Executive Branch and the Congress—with the latter further divided among partisan political opinion, GAO needed a plan for *constructive engagements* with all of them and to avoid a tight embrace with either. This was achieved through a set of *smart* accountability products which were at once marketable and yet elusive enough to escape any direct indictment.
of partisanship. Hence, a retreat from the forward positions of direct voucher-checking
to indirect audits, and onward to program analyses.

As a family this was a shrewd move by the GAO, from a dry and dangerous
region to safer and greener pastures. This new place, apart from other advantages,
brought a singular benefit in terms of unhindered access to the congressional theater.
This made an opportunity available for GAO to constitute a narrative of accountability
written and directed by it. These were all very smart moves on part of a bureaucracy
and particularly an audit bureaucracy. However, according to some critics, GAO made
only a limited use of these opportunities. Instead of transforming itself into a
“knowledge bureaucracy,” giving its people space for exercising their creativity and
talent, GAO transformed itself into a factory geared to formulaic products.

"Well, in our country," said Alice, still panting a little, "you'd generally get to somewhere else—if you run
very fast for a long time, as we've been doing."

"A slow sort of country!" said the Queen. "Now, here, you see, it takes all the running you can do, to keep
in the same place. If you want to get somewhere else, you must run at least twice as fast as that!" (Alice in
Wonderland)
Chapter 5: Office of the Auditor General of Pakistan (OAGP)

We wish to deal quite frankly with this issue.... But it is one thing to be able to analyze, comprehend and give an opinion on a complicated case; it is quite another matter to be capable of administering and controlling the large establishments which are to be found in most of our Accounts Offices, to rule them impartially and keep them contented, to command the respect of the officers of all grades of the other Departments of Government, and to exercise firmness, patience and tact in in dealing with them (Dispatch from Government of India to Secretary of State, London, Feb. 6 1919).

5.1 Introduction

Besides the U.S. GAO, the other audit bureaucracy I studied as part of my research is located, almost on the opposite side of the globe, in Pakistan. The name of the institution is the Office of the Auditor General of Pakistan (OAGP), which serves as the Supreme Audit Institution (SAI) of Pakistan. The portrait of the OAGP developed here deals largely with the ways in which the members of that institution constructed themselves as auditors and how, through such constructions, they constituted the institutional reality of that organization. The method and the framework employed here are the same as employed earlier in developing the cultural-cognitive picture of GAO—tracing narratives and the related structures of meaning, and exploring their synchronizations with the systems of signs and symbols prevalent in the larger culture.
5.1.1 OAGP – Salient Features

Since this is a portrait of the OAGP as a culture, I dispense with unnecessary technical detail which may distract the reader.\textsuperscript{26} Nevertheless, to facilitate correct understanding of OAGP’s workings, some basic clarity is required with regard to its design and structure and the bureaucratic environment in which it operates. Contrary to the way it sounds, OAGP is not a unified entity, but a coalition of entities with their own budgets, administrative structures, and jurisdictions. The relationships of these entities with the OAGP are of varied nature. Some work directly under its supervision, while others are entangled in indirect relationships managed through key appointments in their control structures (AGP 2014). For instance, the department of the Military Accountant General (MAG) works under the Ministry of Defense; however, its key officials including the head of the department are drawn from Pakistan Audit and Accounts Service (PAAS)—a cadre of civil servants whose career management is the responsibility of the Auditor General of Pakistan (AGP). By that token, the AGP exercises control on transferring PAAS officers in and of the MAG’s department. A similar arrangement exists with regard to the accounting departments working with ministries of Railways, Foreign Affairs and the provincial governments.

\textsuperscript{26} For more detailed information on the history and workings of the OAGP please see appendix B
5.1.1.1 Design

Within the OAGP there are two main wings: (a) Accounting and Payment Wing, and (b) Auditing Wing. The former contains in its fold the offices of the Accountants-General (AGs) and Chief Accounts Officers (CAO). There are separate Accountants General/Chief Accounts Officers for the four provincial governments, federal government and for the ministries of defense, railways, foreign affairs and works. Parallel to that there are auditing organizations named as Directors General (DGs) of Audit, also working under the OAGP, which maintain oversight upon governmental agencies to ensure financial discipline in the operations of these agencies.

With regard to the staff in the OAGP, there are two broad categories: (a) officers and (b) subordinates. The officers belong to the Pakistan Audit and Accounts Service (PAAS), which is a part of a group of ten federal services known as the Central Superior Services (CSS). A typical PAAS officer has a graduate degree in a discipline of arts or

27 Since 2001 the accounting and payment function of the OAGP has been organized under a separate organization named the Controller General of Accounts (CGA), which is theoretically independent of the OAGP. However, practically, the two organizations, OAGP and CGA, work under the same set up. Their key staffs are drawn from the same pool of officers named PAAS, which is a cadre of the federal bureaucracy. The services of these officers are freely transferable between the two organizations. Further, the Auditor General of Pakistan (AGP) being the “Administrator” of the PAAS, remains the overall boss of both the organizations. The CGA is appointed by the President of Pakistan on the AGP’s recommendation. Because of this overall domination of the OAGP; while writing this case on the cultural aspects of that organization, I have treated both the CGA and the OAGP as one organization.

28 These services include Pakistan Administrative Service, Police Service of Pakistan, Foreign Service, Inland Revenue Service, Pakistan Audit and Accounts Service, Information Group, Military Lands and Cantonments Group, Postal Services, Pakistan Railway Service, and Office Management Group (AGP 2015).
sciences. After selection for the CSS, he joins the Common Training Program (CTP) along with officers of other CSS cadres at the Civil Services Academy (CSA). After completing this training, he is sent for Specialized Training in the subjects of auditing and accounting to the Audit and Accounts Academy. The Subordinate Accounts Service (SAS) is the lower-tier of the OAGP, comprising of rank and file. Members of the SAS join a constituent unit of the OAGP as clerks, after completing high school or college. They learn relevant skills of auditing and accounting on the job, and through participation in various departmental training courses.

All the key positions in the OAGP, including the AGP himself, the Accountants-General (AGs), Directors-General (DGs) and their deputies are filled by the officers of the PAAS. In a career usually spanning over a period of 30–plus years, a PAAS officer rotates across various positions in a range of departments within the OAGP. Personnel of the Subordinate Accounts Service (SAS), on the other hand, remain fixed in the department where they were initially recruited. The career paths of these two classes are entirely different. Whereas a PAAS officer is on a fast-track promotion path, ending up at a senior level of the hierarchy, an SAS functionary, by the end of his career, strives to achieve the position of an Accounts Officer/Audit Officer – the initial point from which a PAAS officer starts his journey. Following diagram gives a simplified view of the organization design of the OAGP.

29 In Pakistan’s educational system a High School diploma, called Matriculation, is awarded after ten years of education. College education starts after Matriculation.
Within the OAGP the PAAS Officer’s span of lateral movement extends to more than 30 different departments.

Figure 7: OAGP’s functional structure at a glance
5.1.1.2 Bureaucratic Environment

The Central Superior Services (CSS), mentioned above, are a patchwork of important and relatively less important administrations. There are some services such as the Pakistan Administrative Service (formerly known as the “CSP”) and the Police Service (PSP) that are more in the limelight; others, including the so called Office Management Group (OMG) and the taxation and postal services, operate in relative obscurity in the faceless atmosphere of secretariats. Charles Kennedy (1987, 18) an American scholar of Pakistani bureaucracy makes an interesting comparison of the personality types of these so-called categories of bureaucrats:

…..to say that a person is a ‘former CSP officer’ in the context of present-day Pakistan, is to bring forth stereotypic impressions of a well-dressed, urbane, though rugged, aristocrat; a person who would not be out of place at a gymkhana or hunting boar in the Frontier. At the other extreme, to mention that an individual belongs to the former Central Secretariat Services cadre elicits impressions of musty cramped offices, reams of dusty files bound with ragged strings, and the beginnings of tell-tale cough that may harken the onset of consumption.

Candidates attaining top merit in the competitive examination are allocated to the more visible and prestigious services. Other candidates who fail to get a slot in these premier cadres have to be content with placements in relatively modest groups. PAAS, the service-cadre associated with the OAGP stands somewhere on the borderline

30 A clarification however may be due here about quotas of different provinces and regions in the civil services. The allocation of a candidate to a particular service-cadre is actually done on the basis of his score in the examination process and his domicile. Thus someone with a domicile of an area from where relatively lesser number of candidates qualify in the examination may get a berth in a powerful service-cadre compared to a candidate with a better score but with the domicile of an area from where a large number of candidates are competing for a limited number of seats.
of these two zones (Kennedy 1978). The point to be underlined here is that the officers who landed in the PAAS did not opt for it as their first choice; they accepted it as a fait-accompli because the slots in the more visible and sought-after cadres were already filled by candidates with better scores. How does this inability to join a service-cadre of their choice affect their thoughts and actions during their later careers will make an interesting dimension of the analysis in the following pages.

5.1.2 Sources of Data

Information for the development of this case was gathered through interviews, focus groups and observations in various offices of the OAGP. The main part of this work was completed during March to December 2014. My experiential knowledge in the OAGP also helped in clarifying certain contexts.31 In order to safeguard against personal predispositions, I tried to gather a broad array of perspectives for providing a cross-check before developing generalizations. An additional source for comparison and illumination of facts was available through books and archival material on the history of bureaucracy in the sub-continent. To take advantage of that, I made use of the archives of the Government of Pakistan in Islamabad, as well as the India Office Records at the British Library London.

31 I was associated with the OAGP from 1989 to 2000. Afterwards, I moved to other organizations of the federal government though retaining my basic “[lien]” in the AGP’s organization as a PAAS officer. The term “lien” is used in the bureaucratic language in Pakistan to describe the right of an officer to come back to his parent department from another department that temporarily borrowed his/her services (OAGP 2015).
5.1.3 Main Sites of Observation

I did most of my interviews and site observations in the OAGP’s subordinate organizations in Lahore. The Audit and Accounts Academy in Lahore was the venue of my focus group with the most recent batch of trainee officers. I also made several visits to the OAGP headquarters in Islamabad, and other accounting and auditing establishments, located in the capital city. During one of these visits, I got the opportunity to listen to the Auditor General of Pakistan in an in-house seminar organized by his office. In the list of my interviewees there were also names of retired officers who served the OAGP with distinction. Some of them had joined the organization as early as 1961. Insights gathered from them informed me about the historical trends in the OAGP’s culture. Attendance in the meetings of the Public Accounts Committee—the apex forum which takes up the reports of the Auditor General for implementation—provided a chance to observe and meet a range of people from both the audit and auditee sides of the government in one place. Besides the officers of the OAGP I also met a few senior bureaucrats from other service-cadres to get a broader view on the workings of Pakistan’s bureaucracy. I once, traveled to Karachi to meet Dr. Ishrat Hussain, ex-Governor of the Pakistan’s Central Bank and former Chairman of the Civil Services Reform Commission. In addition to the above, there were several impromptu interactions with officers and functionaries of the OAGP as well as of other branches of the government who provided useful material for the development of this case.
Search for narratives in the AGP involved challenges of a different kind than those encountered in the GAO. In the GAO the greater part of the problem was about reaching people, however, once you sat with them the discourse that followed was usually focused. In the OAGP physical access was not an issue, however, holding attention of an interviewee whose brain juggled with a bunch of other problems at the same time was arduous to say the least. Our conversations proceeded in spurts interrupted time and again by visitors and telephone calls. More important an officer was greater was the incursion of visitors. A further unsettling factor was the use of multiple languages and dialects by the interviewees—now saying something in the English language and the next moment abruptly switching to Urdu or a regional language or a native dialect.\textsuperscript{32} English, of course was the official language as well as the medium of elite discourse. Switch from English to Urdu or a native tongue meant a descent toward informality which changed the tone and arguably the substance of the conversation.

An apparently less noticeable, but from the viewpoint of this research important circumstance, was the absence of separate meeting rooms adjoining the main chambers of the senior officers. The venue of their meetings was mostly the main chamber—a corollary of that was, that, the meetings continued for indefinite period—in the form of an informal chit-chat, after the conclusion of official business. I got an opportunity to be

\textsuperscript{32} Regional languages spoken in Pakistan include Punjabi, Saraiki, Pushto, Sindhi, Brahui, Kashmiri, Balti and many others.
part of some of these *post-meetings* by default, because the venue of that day’s congregation was my interviewee’s office. These *post-meetings* sometimes contained spontaneous information which was not available in more formal discourses.

Thanks to such variety of views anchored with different settings, I was able to adopt, so to speak, a two-camera method, using one for a broad view gleansed from observations of group interactions and the other providing detail gleaned through personal interviews. The text below presents a combination of overviews shaped out of broad observations, illuminated further through excerpts from particular interviews.

### 5.1.4 Structure of the Case

The write-up below is structured into three segments. In the first segment I take up two main narratives identified from the culture of the OAGP. These main narratives split into sub-narratives that further branch off into tertiary narratives. In the next part, OAGP is discussed as a pattern of symbols and institutional logics, and their resonance or otherwise with the larger culture is explored. Following this is an analysis of how these symbols shape the accountability products of the OAGP. Finally, an epilogue sums up the cultural dilemma of a PAAS officer against the broad background of the history of bureaucracy in the sub-continent.
5.2 Search for Narratives

On Feb 27, 1920, the Government of India while trying to educate the Secretary of State in London on the difference between the working of an auditing establishment in the Indian sub-continent and the one in Britain wrote in a dispatch:

The work of audit officers in India differs in many important respects from that of similar officers at home; in this country the original audit is done by a large mass of subordinate clerks, and a most important part of an audit officer’s duty is the administration and control of very large office establishments.

Almost a century later, at the time of my research, the administrative structure of the audit offices in Pakistan still mirrors the same pattern. The work of auditing on the ground is still the province of the clerk and the officer’s job is to supervise. The PAAS and the SAS thus represent two different strata or “status groups” (Bendix 1977, 260). Their norms, values, idioms, anecdotes and methods, i.e. everything, stand distinctly apart. Despite existing under the same canopy for the past 150 plus years, the class divide between the two is a pronounced reality. As I observed, the PAAS and the SAS staffs, though stationed on the same premises, had their separate tea-breaks and sessions of gossip. If a PAAS officer got transferred, members of SAS were usually not invited to his farewell dinner. Similarly, if an SAS retired, his colleagues arranged a separate farewell for him, which was an exclusive SAS gathering.

33 Secretary of State for India was a member of the British Cabinet who oversaw the affairs of the Government of India from London (Britannica 2014).
With such a social chasm dividing them, the narratives of the PAAS and SAS also stood apart, and, as I noticed, were often opposed to each other. The PAAS officer’s way of talking about his organization was often apologetic and sometimes disparaging. He looked on his service-cadre from the vantage point of the *civil service* and found it deficient as a potential point of access to status and power. He, therefore, talked about his profession as a disenchanted soul. The SAS however, did not betray any such complexes. The SAS functionary was grounded in his own turf, an advantage that translated into a feeling of professional confidence. If the PAAS officers’ narratives were narratives of *denial*, then those of the SAS sounded as narratives of *affirmation* of his position as a functionary of the government. On the two sides of this historical and cultural divide, one could map most of the bureaucratic action in the OAGP. The following two sections take up these narratives in more detail.

### 5.2.1 Narratives of Denial

Somehow the concept of competitive examination in this country is associated with the wielding of executive authority. A PAAS officer, however, feels that despite passing through the rigor of the competitive examination he doesn’t enjoy authority—his identity does not mean much on the *street*. An auditor’s job is a technical service provided within the government, not a generic administrative service affording access to control the society. He therefore feels powerless compared to a magistrate or a police officer and that affects his morale. (Conversation with the Director General of the Audit and Accounts Training Academy Lahore, 16 September 2014).
I held a focus group with the latest batch of Probationary Officers of the PAAS who were under training at the Audit and Accounts Academy Lahore on September 15-16 2014. On the sidelines of that I also got an opportunity to talk with the Director General of the Academy, a senior PAAS officer. I enquired from him about the morale of his trainees. The above statement came in response to that.

The typical disenchantment of a PAAS officer with the OAGP found expression in two main ways: (a) disowning the culture of his department, and (b) legitimating such disdainful attitude through broader ideological rationales. The way he articulated himself on these themes may be captured through a couple of sub-narratives. I have tried to pick a set of direct phrases matching the alacrity of my interviewees’ thoughts:

- Soldiers not spies
- My ancestors came from abroad

5.2.1.1 Soldiers not Spies

“Civil Servants, Auditors or Accountants...? Which identity do you cherish the most”? I quizzed the participants of the focus group. The unanimous answer was civil servant. This did not come as a surprise, keeping in view the 150-year old ethos of the service they had recently joined. Their answer also echoed a historical reality about the caste-conscious culture of the sub-continent. Designations such as auditor and

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34 This is the title used for civil servants while they are undergoing training before joining their practical assignments.

35 This is a line from a film “Where Eagles Dare” in which a contingent of soldiers going on a mission into the enemy territory insists on wearing their soldier’s uniforms under their spy outfits.
accountant bring to mind images of a bookkeeper doing numerical operations on a ledger, which did not fascinate the local mind at all; the portrait of a civil servant sitting in a chair, lording over others, however, invoked the image of an aristocrat.

In the administrative structure put in place by the British in the sub-continent, the term civil servant clicked with the image of the Imperial Civil Service (ICS)—the iconic band of bureaucrats called the “steel frame” of the British Empire. The typical incarnation of an ICS was a deputy commissioner or a district collector who “exercised all the functions of the government—executive, magisterial and judicial” (Chaudry 2011, 3, 5). After the creation of Pakistan in 1947, the premier administrative service created on the pattern of the ICS was called the Civil Service of Pakistan (CSP)—retaining the magic combination of “C” and “S” to indicate its superior pedigree.

The Indian Audit and Accounts Service (IAAS), though a part of the superior services in India, was not comparable to the ICS in terms of authority and prestige. The IAAS officers were financial bureaucrats who worked mostly in the secretarial environments. For the people of the IAAS and later its successor in Pakistan, the PAAS, the title of civil servant with its elegant trappings therefore carried some attraction. To move around as a civil servant in public brought a definite advantage that could be further solidified by cultivating ties of friendship with the CSP and other more visible services. The flip side of this, of course, was an apologetic attitude toward one’s own department. Typical manifestations of these two trends could be seen and heard in the narratives of the PAAS officers. I describe them under the rubric of:
(a) my batch-mate,

(b) son-in-law rhetoric.

a) My Batch-mate: The term batch-mate epitomized mutual bonding between the members of a particular batch of civil servants developed during their initial common training at the Civil Services Academy.\textsuperscript{36} After graduation from the CSA, even though the career trajectories of officers of different services took them in different directions and their career paths seldom crossed, the warmth between batch-mates continued to exist. The intensity of this warmth, however, can vary depending on the relative importance of various services—people from less visible services would naturally be more enthusiastic to cultivate and maintain ties with those who were in a greater limelight. In their gatherings, the PAAS officers highlighted their ties with their batch-mates in many different ways.

There were random reminiscences, such as a dinner thrown by a batch-mate in Vienna “when I was there last time for the audit of UNIDO.”\textsuperscript{37} A more structured way to invoke this theme, however, was by positing one’s relationship with a batch-mate as a family-tie, embellished by references of recent telephonic talks between spouses and shared in-school experiences of children. Stuff such as, “my batch mate informed me

\textsuperscript{36} An institution located in Lahore, where candidates succeeding in the competitive examination are initially trained as a common batch for about five to seven months, before they disperse to their respective departmental training establishments for more specialized training related to their practical assignments.

\textsuperscript{37} United Nations Industrial Development Organization (UNIDO 2014).
that the Prime Minister signed the notification at 5:30 P.M. before going for his evening walk,” was also common and made much impact among peers. It raised one’s stock among his PAAS colleagues as a well-connected person. However, perhaps the most effective way to project friendship with a more powerful bureaucrat was, “when we were roommates at the CSA!” These were nostalgic recollections of the common training days at the Civil Services Academy—“I still remember how smart he was, the way he used to elude the security guards to sneak into the room late night after....”

Such a lofty discourse among the circle of peers was, however, followed sometimes by mumblings, in private, about the woes of maintaining an unequal relationship. As one of my interviewees, reputed to possess a large circle of batch-mates, confided to me:

It is a costly thing both in terms of time and money. You have to invest much more in the relationship than the other side. The problem is that the services you can offer from the counter of an auditing or accounting office will not be valued at par with the reciprocation your batch-mate can provide in the field. Getting a salary-slip38 made or consolidating the gratuity of a batch-mate from six odd places is a tedious job and yet it counts as peanuts compared to a routine facilitation provided by a batch-mate from Police service.

All in all, this narrative reflected a PAAS officer’s concern to project himself as just a batch-mate away from the more powerful echelons of the civil service in

38 This is a certificate of pay an officer has to obtain from the A.G.’s office when moving on transfer from one station to the other, and it is by producing this certificate at the Accounting Office at the new posting that he can start getting the same pay he was drawing at the previous station.
Pakistan—a prospect that mitigated to some extent his sense of loss for not being part of those echelons himself.

b) Son-in-Law Rhetoric\textsuperscript{39}: If cultivating a circle of batch-mates from more visible services was a way to project oneself as a potentially higher prospect; maintaining distance from one’s own profession added further conviction to it. This latter attitude pervaded the PAAS culture as folklore. The impromptu tea-breaks and post-meetings mentioned above provided fertile grounds for such “son-in-law rhetoric.”\textsuperscript{40} Almost every item of note associated with the PAAS culture was the target of disdain conveyed with a banter-like quality: vouchers, audit-paras,\textsuperscript{41} audit codes,\textsuperscript{42} the philosophy of penny-wise pound-foolish, unproductive routines, misplaced diligence, bad organizational design, or ineptitude of the seniors. The service as a whole became the target of pejoratives, including derogatory self-references ostensibly used in a light vein. It seemed as if by symbolizing PAAS in this way, they aimed at creating a buffer between themselves as individuals and the collective culture of their service. Sometimes an odd voice or two would appear against such a grim self-portrayal. However, the privilege of making such comments was reserved for relatively senior

\textsuperscript{39} In a patriarchal culture. Son-in-law usually symbolizes a person who is never pleased by his in-laws no matter how much they try to accommodate him.

\textsuperscript{40} The expression was actually used by one of my interviewees.

\textsuperscript{41} Audit-para is the final form of an audit-observation issued by an auditor during the inspection of auditee’s documents

\textsuperscript{42} These are manuals containing rules with regard to doing audit.
colleagues. If a junior made such an attempt, that was termed as showing a naïve loyalty to the service.

5.2.1.2 My Ancestors Came from Abroad!

The above phrase makes an oblique reference to the tendency among the Muslims of the Indian subcontinent to claim their origin from the migrant tribes of Arabia, Turkey and Central Asia who came to rule India, instead of owning their local roots (Karim 1976). An analogue of this tendency could be seen in a PAAS officer’s love for a generalist role that gave him an elevated cosmopolitan status compared to the clerk—the local—who, because of his grounding in a single skill, was chained with a single department. At a macro level, this attitude resulted in an ideology that treats administrative ability as a higher genre than technical expertise. Seeds of this outlook could also be traced back, arguably, to the colonial overhang on this service. The following anecdote corroborates with this view.

During my research at the India Office Records in British Library, London, I got my hands on an interesting piece of private correspondence between a Governor-General in India and the British authorities in London. The subject of the correspondence was the renewal of the tenure of an Auditor General in India. The current incumbent of the post was an ICS officer who had really grounded himself in the auditing and accounting work, and had also authored a couple of books for the guidance of officers in the Indian Audit Department. His Governor-General, however, was reluctant to recommend the renewal of his term because despite his excellent record as
Auditor General, the gentleman had developed by now a “departmentalized outlook” that did not make him a suitable choice for future (Government of India, October 5, 1927). Eventually his term was not renewed. This was the typical verdict of a bureaucracy that did not approve of an officer trying to delve too deep into the technical nitty-gritty of a job and thereby risk losing the big picture.

The PAAS officers I met firmly adhered to the principle of the preeminence of a generalist bureaucrat. Even the fresh entrants into the service clearly considered themselves more as administrators in the making than auditors or accountants. At a practical level, this outlook got caught up with a few fundamental questions: What was more important for an officer? To preserve his gallantry or to get down to the nuts and bolts of work? And could the two be combined?

I made these questions part of the focus group with new entrants into PAAS. A majority of them thought that an officer’s job was to oversee, not to do it himself. That made sense in a bureaucracy where the structure of work-flow was hierarchical. What aroused my interest, however, was the way they concretized terms such as “work” and “supervision” as opposites. They thought about work more in the sense of labor and even drudgery—a condition that deprived one of authority. Synonymously their concept of authority represented a condition in which one has no obligation to work.

A few miles away from the venue of this discussion, in downtown Lahore, the main establishments of the OAGP were located, where, at that very moment, practical
manifestations of these ideas were being relayed. Someone had given this typical
generalist approach to work an interesting name: Big sign[ature], small sign[ature].

a) Big Sign, Small Sign: This was slang in vogue in the PAAS culture to denote
a cavalier style of work which recommended that an officer do only the minimum
amount of work necessary for compliance purpose. To understand the proper context,
of its use we need to know how paperwork is managed in the OAGP and how the files
move. Record-keeping and decision-making in the OAGP is done on papers tagged in file
covers which have two portions: a “Note” portion and a “Correspondence” portion. On
the Correspondence side, actual documents and memos are placed, while on the Note
side, the officers record their inputs for decision-making on the correspondence
received. A File is moved bottom-up to collect inputs from various levels of hierarchy.
Whereas a full signature is needed to be affixed on a Correspondence or letter, mere
“initial” or partial signature suffices for the Note. These two signatures were colloquially
referred to as “big sign” and “small sign,” and together they indicated a style of working
where the chief concern of an officer was to put the small or big signature at the right
place without taking the trouble to read the text preceding it.

I witnessed examples of this style of work during some of my interviews when an
assistant would come with a heap of files, sit by his boss (perched on the edge of the
chair), and indicate to him respectfully where his (the boss’s) signatures were required.
The pile of work was cleared in less than half an hour. At one occasion, an interviewee—
head of the Accountant General’s establishment in a major city remarked after making quick work of a pile of files in this fashion:

The intelligence of an officer lies in correct prioritization of day’s work. You need to prioritize it in a manner which allows sufficient time to devote to socializing with visitors and friends. If you start doing all that by yourself in the zeal to prove your credentials as a professional, the system starts wobbling. You need to delegate.

All in all, big-sign, small-sign presented a pragmatic style of work that promotes a generalist’s overseeing of the work of his subordinate only to satisfy the mechanical requirements of compliance on paper. Getting beyond that point and trying to do something with your own hands was considered un-officer like. At the same time, however, I noticed such officers showing a high sense of alert to critical areas, i.e. tasks referred to them by senior officers and important batch-mates for which they selectively accelerated the system’s speed to report compliance on time.

Wearing a generalist’s hat for a very long time has left its impact on the PAAS culture. Its institutional culture does not encourage the learning of new skills and applying them on ground. People try to avoid showing interest in new auditing techniques and genres because that can lead to careers in marginalized areas such as R&D and training. Similarly, enhancing educational credentials such as obtaining certified skills, or Ph.Ds. was not advisable, because that might get one labeled as an “intellectual,” a euphemism for being a misfit for field jobs. Such people will spend their whole careers in training establishments and the so-called centers of excellence. One such officer scheduled to retire next year shared his lament with me:
I was baptized for a R&D job at an early stage of my career. I never saw the excitement of an operational job anytime in my career. I wanted to implement some of my ideas on ground but I did not get a chance. Instead, I was used for writing speeches and papers for the top management to be presented at international symposia and conferences.

The lure of foreign scholarships and other incentives did convince people to break from this general trend and to obtain degrees and certifications in accounting and auditing; however, on their return from abroad, they looked for the same operational jobs from where they ascended for foreign training, though the application of their newly acquired skills in those slots was minimal.

5.2.1.3 Summary of the Narratives of Denial

There were different ways employed by a PAAS officer, to disown a career he did not opt for in the first instance. Despite spending an entire career in the OAGP, he doesn’t develop any cultural ownership over its ways. With nothing to identify with, in his work or organizational values, he withdraws into his personal self. Most of the senior PAAS officers I met with were invested in a reminiscence of their own past. They recounted their professional experience and contributions in terms of a series of “...when I was at such and such a station or department....” Though they had a mosaic of memories picked from experiences of serving at different stations, they talked about their past like a tourist without showing any sense of belonging to the places they worked at. As intelligent beings with graduate degrees in arts and sciences, and a broad array of national and international exposure, a PAAS officer possessed a high degree of eloquence to summon convincing rationales and ideological reasoning to the aid of his
conduct, but the ultimate destination of all these arguments appeared to be *denial*. The narratives they shared with me were mostly personal and directed to seek affiliations in the larger bureaucratic universe, instead of looking inward to express ownership of their own departmental work.

### 5.2.2 Narratives of Affirmation

We now enter a different world—the world of the SAS or *promotees*. Promotee is basically a short form of “promoted officer.” In AGP’s lexicon, this term was used for the SAS people, who joined as rank and file and then passed through a slow process of promotions linked with departmental examinations to creep their way up to the rank of an officer. Usually they reached this threshold toward the very end of their careers.

A typical promotee comes to office on a motor bike, wears casual attire, reads an Urdu newspaper, *loves* Pakistan, and takes pride in the role of the OAGP. He has a conservative outlook, is invariably more religious than a PAAS officer and can usually be seen in the mosque at the time of Noon prayers. His *narratives of affirmation* emerged from this sense of being grounded in local reality.

From the very outset, a promotee develops belongingness with his work place and owns it unreservedly. For him, the work and the office is a continuation of high

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43 Only prayer offered during office hours.
school or college. There is no interval of competitive examination in between to raise his expectations to a higher pitch. People around him, live in similar neighborhoods, speak the same language, and come from similar schools; in most cases, a relative, usually a father or an elder brother or an uncle previously worked in the same department. So the cultures at home, in the neighborhood, at school and the office resonate with each other.

My experience of interacting with the promotees was much different than the discourses I witnessed with the PAAS officers. Unlike a PAAS officer, a promotee was not weighed down by status, i.e. a consciousness or an ambition to prove to the world that he was an exceptional prospect. Further, a typical PAAS officer usually spoke in three different languages—English, Urdu and his regional language and abruptly switched gears between them. A promotee’s discourse did not suffer from such distractions. He was focused and unilingual.

The promotee’s narratives were narratives of open space, of bawdy jokes, and an autonomous sense of values. The promotees worked in small clusters housed in the sections—enclaves carved out of large spaces by temporary partitions. In a typical section, eight to ten people sat around a large table and worked on musty ledgers. At the head table was a relatively senior person—“superintendent,” whose job was to

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44 As mentioned earlier, these terms carry a slightly different meaning in Pakistan than in the U.S. In Pakistan, a high school diploma, Matriculation, is awarded at the end of 10 years of education. College starts after that.
supervise them. Sections were the real production shops of the audit or accounting offices. There, the work that makes up 95 percent of voucher-processing or formulation of audit observations was completed.

From the rich, on-going flow of chatter in the sections, I could gather three narratives of substance:

- My officer!
- My Work!
- The Brokerage I Offer

5.2.2.1 My Officer!

... Finally, he said, “call that bearded boy from the section.” When I entered his office he said, “Sit down my boy and be comfortable! One of our officers has been transferred from Dacca [East Pakistan] to Rawalpindi [West Pakistan].45 He is entitled to avail of joining time as admissible under normal rules. Combined with this joining time he has applied for two months privilege leave. Our administration say privileged leave combined with joining time cannot be allowed. This does not stand to reason. Can you show me some rule whereby he can avail of these two privileges together?” I said, “It is clearly laid down in Civil Service Regulation article 90-92 ‘joining time combined with privilege leave can be availed of at such and such rate.’” He was visibly pleased and gave me a pat on the back in the presence of senior officers.46

The above passage is from the autobiography of an officer of the OAGP who started his career in the ranks and worked his way up to an officer’s position. This particular conversation took place between him and the head of his organization who

45 Before 1971, Pakistan consisted of a Western part (the current Pakistan) and an Eastern part (the present Bangladesh). Dacca was then the capital of the East Pakistan.
46 Zauq-e-Parwaz (Yearning to Explore) by Muhammad Siddiq, page, 318. The autobiography is written in Urdu. However this particular quotation was in English.
sought his opinion on a complicated administrative issue. The setting of this conversation, however, also represents the usual relationship between a promotee and a PAAS officer. The former is the custodian of rules and regulations, and because of his grip in that area his assistance and advice is vital for the PAAS officer, particularly when confronted by a complex technical problem.

The promotee’s narratives about the officer are a distillation of a 150–plus year relationship based on a code of unilateral, voluntary submission and cooperation. The term “Promotee” itself is a derogatory expression pointing to someone who is not blue-blooded, not a direct inductee into the service who crossed the Rubicon of a competitive examination. The mutual relationship between the officer and promotee is governed by a protocol tilted in favor of the officer, for instance, promotee will not enter an officer’s room unless summoned, will not take a chair before the officer unless asked, or will be offered tea rarely even if the officer himself was taking tea. The officer, even if junior in age by many years, will address him in patronizing tones and may call him by his first name, something the promotee couldn’t even think of reciprocating. Interestingly, as I noticed time and again, the promotees did not seem to mind this inequality.

In return for such an unconditional submission, the promotee expected from his officer just one thing: an assurance of protection in case he got into hot water in the course of implementing his boss’s instructions. Reassuring statements from officers such as, “no harm will come to you as long as you are on the correct path,” were an
important part of the pledge between the officer and the subordinate. If an officer could not fulfil his part of the pledge, he was privately declared unworthy of the subordinate’s trust. Officers who could stand up and face the hostile auditee departments boldly were remembered in fond words.

Episodes of encounters with the auditee departments on tricky payments, particularly those related to VIPs (Very Important Persons), were prominent in the promotee folklore. Starting from a story about an objection on a bill by the President (of Pakistan 1958-1968) Ayub Khan, some five decades ago, down to the present times, there was a rich repertoire of such anecdotes transferred from one generation of promotees to the next. They felt a lot of pride and satisfaction in associating themselves with this tradition of brave resistance.

During my filed work in Lahore, I sat one morning with a group of auditors on the 8th floor of the Accountant General Punjab’s premises. I had worked in that office some 24 years back as a young Assistant Accountant General, and many of the “boys” (now all grey in heads and beards) were familiar to me. Sipping a cup of specially made tea (with more than usual quantity of milk and sugar), I casually raised the issue of reportedly declining standards of work in that office. The boys were partly in agreement, but to the extent this was the case, they said that the responsibility rested with the officers. One young enthusiast particularly went overboard:

47 August 21, 2014
Believe me sir, if it wasn’t for our officers’ prodding, by God, not a single payment-claim of a department will be cleared from here. And we will raise such legally sound objections that nobody will be able to answer not even a top lawyer of this country. If only our officers (he pronounced it as “uffeecers” in the native accent) backed us a bit more we could make this office the most effective office of the country. Not a straw can move without our consent.

He was immediately chastened by his superintendent to lower his voice. I then mumbled something about the complaints of corruption, and the group of my former subordinates was candid in admitting that corruption was on the rise but again, in their contention, the rate of increase in corruption among the other governmental departments was far higher than in the AG’s office.48

As far as I could sense, the feeling of self-confidence and righteousness among the ranks of the promotees seemed to be the same as 24 years back, with one difference: there was an increasing dissatisfaction with the inability of officers to stand up for them and own their work.

5.2.2.2 My Work!

Look my boys! I joined this department in 1919 when I was a boy of nineteen years. I was quite hale and hearty when I joined this department. I worked hard throughout my 36 years’ service, as all of you know quite well. Today in 1955, I am retiring at the age of 55 and am as hale and hearty as I was in 1919. Let it not be said that hard work kills the man, rather, believe me, hard

48 Unlike the offices dealing with payments such as the present one, a standard lament among the audit offices was, “as soon as I took up that audit observation, telephones started ringing all around and the boss could not withstand the pressure.”
work gives life to the man, a new life every moment, when he feels satisfied that he has done his job as best as possible.49

The above passage is from a speech given by a promoted officer of the Military Accountant General’s (MAG) department on the occasion of his retirement. It may be cited as the manifesto of a good promotee, for, not all of them fulfilled such high standards of hard work. During my observations in the sections, I noticed some of them with a lackadaisical approach to work. Even so, their inefficiency was organically different from a PAAS officer’s disdain toward work. While for a PAAS officer taking interest in practical work was a matter of choice, for a promotee it was a compulsion, a kind of oxygen that he had to inhale.

Resuming the narrative of the gentleman from above, he started his career in the ranks and rose up to an important position in the MAG’s office in Simla, India. Upon getting wind of Pakistan’s creation, he started to make notes of important decisions of the MAG proactively, to serve as references for establishing a replica of that organization in the new state. Such alert anticipation about the needs of the new office, in terms of technical rules and the readiness to complete such a laborious job by hand, could be expected only from a promotee—someone who spent his entire career fumbling with the pages of technical codes and manuals.

49 Zauq-e-Parwaz (Yearning to Explore- English Translation) by Muhammad Siddiq, page, 295. The autobiography is written in Urdu. However this particular quotation was in English.
An effective illustration of promotee’s bondage with work could be seen among the staff members, who by virtue of their experience and knowledge had attained the reputation of area experts. I found a couple of people of that kind in almost every office of the OAGP. Because of their institutional memory they were considered walking encyclopedias of government directives and rules. Most of them were simple, modestly attired, and showed no penchant of an expert. They did not get any extraordinary financial rewards for their services either. Placed at a lower rung of hierarchy, they were subjected to the usual restrictions of a promotee and yet everyone knew that the office could not run without them and their judgment on any issue was the last word. They understood the grammar of an accounting/auditing office that revolved around the Rules.

5.2.2.3 The Brokerage Offered

While the earlier two narratives pictured a promotee in the traditional garb of an obedient servant, one could also find among them who were more enterprising, those who won’t wait for recognition to come their way through the arduous route of learning the skills. They instead tried to maneuver around for other options to apply their potential. Such staff among the promotees assumed the role of brokers providing intermediation between the OAGP and the auditee departments. These brokerage services involved obtaining routine facilitation from auditee departments for the officers and colleague of the OAGP, and in return providing a lenient treatment to the auditee during his audit inspections.
I talked with some of these *brokers*, who were actually pretty hard to reach as they seldom sat at their desks. Their cell phones beeped continuously. A typical day’s menu for such a person could be to take an officer’s son for a driving test and get a driving license made, or to facilitate an officer’s mother’s eye surgery at a government hospital, or receiving an officer’s family coming in on a midnight flight and managing their custom clearance. I asked these interviewees why they preferred to do such an arduous and risky job instead of sitting in the secure atmosphere of a section doing operational work. They liked to dress up their answers in dignified rationales:

We need to do this for the dignity of our department. We cannot tolerate our officers to be humiliated, by a traffic sergeant or to be made to stand in a long queue of a hospital. We have to do some arm-twisting of the auditee departments to make them behave. You see if we don’t do that, nobody will give any importance to the OAGP. The crumbs of respect thrown to us for our professionalism will not compensate for such direct facilitation on ground.

### 5.2.2.4 Summary of the Narratives of Affirmation

All in all, the promotee’s narrative was more relaxed, grounded and confident. He owned the OAGP, took pride in his work and had access to requisite skills to perform his act. Due to that the *real* power was gradually shifting toward him. An indication of that came from observing an emergent element of assertiveness in the promotee’s conduct. With the passage of time, the caste-like administrative hierarchy that assigned the officer a superior status is being challenged by an emerging skill hierarchy in which the promotee’s role is preeminent. The traditional logic of the OAGP’s system, an officer gives orders and the subordinate obeys, is thus coming under increasing threat. Among
the broad background of this changing trend one may also mention the waning economic distinction between the middle and lower-middle classes in the society as a whole.

5.2.3 A Missing Narrative?

An ethnographer’s notes contain details that may not fit a given theory or perspective and yet shouldn’t be dismissed as minor or irrelevant. In my notebook, there are a few entries about random things and observations that I do not want to walk past without sharing them with the reader. The material belonged to a no man’s land between narratives of denial and affirmation, where individual thoughts and actions played out without really becoming part of a broader narrative—a kind of a jingle of multiple voices that did not sing any defined tune. This is a complex territory to explore, but also one that may explain how the OAGP as a system continued working despite a host of challenges.

A couple of trends through which these non-narratives registered themselves were: (a) concern to make morality look like humility i.e. to tone down a moral stand so as to make it look like a matter of personal inclination than a conscious and principled decision, and (b) navigation between a suffocating formality and a dissipating informality.

In the following lines we’ll expand upon these themes under the rubrics:

- Boy scouts without a voice
- Now, time for fun!
5.2.3.1 Boy Scouts without a Voice

During my interactions, I met dozens of PAAS officers who were diligent, well-meaning and honest, and whose caliber and work ethic would entitle them to compete for a good position in any organization. They worked willingly and stayed late hours to complete their jobs.\textsuperscript{50} Owing to their industrious work ethic, they were a sought-after commodity for head of every office. Usually, there were one or two PAAS officers of that caliber in every office who shouldered the bulk of work there. They handled meetings of the Public Accounts Committee, prepared presentations for seminars, wrote papers for international events (that were presented and published in other people’s names), and distinguished themselves in operational assignments. In a system where promotions were given on the basis of seniority alone, such selfless display of excellence could not be attributed to anything but a strong a sense of values.

And yet, what surprised me was that such a corps of conscientious people did not have any common narrative of their own to support their work ideology. Instead, when it came to forming general opinions they liked to resonate with the collective narrative of disenchantment and pessimism galore in the OAGP. And they covered this, so to speak, pusillanimous attitude with different refrains: “Well I work for my own

\textsuperscript{50} Considering the fact that the salaries they got were inadequate to maintain a decent household and many of them consequently had to survive either on support from parents or by grabbing part time jobs, such devotion to duty was impressive to say the least.
satisfaction.” “It is enough that my conscience is satisfied.” Or “this is something one should feel humble about, not be proud of.”

Was it that being self-effacing about one’s good work ethic and to display a tinge of anger directed at the OAGP was part of the socially required conduct? It seemed the dominant narrative in the OAGP did not allow idealism to emerge and rather dismissed it as something naïve and ostentatious. Officers who followed such a “boy-scout” ethic in their personal conduct did not dare to highlight it as a narrative. In the collective life, they appeared reconciled with the general narrative which was negative and hegemonic in nature. Overt ownership of your good work could offend other people.

5.2.3.2 Now, Time for Fun!

The gap between formal and informal, or between normative and social structures (Scott 2003, 17) of an organization is a much-discussed theme in the literature on bureaucracy. Herbert Simon and James March (1997) particularly highlighted this theme in their writings. Alena Ledeneva’s (2007) study of informal practices in Russia is an excellent investigation of the selective invocation of formal laws and rules to suit vested interests among collusive networks.

However, the kind of complete segregation one noticed between the formal and informal in the culture of the OAGP, and their staff’s way of navigating between the two, sounded almost unique. The formal aspect could be seen in the PAAS officers’ formal gatherings i.e. meetings, seminars and workshops, where language of communication was English, the dress code formal, and a hierarchical decorum of
speech was observed. The arguments made were strictly normative, without even a symbolic admission of the possibility of deviation. The informal could be witnessed in post-event repartee, making fun of the obfuscating content and formal mannerism of participants, among the clusters of officers who took care to sit a little aside from the chair. The atmosphere that prevailed here was, “the ceremony is over now let’s talk fun.”

The only common link between the above-mentioned two random trends is their role in greasing the wheels of a rigid system to keep it going, sometimes through a robust work ethic and sometimes by providing a safety value to cough out the feeling of suffocation felt in the routines of a rigidly hierarchical bureaucracy. In the science text books, we come across a phenomenon that enables fish to survive during icy weather beneath a frozen surface. The difference of temperature on the surface and underneath makes that phenomenon possible. While the temperature of the water on the surface falls to the freezing point and it becomes icy, the water beneath not only retains its liquid form but also traps oxygen which enables fish to breath. One may speculate here that the culture of the OAGP has different temperatures on the surface and beneath. There is a frozen crust of a dominant narrative of denial, underneath of which miscellaneous values and propensities aimed at a helping ethic and relief from a rigid formality are kept alive to provide a breathing space to the system.
5.2.4 Overall Summary of Narratives

In my research on the OAGP, the real challenge came, not so much, in the search for narratives but in distinguishing between these narratives and noise. There were so many cascading voices that it required careful analysis to identify main threads and understand their structure. The social cleavage between the PAAS officer and the SAS/promotee, was a defining feature of the administrative and cultural terrain of the organization. I located my search for narratives around this fault-line and tapped some useful information to develop a more *indepth* understanding of this complex organization. A PAAS officer’s basic narrative voiced his longing to be part of the main universe of the civil service. Despite spending a long career in the OAGP, he remains part of a non-native elite locating its origin in a larger identity outside the OAGP. His narratives were narratives of denial. On the other side of the cultural divide, among the mainstream workforce of the OAGP—the so-called promotee or SAS population—a different set of narratives proliferated, narratives of affirmation. A promotee joined the OAGP at lower ranks and was immediately co-opted by his seniors into a working culture that resonated with his social background. Between these two clearly defined trends, there were also a number of dotted lines—positive personal inclinations that could not challenge the main narratives of disenchantment but did not die either. Just like the fish surviving under the frozen surface of a lake, these boy-scout ideologies survived on the oxygen of personal values and provided some relief in an otherwise rigid and cumbersome system.
5.3 OAGP as a System of Symbols

When I launched a search for narratives on the two sides of the officer-promotee divide, I did not realize that my next obligation would be to locate two different systems of symbols and two different cultures, and that the overall culture of the OAGP would be understandable only as a pattern of interactions between these two separate realms.

To negotiate this dual proposition, we need to isolate separate sets of core symbols and related institutional logics from the narratives of both the PAAS and the SAS/promotee. After examining the properties of these symbols, we will be able to assess their synchronization around a pivotal symbol and the relationship of those symbols with the larger culture of Pakistani society.

5.3.1 Symbols and Institutional Logics: PAAS

To start, I chose a set of seven key words from the narratives of the PAAS. These key words or symbols were analyzed according to the following four criteria:

- Institutional Direction: Toward OAGP or the larger bureaucratic universe?
- Process Symbolized: The institutional logic anchoring a symbol.
- Significance: The interest that an institutional logic will serve
- Intent: The end goal into which a symbol’s impact translates
As we can see, five of the seven symbols in the above matrix are directed outward, leaning toward the larger bureaucracy or the society at large. They represent processes through which a PAAS officer seeks to legitimize himself as an officer and a civil servant in the eyes of these larger universes. The other two symbols, i.e. auditee department and promotee give mixed signals; these are kind of bees in the bonnet. One i.e. auditee department denotes a counterpart who is usually powerful and smart and

51 These are all part of an officer’s paraphernalia. A peon or runner sits outside the officer’s room. The officer presses the call bell to summon him. In addition to other errands peon also prepares and serves tea to the officer’s guests.
because of that not easy to be coerced or outwitted. The other—the promotee is a humble creature the PAAS officer doesn’t want to socially interact with, but is forced to do so because of his dependence on him. The net result is a “love-hate” relationship.

From this analysis, it sounds that the bulk of a PAAS officer’s energy is focused on sustaining an image of legitimacy among the larger public. However, we need to keep in mind that a cluster of symbols also needs a galvanizing presence at its center to translate these symbols into a culture, and this galvanizing presence or the pivotal symbol has to come from the larger culture. How are the PAAS officers as a class positioned to actualize the potential of this symbolism for gaining legitimacy, and what social motifs they adopt during this process of actualization, is the subject of our next discussion.

5.3.1.1 Search for a Pivotal Symbol

They [the PAAS officers] are a legion striving for its narrow, selfish aims.

During the last leg of my research on OAGP in Pakistan, I had a conversation with a retired senior officer of the OAGP who served the department with distinction and later also later worked for the United Nations. In his analysis of the OAGP as an institution he particularly mentioned the divergence between the interests of the PAAS officers and those of the OAGP as an institution, and the way PAAS officers blocked the reforms that could be beneficial for the institution, to preserve their own career benefits. He compared this attitude with a legion mentality. “This legion mentality”, he said, “was responsible for the unplanned growth of the OAGP and its lop-sided
organizational design. They kept on adding more departments to their auditing jurisdiction without realizing that they didn’t have resources for completing the activity.”

I was struck by the accuracy of this analysis. Legion, in many ways, fitted the overall conduct of the PAAS: their self-centered relationship with the OAGP; their propensity to treat various departments of the OAGP as domains that they ruled for a while and then moved on to greener pastures; their mutual jealousy and infighting and yet the tendency to band together to extend the frontiers of their cadre; their preoccupation with power; and so on and so forth. The proposition deserves further exploration to see if the notion (and actions) of legion can actually galvanize the PAAS symbolism into a culture? The following matrix develops an enquiry on these lines, comparing seven characteristics of a legion to the traits of the PAAS as a group:

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52 The term Legion or its synonyms make a common part of the local vocabulary in Pakistan. People use this category of words to describe the role of a mafia or a group. For instance, groups that take possession of lands by forcing their legitimate owners to evacuate. Legion also has historical connotations. The areas which make Pakistan today have traditionally been on the path of invading armies coming from the north. Tales of plunder carried out by the legions of these armies makes part of the local folklore. However, this word became more prominent with reference to the wandering detachments of local warlords emerging in the twilight days of the Mughal Empire in India. The tales of Sikh legions collecting plunder during the early 19th century are also famous (Metcalf and Metcalf 2006).
### Table 9: Comparison between traits of a legion and the PAAS

<table>
<thead>
<tr>
<th>Characteristic</th>
<th>Legion</th>
<th>PAAS</th>
<th>Demonstration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Composition</td>
<td>A Disciplined force of soldiers</td>
<td>A disciplined cadre of officers trained at premier institutions</td>
<td>Officer’s etiquettes and protocols</td>
</tr>
<tr>
<td>Motivation</td>
<td>Grabbing right to rule and plunder a land</td>
<td>Grabbing right to lead departments of OAGP for thirty plus years</td>
<td>Names on incumbency boards</td>
</tr>
<tr>
<td>Credential</td>
<td>Won a battle</td>
<td>Won a competition</td>
<td>I am a CSS officer</td>
</tr>
<tr>
<td>Lineage</td>
<td>Royal blood: Claiming descent from powerful barons</td>
<td>Royal blood: Claiming relationship with powerful cadres of civil service</td>
<td>My batch-mate told me!</td>
</tr>
<tr>
<td>Values</td>
<td>No higher ideals beyond the ambition to rule</td>
<td>No higher ideals beyond the ambition to rule</td>
<td>Ignorance or disregard of AGP’s core values</td>
</tr>
<tr>
<td>Governance</td>
<td>Dividing conquered domains between themselves to rule</td>
<td>Dividing key posts between the PAAS cadre</td>
<td>“Office of the Director General”</td>
</tr>
<tr>
<td>Work-ethic</td>
<td>Rent seeking: thrive on a rent or cess charged from the subjects</td>
<td>Rent seeking: thriving on the credit of the promotee’s labor</td>
<td>Generalist ideology</td>
</tr>
<tr>
<td>Response to External Threat</td>
<td>Unity against the enemy. Suppressing revolts from local population</td>
<td>Banding together to ward off threats to their cadre. Keeping the promotee under the thumb</td>
<td>We won't give away the payment function. Promotee has to be kept in his place.</td>
</tr>
</tbody>
</table>

### 5.3.1.2 PAAS as a Culture

The above comparison provides a critical mass of reasoning to put the notion of a legion in the centre of the PAAS symbolism and to see if the elements of the puzzle
come together. The result is a cultural web diagram of the PAAS in which the seven symbols interpreted as characteristics of a legion are shown together:

From the above diagram one may infer that the culture of the PAAS is a pattern of overlapping symbols indicating a search for legitimacy outside the ambit of the OAGP. The PAAS officer’s lack of ownership in the institution they belong to lends them the
character of a legion or a faction whose relationship with the land it governs is based on a self-serving aim. The members of the legion do not own the land or its culture and even dislike mixing with the local population, and yet they do not feel many qualms in thriving on the rent charged from their labor. At the same time, to fortify the myth of their superiority, they keep on invoking themes of their superior pedigree and their right to rule through self-serving ideologies.

5.3.2 Symbols and Institutional Logics: SAS/Promotee

This section presents a three-step analysis for the SAS/promotee, locating the symbolism of the SAS/Promotee as a class, tracing a pivotal symbol, and viewing the entire constellation of symbols as a culture in the form of a web diagram. As a first step, the following matrix presents an analysis of seven key words chosen from the narratives of the SAS/promotee class:

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Institutional Direction</th>
<th>Process Symbolized</th>
<th>Significance</th>
<th>Intent</th>
</tr>
</thead>
<tbody>
<tr>
<td>OAGP</td>
<td>Inward</td>
<td>Source of confidence and prestige</td>
<td>Constitutional role of the OAGP brings leverage and protection</td>
<td>Legitimation</td>
</tr>
<tr>
<td>Officer</td>
<td>Inward</td>
<td>Boss</td>
<td>Unconditional obedience, protection</td>
<td>Legitimation</td>
</tr>
<tr>
<td>Auditee</td>
<td>Outward</td>
<td>Customer</td>
<td>Technical challenge</td>
<td>Domination</td>
</tr>
<tr>
<td>Audit para</td>
<td>Inward/Outward</td>
<td>Competence discretion</td>
<td>Keeping executive under the thumb</td>
<td>Technical Legitimation</td>
</tr>
</tbody>
</table>
In this matrix an almost opposite picture to the PAAS symbolism seems to appear. Out of the seven symbols related to the SAS, six are directed inward, actuating their potential within the domain of the OAGP. An SAS/promotee seeks legitimation mostly by performing as a studious worker within the confines of his department. The sources of his legitimation and inspiration are local.

### 5.3.2.1 Search for a Pivotal Symbol

Village communities are little republics, having nearly everything they want within themselves, and independent of any foreign relations. They seem to last where nothing else lasts (Sir Charles Metcalfe, British Resident at New Delhi 1811).

We need a pivotal symbol for a cluster of symbols that is predominantly inward-looking. A few common symbols connoting major institutions of the Pakistani society are family, village, mosque, shrine, school and political party. The life of the promotees sitting and working around long tables in various sections of the OAGP may evince features that resonate with some of these institutions. For instance, the mutual cohesion among the promotees resembles a household or a family, the mentoring of new clerks by the experienced hands invokes the image of an educational institution,
and sometimes they do behave like a political party when it comes to negotiating deals from the union platform. However, none of these three choices provides a holistic and universal explanation of their actions. The only proposition that may possibly unify such an inward-looking cluster of symbols is village. One may reason that the SAS/promotees working in a single department are more like a small village and the shape of their overall cadre in the empire of the OAGP resembles a network of villages.

The Indian village has been a particular object of interest for historians for its insular and self-sufficient existence. Because of these characteristics, Sir Charles Metcalfe a British historian and administrator called the sprawling mass of villages dotting the Indian plains as “village republics.” An important aspect of these villages was the way they navigated the onslaught of various invaders. According to Sir Charles Metcalfe:

Dynasty after dynasty tumbles down; revolution succeeds revolution; Hindu, Pathan, Mughal, Mahratta, Sikh, English are masters in turn; but the village communities remain the same. In times of trouble they arm and fortify themselves; a hostile army passes through the country; the Village community collect their cattle within their walls, and let the army pass unprovoked; if plunder and devastation is directed against themselves and force employed is irresistible, they flee to friendly villages at a distance, but when the storm had passed over they return and resume their occupation. (quoted by Karim 1956, 8).

Testimonies such as these further highlight the relevance of the village as an appropriate symbol for describing a group of introverted, contented and unassuming people as a contrast against a legion—a band of ambitious, domineering, self-centered aggressors.
In the matrix below similarities between the village as a symbol and the behaviors of the SAS/Promotee as a group are traced to highlight resonance between the two:

Table 11: Comparison between traits of a legion and the PAAS

<table>
<thead>
<tr>
<th>Parameters</th>
<th>Indian Village</th>
<th>SAS/Promotee</th>
<th>Demonstration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Geographical location</td>
<td>Fixed</td>
<td>Fixed</td>
<td>They sit in the same section on the same place for years together.</td>
</tr>
<tr>
<td>Center of loyalty</td>
<td>Local – Village</td>
<td>Local - OAGP</td>
<td>Our “constitutional” role (the promotee accent)</td>
</tr>
<tr>
<td>Motivation</td>
<td>Personal honor and honor of the village</td>
<td>Personal honor and honor of the OAGP</td>
<td>This is the most important department</td>
</tr>
<tr>
<td>Attitude to the outside world</td>
<td>Insularity</td>
<td>Insularity</td>
<td>Looking at everything in life from the auditor’s rule-based prism</td>
</tr>
<tr>
<td>Values</td>
<td>Parochial, based on the village code of honor</td>
<td>Section’s code of honor and mutual protection</td>
<td>Safeguarding each other against the officer’s onslaught</td>
</tr>
<tr>
<td>Constituent Unit</td>
<td>Temporary mud houses which can be rebuilt when required</td>
<td>Sections whose dimensions can be altered</td>
<td>Like a mud house a section can be dismantled or “rebuilt” quickly</td>
</tr>
<tr>
<td>Work ethic</td>
<td>Collective</td>
<td>Collective</td>
<td>If a promotee is on leave or has excessive work others will help him or if a promotee has to sit late other colleagues will give him company</td>
</tr>
<tr>
<td>Economic and Grow</td>
<td>various</td>
<td>Conduct annual audit</td>
<td></td>
</tr>
</tbody>
</table>
Commercial life | agricultural produces or make handicrafts and take them to town or the neighboring villages to sell | inspections and try to extract benefits or leverage through audit paras produced
---|---|---
Response to External Threat | Getting together, taking up arms. If the enemy is strong, vacating the village and coming back after the enemy has passed. | Collective action through Union. However, they will compromise if scales are tilted against them.

Consider whether the village when placed as the pivotal symbol among the cluster of symbols related to SAS/promote, adds up to a central explanation to make SAS/promotee look like a culture.
Figure 9: Cultural web of the promoted cadres

Viewing the above matrix and web diagram together, one may argue that there are grounds to consider the symbol of a village as an emblem of the culture of the SAS/promotee. The promotee’s fixed geographical location, willingness to work as obedient servants, loyalty to the institution of the OAGP, collective work ethic, and a general conservatism all bring to mind the image of a village-like settlement.
5.3.3 Summary of OAGP as a System of Symbols

Figure 10: Promotee—PAAS relationship: Cultural web of OAGP
5.4 The Reports they Write

In the introduction to this case it was stated that the main purpose of this analysis was to understand how the members of the OAGP constructed themselves as auditors and how, through such constructions, they constituted the institutional reality of that organization. As we progressed with the actual analysis it transpired that, the PAAS officers, the so-called leadership of the OAGP, did not evince much interest in being designated as auditors. They were keener on publicizing themselves as generalist bureaucrats. In private conversations, the PAAS officers often talked disparagingly about the audit reports produced by their department. These reports were a product of the labor of the promotee.\textsuperscript{53} The contribution of the PAAS officers, if any, was confined to refinement of language and presentation.\textsuperscript{54}

5.4.1 Directionless Audits

If anything, the fractured nature of the OAGP’s culture was matched by the fractured format of its audit reports. These reports consisted of “audit-paras” stating financial irregularities detected during the inspections of the auditee departments.

\textsuperscript{53} Ishrat Hussain, a former Chairman of the National Commission for Government Reforms (NCGR) recalls from the briefing given to him on his previous visit of the OAGP: “Out of a total 464 audit teams, only twenty five percent were headed by Grade 16 officers and sixty three members of audit teams belonged to Grade 14 with the remaining below that grade” (Speech at Public Financial Management Conference 2014, Islamabad, November 23, 2014). Here it may be mentioned that the starting stage of an officer’s career is Grade 17.”

\textsuperscript{54} Even those PAAS officers who did want to apply themselves seriously to improving the quality of audit-reports also excused themselves on the grounds that the “basic format of the audit-para did not allow much room for improvement.”
Audit-para is a traditional format in which an instance of violation of governmental rules detected by the auditor is stated and a recommendation for corrective action is made. The limitation of this format prevents inclusion of a deep or cross-cutting analysis of any issue. The audit reports, compiling audit-paras, therefore lack any central message backed by a policy analysis.

However, this loose and directionless statement of audit-objection suits both the auditor and the auditee. For the auditor, usually a promotee, picking individual instances of irregularities and building up an inventory of paras is easier than taking a holistic look at the operations of an organization and attempting a comprehensive policy analysis. Audit-para is also popular among the auditors because it gives them a handy weapon to point at the auditee. The auditee, on the other hand, also finds an audit-para an easy option to negotiate with. A specific and isolated allegation of an irregularity is easier to respond to than an analysis which questions the overall strategy and direction of an organization. Further in the format of audit-para, the audit objection is constructed as a violation of a rule not a violation of the contract with public—thus the auditee’s performance (or lack of it) in delivering solutions to the public does not become a subject of scrutiny—a problem potentially trickier to handle. A direct consequence of such para-based audits, however, is to put the accountability-process on a paper trail.
5.4.2 Paper Trail of Accountability

In *Government of Paper*, Matthew S. Hill (2012, 7) includes an excerpt from J.S. Mill’s speech to a Parliamentary Select Committee in 1852, in which Mill praised the good government in India in the following words:

I conceive that there are several causes; probably the most important is, that the whole government of India is carried on in writing. All the orders given, and all the acts of executive officers, are reported in writing, and the whole of the original correspondence is sent to the home government; so that there is no single act done in India, the whole of the reasons for which are not placed on record. This appears to me a greater security for good government than exists in almost any other government in the world, because no other probably has a system of recordation so complete.

Hill develops a graphic account of practices of documentation that dominate the bureaucratic workings in the government of Pakistan. I can link his analysis with my observations on the paper-trail mounted by the process of accountability, unleashed from the making of an audit-para. During my research, I got an opportunity to attend a couple of preparatory meetings of the auditee departments before going to face the OAGP in a parliamentary committee meeting.\(^{55}\) The whole emphasis in these meetings was on getting the *papers* right: ex-post facto approvals, minutes of meetings, directives, memos, annotated replies, inquiry reports and the like. The language that

\(^{55}\) As already mentioned in the introduction of this chapter, the select committee of the Parliament that takes up OAGP’s audit reports and examines the auditee departments with regard to the audit objections raised on the expenditures made by them is named as the Public Accounts Committee (PAC). It comprises of the members of the lower house of the Parliament.
dominated these meetings also focused on papers—linking of records, flagging paras, making one page briefs, making copies of required documents, and so on. It seemed that total thrust of preparation was on presenting the correct document at the right moment.

With such a mindset, when the auditee departments appeared before the PAC their strategy was to keep the discussion away from substantive issues of performance and keep the focus on papers—for instance, if the audit objection highlighted an irregularity in the award of a contract the auditee department would offer to hold an inquiry into the matter. The attention of the PAC could, thus, be distracted and silently diverted from an immediate corrective action to a paper to be furnished on a future date, by which time the attention of the PAC’s might be occupied by something else. Such a way of conducting proceedings edified the realm of paper as an independent sphere not needing support from action-on-ground in terms of delivery of service to the common public. A consequence of this process was the auditor’s frustration on seeing his work being marginalized through evasive tactics by the auditee. Some auditors, as a reaction, resorted to raising frivolous objections just to scandalize the auditee.

5.4.3 Auditor’s Frustration

I witnessed displays of such frustration in the meetings of the PAC. The meetings were held in the presence of media. The Auditor-General or his representative presented the report before the committee, and the Secretaries of concerned auditee ministries explained their position. In case the PAC was not satisfied with an
explanation, it would direct the auditee department to investigate the matter further and identify the names of the functionaries who were responsible. Sometimes an irregularity was referred to an investigation agency of the federal government. However, PAC itself did not have any judicial or enforcement powers. Most of the audit- paras, however, were quashed (“settled’ in the official language) on the production of relevant papers from the auditee.56

On the sidelines of the meetings of the PAC, I talked and probed some auditors about why they raised objections that could not stand the scrutiny of the PAC and that usually got settled. Their standard answer was, “Our job is to point out a thing. It is the discretion of the PAC to take further action or settle an objection.” A more candid reply, however, came from a PAAS officer who had just completed a very successful meeting.

Everything ultimately gets settled, but did you notice how frightened the Secretary was and how he addressed me time and again as “Sir”. Try to meet him otherwise and he will shake hands with you with just three fingers.

This frank answer very much summed up the essence of the accountability process driven by audit-para. In a nutshell, the PAAS officer owned audit reports produced by his department only to the extent these reports provided material to penalize the auditee departments. They felt elevated, in the semi-adjudicating role of assist the PAC i.e.—reading the charge-sheet against the auditee departments and—

56 The term prevalent in the OAGP for the vacation of an audit objection is “settling of an objection.”
people they otherwise envied in life. Anecdotes about dramatic happenings and fireworks in the PAC meetings were later chewed on for days within the PAAS circles.

5.5 Epilogue: For Brutus is an Honorable Man\textsuperscript{57}

A single theme that has reverberated throughout this text is the PAAS officer’s yearning to find social legitimacy by demonstrating his credentials as an officer in a society where this term represents the predominant way to think about the incarnation of the state’s power and authority. While an analysis was developed about a PAAS officer’s \textit{cynic} relationship with his organization and his strong leanings to maintain a genealogical link with the larger bureaucracy, an explanation to situate such attitudes in the broad context of the institutional development of bureaucracy in the subcontinent was remiss, because the structure and flow of the main narrative won’t accommodate that. It may not be out of place, however, to illuminate the foregoing analysis with this epilogue which examines the dilemma of a PAAS officer in its broad historical and cultural context.

5.5.1 Three Cardinal Planks of the Indian Bureaucracy

Three cardinal features of the bureaucracy put in place by the British in the Indian sub-continent were: (a) concentration of charisma and power in an individual named “officer,” (b) placement of officers in separate cadres, and (c) inclusion of a

\textsuperscript{57} Julius Caesar – Shakespeare
reasonable number of British officers in each cadre to serve as a role model for their Indian colleagues (Chaudry 2011, Kennedy 1978)

Following is a brief explanation of these three postulates.

The institutionalization of the British bureaucracy in India took place around the officer rather than the office. The superior bureaucracy of the British East India Company, which was named the “Covenanted Civil Service” (CCS) consisted of Officers, because they entered into a covenant with the Company (Ibid). Later on when the Company was replaced by the British Crown the covenanted obligation shifted to the Crown. These officers were not confined to a particular department. They were part of the elite which could be deployed in an important position in any department. Thus it was not a particular bureaucratic institution or an organizations that held the key importance, but rather a group of civil servants, the so called officers of the Indian Civil Service (ICS), who held a supra departmental status and were regarded the nucleus of the British Raj. In a speech to the British Parliament in 1922, Prime Minister Lloyd George hailed this nucleus of the British Empire in the following words:

I can see no period when they [the Indians] can dispense with the guidance and assistance of this small nucleus of the British Civil Service, of British Officials in India ….they are the steel frame of the whole structure (Quoted by Chaudry 2011, 3).

5.5.2 “Officer” as a Cultural Construct

Since the composition of the so-called CCS and its successor the ICS was initially all British, the term officer, in the local mind, became exclusively associated with the
Europeans (Ali 2006, Chaudry 2011). When the Indians started entering the services through the medium of competitive examinations, care was observed to place a reasonable number of European officers in every service-cadre to serve as a role model for them. The sooner an Indian officer attained a cultural compatibility with his European colleagues in the form of language, dress, mannerism and outlook, the easier was the prospect of his getting assimilated into the tradition of elite bureaucracy.

Bestowal of authority upon the Indians was gradual and conditional with their demonstration of “administrative capability,” which involved “controlling the large establishments” in a manner that would keep them “contented” and which commanded “the respect of the officers of all grades of the other Departments of Government” (Government of India 1919). These requirements were based on the competencies of a British officer. For an Indian to attain that status it was important to demonstrate these attributes i.e. in a nutshell, that he was able to control his own countrymen in the manner of a British officer.

In view of the above, for the local inhabitants of the sub-continent, the officer presented an incarnation of state authority which was aloof and arrogant. An officer was a stranger, no matter whether of European or Indian origin. For the locals, he represented a character that spoke a foreign language, wore foreign dress, lived in a bungalow in a locality at a distance from the local population, ate with a spoon and fork, had an army of servants, played golf and recuperated in a club. All the symbols
surrounding his person were of distance from and denial of the larger culture. He represented a split with the larger culture rather than harmony with it.

5.5.3 New State with Old Paradoxes

With the creation of Pakistan in 1947, the bureaucracy carried the same institutional ethos with it into the new state. Though the divide between local and foreigner had disappeared, the civil service maintained its elite ways to rule from a distance. 58 However, a new phenomenon that emerged was that, operating in a much smaller territory than the united India, their chances of working in a closer radius of their own village, town and district increased—which exposed them to the demands of the social system. This new role-expectation from the bureaucracy was in contradiction to the responsibilities assigned to it by the state. The state required a civil servant to be impartial and above petty considerations of family and kin; society, on the other hand, dangled before him the very same considerations as the prime requirement of an ___________________

58 It will be a little unfair to not mention here a few saner streaks of thinking among the elite bureaucracy that show some realization of the need to ground itself in the changed social reality. I may refer here to an essay by a senior civil servant Agha Abdul Hamid (196, p19), "Socio-Cultural Factors in Development." The author narrates an incident when he was serving in the province of Baluchistan: “—A local ‘sardar’ (chieftain) with about a hundred tribesmen had stopped the movement of grain. I arrived on the spot rather unexpectedly. Instead of asking why they had stopped the lorries carrying wheat, I asked for tea which was my right as a guest. Over a somewhat elaborate tea the matter was settled amicably. If I had chosen to act as an officer rather than a guest the results might have been very different.” Though an impressive act of cultural intelligence, this incident also shows that a bureaucracy trained in the colonial traditions has a very limited idea of the need for cultural ownership—familiarize yourself with the local custom and sensitivities because a knowledge of local sensitivities is important for the job of an administrator. One can clearly hear the echoes of the voice of an erstwhile British officer in that. In the narrated story there is little or no hint of a need to engage with the culture—to understand its symbolism and own that.

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honorable conduct. Trying to coexist with both introduced a duality in the bureaucrat’s conduct. He knew he was not doing what he was preaching. Thus, culture and society, whom he had shown the door many years ago, entered into his world through the back doors of kinship considerations.59

In its 68 year history Pakistan alternated between democratic and military regimes. The basic paradigm and style of governance by the bureaucracy more or less remained the same. Both type of regimes, despite initial penchant to curtail bureaucracy’s powers soon started leaning upon its efficiency as a control apparatus for the society.

5.5.4 Dilemma of the PAAS Officer

People of the Audit and Accounts Services also remained stuck with the overall ethos of their colonial past. In the days of undivided India, they did not consider themselves much behind the iconic set of bureaucrats called the ICS, in terms of intellectual caliber and ability. In 1919, Sir Frederic Gauntlett, the Auditor- General in

59 Again, how limited an understanding of the consequences of this unfolding dynamic was available to the policy-makers of that time may be judged from the following excerpt of a speech by President Ayub Khan the first military ruler of Pakistan, delivered at the annual dinner of the Civil Service of Pakistan Association in 1963

“.I know there are criticisms at times. People talk about civil servants being stand-offish and not being so easily accessible. I think it is fashionable to demand too much too. With independence people have become more demanding. ...This is a phenomenon that you cannot really escape. This is a phenomenon that has occurred as a result of two wars. ...Wars have an enormous levelling effect...And so although the pattern or, shall we say, the outlook of people is changed, they are more demanding, they demand more courtesy from you, better service from you.” As argued earlier in note-33, extending a handshake toward the [local] culture while treating it as “other” (in the manner of their British predecessors) was the maximum length the bureaucracy could go.
India, an officer with ICS background, in his proposals to the Royal Commission for Reform wrote about the caliber of the officers of the Indian Audit and Accounts Service (IAAS) in the following words:

Hitherto the Indian Audit and Accounts Service has attracted the very best brains desirous of entering Government service in India. I am convinced that many of them would have found it comparatively easy to enter the Indian Civil Service in England had not caste scruples or meagre financial resources prevented them from proceeding to England for education and examination.

After the creation of Pakistan, the newly formed Pakistan Audit and Accounts Service (PAAS), the cultural heir of the IAAS, kept up the challenge for the CSP—successor to ICS—as a possible alternative bureaucracy at the federal and provincial levels. How irksome it might have sounded to the CSP may be judged from the following excerpt from a speech of Justice M.R. Kayani, a former ICS officer and the President of the CSP Association delivered at its annual dinner of 1953:

I said that we had incurred the displeasure of other services. Prominent among these were the Audit and Accounts people with their grey pencils. When Pakistan came, they measured the Indian Civil Service with the yardstick of Accounts. It wasn’t a yardstick; it was only a foot-rule, or perhaps the one with six inches. (Kayani 1988, 10).

Now, whereas the PAAS men considered themselves to be in the running to grab a share of the grand public image of a civil servant captured by the term officer, their chances on ground to exploit the conditions in the new country were diminishing. Unlike the undivided India, the new state was not a war economy. There was no massive ongoing military effort on the scale of the World Wars that would necessitate constant expansion in the cadres of accounts men, and increase their salary and say in the
financial administration. Whereas the CSP grabbed the control of the district administration as well as the national economic policy, the organization of AGP was confined to the maintenance of accounts and auditing that were at best a couple of supporting roles for the policy makers. Hence, except for a handful of individual PAAS officers who rose to prominence through the window of the “Economic Pool,” the OAGP as an institution did not flourish much in the new setup (Kennedy 1978, Hussain 1987).

5.5.4.1 Pushed into a Groove

The scenario that developed pushed the individual PAAS officer into a corner. He was getting no openings to raise his social capital by demonstrating his credentials as an officer. The criteria set by his more powerful colleagues from other services in terms of social leverage was nowhere in his reach. And yet, having passed the competitive examination and being known in the society with the exalted title of a ‘CSP’, he was subjected to the same role-expectation as his contemporaries from the real CSP.

The choice for a way forward involved two alternatives:

(a) To shed the bureaucratic trappings of their role and organize themselves around a collective ethic and a commitment to promoting a genuine culture of accountability in the government. That, of course, would require them to set their conscience on a set of values connecting them with the genuine cultural aspiration of the society around; or
(b) To set out to prove their officer-hood in the eyes of the society, by competing with the CSP and other services for grabbing a greater share in the cake of bureaucratic power.

The PAAS officer, weighed down by the legacy of a colonial bureaucrat, chose the latter path. For that, they needed to enhance the strength of their cadre by retaining the pre-transaction audit and payment functions as well as the post-transaction audit functions in their empire, and, simultaneously, to launch forays into the main bureaucracy to add further bureaucratic space to their domains, and, most importantly, to reorient their accountability products as a weaponry aimed at the auditee departments.

In 1919, Sir Frederic Gauntlett, the Auditor-General in India, in his proposals to the Royal Commission stated:

A proposal is now under consideration to separate Audit and Accounts and to bring accounts work under the various provincial and departmental authorities. If this proposal be accepted it will be against the strong wish of the members of the Service...

Almost a century later, in 2015, the tug of war between the present Auditor General of Pakistan and the Government/Ministry of Finance is over the control of the Accounts Offices (Dawn, Oct. 19, 2014). At the bottom of this chronic dispute is the craving of the PAAS officer (and his predecessor the IAAS officer) to establish his bona-fides in a society where considerations of caste, class and status remain eminent. After independence from the British, this campaign got a new impetus because the term officer now got socialized around a glamorous image of a civil servant who had authority
as well as plenty of discretion to bend that authority to suit his social needs. This role-expectation was directed at the image of an ICS/CSP officer. The PAAS officer did not possess the administrative wherewithal to match it. However, as a competitive examination qualifier and as a cherisher of the overall bureaucratic ethos and tradition he too wanted to court the social tradition in the glamorous robes of a civil servant. He therefore embarked upon a path to jack-up his social leverage.

In that process, narratives of PAAS officers were scrambled in the wilderness of dis-ownership for their work and disparaging attitude toward their departmental culture. Following in the footsteps of other service-cadres trapped in a colonial mindset, the PAAS also sought to dominate and rule the society/culture around them instead of engaging with it. With that, they denied themselves access to those facets of institutionalization that could be tapped from ownership of the values of the larger culture—something so essential and vital for an audit bureaucracy. Unlike other bureaucracies, an audit bureaucracy cannot survive on the pursuit of power. In order to motivate its manpower around a mission i.e. ensuring the accountability of other bureaucrats, it needs to provide its staff with a set of values grounded in the symbolism of cultural ideals. Such symbols may not be available in the received wisdom of a textbook ideology or in the standards, manuals or checklists of audit; these have to be searched in the social institutions with which people have a mental affinity and toward which they like to show an emotional respect and loyalty.

Listen, Can you tell me which way I aughta go?
It depends on where you want to go to? The Chesire cat said
I don’t know, see, I was chasing after this white rabbit, and ....
Well then, it doesn’t matter which way you go, does it? (Alice in Wonderland)
Chapter 6: GAO and the OAGP – A Critical Comparison

In my emails and meetings at the GAO I introduced myself as an auditor from the OAGP, but I do not recall a single instance when an interviewee expressed any interest in knowing about the OAGP and its workings. That did not bother me much. What troubles me now, however, is that here at the OAGP, I made a point of mentioning to my interviewees about my recent interactions in the GAO, and nobody asked any further questions or showed any curiosity to know more (From my notes, October 13, 2014).

6.1 Introduction

In the previous two chapters, we mainly tried to figure out how the front-end workings of the auditors in the GAO and the OAGP were governed by structures of symbols, and the related institutional logics. Further analysis also revealed that these symbolic logics were synchronized around pivotal propositions linked with the larger culture of the society. In this chapter, I intend to develop a critical comparison of the GAO and the OAGP to illuminate our understanding of how and where symbols are institutionalized. Meyer and Rowan (340, 1983) define institutionalization as a process by which a given pattern of activities comes to be “normatively and cognitively held in place and practically taken for granted as lawful.” The locus of institutionalization in an organization is, thus, the site to investigate where the processes become entrenched through repeated use, around which people get socialized, and by which they define
their realities. Peter Berger and Thomas Luckman (1967, 18) name these categories of enactment as “general orders of meaning;” John Searle (2012) formulated an identical idea as “constitutive rules;” and W. Richard Scott and John Meyer developed these concepts into a cultural-cognitive view of institutions.

In this chapter, a comparative perspective is developed on the GAO and OAGP with a view to clarifying the difference in ways the auditors in the two organizations enacted the respective constitutive rules. Further how did such differences translate into the overall institutional strengths or weaknesses of these organizations?

The material below is organized into two parts. In the first part, symbol structures and related institutional logics of the two bureaucracies are juxtaposed to highlight the difference of constitutive rules employed by the auditors to define their realities. The main question analyzed here is whether the sum total of these constitutive logics is geared toward serving collective values, or individual aspirations. The former is interpreted as an institutional strength, the latter a weakness. In the second part, a comparison is developed between two cultural slices—two real life examples from the GAO and the OAGP to explain how the difference in their overall institutional strengths determined the nature of their responses in moments of crises.

6.2 GAO and OAGP - Juxtaposing Institutional Logics

For the purpose of developing a comparison, to start with, the symbol structures and related institutional logics associated with the GAO and the OAGP will be
juxtaposed in a scheme of classification ordering related symbols from the two organizations into joint categories. For instance, both the GAO building and the room of a PAAS officer relate to the use of physical space; hence, they may be considered together in a single category of symbols dealing with *physical space*. In the next step, each category of symbols is analyzed individually to determine the institutional direction it caters to, i.e. individual or collective. Based on these individual assessments, an overall view of the respective institutional foci in the GAO and OAGP will be determined in the concluding part.

6.2.1 Classification of Symbols into Categories

The following matrix brackets the sets of symbols related to the GAO and OAGP into seven such categories.

<table>
<thead>
<tr>
<th>Categories</th>
<th>GAO</th>
<th>OAGP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical space</td>
<td>GAO Building</td>
<td>Office rooms and sections</td>
</tr>
<tr>
<td>Kinship</td>
<td>Matrix Teams</td>
<td>Batch-mate</td>
</tr>
<tr>
<td>Work ethic</td>
<td>Core Values</td>
<td>Official Values</td>
</tr>
<tr>
<td>Audit slogan</td>
<td>Dollars Saved</td>
<td>Recoveries</td>
</tr>
<tr>
<td>Audit paradigm</td>
<td>Methodology</td>
<td>Audit Para</td>
</tr>
<tr>
<td>Race/Caste</td>
<td>African-American</td>
<td>Promotee</td>
</tr>
<tr>
<td>Work deployment</td>
<td>High-Visibility Job</td>
<td>Posting</td>
</tr>
</tbody>
</table>

As one may note, a lone symbol in the GAO column, i.e. “high-visibility job,” did not show up in the symbol structure of the GAO given in Chapter Five. In fact, it was
there, but because of competition with more prominent symbols, such as “Congress” and “race,” it could not make it into the final list. The purpose of its inclusion here is to produce a match for a corresponding symbol from the OAGP which is “Posting.” Similarly in the OAGP’s list of symbols, “Recoveries” is a new addition to match with the Dollars Saved on the GAO side. The purpose of including these secondary symbols is to maintain the symmetry of comparison.

6.2.2 Comparison of Categories of Symbols

The following is a snapshot analysis of each category of symbols giving a comparison of the different institutional directions or foci they cater to within the GAO and the OAGP. Each chunk of analysis consists of a matrix followed by brief explanation.

6.2.2.1 Physical Space

<table>
<thead>
<tr>
<th>Table 13: Physical space</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Category of Symbolization: Physical Space</strong></td>
</tr>
<tr>
<td><strong>US GAO</strong></td>
</tr>
<tr>
<td>Symbol</td>
</tr>
<tr>
<td>GAO Building</td>
</tr>
<tr>
<td>Section</td>
</tr>
</tbody>
</table>
The ways of symbolizing space in the two institutions are far apart. The GAO building helps its employees to think in terms of unity, affiliation and protection afforded by the compound of a household where children in a family grow up together. The allocation of individual space is handled within this compound according to the rules of kinship hierarchy. The room of a PAAS officer in the OAGP, on the other hand, is a symbol of personal possession and status. It is a personal island among a sea of promotees, where an officer hoists his flag (usually a gold plated name plate larger than normal) and sits muffled in his privacy, entertaining selected visitors and fellow officers in a tradition of hospitality considered a hallmark of good officers. During his career, a PAAS officer rotates in different departments and there isn’t time to develop an affiliation with a particular building or a location.

With regard to the promotee, the other employee category at the audit premises, he spends his entire career in one building and usually in one or two sections. His sense of affiliation with these premises is unmistakable, though it hardly refines into an ideological feeling as in the case of the GAO staff.

All in all, the way of looking at space in the GAO is collective—general identity which provides a sense of protection to all occupants. In the OAGP, the PAAS officer’s conception of space is individualistic, while that of the promotee is collective. The trend of institutionalization around this theme is thus strong and focused in the GAO, and weak and fragmented in the OAGP.
### Table 14: Kinship

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Institutional Logic</th>
<th>Locus of Institutionalizing</th>
<th>Symbol</th>
<th>Institutional Logic</th>
<th>Locus of Institutionalizing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Matrix Teams</td>
<td>Unity</td>
<td>Collective</td>
<td>Batch-mate</td>
<td>Cultivating a rich cousin</td>
<td>Individual</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>People working in the section</td>
<td>Unity</td>
<td>Collective</td>
</tr>
</tbody>
</table>

GAO’s internal architecture resembled a network of kinship among the people of the same *kind*. The GAO executives in their interviews talked of strengthening these networks and converting their organization from a “stovepiped” to a “true matrix” organization. Their concerns centered on developing better communication between their technical specialists and auditors. A GAO executive, working in R&D, shared with me her vision on this issue: “Auditors are not prone to share their work with specialists. But we make the specialists sit with the auditors and ask them tough questions, such as what was your sample size? What was the basis of its selection?”

The concept and modes of networking in the OAGP were also different among the PAAS and the promotee. The PAAS officer craved for developing a relationship with
his distant but rich cousins from other bureaucratic zones called batch-mates. The
promotee, on the other hand, looked for protection and safeguards within relationships
of kin i.e. his own section and the department.

In tandem with the theme of physical space, the overall direction of
institutionalization with regard to kinship and networking is again strong in the GAO and
weak and divided in the OAGP.

6.2.2.3 Work Ethic

<table>
<thead>
<tr>
<th>Table 15: Work Ethic</th>
<th>Category of Symbolization: Work Ethic</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>US GAO</td>
</tr>
<tr>
<td>Symbol</td>
<td>Institutional Logic</td>
</tr>
<tr>
<td>GAO’s Core Values:</td>
<td>- Normative standards</td>
</tr>
<tr>
<td>Accountability,</td>
<td>- Dimensions of work</td>
</tr>
<tr>
<td>Integrity, Reliability</td>
<td>- Institutional integrity</td>
</tr>
<tr>
<td>Collective</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

The ways of constructing work ethic in the two organizations are also far apart.
In the GAO, work ethic revolved around its core values. These core values were
symbolized as processes that brought cohesion through a sense of collective allegiance
to a moral code. In the OAGP, on the other hand, the processes of value-formation were
operated mostly at the personal level, except for an intra-officer ethic of comradery i.e. helping each other in moments of need at a personal level.

6.2.2.4 Audit Slogan

<table>
<thead>
<tr>
<th>Table 16: Audit slogan</th>
<th>Category of Symbolization: Audit Slogan</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>US GAO</strong></td>
<td><strong>OAGP (PAAS)</strong></td>
</tr>
<tr>
<td>Symbol</td>
<td>Symbol</td>
</tr>
<tr>
<td>Institutional Logic</td>
<td>Institutional Logic</td>
</tr>
<tr>
<td>Locus of Institutionalizing</td>
<td>Locus of Institutionalizing</td>
</tr>
<tr>
<td><strong>Dollars Saved</strong></td>
<td><strong>Recoveries</strong></td>
</tr>
<tr>
<td>Relevance with public as a watch dog of their taxes as well as resonance with the free market principle.</td>
<td>No particular institutional effect</td>
</tr>
<tr>
<td>Collective</td>
<td>No direction</td>
</tr>
<tr>
<td><strong>OAGP (Promotee)</strong></td>
<td><strong>Recoveries</strong></td>
</tr>
<tr>
<td>The fruit of his sweat. The vindication of his competence and conscience</td>
<td>Collective</td>
</tr>
</tbody>
</table>

GAO’s audit slogan is “Dollars Saved.” Through the use of this catchy slogan, the GAO touches a sympathetic chord in the heart of the taxpayer, creating an image of an agency that is on watch to save the citizen’s money from going to waste on frivolous projects. At the same time, this slogan resonates with the principles of free-market, much celebrated and politicized in the American society and culture. With regard to the
use of such symbols in the OAGP, again, there is a split between the ideas and aspirations of the PAAS officer and the promotee. For the PAAS officer, money recovered and deposited in the treasury on behest of audit is a routine statistic, only to be reported before a legislative committee. The promotee, whose effort actually materializes in recoveries, laments the PAAS officer’s neglect in projecting the result of his hard work in relevant fora and media.

Thus, GAO reaps the fruit of a unified institutional focus provided by an attractive audit slogan. The OAGP, torn by conflict of priorities, lacks a united stand on recoveries. Whereas Dollars-saved is embedded in GAO’s institutional philosophy, “recoveries” lacks legitimacy as a symbol.

6.2.2.5 Audit Paradigm

Table 17: Audit paradigm

<table>
<thead>
<tr>
<th>Category of Symbolization: Audit Paradigm</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>US GAO</strong></td>
</tr>
<tr>
<td>Symbol</td>
</tr>
<tr>
<td>Methodology</td>
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<tr>
<td>Audit-para</td>
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The GAO staffs describe their journey from voucher-checking to program analysis as a voyage of discovery. They consider their methodology as emblem of their capability to adjust and innovate with the changing demands of time. They like to show case their methodology as a home grown R&D product of which they are proud. It is a tool that enables them to navigate across a range of federal agencies including such flagship organizations as NASA, CIA and a host of organizations in the defense production complex. All in all, the methodology figures in the GAO’s jargon not just as a technique but as a long term strategy. GAO built its strategic objectives of non-partisanship and independence in the nuances of its methodology.

In the OAGP, I did not notice any such emblematic connotations placed on the term methodology. It was implied more as a set of old heuristics employed by the promotee auditor to sneak into the secrets of the auditee. The emblem of methodology in the OAGP was audit-para, which is as old a format as the department of the OAGP itself. Even as the PAAS officer’s reservations and neglect of methodology came out in different forms: the promotee expressed confidence in the robustness of his method and used it as a reliable tool of analysis, again, a split in interpretation of a symbol.

The overall trends of institutionalization around audit paradigm followed the same pattern as in the case of audit slogan.
6.2.2.6 Race/Caste

<table>
<thead>
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<th>Table 18: Race/Caste</th>
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<tbody>
<tr>
<td><strong>Category of Symbolization: Race/Caste</strong></td>
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<tr>
<td>US GAO</td>
</tr>
<tr>
<td>Symbol</td>
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<tr>
<td>African-American employees</td>
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Both organizations face challenges in handling diversity in their staff. GAO was initially an all-white and mostly male-dominated organization. Gradually, it became more diverse through recruitment of people from other ethnicities and gender. Increasing diversity, however, brought a challenge in the form of dissent about promotions—a trend that gradually led to the creation of an employees’ union in 2007. The present GAO recognizes diversity as a challenge and acknowledges the need for constant work to improve its organizational record in this sensitive field.

In the OAGP, the rigid divide between the PAAS and the promotee presents diversity in the traditional mode of social caste. The division of labor between the two assigns the main burden of work to the promotee. The officer’s responsibility is to supervise. The system trudged on in a state of tense equilibrium for a long time.
However, in recent years, the increasingly insurgent role of the promotee’s union and a large influx of direct inductees into the rank of officers (not as PAAS officers but at a step lower than that) is causing new problems. The ranks are becoming more assertive, which is unsettling for the officers. A legal battle on the issue of promotions is also going on between the promotees and the younger PAAS batches.

During my field work in the headquarters of the OAGP, I witnessed a strike call for the promotees working in the AGP’s headquarters over a minor incident in which a PAAS officer had allegedly insulted a promotee. The strike was called off after a very senior officer, the number two man in the hierarchy of the organization, himself approached the protesting crowd and apologized on behalf of the offending PAAS officer.

6.2.2.7 Work Deployment

<table>
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<th>Category of Symbolization: Work Deployment</th>
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<tbody>
<tr>
<td><strong>US GAO</strong></td>
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<tr>
<td>Symbol: High-Visibility jobs, Promotions</td>
</tr>
<tr>
<td>Institutional Logic: Competition for promotion in a performance-based system</td>
</tr>
<tr>
<td>Locus of Institutionalizing: Collective</td>
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<tr>
<td><strong>OAGP (PAAS)</strong></td>
</tr>
<tr>
<td>Symbol: Prized postings, promotions</td>
</tr>
<tr>
<td>Institutional Logic: Individual ambition, absence of linkage with performance</td>
</tr>
<tr>
<td>Locus of Institutionalizing: Individual</td>
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Among GAO staff, the way of talking about the themes of deployment and promotions was quite structured. They talked in the standard jargon of “teams,”
“supervisors”, “high-visibility jobs,” “performance ratings,” “rating categories,” and “quality assessment structures.” In a system of performance-based promotions, all these factors made a huge impact. As a senior GAO person told me, “We clarify [to our young analysts], well... this is what we expect from you. If you write a portion of a report and that report gets through without many revisions or taking too long, then you are good.”

In the OAGP, promotions were given on the basis of seniority. Hence a batch of civil servants with a common date of entry into service would move to the next stage of the career together. Since promotions in the top orders of the pyramid vacated slots in the lower order, a stirring at the top sent signals of hope all the way down. Thus the news of promotions among the senior ranks was awaited excitedly all the way down. While the interest in promotions was event based—linked with the meetings of the Promotion Board usually twice a year—a more permanent subject of interest was postings or deployment orders that are quite frequent and usually not without controversy. Such deployments were discussed and analyzed microscopically, particularly with reference to the strings that were pulled.

All in all, there is a vast difference between the institutional logics flowing from the themes of deployment in the GAO and the OAGP. In the GAO, the talk revolves around standard processes and the extent of fairness in their application. Even the complaints against individuals were discussed in the context of loopholes in the system. In the OAGP, the talk of promotions and postings was shrouded in the language of
cloak-and-dagger politics of a system where promotions are based on seniority, and where ouptacing others through speedy promotions means outmaneuvering your colleagues through dirty tricks and conspiracy.

6.2.3 Summary

**GAO: Culture of Unity**

- **Pride**
  - GAO Building
  - $ Saved
  - Matrix Teams
- **Change**
  - Our Values
  - Method
  - Diversity

**OAGP: Culture of Duality & Conflict**

- **Denial**
  - Batch mate
- **Affirmation**
  - Promotee
  - My Officer
  - My Work
  - Audit Para

**Figure 11: Comparison of GAO and the OAGP cultures**
The processes of institutionalization in the GAO are constructed around collective concerns, shared values, joint actions and institutional scripts. A central charisma grips the entire organization and holds its goals, values, processes and people “normatively and cognitively in place” (Meyer and Rowan 340, 1983). Among a household of 3000 - plus people, streaks of disquiet caused by waves of underlying tensions cannot be ruled-out. GAO has seen its tense moments in the form of external threats to its existence, as well as from internal dissent; however, it was able to summon the necessary courage and forbearance to handle such crises through an institutional response—realizing its “states of denials” and then starting to talk about them in search of an institutional solution. Such solutions may not be ideal, but they channel dissent into some regular paths. To ward off external threats, the GAO developed a standard methodology which became its main intellectual tool in both offense and defense. On the one hand, GAO staff cites the impeccability and robustness of their method whenever there is a situation involving confrontation with the executive on an intellectual issue. On the other, the built-in checks against partisanship save them from unreasonable demands, resulting from any belligerent audits from Congress.

In the OAGP, on the other hand, there is a split between the PAAS and the promotee cadres that translates into a social chasm segregating them as two different castes. This is a fundamental defect that makes their culture fractured and weakens their strength as an institution. They work together in the same organization; however, their views and outlook on professional issues are far apart. The promotee looks more
inward than outward; his strong affiliation with the organization is nurtured in the team environment of a section. As a front-end worker, he regards his contribution as important and desires a strong ownership and portrayal of his work by the leadership of the OAGP. However, in the eyes of the PAAS officer, the quality of the promotee’s work is moderate, given his “narrow exposure” and “limited capability.” The PAAS officer, on his part, despite his supposed intellect, analytical capability and writing skills, takes only a superficial interest in refining the promotee’s work. Instead of applying himself seriously to upgrade the quality of audit reports, he limits his contribution to a few cosmetic changes before forwarding them to the legislature. As an institutional actor, a PAAS officer is preoccupied with his own career. He cherishes the identity of a civil-servant rather than an auditor. His wandering glances lean toward other galaxies in the outer bureaucratic universe for inspiration. His relationship with the OAGP is that of an officer of a legion with his fiefdom. His point of view on official and professional matters is individualistic rather than collective.

Pulling it all together, the loci of institutionalization in the two bureaucracies are almost in opposition, i.e. collective in the GAO and individualistic and split in the OAGP. As we will see in the following section, this difference explains to a large degree why the institutional threads in the organizational fabric of one were resilient and in the other fragile.
6.3 Comparison of Two Slices of Culture

In this section, a couple of events from the GAO and OAGP are presented to illustrate their different institutional dynamics, i.e. collective and individualistic, and the impact of such difference on their capacity to mount institutional responses to demands for change. I have selected the following two critical developments from their histories for this comparison:

- Creation of GAO Employees’ Union
- Clash of AGP and the CGA in the OAGP

In the GAO, a kind of crisis erupted in 2005 on the issue of employee-management relations that finally led to the creation of the GAO employees’ union in 2007. The OAGP has been in the grip of a crisis for the past couple of years that threatens its very existence as a cadre of bureaucracy in Pakistan’s civil service structure. In the following, a brief background, context and analysis of these cases is provided along with threads for comparison. In the concluding part, we analyze why one of them succeeded and other failed to cope with the crises in an institutional manner. The role and quality of public spheres as feeding mechanisms for institutional processes is discussed as a major difference between the two bureaucracies in an epilogue.

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60 Just to refresh the reader’s mind, AGP stands for the Auditor General of Pakistan, OAGP for his office. CGA is a new abbreviation which describes the Controller General of Accounts—a sister and in some ways subordinate office of the OAGP.
The considerations to select these two events for comparison are multiple: (a) concurrence of events—GAO’s union came into being in 2007 and the crisis in the OAGP is still ongoing; (b) critical role of the heads of the institutions in precipitating the crises; (c) both crises triggered alarm bells among the employees about their careers; and (d) far-reaching consequences for the future of the two institutions.

6.3.1 Illustration 1- Creation of GAO Employees’ Union

6.3.1.1 Setting

In GAO’s staffing, an entry level position typically starts as a PDP/ Band I Analyst. The next stage is Band II Analyst. These two basic tiers house the largest number of the GAO employee population. In 2005-6, GAO’s management led by Comptroller General David Walker indicated to split the Band II into two career tracks: managers and, analysts—“people who manage jobs and those who just worked on jobs.” The management jobs gradually came to be tagged as high to medium risk assignments, leading to a fast track career path. The proposal sent jitters across the ranks of Analysts. Minorities, particularly African-Americans already thought that the in-built biases of the system worked against them; now, other GAO staff also became apprehensive about the way the new system will work. An element of subjectivity could not be ruled out in the application of criteria for assigning staff to the high risk assignments. People also questioned Comptroller General David Walker’s experiments to run the GAO on the pattern of a private sector accountancy firm. A campaign against the proposed system
gradually built up and translated into a demand for the formation of employees’ union.

A vote was held on September 19, 2007 and the majority of the Band-I and Band-II analysts voted in favor of a union (GAOanalysts.org, 2015).

6.3.1.2 An Eye Witness Account

I was given some details about the campaign for the union by my African American informant:

Earlier, minorities used to suffer in terms of promotions. When David Walker decided to split Band II even the white majority also felt threatened and the possibility for formation of the union got an impetus. There was a white guy who was going to retire; he initially floated the idea with a few likeminded people. So we started testing the waters, whispering to people ‘do you want a union?’ Many folks said, “yes!”

Meanwhile, people from the International Federation of Professional and Technical Engineers (IFPTE) reached out to educate them on the “nitty-gritty” of the process. A vote was to be held in which the majority of people had to say ‘yes’ to the union. The campaign gained momentum and a variety of people, including lawyers, engineers, and statisticians joined the pro-union charter of demands. For the sake of secrecy, we met on the premises of a nearby church. David Walker held a Town Hall to discuss the proposed changes in GAO’s staff structure; people confronted him with

61 “The International Federation of Professional and Technical Engineers (IFPTE), AFL-CIO & CLC, is a diverse labor union advocating on behalf of more than 80,000 women and men in professional, technical, administrative and associated occupations in the United States and Canada. Our members are employed by federal, public and private employers. We balance the broad range of our members’ interests by adhering to democratic processes and consensus decision-making. Unique in representing highly educated and skilled women and men, IFPTE combines the collective bargaining strength of a union with the autonomy and specialization of a professional association” (IFPTE 2015).
tough questions. Finally, he “relented to a vote.” My informant described the Town Hall this way:

Our main concern was to assess that we had the critical mass of people if there was a vote. David Walker finally agreed to hold a vote, but to undermine the Band-II strength he decided to include Band-I employees in the electorate. The Band I consisted of the new recruits who were being very well looked after by him and therefore naturally felt aligned with him. So it was feared that they will vote overwhelmingly against the union. However some of us explained to them that after some time they are going to progress to Band-II and a similar fate awaited them, so they realized and most of them stayed away from voting. They abstained neither, voting for nor against it.

The results showed a “yes” vote with a ratio of 70% to 30% and the GAO Employees Organization, popularly known as the “GAO Union,” came into being. The slogan of the union is, “BANDing together to build a better GAO” (GAO Employees Organization 2015).

6.3.1.3 Analysis

The campaign for the union turned on a particular narrative. Pro-union employees started a whispering campaign, “Do you want a union?,” which gained momentum. In doing so, they were using the same processes for building a narrative which were used in the GAO traditionally—spreading word through “silent processes” and being “politically savvy.” The narrative spread rapidly in the veins of the GAO’s

62 My informant was of the view that Mr. Walker agreed to the proposal amid considerable pressure from certain members of congress.
cultural circuitry. GAO’s culture of kinship provided a fast track and tight network for the circulation of the narrative.

The whole episode started like a family dispute and spread by way of a cultural revolt. The complaint and protest had the flavor of a family dispute because they aimed at a comptroller general who was supposed to act like a father and protector and he chose to act like an indifferent corporate executive. Because he had abused the trust of the family and the siblings, and he was now treated as an outsider. The campaign was pursued like a cultural revolt because the promoters, from the very beginning, clarified that that they loved GAO and they did not want to leave it. The famous Civil Rights’ Movement slogans—“we love America and we don’t want to leave it, but we want justice and equal treatment in this land”—resonated with them. In this manner, the message was plausible and it linked up with a grand cultural narrative of the society.

The tactics contemplated by the Comptroller General also sounded like an autocratic father who initially spurned the demand as a challenge to his authority, then tried to suppress it, then to manipulate it, and finally accepted it.

Being in a state of denial to an injustice taking place right in the heart of a household is also a family trait. When elders are oblivious to the woes of the youngsters, or when they show preference for some and disregard others, a tipping point comes when the ignored children burst out with frustration into a protest against paternal authority. Among the people that I talked with on the union issue, both pro and con opinions were expressed. However, the remarkable thing about the anti-union
opinion was that it also treated the whole episode as a case of administrative mishandling and blamed David Walker for moving too fast on his reforms, which created the “disgruntled lot who did not want to change, to react” and for “tinkering with people’s pay packages”. Further, the anti-union segment viewed the creation of the union as a step that changed the old cultural fabric of the GAO—something due to which the norm of voluntary cooperation among the GAO staff was hijacked by a handful of union representatives, who now negotiated with the management on behalf of the rest. When I suggested to an interviewee who expressed such an opinion that the development might also be looked at as an indication that GAO was now a more adult household, she just smiled wryly and said “may be!” The whole point is that the anti-union sentiment did not see the creation of union as an expression of discontent brewing on the margins of the dominant culture but as a dissent that was ill-informed and ill-motivated.

6.3.2 Illustration 2- Clash of AGP and CGA in the OAGP

6.3.2.1 Setting

ISLAMABAD: Auditor General of Pakistan (AGP) ... on Thursday challenged in the Islamabad High Court (IHC) the extension in the service of Controller General of Accounts. (Dawn August 22 2014, staff reporter)

ISLAMABAD: ... Auditor General of Pakistan (AGP) ... has asked the prime minister to appoint one of the four recently promoted officers of Pakistan Audit and Accounts Service on the post of Controller General of Accounts (CGA). At present, his arch rival...is working on the post even after attaining the age of superannuation. (Dawn Oct 19 2014).
Officers of the OAGP faced a difficult situation in 2013-14 when a war of turf broke out between the two “greats” of the organization: the Auditor General of Pakistan (AGP) and the Controller General of Accounts (CGA). Before the outbreak of these hostilities, OAGP and the CGA were sister organizations staffed by the officers of the PAAS. CGA was created as a separate organization in 2001, functioning under the Ministry of Finance, to oversee the accounting and payment functions of the OAGP. Though technically a separate organization the CGA practically worked as a wing of the OAGP because the AGP as the overall head of the PAAS was the boss of the CGA and all the other PAAS officers deployed in that organization. This rather dichotomous arrangement worked for about a decade though tensions kept growing beneath the surface.

In 2013, the heads of the two organizations locked horns on their respective administrative jurisdictions and started issuing conflicting directives for transfers/postings of the PAAS officers deployed in the two organizations. Between November 2013 and June 2014, more than fifty controversial directives for transfers and counter transfers for high profile offices were issued that put the affected concerned in a quandary. Acrimonious scenes developed between former colleagues when two officers equipped with directives from opposite quarters laid claim to the same slot. Some went to court to seek legal backing for actualizing a directive or to prevent actualization of a counter directive.
This was an ugly situation to which the officers of the PAAS had never been previously exposed. Being a relatively calm service out of the limelight, its administrative processes used to be quite smooth. I met with a few such officers who were caught in the cross fire and remained stranded for a considerable period. One of them who now holding the charge of the second in command in the federal Accountant General’s office shared his tale with me:

I was sitting peacefully in an office a bit out of the way of the normal traffic, when one morning I received a directive of transfer to this position. I came here to take charge but the incumbent officer -- a colleague from PAAS brandished another order before me issued from the rival office and refused to vacate the position. The stalemate continued for four months. To start with I kept coming here, there was no place to sit, so I would sit in the library. None of the official staff and even the PAAS colleagues posted there would talk with me. Finally I stopped coming. The incumbent finally decided to relinquish charge of this post on his own because he was nominated for an elite training course and I assumed charge. But under the stress of these four months, I developed a heart condition.

6.3.2.2 Climax

Things came to a head when on July 16, 2014, the prime minister of Pakistan, on the recommendation of the Controller General and the Ministry of Finance, issued a directive to transfer 12 senior officers of the PAAS. Confusion prevailed among the ranks of the officers whose names figured in that directive. If they did not comply with the orders, they would be violating the instructions issued from the top office of the country. If they did, they would incur the displeasure of their immediate boss—the AGP. A new battle of nerves set in.
For the PAAS officers caught in the fray, it was a classic manifestation of being caught between the devil and the deep sea. Some of them complied with the P.M.’s directive; others stayed put per the AGP’s instruction. The confusion still prevails and the status of these officers is ambiguous in the eyes of either of the two camps. Those who complied with the federal government’s orders are on the wrong side of the AGP, others who adhered to the directions of the AGP live under a constant fear of receiving a death warrant, literally, from the prime minister’s office.

The matter reached the status of a scandal in the media, bringing a constitutional office, responsible for educating rest of the government on best moral practices, into controversy and making it an object of sleaze. A reference, complaining against the conduct of the AGP, has been moved by the federal government to the Supreme Judicial Council—which is a constitutional forum. There are serious concerns that the OAGP as an organization and the PAAS as a bureaucratic cadre will not emerge from this crisis unscathed. Even if the OAGP and the PAAS maintain their existence, their respective shapes will most probably be drastically changed. A mood of uncertainty, demoralization and depression grips the whole organization. The situation of the junior officers trapped in the controversy is particularly precarious as they can be fired by the Auditor General without seeking permission of the federal government.

6.3.2.3 Current Situation

After a short respite during the brief tenure of a controller general who was on good terms with both the AGP and the Treasury, the battle lines have been redrawn and
the process of issuance of controversial directives has resumed (CGA 2015). After the retirement of the previous incumbent, no fresh appointment has been made to the post of the Controller General as yet. A dispute, however, has arisen as to the nomination of a caretaker incumbent. The Ministry of Finance and the AGP have issued separate directives, appointing two different people to the post. Consequently, two different names are being flashed on the official websites of the OAGP and the CGA.

6.3.3 Analysis

6.3.3.1 Everyone for Himself!

“Everyone for himself and God for all,” said Lord Castlereagh, the British Foreign Secretary at the time, while commenting on post-Napoleonic Europe where a number of insecure states, formerly allied against Napoleon, were now divided among themselves. The conduct of the PAAS officers amid a crisis threatening their careers and the very existence of their department reflected a similar predicament.

I visited the headquarters of the OAGP a few times during these tense months and observed first-hand the day-to-day interactions of the PAAS officers working there. That office in fact had a greater concentration of the senior PAAS officers than anywhere else in the OAGP. Amid all that was going on around them, there was no move to gather on a common platform and try to build public opinion or exert moral pressure on the powers that be to resolve their dispute in the interest of their
institution. While some individual officers fought legal battles in the courts, others merely watched it with a sense of detached interest.

As I observed, officers’ daily routine consisted of a morning chat in some colleague’s room, ostensibly to discuss some official agenda, after which the conversations extended to current affairs—usually a new transfer directive or a newspaper headline, which was discussed and analyzed microscopically over a cup of tea. Possible future scenarios were prophesied. Everybody agreed that things were getting out of hand. However, after some general cribbing and some chest-thumping, people would retire to their rooms and it was business as usual—they sat happy for the rest of the day. No joint narrative or an intention to develop one seemed to be part of their thinking. This was the reflection of a true legion mentality—torn from inside and threatened from external forces but having no language to talk cooperation.

6.3.3.2 Variety of Opinions

Depending upon their individual circumstances, the PAAS officers were divided into three camps. Those who were clearly aligned with one or the other camp saw things in clear black and white terms. The Auditor General’s camp accused the other group of colluding with the outsiders (i.e. the executive government) to undermine the unity of the PAAS and the OAGP. In saying that, they touched a sensitive chord among the officers, particularly the younger batches who have a whole career ahead of them. The fear of disintegration of one’s service cadre and, as a consequence, to be reduced to a lone person wandering in the wilderness of the bureaucratic universe, is a very scary
prospect for any civil servant. The AGP himself in his inaugural speech in a seminar in November 2014 touched upon this familiar theme: “You should think twice before saying that you are part of the Treasury. No, we are not part of the Treasury. We audit them.”

Staff, who sided with the Controller General, or, to be more accurate, found themselves in that camp, cited this legal position in their defense. The legislation about the creation of the department of the Controller General clearly mentioned that the Controller General, though a PAAS officer, will work as part of the Treasury. The pro-Controller General camp, thus, said the solution to the on-going tussle was not in fighting an administrative battle in the corridors of the OAGP, but to seek a revision of the law. Both groups feared and lamented the possible breakup of the PAAS and pointed a finger toward each other for precipitating the possible debacle.

The third, as yet, non-aligned group of officers gave mixed signals. They praised the courage of the Auditor General for throwing down the gauntlet before the total might of the executive bureaucracy and yet also feared that such excessive bravado would ultimately ruin their careers. With regard to taking initiative to create an institutional platform for the protection of their career interests and the future of their service cadre, there was a tendency to pass the buck. The junior officers expected the seniors to bite the bullet, while the seniors thought the junior cadres had the numbers and the critical strength to make it an issue. Meanwhile, the promotee population of the OAGP was totally detached from the entire issue. No one from among the PAAS tried to
integrate them into the resolution of a problem that was of as much significance to their future as it was for the PAAS.

6.3.4 Comparison of the Two Cultural Slices

From the above descriptions, three main areas can be isolated for understanding the qualitative differences in the institutional responses produced by the GAO and the OAGP in their moments of crisis:

a) Public spirit and willingness to take risk

b) Resonance with a larger cultural narrative

c) Intra-organizational unity/division

It will be useful to juxtapose the positions of the GAO and the OAGP in these three arenas. The comparison so developed should take us a step closer to understanding the main differences between their organizations’ chemistries.

6.3.4.1 Public Spirit and Risk Taking

Someone had to speak up. Of course it has a cost. I am stuck at the level of a senior analyst. There are some minority people who progressed to the higher positions, but they are so conscious about their positions that they seem like walking on egg shells....

The above words are from an African-American informant who took a prominent part in the campaign for the union. As described earlier, the campaign wouldn’t have taken off but for a few people who took the initiative. Not just him, but quite a few others also decided to expose themselves to risk to advocate for their rights.
Contrary to that, the tendency in the OAGP was to shy away from taking personal risk and pass the buck on to others. Amid the burgeoning cribbing in the OAGP about the mishandling of the crisis, one day I asked a senior officer with whom I had worked as a junior colleague 10 years back, “When people are so pissed off with the whole bizarre episode, why don’t they say that and go overboard with their views at a relevant forum?” His answer left me baffled:

Most of these guys are playing a double game. They have connections on both sides. They crib here and then go to the AGP and say, “Sir, you are fighting for the cause of the department, nobody but you could do it.” They even try to play one against the other. It is a situation where everyone is for himself and God for all. So silence is gold.

The younger officers excused themselves from taking any action on the grounds that they could be fired by the Auditor General, the older ones expressed concerns about their pensions, and the retired officers just watched the things passively expressing their regrets on the sorry state of an institution they had served in the past.

6.3.4.2 Resonance with a Larger Narrative

It was our mini Civil Rights Movement. Just like they said, we do not hate America nor do we want to leave it or separate ourselves, but we want equal rights within America. Same was the case here; we did not hate GAO but rather wanted justice and a fair treatment.

According to this informant and others like him, among many I spoke within the GAO, a cause’s resonance with the main narrative of society makes it legitimate in the eyes of the public. It gave people of varied backgrounds within the GAO a reason to join hands and participate in that campaign. Orientation toward a set of common values helped them to develop solidarity among their ranks. Resonance of the campaign for
union with the Civil Rights’ Movement lent it a strong note of legitimation. The commonality of symbols and language with such a powerful narrative touched a passionate chord among many people’s hearts.

OAGP, on the other hand, did not have such an institutional window on the larger culture—thanks to its colonial baggage of detachment from society. As a legion of officers geared to rule and plunder, it did not possess the cultural competence to relate itself to a larger narrative or inspiration from society.

6.3.4.3 A House United/Divided

In the GAO’s campaign for the union, the decision by Band-I Analysts not to become a pawn in the hands of the establishment proved crucial. The sense of judgment shown by this younger cohort of analysts for their future was a surprisingly mature move. On the other hand, in the OAGP, the promotee cadre was totally detached from the on-going crisis.

6.3.5 Conclusion

The comparison given above should offer a sense of why the GAO and the OAGP are such different institutions, not so much on account of the variation in their budgets, internal structures and the different political systems in which they operate, but because the auditors—the institutional actors in the two bureaucracies—constitute themselves differently. Their realities are shaped by two different cultures, hinged with different symbol structures and institutional logics. As a result, the tilt of institutional
loci in these two bureaucracies is different; one is invested in a collective ethic and a feeling of we-ness, while the other has a compartmentalized culture further divided into individual sub-cultures tied with the personal values and background of individual PAAS officers. The cohesiveness of the cultural processes in the GAO translated into institutional strength and the capability to handle crises through institutional options.

The case of the OAGP is different. With a fractured culture, an absence of any central values and detachment from society, it lacks the institutional depth and resources to mount a response to the challenges threatening its very existence. Thanks to the individual brilliance of its officers and the diligence of the promoted cadre, it sustains itself as a cadre of bureaucracy doing reasonably well. But the contradictions in its design and culture have slowly risen to the surface. The institutional crisis that it now confronts threatens to cause, ultimately, the demise of this longstanding institution.

6.4 Epilogue: The Song Beneath

Before me is an article, Executive Women Discuss Empowerment for Women’s History Month, published in GAO’s Management News, April 2-13, 2012.63 This article features a discussion in which four senior female executives of the GAO spoke on “Women’s Education-Women’s Empowerment.” One illuminating excerpt from this discussion:

63 An electronic newsletter circulated within the GAO staff
[A GAO female executive] recalled how her education and experience at GAO helped her to focus on her response to breast cancer. She recalled going to the doctor and asking analytical questions and learning to focus on the part that she was in control of. Brown told the audience, “All of us are capable of profound change. Don’t give up your power to the label you’ve been given.”

The purpose of quoting it here is to highlight the availability of public space in the GAO for discourse on topics of general interest. Jürgen Habermas (1989), the German sociologist, posited the concept of “public sphere” as a realm occupying the space in between the zone of state authority and the private sphere. He saw an envelope of public debate originating among the people sitting in the coffee houses, salons and societies, and those attending theaters, concerts and lectures, and writing letters and books, and reading them. Such a process of debate, he argued, provided mediation between the nobility and the bourgeoisie to pave the way for the emergence of democratic processes in the society. Other sociologists, for instance Geoffrey Alexander (2006, 3), have also touched upon such themes under the rubric of “civil sphere.”

A parallel of such a mediatory sphere may be traced in the organizational world in the form of processes and fora providing platforms for public discourse and other collective activities. The presence of such networks in organizations softens the divide between the official and personal realms. Insights gained from one may be deployed for resolving problems in the other. When people’s personal and official selves start talking with each other, they arguably feel more grounded in their work place and also develop
a hope that differences with the management may be resolved within the available institutional frameworks.

The debate leading to the creation of the GAO union may be cited as an example of the trust placed by its employees in its institutional mechanisms. The availability of public space helped to retrieve a chronic issue from the hideout of collective denial and caused it to be laid out in the open for debate. In the process of discussion, its nuances were made transparent—parts that were under contention were segregated from those that were not. The uncontroversial part was that both sides loved the GAO—the contentious part however was, that, the party on the other side of the debate i.e. the Band-II Analysts wanted to sign a new deal safeguarding their rights. Because of the quality of debate only the contentious part of the problem was pushed into focus and ultimately got fixed through the creation of a new institution called the union.

6.4.1 An Organization of Compassionate Introverts

In the GAO, a network of activities and processes, including avenues for voluntary work to support local charities and opportunities for volunteering within the GAO, allow people to develop interaction on matters other than purely official. According to GAO’s Watch Blog, “GAO employees in HQ pledged nearly $600,000” to charities during the year 2014 (GAO 2015). By making these activities a theme of GAO’s

64 There are avenues for collective voluntary work to support local charities located around the GAO building as well as through participation in the Combined Federal Campaign (CFC) to raise money for charities. According to GAO’s Watch Blog GAO employees in HQ pledged nearly $600,000 during 2014.
official blog, management found a way to recognize the contributions of its staff to social causes. My interviewees mentioned with pride their experiences of such voluntary work with pride. One informant, while telling me about a training activity he planned and delivered in a nearby school, remarked toward the end of our conversation:

Such people-oriented activities make us an organization of compassionate introverts though compassion has got nothing to do with the profession of an auditor.

The informant otherwise had many grievances about the way his career progressed in the GAO.

The presence of an in-house gymnasium, library, cafeteria and nursery at the GAO premises provide more collective networks for sharing communication about broader themes. By making all these facilities available, management arguably found a way to communicate to the staff that the former liked them to be talking and interacting with each other. The following words from an interviewee echo this thought:

Being eloquent and politically savvy are the major skills in GAO. These are the skills they impart more through silent processes and through setting examples than through active training, though that is also a part of it.”

6.4.2 Public Sphere in the OAGP

Compared to the GAO, in the OAGP the official and public spheres looked in different directions. The public sphere developed in the OAGP more as an informal layer encircling official events—e.g. a small formal meeting extended by a session of informal chatting, social relation-building on the sidelines of a seminar, or dissipating banter in
post-event luncheon. A common note among these facets of public discourse was a tone of repartee that positioned these in contrast to the official routines that were too formal and superficially normative. Such a style of public discourse represented a yearning to liberate oneself from the cumbersome etiquette of a colonial bureaucracy.

The manifestation of this contrast could be observed when two PAAS officers, after talking over some official business, ordered tea and seemed suddenly relaxed as if their social selves had been liberated from a crushing burden.

Unlike the GAO, the public sphere in the OAGP does not provide a meeting place between the official and the personal realms of the organization; instead it creates a clandestine place to escape from the official and to curl up in the coziness of the personal, without being discovered. In fact, it was not a public sphere in the true sense of word, but a succession of quick switchovers between the official and the private. Discourses originating in such a public sphere cannot create motivation for institutional reform requiring a long-term vision, or a willingness to take risks and make sacrifices for a collective cause, based on a realization that it was the only way to safeguard one’s personal interest in the long run. Meetings and whispers behind the closed doors of individual officers sounded more personal, cathartic and often conspiratorial. Public discourse leading to social action isn’t part of this tradition. In their private lives, some PAAS officers did social work, collected donations for charities, wrote excellent poetry and did intellectual work, but the institutional culture did not find ways to recognize these talents and channel them into a network of shared experiences—a process that
could gradually bridge the gulf between the personal and the official, and give people reasons to love their work place.

After a tense stand-off with the management culminating in a vote for the union, the GAO employees still rated their organization among the best places to work for in the federal government. They have been consistently doing so ever since (GAO 2014). A diaspora of public discourse, feeding GAO’s culture on values of mutual trust and sharing, arguably helped their instinct to huddle together as a family, even as they discussed and sorted out their mutual differences. Might the presence of a vibrant public sphere on the pattern of the GAO enable OAGP to find better ways for navigating the current malaise is a question for further research? A more pointed and perhaps basic question, however, may be this: Does the relationship between a legion and a fiefdom allow room, at all, for public space?
Appendix A

U.S. General Accountability Office (GAO) (History)

By creating this department (the GAO), Congress will have applied practical business policy to the administration of the government’s fiscal affairs.... The independent department will necessarily serve as a check against extravagance in the preparation of the budget (Representative James Good’s speech while sponsoring the Budget and Accounting Act 1921, quoted by Walker 1986, 22).

1. Introduction

The U.S. Government Accountability Office (GAO) is an independent agency of the United States Congress responsible for overseeing and reporting on the expenditures of the federal government. Variously named as the “Congressional watchdog,” “investigative arm of the Congress,” or “defender of public interest,” it is a non-partisan and non-ideological organization whose aim is to investigate and report “how the federal dollars are spent” (GAO, 2014). GAO is headed by a Comptroller General who is appointed by the President after approval from the Senate. The Comptroller General has a fixed tenure of fifteen years. Though a civil servant appointed by the President, the procedure of his removal requires a joint resolution of the House and Senate.
The present case is written with the intent to develop a view on the GAO as a cultural-cognitive institution and to analyze the ways in which it shapes the forms and practices of accountability arguably unique to the U.S. polity and society. The case description consists of two parts: the opening part presents a historical portrait of the GAO based on the chronology of its development under the leadership of different Comptroller Generals. In the second part, we aim at portraying the behavioral dimensions of the GAO developed through empirical observations collected during fieldwork. In the development of the second part, illuminations and explanations are sought from the theoretical framework presented in Chapter 3. Both the parts of this case are tacitly linked through an argument tracing the development of common cultural/institutional logics underlying U.S. society and institutions.

2. GAO in the Historical Context

Government Accountability Office\textsuperscript{65} (GAO) was an offspring of the Budget and Accounting Act of 1921. The Act provided for the creation of two agencies, one to assist the President to prepare a unified budget of the federal government and the other to maintain an independent oversight on the spending of budget. The former was named

\textsuperscript{65} At its inception in 1921 the office was named as General Accounting Office. It was renamed as Government Accountability Office through an act of Congress in 2004.
as Bureau of the Budget and the latter as the General Accounting Office\textsuperscript{66} (Mosher 1979).

The responsibilities assigned to the GAO through sections 301-309 of the Act broadly fell into four categories: (a) settlement of financial claims by or against the U.S. government, (b) prescription of forms and systems for the executive departments to maintain their accounts, (c) verification of accounts and claims submitted by the executive departments, and (d) investigation of all matters related to the receipt, disbursement and application of public funds ... and making recommendations for greater economy and efficiency in public expenditures\textsuperscript{67} (Mosher 1979, 57-61, Trask 1996, 42-46).

The Agency was to be headed by a Comptroller General appointed by the President with the approval of the Senate for a fixed tenure of 15 years. However unlike the officers of the Executive Branch the power to remove the Comptroller General from his job was not with the President. He could be removed only through a joint resolution of Congress. The Act did not make the Comptroller General answerable to any particular committee of the Congress, nor did it declare the GAO specifically an agency of the Congress. GAO’s mandate as provided by this Act came under discussion for possible revisions in the subsequent years, sometimes through the legislations tabled, at others .

\textsuperscript{66} The Bureau of Budget was renamed as Office of Management and Budget in 1970 by President Nixon and General Accounting Office was renamed as Government Accountability Office much later in 2004. The abbreviation of GAO was retained as such.

\textsuperscript{67} The provisions of Budget and Accounting Act 1921 related to the GAO are reproduced at Annex -1
in the garb of reorganization of the federal government, however the main principles and provisions of the Act of 1921 remained intact and served as a “firm foundation” for GAO’s operations (Trask 1991, 46).

2.1 The 1921 Legislation in its Historical Context

The context in which the Budget and Accounting Act was introduced may be understood in relation to the main concerns gripping the American politics and the society in the post-World War I scenario: (a) mounting national debt in the wake of the World War I, (b) a public outcry on large-scale wastage and corruption in the government, (c) a general emphasis on bringing efficiency to the workings of the government on the pattern of the private sector, and (d) the Congress’s desire to recoup its control of the financial system.

Concern shown by the elected law makers to oversee and control utilization of tax payer’s money was not new. It went back to the very context in which the American Revolutionary struggle was launched and to many earlier such struggles in other parts of the Anglo-Saxon world for the control of the public purse. The Treasury Act of 1789 provided a setup for oversight of budgetary expenditure in the form of one or more comptrollers and auditors placed in the Department of Treasury. The role of the comptrollers was to check the legality of financial transactions and countersign warrants of expenditure against which funds were withdrawn from the public treasury. The auditors performed a post-check of these transactions. However neither the comptrollers nor auditors directly reported to the Congress.
The new feature of the Act of 1921 was the independence of the financial oversight function earlier performed by the comptrollers and auditors working under the Treasury Department. Through these steps the Congress sought to extend its interest and involvement in the financial system beyond making appropriations of grants. It now wanted to monitor how these grants were being spent by the executive departments. By creating an independent watch dog in the form of the GAO the Congress sought to close the loop of the accountability process which had been left open by the Treasury Act of 1789.

2.2 A Unique Design

The authors of the 1921 legislation provided GAO a unique design and a set of powers stretching far beyond the traditional province of an auditor. Historians and critics put their finger on the mix bag of functions assigned to the GAO that involved it both in the budget utilization process and afterwards in the independent post-check, creating a conflict of interest. Charles Mosher (1979) thinks that the authors of the legislation simply reassigned the powers and responsibilities of the erstwhile comptroller of Treasury Department to the GAO without realizing that the Comptroller’s role was part of the executive functions that did not fit the role of an independent oversight agency like the GAO. Harvey Mansfield another critic of the GAO terms the title III of the legislation which defines GAO’s responsibilities and powers as a “masterpiece of bad draftsmanship” (Trask 1996).
The fact that this seemingly anomalistic design endured for ninety three years and also showed flexibility to allow adjustments and innovations within its framework is a puzzle for the analysts. Some may like to compare it with the flexibility of the American constitution itself and pay tributes to the genius of authors of 1921 legislation. Our intention, however, will be to problematize this pursuit by stepping back and exploring the cultural structures of the American society for an explanation.

2.3 Phases of Development

Based on styles of leadership and related transformations in structures, methods and outputs, GAO’s ninety three year history can be divided into three phases, (a) early years from 1921 to 1954 under the first three Comptrollers General when GAO acted more as an accounting organization performing checking of vouchers submitted by the executive departments, (b) a kind of intermediate period from 1954 to 1964 during which GAO started redefining its mission and adoption of new techniques of program evaluation besides professionalization of its manpower, and (c) from 1965 onwards during which period GAO has been moving toward the objectives set in the second period much more aggressively by revamping its systems, manpower, structures and skill portfolios to meet the increasingly more sophisticated information-needs of the Congress and the American tax payers.

Early Years 1921-1954

We commenced functioning at 9 o’clock sharp [on July 1], and we have not failed in a single month to make a gain in each section and division of the establishment (McCarl’s testimony before the Congress 1921).

John Raymond McCarl was a lawyer and a progressive Republican politician aligned with President Warren G. Harding. His appointment as Comptroller General was “clearly political” as he did not possess any prior experience in financial or accounting systems (Trask 1991, 7). However, once appointed as Comptroller General, he applied himself to the job enthusiastically and set about organizing GAO’s operations on efficient lines.

He initially organized GAO on departmental lines corresponding to the departments of the executive branch. Thus he established six audit divisions to deal with the Treasury Department, the War Department, the Interior Department, the Navy Department, the State and other Departments, and the Post Office Department. Later in his tenure, however, GAO moved toward a more functional setup wherein the task of dealing with the Treasury, Interior, and State and other Departments was consolidated in a Civil Division, while matters related to the War and Navy Departments were combined under the Military Division. The Check Accounting Division was responsible for “proving, reconciling and adjusting the deposit balances of Government fiscal agents and for receiving cancelled checks of the government. ” “The new Claims Division took over the work of the Claims section of the Military and Civil Divisions. The Transportation and Post Office Department divisions continued to handle their own Claims cases.” Following is the organization chart of this early GAO:
3.1 Work Culture and Values Set by McCarl

McCarl was a hard task master by temperament, with a passion for efficiency. He brought strict discipline and tough working routines to the Agency. Office hours were regulated and there were formal directions not to waste time in personal interactions.
other than those required by work. “Bells rang to signal starting and quitting times (GAO 2014). Employees were warned of “suitable” action if anyone was reported upon by the “watchman” leaving before the office hours” (Trask 1996, 52). McCarl believed in strict monitoring and supervision of the GAO staff: “You get your waste time in a small room where there are three or four girls, or three or four boys, for that matter. When the supervisor is away they are not over industrious usually. Those are the places where they read books and do their knitting.” On getting inkling that some GAO employees were engaged in gambling during office hours, he issued a warning in one of the earliest bulletins addressed to the employees:

While no convincing proof has been furnished, the nature of the charge is so serious that it is deemed necessary to inform all concerned that gambling, or aiding gambling, in any form by an employee of the General Accounting Office will not be tolerated and any person so offending will be promptly dismissed (Trask 1996, 53).

3.2 GAO’s Relationship with the Executive Branch and the Congress

McCarl had a clear conception of GAO’s status as an “independent establishment, entirely disconnected from all executive departments and.... accountable to the Congress for what it does” (Trask 1996, 58). He considered GAO acting as an agent of the Congress in ensuring the financial well-being of the nation. He was against the discretionary powers of the executive departments and viewed with suspicion the decentralization of disbursements to them by Congress. By highlighting the fact that the disbursing officers as employees of executive departments were not in a position to
resist the pressures of their administrators for illegal payments, he urged the Congress to reform the loopholes in the system. He also sought Congress’s legislative backing against the executive departments who flouted GAO’s rulings and the courts of law when they overturned GAO’s decisions. Congress did not come up to his expectations all the time.

Being the founding Comptroller General McCarl, in his rulings as well as in the general checking of expenditures McCarl concerned himself mainly with the legality of those expenditures rather than their wisdom. Different instances of his tough posturing with the executive agencies are quoted such as the following quoted by Pois (1979, 20):

One news item tells of McCarl’s disallowing an expense account payment of $1.50 for an official who left Washington at 6.00 p.m. and ate dinner on the train. McCarl ruled that the employee had ample time to eat before leaving home and, more important, that Congress had failed to make an appropriation to pay a man for a meal on the train when he could and should have taken it at his own expense.

3.3. John Raymond McCarl: Overall Assessment

The basic “output” of an audit agency is “criticism” (Mosher 1979, 97). The nature of an audit organization’s work inherently tilts it toward a negative view of the executive. By detecting the executive’s faults it can enhance its credibility. Hence, whatever the peculiarities or faults of McCarl’s style, the fact remains that GAO developed an independent stance and a sense of organizational pride under his leadership which endured in the days to come.

To see and to know and to evaluate what our Government is, one must be Comptroller General. In this position I see it the few times at its best and most of the time at its worst. I see scheming, plotting and conniving men holding high office who think first forever about themselves and the country last (Warren’s letter to John McDuffie, Feb 21, 1946, quoted by Trask 1996).

GAO worked without a Comptroller General after McCarl’s retirement for almost three years. President Roosevelt then nominated Fred Brown a former democratic Senator as Comptroller General on April 11, 1939. Brown however resigned from the office in June 1940 because of ill health. He then persuaded Lindsey C. Warren as the next Comptroller General. Warren was a democrat from North Carolina, a former chairman of the House Committee on Accounts and one of the authors of the Government Reorganization Act of 1939. Warren was a congenial figure in the House and a prominent member of the “Congressional Club.” Before joining as Comptroller General, he also served as acting majority leader in the House for some time. In Mosher’s (1979, 80) words, Warren accepted President Roosevelt’s offer of nomination for Comptroller General on the condition “that the President will not try to ‘interfere’ with the organization or mission of the GAO again.” His tenure as Comptroller General spanned over thirteen and a half years. He sought an early retirement in 1954 on the grounds of ill health.

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GAO was a “floundering organization” according to Warren at the time of his arrival. This assessment does not sound exaggerated when one takes into account the difficult position into which GAO had landed itself through its continued stance to be part of the administrative processing of financial transactions. On the one hand, it imposed a back breaking work load on its manpower and on the other, the controversy surrounding this role gave it a negative image among the executive circles. After a year and a half of Warren’s becoming Comptroller General, the United States entered into World War II, which drastically increased the work load of GAO and necessitated a change of course in its working. Warren discovered the formidable nature of the job soon. In a letter to President Roosevelt in 1942 he wrote:

I get up every morning at 6:30 A.M. [sic], eat no lunch, never leave the building unless called on official business and get home late. It is a grueling grind and I have been warned about it, but I find so much here needing my attention that I feel I must keep up the pace for I have no one to share it with … The work of the General Accounting Office has increased over 100 % in the last two years, and we think we are playing a vital part in the war effort (quoted by Trask 1996, 79).

During the war, the size of GAO staff more than tripled and yet at the end of the war there was an “estimated backlog of 35 million vouchers” lying at GAO’s doors. “McCarl system was doomed simply by scale-if by nothing else” (Mosher 1979, 103). The most challenging task before Warren thus was to seek an honorable exit for GAO from its onerous accounting responsibilities without actually appearing to surrender them. Some initial progress was made during the war by introducing audits at the sites
of defense contractors thereby discontinuing the practice of shipping their documents to the GAO headquarters in Washington DC. However, the nature of checking performed by the GAO remained the same.

4.1 Beginning of Change

Apart from GAO’s own problems in terms of mounting arrears of work, three separate but concurrent developments provided an impetus in refashioning its organization and mission. These were the (a) initiation of a Joint Accounting Improvement Plan (JAIP) in collaboration with Treasury Department and the Bureau of Budget, (b) proceedings of the first Hoover Commission and its report issued in 1949, and (c) assigning of the audit of government corporations to the GAO. Work initiated in relation to these developments combined in bringing GAO’s departure from voucher-checking and its movement toward introduction of “comprehensive auditing.” The Budget and Accounting Act of 1950 provided legal cover to these developments.

4.2 The Joint Accounting Improvement Plan (JAIP)

The stimulus for JAIP came from a shared realization among the Treasury Department and the Bureau of Budget of the need for an integrated accounting pattern in the executive departments. Warren, initially reluctant to join this initiative, gradually got convinced that this will provide a way out of GAO’s predicament. Thus, began a rare phase of collaboration between the GAO and the executive departments under the rubric of Joint Accounting Improvement Plan (JAIP). Charles Mosher (1979, 111) points to the “happy coincidence” that the three main partners in JAIP, Lindsey Warren the
Comptroller General, John W. Snyder, Secretary of the Treasury Department, and James E. Webb Director of the Bureau of Budget (BoB) were all “congenial democrats.” The initiative launched under the leadership of the Comptroller General was based on three main planks:

a) The point of real financial control in government is “individual operating agency.”

b) “Proper integration of accounting processes of individual agencies with the accounting of the Treasury Department.”

c) “The control and audit procedures of the General Accounting Office should be adjusted to the effectiveness of accounting and internal control in the agencies and the Treasury Department.”

Warren created a new Accounting Division to take the lead in the implementation of JAIP and brought Walter F. Frese, a former Treasury Department official, to head this new Division. Frese, in turn, recruited a number of other professionals from outside the GAO to man important positions in the new Division. In the coming years JAIP played a significant role in catalyzing reform of the system of accounting and financial controls in the executive departments. The central voucher checking function of the GAO gradually gave way to a role of catalyzing, oversight and assessment of the soundness of internal controls among the executive departments. GAO would help the agencies to develop accounting systems in accordance with the general standards prescribed by it and would then review their adequacy. In 1952, GAO
issued its first *Accounting Principles Memorandum* setting forth the basic principles of an adequate accounting system in a governmental agency.

### 4.3 Audit of Government Corporations

Starting from the acquisition of Panama Railroad Company in 1904, the government of the United States created a number of corporations to deal with its commercial operations. The phenomenon particularly proliferated during the two World Wars. Thus, by the end of World War II, the number of government corporations was touching one hundred. Since the operations of these entities were mainly self-financed and thus outside the ambit of the budget passed by Congress, their accounts were not audited by the GAO. In 1945, Congress passed two laws that provided for these corporations’ audits by the GAO. This new assignment required GAO to develop skills in the audit of financial statements. Warren welcomed this responsibility and realized its long range significance for GAO’s professionalization. As he wrote:

> This audit will be a laboratory in which we can develop and test the techniques for providing the Congress with better information as to the use of public funds by these corporate agencies –techniques which experience may prove applicable in some degree to the regular government departments and establishments (quoted by Trask 1991, 28)

In July 1945 Warren also created a separate division for Corporation Audits in the GAO.

### 4.4. Introducing Comprehensive Audit
The introduction of comprehensive audits by GAO was entwined with the processes of JAIP and the audits of corporations. The impulse for reform set forth by the JAIP provided ideas and the experience of corporation audits supplied the initial template for this new activity. When GAO started audits of corporations, it aimed at a broader scope than the audits conducted by private accountancy firms. Besides assessing the financial health of corporations, the scope of these audits included assessing the legality and honesty of their actions and the “wisdom and effectiveness of their managerial decisions” (Mosher 1979, 132). In this expanded scope of auditing, Warren foresaw a template that could be further refined into a methodology for audit of governmental agencies. In 1949, he announced the comprehensive audit program and spelled out the objectives of such audits as following:

- To determine whether the executive agency was carrying out activities and programs in the manner authorized by the Congress
- Expenditures were based on proper authorization
- The agency was properly collecting and accounting for revenues derived from its activities
- Assets were adequately controlled and used efficiently
- Agency reports submitted to the Congress and the central control organizations fully disclosed the nature and scope of the activities and provided a sound basis for evaluation of operations

4.5 GAO’s Reorganization
Warren made the necessary alterations in the GAO’s organization to reflect the above changes in its policy and role. The spade work for reform was done through Ted B. Westfall’s study of GAO’s organization. Westfall was an employee of the GAO’s Corporation Audits Division who was deputed by Warren to carry out this study. In January 1952, Warren merged the Audit Division, Corporation Audits Division, Postal Audit Division and the Reconciliation and Clearance Division into a single Audit Division. Changes were also made in the GAO’s field operations.

With the elimination or transfer of different functions of GAO to the executive departments, the size of its work force was brought down from the peak level of 15000 in 1946 to 6000 in 1954. Significantly, the new hires after 1946 were mostly qualified accountants from business schools.

4.5. Lindsey Warren: Overall Assessment

After two years into his new job as Comptroller General, Warren wrote to President Roosevelt:

I found a floundering institution with no leadership. I am today told on all sides that there has been a better understanding, more cooperation and a more amicable relationship between the departments and agencies and this office than has ever existed before. I have satisfactorily ironed out bitter disputes that have been pending for twenty years, and although at times the
position calls for the exercise of stern qualities, the so called “chill” of the General Accounting Office has been dissipated (quoted by Trask 1996, 90).

The above words indicate how concerned Warren felt about GAO’s negative image at the time of his assumption of office as Comptroller General and how diligently he worked to address it. The uncertain future of the Agency was obvious more than anything else from the fact that President Roosevelt did not make a high level appointment in it for about four years. Warren adopted a more sympathetic attitude toward the problems of the executive. At the same time, he secured GAO from onslaughts of governmental reorganization by aligning it more closely with the legislature. Much to his satisfaction, the Reorganization Act of 1945 declared GAO as “a part of legislative branch of government.” GAO’s deputation of its staff to assist various Congressional committees was another demonstration of its determination to align its operations with the needs of the Congress. Besides rehabilitating GAO’s image in the external world, Warren was able to bring greater rationality, efficiency and professionalization in its structure and working routines. Last, but not least, GAO got a new building for its headquarters in 1951. While speaking at the dedication ceremony of this building, President Truman praised GAO by saying, “The General Accounting Office is neither a bugaboo nor a bore. It is a vital part of our government. Its work is of great benefit to all of us. The people who run the General Accounting Office certainly deserve these new and better quarters” (quoted by Trask 1996, 171).
All in all, Warren’s period as Comptroller General set a pattern for GAO’s activities that was more logical and sustainable in the days to come.

**The Intermediate Phase 1954-1964**


Devoid of experiences calculated to steep him in the tradition of the Congress and the urgency for its independence; devoid, too, of experience in interpretation of legislative intent as well as of legal training or judicial review. Not only is the nominee without these essential qualifications, but he comes directly from the Executive, which violates another unwritten law in respect to appointment to the position of comptroller. (Senator Albert Gore’s remarks during the nomination hearing of Campbell as Comptroller General before the Senate).

Joseph Campbell, nominated by President Eisenhower to the position of fourth Comptroller General of the United States, had a different background and credentials than his predecessors. Before this nomination, he was serving as a member of the Atomic Energy Commission (AEC) and was involved in a famous controversy known as the Dixon-Yates affair. During the Congressional hearings on his appointment, some of the representatives/senators expressed reservations on his lack of legal training and lack of prior experience of working with Congress. Others complained that the President had not consulted the Congress on this nomination. Unlike his predecessors, Campbell was

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not a lawyer but a certified public accountant. The American Institute of Accountants welcomed his nomination.

Campbell’s record as Comptroller General, however, earned him credit in the eyes of the Congress as well as the Washington press in general. Some of the important initiatives during his tenure included streamlining and strengthening of the role of regional offices, audit of defense contracts, establishment of GAO’s training program, and a reorganization of GAO to reflect these changes. He was also a great advocate of GAO’s independence from the executive.

5.1 GAO’s Independence

Campbell as a public accountant viewed GAO’s role on the pattern of a private accounting firm auditing a company. In the GAO’s case the company was the Government. He perceived GAO’s independence in terms of maintaining a distance from the executive. As he explained:

As auditors, our men are just as independent as accountants in public practice. We always have to remember that in matters affecting the many contracts between government and business we are in between the contractor and the agency. A contractor who thinks he has not been treated fairly, or a low bidder who had not been awarded a contract, must feel that he can come to GAO for justice; so we have to be completely independent of the agencies in the executive branch (quoted by Trask 1996, 109).

Thus, unlike Warren, his predecessor, Campbell was not keen for GAO to develop a rapport with the executive departments. He discouraged GAO employees from mixing
up with other federal government departments. Similarly, he was not too keen at engaging with international auditing bodies and the SAIs of other countries. The only professional body he encouraged GAO employees to interact with was the American Institute of Accountants. He did not evince much enthusiasm for collaborative work with the Treasury Department and the BoB under the rubric of JIAP and abolished GAO’s Accounting Systems Division which served as the seat of JIAP. Walter Frese, the Director of this Division, made a rather inauspicious exit from the GAO to join an academic assignment at Harvard.

5.2 Strengthening of Regional Offices

Work on the establishment and streamlining of GAO’s regional offices was started in Warren’s time. It was a part of his strategy to decentralize and transfer some of the auditing functions from Washington to the auditee sites. In order to provide this arrangement better direction, Warren divided the audit sites scattered all over the country into sixteen zones, which later became GAO’s Field Offices. Campbell saw great promise in these Field Offices and took greater interest in their working. He established a Filed Office Division (FOD) in the headquarters to coordinate their work. He established an independent Field Office in Washington DC as well and decided to house it outside the GAO building for the purpose of independence. Campbell considered the managers of these field/regional offices as his personal representatives and liked to interact with them directly. He would like to visit them whenever he could and to remain in close touch with the people working there. His efforts to grant more
autonomy to regional offices however did not bear much fruit. The reports produced by them were reviewed and changed by the supervising Divisions at the Head Office. For instance, in 1965 Forest Browne, the Kansas City Regional Manager complained to the officer incharge of the Defense Audit and Accounting Division that the reports sent by his office were “rewrote” by the people in the Head Office, while they should be actually sent back to the Regional Office with comments. He thought that “his staff who did the audits in the best position to rework the reports” (quoted by Trask 1996, 460).

5.2 Audit of Defense Contracts

Before Campbell, GAO had not audited procurement systems involving networks of private contractors. After the passage of Truth in Negotiation Act in 1962, GAO was assigned responsibility by the Congress to oversee its implementation in the procurement contracts. In that role GAO’s investigative teams audited the procurement system of the Department of Defense and pointed out various violations of law in the award of contracts. One particular category of contracts that aroused suspicion was the reward system. The number of GAO’s reports to Congress dealing with the Defense Department increased manifold and its auditors, some of whom had background in the FBI, performed investigations of not only the defense establishment, but also of the records of their private contractors. The reports coming out of these audits had an incendiary tone, which caused an uproar among the auditee and their contractors. A Congressional Committee headed by Representative Holifield held a series of hearings in which the role of GAO was probed with respect to the legality and appropriateness of its
methods. As a result of this, GAO revised its approach toward audit of defense contracts. Frank Weitzel, the Acting Comptroller General, wrote a letter to Congressman Holifield mentioning the following adjustments in GAO’s methodology:

- The GAO would produce broader studies focused on causes of deficiencies rather than publicizing individual cases, and, therefore, the reports would be fewer in number and more comprehensive.
- It would emphasize constructive and corrective changes for the future rather than focusing on the past.
- It would guard, more carefully, business information of a confidential nature and would report on it only after careful review by top level GAO officials.
- Names and titles of alleged official offenders and recommendations for discipline would not be included in its reports.
- It would not mention in its reports referral of individual cases to the Department of Justice.
- The titles of its reports would be phrased in constructive and less controversial terms (Trask, 1991, 156-157).

GAO met a temporary setback during the Holified hearings and it had to accept a retreat from the position held by it earlier; however, balanced analyses also saw worth in GAO’s work. For instance (Mosher 1979, 156) described GAO’s role as “people’s David” against the “military – industrial Goliath.”

5.3 Reorganization in Campbell’s Period
Campbell split the united Audit Division, created by Warren, into a Civil Audit and Accounting Division (CAAD), and a Defense Audit and Accounting Division (DAAD). Interestingly, these two Divisions developed a competitive relationship that resulted in greater productivity in terms of reports produced by the two; however, the incompatibility and friction between the leadership of the two Divisions also created problems in the later Campbell era. According to Mosher (1979, 159), the two Divisions “became strong, nearly autonomous organizations. Each had vigorous and aggressive leadership and the social as well as the organizational distance between the two grew to something resembling a chasm.” This trend toward stove-piping was further intensified with the creation of the “International Division in 1963”. This led to a situation which created “three GAOs, each a power center unto itself.” The following organization chart reflects the GAO of Campbell years:

5.4 Joseph Campbell: Overall Assessment

Campbell’s period as Comptroller General represents an intermediate phase between the old GAO and the beginning of the current, modern GAO. Trends at streamlining GAO’s work processes and professionalizing its work force initiated in the previous period continued and were consolidated during this phase. The structure of the agency was reorganized to deal with the budgetary flows. Audits of procurements, a hitherto unexplored area by the GAO, were taken up with great vigor, intensifying GAO’s coverage of procurement contracts in the Department of Defense. The increased number of GAO’s audit reports in this area, however, caused an uproar in the auditee
establishment, raising doubts about some of GAO’s findings and leading to adjustments in its methodology. All in all, Campbell was well respected in the Congress, for his professional abilities and the leadership of GAO, despite the latter’s initial hostile reaction to his nomination.

Beginning of the Present Era-1964-todate


The principal witness today is the man we have been talking about – the Comptroller General, the Honorable Elmer B. Staats. Perhaps he will provide some answers to our questions, and in particular alleviate some of the fears expressed that he has become the head of a “fourth branch of government” (Senate, hearings before the Subcommittee on Reports, Accounting and Management of the Committee Operations quoted by Pois 1979).

This phase in GAO’s history began with the inauguration of Elmer B. Staats as the Comptroller General, one who would, like McCarl, complete his full term of fifteen years in the office and would play a major role in transforming the GAO into a modern SAI. Staats brought an unusual background for the post of Comptroller General. Unlike his predecessors, he was neither a lawyer turned politician nor a professional accountant, but a career civil servant with a PhD in economics. Before joining as Comptroller General, he served in the Bureau of Budget as Deputy Director. He is described as "a pragmatic agent of good government," for whom the GAO’s reports were “a way to achieve results rather than simply hitting someone over the head" (GAO 2014). In Staats’ term as Comptroller General, a number of initiatives were launched that
transformed GAO, internally as well as in terms of its image and dealings with the external world. The two main directions in which the energies of the organization got channelized were evaluation of programs launched by different departments of the federal government, and GAO’s reengagement with the executive departments in improving their accounting and financial management systems. Efforts to align GAO’s work with the information needs of various committees of the Congress also continued with a greater vigor.

6.1 Program Evaluation Work

The beginning of Staats’ term coincided with the aftermath of Holifield hearings in the Senate that bruised GAO’s reputation and forced upon it some changes of methodology. One significant consequence of these developments was GAO’s diversion from contract audits to evaluation of programs of the federal government. Two major categories of programs selected for evaluation were the weapons acquisition systems in the Department of Defense and the anti-poverty programs launched by various federal departments.

Staats took personal interest in the evaluation of anti-poverty programs that in his view were “extremely complex and difficult,” because there were neither methodological tools to “evaluate social programs” nor any “indicators” to measure their progress. A team of 250 auditors mainly drawn from GAO’s Civil Accounting and Auditing Division (CAAD) and Regional Offices worked on this assignment (Trask 1991, 62). Congress was generally receptive to GAO’s work on program evaluation, though
some doubts were expressed about the validity of GAO’s foray into areas of political judgment and technical expertise. Eventually, The Reorganization Act of 1970 endorsed GAO’s position by mandating the Comptroller General to “review and analyze the results of Government programs and activities carried on under existing law, including the making of cost benefit studies.” In the course of this work, GAO’s methodology of program evaluation got further refined. In 1980, GAO’s auditors were formally named as “evaluators.”

6.2 Revival of Cooperation with the Bureau of Budget

In a memorandum issued soon after his assumption of the post of Comptroller General in 1966, Staats urged the GAO staff to work with the federal government agencies on the improvement of their financial management (Trask 1991, 64). He created the Office of Policy and Special Studies (OPSS) to develop accounting principles and standards for government agencies. A related development was the revival of GAO’s interest in the JAIP, now renamed as the Joint Financial Management Improvement Program (JFMIP). Apart from Staats’ personal inclination to engage with the executive, the impetus for this also came from President Johnson’s endorsement of JFMIP in 1966 and his advice to the agency heads to join hands in implementing it. Staats, on his part wrote, to the Divisional Heads within the GAO “to stimulate more progress and to provide further assistance” to the executive agencies. He placed JFMIP in the forefront by reminding his colleagues that “the satisfactory discharge of our accounting responsibilities is just as important as the discharge of any of our other
assigned responsibilities.” Cooperation with the Bureau of Budget translated into the formation of a joint task force, in 1972, to develop auditing standards. The outcome of this process was GAO’s book, “Government Auditing Standards,” later and popularly known as the “Yellow Book” (Trask 1991, 65-66).

6.3 Professionalization of GAO’s Manpower

As employees of the federal government, GAO’s personnel had, so far, come under the purview of the Civil Services Commission and the Office of Personnel Management (OPM), in certain aspects. Congress passed the GAO Personnel Act in 1980 which allowed the Comptroller General a great deal of independence in the personnel management of the GAO. According to the provisions of the Act, GAO employees were to have the same pay and benefits, and safeguards, as other civil service employees. GAO was to establish institutions like Senior Executive Service (SES) and a Personnel Appeals Board, and install a performance appraisal system (Trask 1996, I 76). The new system was introduced from October 1, 1980.

Meanwhile, since 1967, GAO had begun taking steps to diversify its man power, recruiting personnel with backgrounds in disciplines such as “system-analysis, computer analysis, computer technology, actuarial sciences, business administration, economics, mathematics, engineering, social sciences, and other fields.” As a result of this, the mix of GAO’s manpower changed significantly, and while in the 1960s almost all of the GAO’s professional staff had degrees in accounting, by 1977, the proportion of
accountants dropped to 60 percent. Staats also began making much more use of consultants in the audit of specialized areas. (Trask 1991, 77)

6.4 Further Increase in Cooperation with the Congress

Though not a politician with the experience in the House or Senate, Staats was widely known and liked in the Congress. Prior to coming to GAO, he had been working with the congressional committees as the Deputy Director of the Bureau of Budget. Within a few years of his becoming the Comptroller General, events of major importance unfolded on the national horizon. After Watergate and the forced exit of President Nixon, Congress was on a resurgent note, determined to enforce accountability for public spending. Accordingly, GAO was asked to expand its scope of program evaluations to inform Congress on the spending programs of the federal government. The Budget and Impoundment Control Act of 1974 also provided GAO a role in the budget process. “Particularly significant to GAO was its role in proposed presidential rescissions or deferrals of budget authority.” All in all, during Staats’ tenure, the proportion of GAO’s work aiming at direct assistance to Congress increased from an estimated 10 percent to as much as 40 percent.

6.5 Reorganization under Staats

The changes of policy discussed above necessitated major structural alterations in GAO. Staats made some initial changes by renaming the Civil Accounting and Auditing Division as Civil Division, and the Defense Accounting and Auditing Division as Defense Division. He also realigned the structure of the Defense Division on functional basis.
Later, he created a Management Improvement Program and an Organizational Planning Study Group under Robert F. Keller the Deputy Comptroller General, on whose recommendations a major reshuffle in the GAO organization was undertaken. The Civil and Defense Divisions were replaced by six new functional divisions. In 1974, when Congress assigned enhanced responsibilities to the GAO with regard to budget, Staats established an Office of Program and Budget Analysis. In order to develop new methodologies and demonstrate them, he established the Institute of Program Evaluation (IPE). As a result of all these changes, the GAO, by the end of his term in March 1981, “differed greatly from what it had been when he entered office” (Trask 1991, 69-71)
6.6 Staats: Overall Assessment

Statts may be considered, in many ways, the father of the present GAO. With his broad academic and professional background, he was able to put GAO on a sound professional course that aligned it with the priorities of a resurgent Congress needing more information on federal programs. At the same time GAO, refined its methodology of program evaluation and established it as its main product line. The scope of program evaluation was expanded to new areas and GAO evaluators went into the examination of complex areas, such as the activities of NASA and the Atomic Energy Commission organizations.


This is one of the most important appointments that I shall make as President.... [Bowsher] has the experience of an insider with the perspective of an outsider. He will need these qualities in great abundance. (Trask 1991, 97)

The GAO Act of 1980 changed the procedure of appointment to the Comptroller General. The President now had to make a nomination out of a list of candidates recommended by a bipartisan commission of the Congress. The commission recommended eight candidates, out of which President Reagan chose Charles A. Bowsher on July 9, 1981. Bowsher was a native of Indiana who got a B.S. in accounting from the University of Illinois and an MBA from the University of Chicago. He was a former partner in the accounting firm of Arthur Anderson and Company, and a former
Assistant Secretary of the Navy for Financial Management. In his nomination hearing before the Congress, Bowsher expressed the determination to continue working closely with the Congress and to sustain focus on program reviews aiming at “tangible dollar savings and better use of budget resources” (Trask 1991, 97).

To devise an effective strategy for achieving these aims, Bowsher set up a task force, under Ira Goldstein, that came up with a report in 1982. The task force recommended a greater emphasis on the quality of reports, use of team approach, and improvement of recruitment and training processes to provide better skills and tools to the work force. It also noted a need for improved incentives for the GAO workforce. Bowsher set about implementing these recommendations in a systematic way.

7.1 Broadening the Scope of GAO’s Work

Bowsher overhauled the system of planning in the GAO and placed it at the center of the organizational activity. It was decided that the old issue-area and lead-division approach should be reviewed and the identification of issue-areas should be linked with the national issues. Moreover, before deciding to go into an issue-area, it should be analyzed for what it will yield in terms of the achievement of GAO’s objectives? Based on this consideration, Bowsher’s GAO developed an ambitious agenda to follow “the federal dollar by looking at virtually every government program.” Thus, it became one of the earliest whistle blowers on the “Savings and Loans Crisis” of the 1980s. A range of other areas, including subjects as varied as agriculture crisis, weapons development, the nuclear breeder reactor, the Social Security Trust Fund, health issues,
the environment and defense, were also taken up for evaluation. “Audit teams worked in the Persian Gulf before the start of the “Operation Desert Storm” (Gao 2014). After the Gulf War, GAO teams reviewed the cost of the war in the light of the performance of weapons systems (GAO 2014). In 1986, after the disclosure of Iran-Contra affair, GAO evaluators studied the system of aid to the Contras and pointed out lax controls on part of the government. “A GAO investigator discovered the location, in a bank in Switzerland, of a controversial contribution of $10 million by the Sultan of Brunei to the Contras (Trask 1991, 123).

7.2 Recruitment of, and Training and Incentives for the Workforce

Bowsher made the talent hunt from campuses for GAO more systematic by creating a team of “Campus Executives” to tour campuses and acquaint students and faculty with GAO’s mission and practices, and the prospects it offered for the young graduates (Trask 1991, 102). He revamped the training curricula for the GAO employees and established a new training institute for them. Simultaneously, he paid close attention to the morale of the workforce. He adopted a performance appraisal standard and a Pay-for-Performance Program (PFP) for GAO, which entailed “annual bonus and base salary increases for staff judged meritorious in performance.” He took steps toward making GAO a more work friendly place in terms of physical environment. The work places for auditors were remodeled and renovated, and modern computer and communications systems were installed. Also, a day care center and fitness facility was established at the GAO’s headquarters buildings.
7.4 General Management Reviews and Transition Series

Besides performance audits, GAO initiated General Management Reviews (GMR) of executive agencies, which took a holistic look on the operations of a particular agency. For this purpose, a General Management Studies Group was constituted in GAO. The first such review was undertaken in the Federal Emergency Management Agency, in 1983, on a specific congressional request. After a study of the Department of Housing and Urban Development, GAO recommended greater emphasis on planning, staff training and development, and financial management. Afterwards GMRs of Departments of Transportation, Labor and Justice; the Defense Logistics Agency; Office of Personnel Management (OPM); Office of Management and Budget (OMB); the Environmental Protection Agency; and a few others were undertaken. In its report on the OMB, GAO concluded that the office “placed too much emphasis on budget and not enough on management.” GAO also criticized OMB for a lack of foresight, questioning whether the agency played the role it could or should have in matters such as the savings and loan crises and the cleanup of nuclear weapons complexes and in addressing other problems” (Trask 1991, 125).

Another series of analyses, named “Transition series,” navigated broad issues such as budget deficit as well as workings of specific agencies. GAO issued 26 such reports in the wake of the elections of 1988. Though generally well received, these reports received criticism from some quarters as being politically motivated and for
targeting Reagan Administration. GAO was accused in such critiques for overstepping the limits of its role of fact finding and interfering into areas that were matters of policy and fell under the purview of the President and the Congress. Nevertheless, there was also recognition of GAO’s work and Senator John Glenn, chairman of the Senate Governmental Affairs Committee, held a series of hearings on this series of reports. In a testimony before the Committee, Bowsher reported progress in federal financial management, but he also pointed out that the inability to control the budget deficit and “implement an effective fiscal policy were the most important underlying reasons for the inability to resolve the nation’s problems” (Trask 1991, 126).

7.3 Improvement of Accounting Standards in the Governmental Agencies

Based on the findings of its different investigations, GAO urged federal agencies to “modernize outmoded financial systems, prepare yearly financial statements, and submit them for audit.” Two important developments in improving the institutional infrastructure of accounting and financial management in the Executive Branch were the passage of the Chief Financial Officer’s Act and the establishment of a Government Accounting Standards Board. Bowsher also took interest in the improvement of government audits worldwide and contributed to the efforts of the International Organization of Supreme Audit Institutions (INTOSAI).

7.4 Bowsher’s Reorganization
Bowsher wanted to treat Field Offices as equal partners with the head office divisions rather than their subordinate wings. He abolished the Field Offices Division and made the Regional Managers of the field offices directly responsible to the Comptroller General like the head office divisional heads. He disbanded GAO’s Washington Regional Office and abolished some of the sub offices or branches of the main field offices. From 1982 onward, Bowsher embarked upon a major divisional reorganization merging some of them and abolishing others. He created Resources, Community, and Economic Development Division (RCED) by merging two separate divisions for minerals and energy, and community and resources. Further, he formed the National Security and International Affairs Division (NSIAD), replacing three existing divisions dealing with defense and international affairs. Changes in staff organization led to the creation of Office of Chief Economist and, later, the Office of Information Resource Management. He also created a new Training Institute that revised and expanded the GAO training curriculum, “partly in response to a new government audit standard requirement that GAO evaluators earn 80 hours of continuing professional education” (Trask 1991, 102).
7.5 Bowsher: An Overall Assessment

When Bowsher came to the helm of affairs, the main direction of the GAO’s work and its methodology, which was to inform the Congress on the wisdom of federal expenditures through program evaluations in an effective and timely manner, was already defined. Bowsher, however, expanded, strengthened and reformed the mission and workings of the GAO, and put in place systems to support it. He worked toward the improvement of the morale of the GAO work force by increasing incentives for them. A difficult challenge that he had to negotiate during his last few years was the Congressional direction to downsize the GAO workforce as part of overall drive to cut the size of the government. The proportion of work for Congress, which was about 40% of GAO’s total work contribution by the end of Elmer Staats’ term, rose to 70% by the end of Bowsher’s term in 1996. Despite these efforts, not everyone was happy with the GAO’s work. As the GAO’s historian writes:

Bowsher received a critical letter from Jack Brooks, Chairman of the House Governmental Operations Committee, on March 21, 1985. After announcing that planned oversight hearings for GAO were being postponed, Brooks questioned, among other things, “the declining quality and timeliness of GAO’s reports,” “excessive time spent on planning and report processing,” “the low morale of GAO’s employees,” and “a general attitude that congressional request work is disruptive and not as important as GAO’s self-initiated work (Trask 1991, 110 ).

After 83 years, the General Accounting Office has changed its name to the Government Accountability Office. Some might wonder why GAO felt a need to tinker with an institutional identity so strongly associated with government economy, efficiency, and effectiveness. But our old name, as familiar and reassuring as it was, had not kept pace with GAO’s evolving role in government. The truth is that “accounting” has never been our chief mission (David M. Walker).

After Bowsher, the next Comptroller General, David M. Walker, was the second successive choice from the private sector accounting firm Arthur Anderson and Company. Before coming to GAO, Walker served as a partner and global managing director of that company’s human capital services. Earlier, he also served in the public sector as the Assistant Secretary of Labor for Pension and Welfare Benefit Programs from 1987 to 1989, and then as a public trustee for the U.S. Social Security and Medicare trust funds from 1990 to 1995. President Bill Clinton nominated him for the office and in his nine plus years’ tenure he worked with both the Democratic and Republican administrations. He resigned from his post prematurely in 2008 to head the Peterson Foundation.

Walker’s tenure as Comptroller General is too recent to be talked and evaluated as history. Much of the GAO that he left in 2008 remains intact in terms of
organizational structure, routines and values. There is little record from that period documented as history, so far, apart from a brief narration given at GAO website. The description and analysis of his contributions will more appropriately fit in the second section of this case study when we will develop a view on the GAO as a cultural-cognitive institution. Even so, a brief narration along with the organization structure of the GAO is given below.

8.1 Change of Name for GAO

Through legislation in 2004, the General Accounting Office was renamed as the Government Accountability Office, which reflected its mission and contributions better. GAO’s organization chart started reflecting its matrix team structure. During this period, GAO truly became a modern outfit that adopted use of modern tools of “strategic planning, updated job processes, and matrix management” to study “complex, crosscutting issues” (GAO 2014).

8.2 Strategic Planning

To better align GAO’s work with its statutory responsibilities, Walker initiated strategic planning process in GAO that laid out its objectives, and the strategies to achieve them, in the coming ten years. GAO described the goals of its Strategic Plan as following:

- “Provide Timely, Quality Service to the Congress and the Federal Government to Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People;
• Provide Timely, Quality Service to the Congress and the Federal Government to Respond to Changing Security Threats and the Challenges of Global Interdependence;

• Support the Transition to a More Results-Oriented and Accountable Federal Government”

• Maximize the Value of GAO by Being a Model Organization for the Federal Government.

8.3 Constructive Engagement with the Executive and Risk Management

In addition to audit and evaluation reports, GAO also developed a series of “Government Performance and Accountability reports.” It developed a list of indicators of risk for a governmental function and on the bases of that identified risk areas in the government that needed urgent attention. The list of such areas is periodically reviewed and updated. The proportion of GAO’s work for Congress, which was 70% during Bowsher’s time, reached above 90% in David Walker’s tenure.

8.4 Improvement in Recruitment Practices

GAO’s work force now had academic degrees in a broad range of subjects, including accounting, law, engineering, economics, public administration, business administration, and the social and physical sciences. With such a rich repository of knowledge, GAO expanded its product range, embracing areas as varied as “challenges of an aging population” to “the demands of the information age to emerging national security threats and the complexities of globalization.”
8. Conclusion: GAO from (1921-todate)

The above narrative takes us through various phases of GAO’s history shaped under the leadership of successive Comptrollers General. This was, in a way, a top down view of GAO’s career. There are a few continuous themes along which the development of the organization can be traced, such as a gradual change of scope of work, from voucher checking to program evaluation, greater cohesion with the Congress, engagement, disengagement and re-engagement from the executive agencies, progressive recruitment practices, and an evolving organization structure. With regard to all these themes, GAO appears like a continuously evolving organization. The fifteen-year long statutory tenure of a Comptroller General allows a relative measure of stability to GAO’s organization and structures not seen in too many other agencies of the federal government. There seems to be a pattern to the way most of comptrollers general, particularly the last four, utilized their tenures. There is invariably an initial period of lull during which they understand the organization and define their priorities; this period is also used to get studies conducted on the structures and operations of the organization. Following this are reorganizations, either as one time massive changes or gradually in phases. Sometimes, changes are set on by a particular legislation, or a controversy emerging in the arena of congressional hearings or a budget cut, but usually these are self-driven, based on an assessment of the overall environment and the way GAO has to fulfil its mandate within that. Cast in these terms, it is possible to look at the GAO’s history at once as a continuum as well as a chain in which different links are
visibly different from each other. Roger M. Trask (1991, 135), GAO’s official historian appropriately concluded his book *GAO History 1921-1991* on the following words:

> GAO’s history is the history of an organization that has been willing and able to evolve to meet the changing needs of the nation and the Congress. Undoubtedly, there will be future changes; perhaps in another 70 years, GAO will bear little resemblance to the organization that exists in 1991. If this is true, it will reflect GAO’s continuing capacity to adapt to current needs.

After the passage of a little under two and a half decades since he wrote these words, GAO is already changed in fundamental ways including the very change of its name and the advent of unionization among its employees, which proves his prophesy true.
Office of Auditor General of Pakistan (OAGP) (History)

1. Introduction

Department of the Auditor General of Pakistan (AGP) is responsible for the auditing of the accounts of the federal, provincial and district governments. With a total strength of around 30,000 people it is one of the largest departments in the federal bureaucracy of Pakistan. The department is headed by an Auditor General which is a constitutional position, usually manned by a civil servant. Constitution’s articles 168-171 define the role and mandate of the Auditor General. The AGP holds his position for four years or till the attainment of age of 65, whichever is earlier. His removal from office during the service tenure can only be effected in the manner laid down for the removal of a judge of the Supreme Court of Pakistan.

The main headquarters of the AGP are located on the prestigious Constitution Avenue of the capital in front of the Supreme Court of Pakistan. A countrywide network of Field Offices (F.O.s) provides audit coverage at district, provincial and federal levels of governments. Activities of the F.O.s are coordinated by the so called organizations of
Directors-General who are the subordinate offices of the AGP. Bulk of the manpower of the AGP is located in the F.O.s.

In this chapter we will briefly review the history of the AGP, as it developed over the past one hundred and fifty years or so. After these introductory lines, the text below is divided into two main sections. The first section includes historical and institutional context of the pre-Pakistan phase which spans roughly over 95 years starting from the establishment of the Office of Auditor General of India in 1860 and continuing up to 1947. The second part sets up a description of the Auditor General of Pakistan from its creation to date, throwing light on its chronology and important events related to its bureaucratic and social role.


Pakistan was carved up as an independent state in August 1947 from Muslim majority areas of erstwhile British India. The new entity inherited constitutional, legal and administrative apparatus from its parent state and the “Government of India Act 1935” - the latest legislation introduced by the British to enhance self-government in India, provided the framework of government. State institutions, whose histories were entwined with their colonial past continued working on the previously established metrics.
As an offshoot of this process, the institution of AGP also shared its past with its predecessor organization in the united India. History of the latter spanned over a period of more than 150 years during which it was variously named as Accountant General to the Government of India, Auditor General of India, Comptroller General of Accounts, the Comptroller and Auditor General, the Auditor General in India and, the Auditor-General of India. However irrespective of these semantic shifts the functions and responsibilities of this organization remarkably stable all along i.e. maintenance of the accounts and conducting audit of the Government of India and its provinces. This role was integral to the treasury-centered approach to public administration introduced by the British in India. It also helped to integrate the Indian sub-continent into a unified administrative state.

Following is a sketch of the main developments from the inception of this institution in 1860 to the creation of Pakistan in 1947. We would like to divide it into two phases. First phase covers the period from 1860 to 1919 during which India did not have a legislature. Secretary of State for India – a minister in the British Cabinet, with the help of a fifteen member council supervised the affairs of India. Through the “Government of India Act- 1919” the British introduced self-government in India in the form of a diarchy in which some power was shared with the representatives of the local people. The “Government of India Act 1935” carried forward this process. Changes in the framework of Indian administrative system brought through these legislations also
had a bearing on the role and functions of the Auditor General. Let’s make a glance on that.

Phase 1: 1860 to 1919

2.1 Phase 1: 1860-1919

2.1.1 Background

British East India Company established a foothold in the Eastern province of Bengal in the 17th century. Calcutta, the main port city and capital of the province became the seat of their major presence. Amidst the twilight of the Mughal Empire Emperor Akbar Shah Sani granted BEIC the right to collect land revenue from the province of Bengal. This was the beginning of the BEIC’s revenue administration in the sub continents. Soon the presidencies of Bombay and Madras, the two other British coastal settlements were also consolidated with the province of Bengal under the central administration of a Governor-General. The Governor-General was responsible to submit the accounts of the Company before the Court of Directors in London. The quality of these accounts as noted by various chroniclers was quite poor. Wide disparity existed between the accounting records and the actual revenues and expenditures on ground. The information thus produced was also difficult to decipher because of a mixing up of commercial accounts and the so called political accounts. Sir Charles
Trevelyan, a British historian while highlighting the defects of the Accounts produced by the Company aptly remarked:

The accounts were many years in arrears: they were never closed and certainly never audited and never looked up. It was mere red tape and circumlocution and rubbish. (quoted by AGP 298, 1988)

Such expressions of discontent called for drastic improvements. The next few decades saw important steps to reform both the operations and practices of account-keeping. In 1856, an Office of the Accountant General of India was established, which paved way for the consolidation of accounts on a uniform format.

2.1.2 British Crown Takes Over and Reform of Accounting Systems

In 1858, after gaining victory in a war which the British called Mutiny and local Indians labeled as War of Independence, British Crown assumed the control of the Indian administration directly. Govt of India Act 1858 provided for replacing the Company’s court of Directors with a Secretary of State in Council- a British Cabinet Minister assisted by a fifteen member council.

Govt. of India Act 1860 vested in the Secretary of State in Council responsibility to:

Lay before both Houses of Parliament an account for the financial year preceding that last completed of the annual produce of the revenues of India, distinguishing the same under
the respective heads thereof, at each of the several Presidencies or Governments, and of all the annual receipts and disbursements at home and abroad on account of the Government of India, distinguishing the same under the respective heads thereof, together with the latest estimate of the same for the last financial year, and also the amount of the debts chargeable on the revenues of India, (Government of India Act, 1858 21 & 22 Vict. c. 106) p 5

(http://www.sdstate.edu/projectsouthasia/loader.cfm?csModule=security/getfile&PageID=861601)

The above stipulations of the Act also spelt out terms of reference for the department of the Auditor General of India. They were now required to adopt an accounting format which facilitated comparison of actual expenditure in different categories against the corresponding budgetary appropriations for those categories for reporting to the Parliament. The previous accounting pattern on which the Company’s accounts were maintained did not possess this flexibility. A revised accounting system juxtaposing appropriations with actual expenditures was therefore essential. There was also a general agreement among the members of the Council of Secretary of State to adapt the system of accounting in India with the system in vogue in Britain.

This led to the appointment of a two member committee comprising of M/s. M.H. Foster and H.W.S. Whiffin to examine the flaws in the current system and suggest remedies. The report of the Committee made far-reaching suggestions to address the defects present in the prevailing accounting practices. For instance, “records of revenue and charges in the regular books of accounts were brought into accord with the actual receipts and payments of the year, monthly accounts of audited receipts and payments
of the year.” The Combined Finance and Revenue Accounts of 1864-65 and 1865-66 were prepared in accordance with these recommendations. This was the beginning of a system which served as the back bone of imperial fiscal administration for the next many decades. In fact, barring alternations necessitated by constitutional changes, the system proposed by M/s Foster and Whiffin almost 150 years ago, in the main, dominates the government accounting practice in the sub-continent even today.

2.1.2.1 Indian Audit and Accounts Department (IAAD)

Accountant General was re-designated as Auditor-General and Sir Edmond Drummond became the first incumbent of this position in 1860. Under him a department called Indian Audit and Accounts Department (IAAD) worked with a presence all over India. The headquarters of IAAD were located in Simla. In addition there were four other offices at federal level dealing with railways, military and, posts and telegraph. The accounting and auditing work of provincial governments was handled by eleven offices at provincial levels. Till 1899 the personnel of IAAD exclusively consisted of natives. In that year it was declared open to the Europeans and a four/ninth share of posts was reserved for them. By virtue of that development it came in the category of All India Departments – a status reserved for those departments of Indian bureaucracy which worked directly under the control of the Secretary of State for India in Council.
Sir Edmond Drummond held the office of Auditor General for a brief period of sixteen months. A brief biographical sketch available in the historical chronicles describes him as an I.C.S. office who held the office of the Auditor General for only sixteen months. Afterwards he became Secretary Finance to the Government of India and later the Lieutenant Governor of N.W.F.P. He went on to become member of the council of India. From 1860 to 1919, as many as ten Auditors-General served the Government of India. Their individual tenures ranged from less than two years to more than 12 years. Unfortunately little or no biographical content is available about them except the dates of their tenures and that they were all senior British officials working in India usually from the I.C.S. cadre. However given the monolithic organization of the department one may conjecture that were strong and powerful figures. Following excerpt from a book throws some light on the relationship between the Auditor General and his organization:

Sir Mager Frederic Gauntlett, who remained Auditor General between 1918 and 1929 had remarked that “Audit in India is entirely under the control of the Auditor General and the statute therefore refers to the Auditor General and his duties and does not directly mention the Audit Department. To grasp clearly the position of audit under the Reform Scheme, we have to study the statutory provisions regarding the Auditor General.” What he said in the context of the 1919 Reforms was equally true of the Govt. of India Act 1935 and the Audit and Accounts Order 1936 issued thereunder. The Accounts and Audit under British Administration was built around the institution of
Auditor General of India, who was the head of the Indian Audit and Accounts Department, after it came to be recognized as one of the established central government departments of the government of India. (Chandrasekharan 1990, 2)

Between 1860 and 1919 various operational changes set-in in the workings and responsibilities of the IAAD. When new departments were created or roles of existing departments were redefined, arrangements about their financial control were also reviewed. Accordingly some departments moved out of the ambit of the central financial control of the Finance Department, others got included. One such example was the moving in and moving out of the function of military accounts from the fold of IAAD.

History of the military accounts department dated back to 1750 when a Pay Master was appointed in the Garrison at Fort Williams Calcutta. The arrangement transformed into a Military Accounts Department headed by a separate Accountant-General by 1865. After a few decades of independent functioning it was it was brought under the control of the Finance Department and the Comptroller and Auditor General of India in 1906. Later a series of developments from 1913 onwards led to a reorganization of military finance and accounts function as an independent organization.

2.2 Phase 2: 1919-1947

We have endeavoured to give to her people the many blessings which Providence has bestowed upon ourselves. But there is one gift which yet remains and without which the progress
of a country cannot be consummated: the right of her people to direct her affairs and to safeguard her interests. The defence of India against foreign aggression is a duty of common Imperial interest and pride. The control of her domestic concerns is a burden which India may legitimately aspire to taking upon her own shoulders.” (ii- Royal Proclamation)

2.2.1 Background

The period between 1918 and 1947 saw important legislative reforms aimed at increasing self-government in India. From 1860 to 1919 British Crown did not share legislative or executive authority with the Indians in any significant way. The so called Legislative Councils introduced through the Acts of 1892 and 1909 contained a majority of members who were nominated by the government or by different academic or trading organizations such as university senates and chambers of commerce. Their mandate for law-making was limited. Office of the Secretary of State for India dominated Indian affairs from London and the British Parliament passed budget and other legislations for India. However by the end of the First World War in 1918, Britain was prepared to concede some autonomy to the natives in India.

Edwin Montague the then Secretary of State in Council and Lord Chelmsford the Viceroy of India prepared a report on constitutional reform in India in 1918. The recommendations of this report became the basis for the Government of India Act 1919 which provided a measure of self-government for India. A bicameral legislature partially consisting of elected representatives was enacted at the federal level and the control of some executive departments was handed over to the Indian. The Report also recommended formation of a commission to examine the success or failure of the
scheme of self-government after a period of ten years. Accordingly in 1929 a British Parliamentary commission consisting of Lord Simon visited India. The recommendations of this commission paved way for a further dose of reforms packaged in the Government of India Act 1935. With the passage of fiscal control from the British Parliament to India, role of the Auditor General and his department also saw some basic changes.

2.2.2 Emerging Statutory Role of the Auditor General

An Auditor-General in India shall be appointed, and shall hold office during His Majesty’s pleasure. The Secretary of State in Council shall, by rules, make provision for his pay, powers, duties, and conditions of employment, or for the discharge of his duties in the case of a temporary vacancy or absence from duty.

The Act of 1919 assigned the Auditor General a “statutory independent status.” Unlike other civil servants his office had a constitutional status which gave him a measure of independence in the performance of his duties. At the same time however his department remained an integral part of the Indian administrative system. The officers of his department examined the vouchers of executive departments to assess their legality before making payment. As an independent check between the authorization of payment by an executive agency and the opening of the lid of the treasury to effect actual cash release Auditor General remained both “in” and “out” of the Finance Department. On one hand his institution worked as a central financial control on payments on the other it enjoyed independence from the Finance Department in reporting upon the irregularities of executive departments to the
legislature’s Public Accounts Committee. This dual role was a replication of the British model of the Comptroller and Auditor General on the pattern of which successive Auditors General in India tried to fashion their institution (Chandrasekharan 1990). It also highlighted the pivotal status and authority of the Auditor General in defining the mission of his institution. Chandrasekharan 1990 quotes a remark from Sir Henry Gauntlett who remained Auditor General of India from 1918 to 1929 which throws interesting light on this subject:

   *Audit in India is entirely under the control of the Auditor General and the statute therefore refers to the Auditor General and his duties and does not directly mention the Audit Department. To grasp clearly the position of audit under the Reform Scheme, we have to study the statutory provisions regarding the Auditor General.*

A few understandings that we gather from the above are: a) By 1918 Auditor General’s presided over an establishment which was the “warp and woof of Indian fiscal administration and provided common and unified accounting and auditing arrangements in the whole of British India” b) Its working was based more or less on the pattern of Comptroller and Auditor General of the United Kingdom in which the person of the Auditor-General constituted the nucleus and, c) The Act of 1919 marked a continuity of this role with a reorientation toward the newly established legislative assemblies here.

Following diagram constructed from the available information may give us an idea of how the auditor General’s establishment looked like around 1919:
2.2.3: Between 1919 and 1935

A couple of administrative developments between 1919 and 1930 were the completion of the process of departmentalization of military accounts under a separate Military Accountant General in 1921 and the passage of financial control of railways to the Financial Commissioner Railways in 1929. An important dimension of this latter change was the formal separation between railways’ accounting and auditing functions. While the Controller of Railway Accounts became responsible to the General Manager Railways the auditing responsibility remained with the Auditor-General. This segregation between accounting and auditing was to have far reaching impact in future as a model for departmentalization of accounts and reconstruction of Auditor General as the Supreme Audit Institution (SAI).

2.2.4 Government of India Act 1935

I have watched with understanding and sympathy the growing desire of my Indian people for representative institutions. Starting from small beginning this ambition has steadily strengthened its hold upon the intelligence of the country. It has pursued its course along constitutional channels with sincerity and courage. It has survived the discredit which at times and in places lawless men sought to cast upon it by acts of violence committed under the guise of patriotism. It has been stirred to more vigorous life by the ideals for which the British Commonwealth fought in the Great War, and it claims support in the part which India has taken in our common struggles, anxieties and victories.

In 1935 British Parliament enacted another legislation titled Government of India Act 1935. The new Act gave India a federal constitutional structure. The franchise for
election to legislatures was increased considerably. The system of diarchy in the provinces was abolished and authority was completely devolved to the provincial Prime Ministers.

Duties and responsibilities assigned to the Auditor General under this Act were as following:

- Keeping accounts of the “Dominion and of each Province, other than the accounts of the dominion relating to defense or railways and accounts relating to transactions in the United Kingdom.”
- Preparation of “appropriation accounts showing annual receipts and disbursements for the purposes of the Dominion and each province.”
- In addition to the above he was responsible for prescribing formats of govt. accounts across the government and his advice on this account was binding.

The stature of the Auditor General was further “enhanced” through these changes. His terms of removal from office were made identical with the terms of removal of a Judge of the Federal Court. The salary and allowances paid to him were categorized as a “charged” expenditure not to be debated in the legislature. The minimum tenure of service was fixed at five years. Overall he enjoyed a high position of dignity in the Indian establishment and in the Order of Precedence he was ranked above the Additional Member of the Council of the Governor General for making laws and regulations and below Military Officers above the rank of Major- General.
The structure of his AGP’s organization on the eve of partition, save a couple of changes it more or less depicts the same structure as in 1919. Below the Auditor General there were 11 provincial Accountants-General who replicated the functions of the Auditor General at the provincial level. In order to distinguish them from the set ups for military accounts, the Accountants General were also generically named as Civil Accounting and Auditing Offices. In addition to them there was a separate Accountant-General for the department of Post, Telephone & Telegraph. As mentioned earlier, during the 1920s Auditor General was relieved from the responsibility of keeping accounts for military and railway departments however the auditing responsibility for these departments remained his statutory domain. Accordingly, the Director Defense Audit and Director Railway Audit – the two subordinate offices of the Auditor General took care of this work. The Auditor General himself sat in Simla while his subordinate organizations other than the provincial Accountants General were housed in Delhi.

Auditor General’s own establishment in Simla comprised of a Deputy Auditor General who ran the administration of his office and deputized him in all matters except those where the constitution or rules expressly prohibited him, two Assistant Auditors General one each for personnel and, administration. In addition to that there were two Accounts Officers dealing with references received from subordinate organizations and a Personal Assistant to the Auditor General.

2.2.5 Indian Audit and Accounts Service
In the remarkably class-conscious culture of the sub-continent, cadre membership accords roughly comparable status to fellow members. In such a setting, defending one’s cadre from ‘attacks’ or advancing its cause is directly tied to individual class mobility (Kennedy 1987, 17).

A related facet of the working of the Auditor General and the Indian Audit and Accounts Department was the Indian Audit and Accounts Service. Kennedy (1984) has highlighted the presence of cadres as an interesting feature of bureaucracy/civil service in the sub-continent. British organized bureaucracy in the form of service cadres. Usually these cadres were associated with particular departments but some of them had flexibility of inter-departmental movement. Officers moving from one department to another however retained the tag of their cadre. The cadre manning the posts in the department of the Auditor General of India were named as Indian Finance Service. This was an all India based service responsible directly to the Secretary of State. Officers of the Finances Services were recruited through an All India based examination.

Within this service or cadre there were two tiers a) an officer tier and b), a subordinate tier. The officer cadre manned supervisory posts and the subordinate cadre assisted them on the technical aspects. Former were recruited though competitive examinations, their career advancement was rapid and their salaries and privileges were much higher than the subordinate cadre. The subordinate cadres on the other hand consisted of clerks trained in various skills.

3.2. Phase III: Pakistan and Creation of AGP
3.2.1 Background

With little or no information available on early history of the Auditor General we don’t have an option except to rely on personal accounts and scattered information in the form of prefaces to published accounts, entries on incumbency boards and chronological information embedded in official records. From these accounts the picture we are able to construct is that of a continuity from the past. The systems, procedures, structures, designations and ways of working continued to be the same. Even some British officers were also around during early days reminding a link with yesterday.

For the sake of convenience we can divide the history of AGP into three phases:

a) 1947-70 – this phase ended with the dismemberment of the country and separation of its eastern wing becoming an independent country under the name of Bangladesh. The next phase goes up to 1999 when AGP embarked upon a major overhauling of its systems under a World Bank sponsored project called Project for Improvement of Accounting and Auditing (PIFRA). The third phase continues to date.

3.2.2 1947-70: More of the Same

Headquarter of the Auditor General was in Lahore. He was head of Pakistan Audit and Accounts Service. It was also called Civil Accounts. There were five provincial AGs those of Punjab, Sindh, North West Frontier Province (now called KPK), Baluchistan and East Pakistan. Later the four provinces of the Western wing were merged into a unit called West Pakistan. In place of the Indian Audit and Accounts Service a Pakistan Audit and Accounts Service (PAAS) was created. The Accounting set ups for Railways and
Military continued to work separately. Head of the military accounts department was called Military Accountant General (MAG) while the railway accounts department worked under Member Finance Railways. Organization chart was more or less the same.

Structure of the service with two cadres an officer cadre and a subordinate cadre also remained the same. Auditor General continued to function under a presidential order whose wording was more or less the same. The constitutions of 1956 and 1962 mentioned the Auditor General and his department in more or less the same words. His terms of service continued to be managed through a Presidential order which was a replica of the Audit and Accounts Order 1936. The general way of carrying and conducting themselves also did not find any change. Preface to the chart of accounts published in 1982 mentions how things were then.

3.2.3 1970-2000 Progress on Multiple Fronts

Administrative Reforms 1974

1974 reforms brought an across the board reorientation of service structures. A group of services was created and named as the Central Superior Services. The three Accounts Services were part of this. They were merged into an Occupational Group called Accounts Group. Auditor General of Pakistan became the Administrator this Group.

Projects for Reform

This was the most eventful phase in the history of AGP. Under the leadership of a series of able Auditors General it made breakthroughs on multiple fronts. Notable
among them were adoption of new auditing philosophies such as performance auditing, program audit and certification audit. Auditor General was requested by the ministry of finance to evaluate the performance of public sector commercial enterprises. A new wing called Performance Evaluation Cell (PEC) was created for the purpose. Over the next decade or so reports on a number of commercial enterprises were prepared which were appreciated across the board for their quality of analysis. Analysis of financial statements of most of these enterprises revealed their deep structural problems, inefficiencies and malpractices which furthered quickened government’s resolve to privatize them.

A series of projects and programs launched through assistance from foreign governments and the international financial institutions (IFIs) that did not deliver optimally. In the 1980s and 90s, the Royal Dutch Government financed three successive projects for developing and implementing performance auditing in Pakistan. Under these projects, detailed guidelines for performance auditing were prepared, and a couple of teams of officers, sent to be trained in foreign universities, lead the process of change. In the mid-1990s, a massive project targeting computerization of the OAGP’s systems, and an overhaul of its accounting and auditing policies and procedures was launched with the assistance of the World Bank. The second phase of this project has just been concluded. Besides upgrade of hardware and auditing methods, these projects also provided avenues for the officers of the OAGP for professional growth. From 1990
onward around 700 officers of the OAGP attended training courses in the U.S., British, Scandinavian, and Pakistani universities (OAGP 2015).

3.2.4 From 2000 onwards

In 2001 a separate organization named Controller General of Accounts (CGA) was created through a legislation however the officers of PAAS continued to staff important positions in that organization. Since the administrative control of officers of the PAAS was with the AGP, the organization of the CGA remained practically a subordinate office of the AGP. This rather irrational structure gradually started developing problems, which intensified with the passage of time. An overview and analysis of these problems is included in Chapter 6.
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