Accounting assemblages, desire, and the body without organs

A case study of international development lending in Latin America

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Abstract

Purpose – This paper uses the ideas and concepts of Gilles Deleuze and Félix Guattari and aims to to examine how accounting works in the context of international development.

Design/methodology/approach – A case study approach within El Salvador is used. Data sources include archival documents, 35 semi-structured interviews with field participants, and participant observations. The focus is on the activities of the Inter-American Development Bank (IDB) and the United Nations Development Agency (UNDP) in the country of El Salvador, showing how complex assemblages of people, technologies such as accounting, and discourses such as accountability come to claim or "territorialize" particular physical and discursive spaces.

Findings – The analysis highlights how accounting and its associated actors further the development aspirations of loan beneficiaries; yet at the same time contribute to the "over-organization" of these actors' social space.

Originality/value – The paper illustrates that the concepts of Deleuze and Guattari – assemblage, desire, Bodies without Organs, and lines of flight to name a few – open up for consideration and analysis a series of field-specific processes that have previously been largely un-explored within the accounting literature.

Keywords Accounting, El Salvador, Banks, Loans

Paper type Research paper

> When you will have made him a body without organs then you will have delivered him from all his automatic reactions and restored him to his true freedom (Antonin Artaud, 1976, pp. 570-1).

Throughout the developing world countries are moving to modernize the conduct of government. There is a groundswell of change affecting how countries think about government's role, what services it is to provide, and the delivery modes it is to use. The most visible manifestation of this reinvention (see, Osborne and Gaebler, 1992) involves the privatization of services. For example, between 1990 and 2003 120 developing countries carried out 7,860 privatizations, generating close to $410 billion in proceeds (Kikeri and Kolo, 2005). Less visible but equally important has been the move to modernize these countries' financial controls, which has led, among other things, to the introduction of financial reporting and taxation systems, performance indicators,

procurement policies, and a growing concern with such ideas as accountability, transparency, governance, and risk (Osborne and Gaebler, 1992; Guthrie *et al.*, 1999; Christensen and Yoshimi, 2001; Power, 2003).

Supranational organizations such as the World Bank and IMF have been actively involved in shaping the capacity for action in these countries (Broad, 1988). Through their structural adjustment programs, lending activities, technical assistance and reports on best practices, these organizations have used their economic and symbolic capital to encourage the developing world to adopt the programs, techniques, and strategies of advanced liberalism (see, Rose, 2000). A good deal of attention has been drawn to these organizations, and their efforts at improving financial management systems as well as accountability and transparency in these countries (see, Uddin and Hopper, 2001; Neu *et al.*, 2006).

Less attention, however, has been focused on the many other humanitarian, multi-lateral, quasi-governmental and non-governmental organizations that have also directed their energies towards the developing world. This is an oversight as estimates suggest that the total number of these development bodies may exceed 25,000 globally (Ustorf, 1998). Regional development banks such as the African Development Bank, Asian Development Bank, and Inter-American Development Bank; organizations such as the United Nations Development Program; quasi-governmental agencies such as Britain's DFID, Canada's CIDA, and the United States' USAID; and NGOs, such as CUSO, Oxfam, and the Red Cross, are all facilitating, to varying degrees, the global modernization of government (see, Valverde, 1999; O'Dwyer, 2005). Like their more influential cousins, these organizations encourage the adoption of specific accounting practices as part of a more general modernization initiative.

The recognition that there are a multitude of organizations seeking to help governments of the developing world modernize their practices of government raises questions as to how such modernization works in practice and the positioning of accounting within such processes. For example, do these different organizations have the same modernization advice about the types of accounting systems that are needed and the importance of accountability and transparency? In what ways is the advice provided and how do governments of the developing world decide not only which advice to accept but also in which sectors will these "improved" accounting and accountability practices be introduced? Do the helping organizations cooperate and/or compete in their modernization activities? And, finally, does accounting mediate the interactions among organizations and what accounting and accountability practices eventually come to be introduced?

The current study attempts to answer some of these questions. We do this in one "interesting, remarkable, and important" context (Deleuze and Guattari, 1994, p. 82), the Latin American country of El Salvador. Starting from the concepts of Deleuze and Guattari and through the use of archival documents, 35 semi-structured interviews with field participants, and participant observations, we explore how "assemblages" of people and accounting come to shape that country's domain of governance. We highlight the role of "desire" in these assemblages, and how complex configurations of people, technologies such as accounting, and discourses such as accountability come to claim or "territorialize" particular physical and discursive spaces – or what Deleuze calls the "actualized and virtual fields". However at the same time we also illustrate that accounting is differentially embedded and connected within the international

organizations themselves. The result of this is that while each organization may advocate improved financial management systems and stress the importance of accountability and transparency, this embeddedness makes it difficult for these organizations to agree upon how accounting should be used by a country's government. This finding highlights how accounting may contribute to the at-times "over-organized" nature of the modernization field.

The provided theoretical framing will be unfamiliar to many. However we think that the concepts of Deleuze and Guattari – assemblage, desire, bodies without organs, and lines of flight to name a few – open up for consideration and analysis a series of field-specific processes that have previously been largely un-explored within the accounting literature. While parallels certainly exist between their concepts and those of other French social theorists such as Foucault and Latour, we propose that there are differences in the concepts that make a difference. The idea that assemblages are all unique – and thus enlist and incorporate accounting differently – and that the assemblage itself and its component pieces have different configurations of interests, unique lines of flight, and move with different speeds, intensities and forces foregrounds the idea of movement and draws attention to the interaction among different development bodies, and the way they use accounting. These ideas are extremely useful in the current context in that they help us to understand how accounting is simultaneously promoted as a key component of modernization initiatives and how it acts to forestall a common approach to modernization across the different development organizations.

Accounting assemblages

A philosopher, according to Deleuze, is someone who invents new concepts (Deleuze and Lapoujade, 2006, p. 177). In *Anti-Oedipus* (1972) and *A Thousand Plateaus* (1980), Deleuze and Guattari invent and elaborate concepts such as assemblage, rhizome, abstract machine, diagrams, lines of flight, and Bodies without Organs. The sheer playfulness, audacity and perhaps difficulty of these two philosophical texts led Foucault (1977, p. 165) to comment that "perhaps one day this century will be known as Deleuzian" and for Negri to suggest that *A Thousand Plateaus* was "the most important philosophical text of the twentieth century."

Although many of the concepts contained within *Anti-Oedipus* and *A Thousand Plateaus* seem quite distant from accounting, we propose that these two texts not only provide a series of concepts that are useful for analyzing accounting but also suggest a tentative method. More specifically, concepts such as assemblage, desire, Bodies without Organs and lines of flight help us to examine how accounting works within social fields. The following introduces these concepts and hints at their potential empirical usefulness.

The idea of an assemblage, according to Deleuze, is central to *A Thousand Plateaus* (Deleuze and Lapoujade, 2006, p. 177). Assemblage is both a process and an outcome in that it refers to the process of arranging as well as the actual arrangement of elements within a social space[1]. Elements are composed of bodies/matter and ways of saying and these form "a mushy mixture of the visible and the articulable" (Deleuze and Hand, 1988, p. 38). Bodies/matter include people, technology, and other things – or what Latour calls "actants". Likewise this mushy mixture of the visible and articulable includes ways of thinking, saying and knowing. As Deleuze comments: "in

assemblages you find states of things, bodies, various combinations of bodies ... but you also find utterances, modes of expression and whole regimes of signs" (Deleuze and Lapoujade, 2006, p. 177).

According to Deleuze and Guattari, the process of arranging is never separate from desire; rather, assemblages and desire are mutually constitutive. Desire is a transcendent property for Deleuze and Guattari, one that cannot be characterized as having any particular origin, being as it is a ceaseless, flowing and active force that helps us "find new [possibilities] that exceed the bounds of our current cultures and social forms" (O'Shea, 2002, p. 930). This desire is concerned about the fulfillment of our potential, our "will-to-power", a healthy becoming that affects or drives the active, corporeal body toward self-invention (Buchanan, 1997, p. 86), toward, that is, one's own re-invention. At the same time, how desire is constituted is never separate from the assemblages and "diagrams" in which it is found. Deleuze comments: "for me, an assemblage of desire indicates that desire is never a natural or a spontaneous determination ... desire is one with a determined assemblage, a co-function" (Deleuze and Lapoujade, 2006, pp. 124-5).

Our desire is what makes us different from wolves (to use one of Deleuze and Guattari's favorite examples), but like wolves we too live in a world of difference and immanence, a world of relations that can change radically from one instance to the next. For this reason the nature or substance of our desire is also always changing; as we move from one "plane of organization" (or assemblage) to another the manifestations of our desire also change, drifting nomadically along various "lines of flight". The relationships within which we are embedded at a given moment keep us from ever fully seeing or realizing our desire – in fact we are always caught somewhere between the plane of organization and that plane upon which our desire resides, the "plane of immanence" (Sørensen, 2005). Put another way, we are caught between our earthly, existing and sometimes unhealthy bodies and the bodies that we want to be: dynamic bodies, immortal bodies, bodies that flow, and bodies whose flow is unimpeded or uninterrupted. These (unreal) bodies one could refer to quite simply as "Bodies without Organs".

To help us to understand what is "at stake" within this concept of assemblage, it is useful to juxtapose the work of Deleuze and Guattari with two of their contemporaries – particularly Foucault and Latour. On the one hand, the notion of assemblage has parallels in the work of both of these other theorists. Foucault (1991, pp. 208, 217, 219)[2], for example, talks about apparatuses and ensembles as well as about the processes of organizing. He proposes that government is the art of arranging "things" and how these processes of arranging occur via certain tactics and technologies He also notes how government results in certain arrangements; that is, an "ensemble formed by institutions, procedures, analyses, and reflections". Accounting researchers have started from the premise that accounting is a technology of governance (Miller and Rose, 1990) and have used these concepts to examine how accounting facilitates the construction, organization and ordering of social fields (Neu *et al.*, 2006).

Latour's (2005) actor-network approach is also explicitly relational and process-oriented. In his work and that of his colleague Callon (1986), there is an emphasis on not only the micro processes of assembling a network but also how such assembled networks consist of human and non-human actants – an idea that is also present in *Anti-Oedipus* and *A Thousand Plateaus*[3]. Terms such as inscription,

translation and black boxes are introduced to help understand the micro-processes associated with networks. These ideas have been used within the accounting domain to examine how accounting and accountants are active participants in the formation and stabilization of social networks and how accounting helps maintain action at a distance (see Mouritsen and Thrane, 2006; Briers and Chua, 2001; Robson, 1992).

What does differ, however, is the emphasis on the movement of such assemblages, what Deleuze and Guattari refer to as lines of flight. Assemblages are never static but always in the process of becoming and un-becoming. In the words of Deleuze, assemblages are always fleeing (Deleuze and Lapoujade, 2006 p. 127). They move and they incorporate new elements and new rhizomes and in this process the assemblage changes, grows and is sometimes swept away. This idea of assemblage pulls us away from the (spatial and common sense) idea of a static Being towards a continual and temporal process of "Becoming"[4]. This emphasis on lines of flight and the centrality of desire in these processes are what distinguish the work of Deleuze and Guattari from that of Foucault and Latour (Deleuze and Lapoujade, 2006. p. 129)[5].

The idea of the assemblage as well as this emphasis on lines of flight encourage us to examine how assemblages are constituted, how they move, and the consequences of these movements. In this regard, Deleuze and Guattari are explicitly empirical stating that "the first concrete rule for assemblages is to discover what territoriality they envelope (Deleuze and Guattari, 1987, p. 503, 505, 504). They suggest that every social space will be formed differently because of the way that the configuration of assemblages comes together and interacts. As a result, "it is necessary to ascertain the content and expression of each assemblage, to evaluate their real distinction, their reciprocal presupposition, their piecemeal insertions".

One of these differences is in the type of assemblage itself. Deleuze and Guattari propose the existence of two generic types of assemblages, what they refer to as the molar and the rhizomatic. Sometimes "assemblages are distributed in hard, compact segments which are sharply separated by partitions (the molar) . . . and sometimes they have a supple and diffuse microsegmentarity (the rhizomatic) so that they all resemble one and another" (Deleuze and Hand, 1988, p. 40). The latter "assume very diverse forms, from ramified surface extension in all directions to concretization" (Deleuze and Guattari, 1987, p. 7, 8, 240). Rhizomatic assemblages also change in nature as they multiply and "there are no points or positions in a rhizome, such as those found in a structure, tree, or root". One way of visualizing these more rhizomatic assemblages is to consider a swarm of rats gathering around a piece of bread, which, once it is gone, disperses only to re-gather later and "scrape around" yet another piece. This type of assemblage is highly fluid, and the product of desire (though in the case of the hungry rats more correctly a product of the need to fill a "lack"). They also note that assemblages are also combinable in that assemblages such as accounting can form the elements of other larger and more complex assemblages.

These comments on the different types of assemblages hint at how movement may differ across assemblages. According to Deleuze and Guattari, lines of flight have different speeds, intensity and force (Stivale, 2005). If this is the case, this observation provokes us to think about the micro processes of movement. For example, what assemblage components initiate movement? Do all components move with the same speed, intensity and force? What happens when the assemblage encounters resistance within its line of flight? And what happens when an assemblage component such as

accounting encounters its "double" within another assemblage? These are some of the questions that the subsequent case examines.

This constant movement of assemblages is what, for Deleuze and Guattari, results in the more general processes of de- and reterritorialization. These terms refer to the processes by which particular practices of production and consumption as well as systems of signs are broken down and replaced by other practices and other systems of signs (Deleuze and Guattari, 1994, p. 20). It involves both the carrying away of these elements and their subsequent fixing and stabilization (Deleuze and Guattari, 1987, p. 88). Thus while assemblages create territories and social spaces, they are always in a state of flux, always coming together and moving apart (Stivale, 2005, p. 79).

The preceding discussion has introduced a number of concepts – assemblage, desire, Bodies without Organs, lines of flight and de- and reterritorialization – and has hinted at the usefulness of these concepts for studying accounting. However before proceeding to the case analysis itself, we briefly summarize the types of questions and analyses that the concepts imply when studying accounting. First, the concepts encourage us to undertake a cartography of the social field (see Deleuze and Lapoujade, 2006, p. 343). Some of the questions to be asked are: what assemblages define the social field?, what are the component pieces of the different assemblages? and where are accounting and accountants located within these assemblages? Second, what are the lines of flight of each assemblage, what are the micro-mechanics of movement and more specifically how does accounting move and is its line of flight distinctive from other assemblage components? In this regard we want to examine how movement is initiated and the speed, intensity and force associated within each component piece, especially that of accounting. Third, what happens when assemblages "meet" and what happens when the accounting component of an assemblage encounters its double in another assemblage? The suggestion that social fields are composed of a multiplicity of assemblages and that each assemblage envelops certain territories motivates this question and further encourages us to consider whether accounting facilitates or impedes the linking together of different assemblages. Finally, what is the role of desire in these processes and does desire motivate how and when accounting is enlisted within a particular assemblage? Furthermore if desire and the assemblage itself are a co-function, what desire flows within accounting assemblages and is this desire intransient or variable?

These are some of the questions that we consider in the subsequent case study of the activities of international organizations in the developing world. We chose to examine the area of international development because we not only see a sometimes-radical de- and reterritorialization of social space but also a clear example of desire at work. For development bodies (e.g., the World Bank and the IMF) developing countries are constituted as both objects of lack and objects of desire. On the one hand, they are seen to lack security, food, clean water, education, health, opportunities, and so on. As objects of desire they become "virtual ideas", capacities or creative potentials that need only be realized. The optimistic belief among members of the development community is that these countries' problems can one day be over-come, the seemingly eternal cycle of poverty and despair broken once and for all. This idea or goal – a Body without Organs – needs to be recognized for what it is, an unquestionably anti-nihilistic and life affirming, though highly experimental, idea.

El Salvador: a body without organs

El Salvador is a small Central American nation with a population of approximately 6.5 million and a physical landmass of 21,000 square kilometers. Sharing its borders with Guatemala and Honduras, this country has a troubled history, having among other things recently endured a decade-long war. Since the early 1990s the country has been on the road to reform, and has introduced a series of changes that are reflective of the project of modernization: trade liberalization, deregulation, and privatization have all been embraced to a greater or lesser degree in hopes that the country might emulate the world's more advanced liberal economies. Evidence of this desire to modernize is seen, for example, in a recent World Bank lending document that contains the following comment about the country's current trajectory:

> El Salvador is a lower middle income country with a distinguished record of structural reforms . . . the country embarked on a series of economic reforms that have substantially benefited overall macroeconomic stability, social conditions, trade liberalization and access to international financial markets. The adoption of the U.S. dollar as legal tender in 2001 has yielded such positive impacts as low inflation and interest rates and reduced business uncertainty. El Salvador's steadfast commitment to an outward oriented development strategy is clearly evidenced in the fact that it was the first country to ratify the Central America Free Trade Agreement (DR-CAFTA) with the United States (World Bank, 2005, Report No. AB1801).

El Salvador is an appropriate site of study because we felt its orientation toward modernization would make it easier for us as investigators to gain access to the involved international organizations and government bureaucrats and departments. Second, the small physical size of the country and the fact that the population of El Salvador is similar to a large urban city provided logistical advantages – for example the compactness of the territory simplified travel and the scale of operations of the international development bodies meant that key individuals were both visible and well-known to other members of the community. These two characteristics did in fact make it easier to identify and approach key interview participants. Finally the contacts that research team members had within the country provided us with a way of gaining entry.

Our preliminary strategy was to identify the types of development bodies that were operating in El Salvador. In November 2004, two members of the research team visited the country to speak with our contacts. These initial discussions suggested that four generic types of organizations were active in the country – multi-lateral development banks, such as the World Bank and IDB; international organizations, such as UNDP and UNICEF; quasi-governmental organizations, such as USAID, CIDA and their European Union equivalents; and international NGOs, like the Red Cross. We next attempted to contact the key organizations within each of these groups. Some were quite willing to speak with us, and others, perhaps because we did not have the right contacts, were more reticent. We also identified government bureaucrats that had formal responsibilities that were somehow connected to the activities of the various organizations. We used a snowball sampling method to identify bureaucrats within the areas of finance, education and health. For this initial research phase one member of the research team spent three months and another one month conducting interviews and visiting a series of projects that were sponsored by a number of the above-mentioned development bodies.

The initial interviews provided us with an overview of a number of assemblages and how they worked. However these interviews also made visible the importance of understanding the points of intersection and contact among the different assemblages. In this regard, the "roundtable" processes that were initiated by the Inter-American Development Bank (IDB) to coordinate the activities of government and international agencies were salient. To better understand these processes and to follow-up on some of the points mentioned in the interviews, we returned to El Salvador in August and December of 2005 and March and August of 2006. Over the course of our five visits we interviewed 35 people, including representatives of almost all of the important development bodies, including the IDB, USAID, the European Union Development Agency, the Canadian International Development Agency, the UNDP, UNICEF, the Swiss Development Agency, and the Red Cross[6]. We also collected a variety of archival documents from the different organizations and reviewed the lending agreements between the IDB and the Salvadorian government for the years 2004 and 2005.

In the analysis that follows, we foreground a single development body – the Inter-American Development Bank (IDB) – and trace its movements and interactions with other involved organizations. Given the difficulty in analyzing and explicating the composition, movement and intersection of the many organizations, we chose this method as a way of allowing us to analyze in detail both the movements of a single development body and its point of contact within the larger development assemblage. At the same time throughout the analysis we note the similarities among the different development bodies. Although each of these bodies is very different, all have some project-based connection to El Salvador in that they either provide funds, technical assistance, or both to support particular initiatives. The following analysis centers on two basic processes: a deterritorialization of the developing body and then its reterritorialization. Key to the former is an assemblage of people and communication, an assemblage motivated by desire but which articulates that desire through the identification of a rather specific lack, namely, of "western values". Here we see the development body as having certain interests, associated primarily with reproduction, penetration, and procreation. Key to the latter is an accounting and surveillant assemblage, which relies on codes and inscriptions (Haggerty and Ericson, 2000) that aim to both "include and exclude" certain social actors (Rose, 2000). This reterritorialization is again the product of desire, particularly of a new becoming for the country, yet it also leads to an "over-coding" or "striation" of the developing body on account of the emphases placed on prohibition and performance. It is during this latter process of reterritorialization that we begin to see how accounting organizes the developing body of El Salvador.

Organizing the developing body
Deterritorialization and the people-communication assemblage
Central to all of the development bodies operating in El Salvador is a people-communication assemblage. It consists of a particular organization and distribution of people in geographic space and a series of associated utterances. Its form is influenced by the organization's desired vision of itself – its body without organs – and by the presence and organization of other assemblages. In turn, the configuration of the assemblages claims a particular territory and encourages certain

lines of flight, deterritorializing the plane of organization (Deleuze and Guattari, 1987, p. 11).

The people-communication assemblage that primarily concerned us was that of the Inter-American Development Bank (IDB), whose espoused desire is to "contribute to the acceleration of the process of economic and social development of the regional developing member countries, individually and collectively" (www.iadb.org). Like the World Bank, the IDB views itself as a multi-lateral lending institution and, as such, many of the assembled elements have been selected to facilitate the evaluation of lending opportunities, to monitor the spending of monies, and to assess the performance of loans. In each of these activities, the IDB people-communication assemblage enlists particular combinations of agents and technologies as well as particular discursive tropes to articulate what it is that the assemblage is doing. Thus the form adopted by the people-communication assemblage is mediated by this articulation of desire as well as the other acts of assembling that have occurred within the IDB itself.

The distribution of people in geographic space is one of the characteristics that distinguishes the IDB from the World Bank. In contrast to that of the Bank, the IDB's people-communication assemblage centers on a permanent in-country office of 12 staff members. This actual physical presence claims a territory and permits particular lines of flight:

> ... the fact of having an office here allows us to follow-up, we are more flexible to correct as things move along. I think it's important to have the office, because even the government was telling me when the people from the World Bank come they seem like extra-terrestrials because they come every four months (Interview No. 3.1, p. 7).

As the above quote illustrates, this physical presence ensures that the IDB is more likely to be viewed as being part of the territory as opposed to being "extra-terrestrial". Thus for this individual the physical presence of the IDB was one of the key differences between the two development bodies.

Different IDB staff members repeated the idea that the IDB was "of the territory". For example, we heard that "our teams are on the ground, and we have an immediate vision of the whole ground" (Interview No. 3.2, p. 5). Implicit in these comments was the idea that the IDB was somehow organic, that it was a collective of Latin American countries and thus that the IDB was an outgrowth of the territory itself. In contrast, the World Bank was constructed as being something outside of the territory; it is seen as having less legitimacy in respect of having any claim over El Salvador:

> ... that is not the case, because all the people from the World Bank are in Washington, and they come here once a year for one week, and there are like 30, 40 or 50 persons that do not understand each other, it is a type of stampede where everybody is trying to do their own project and quickly go back to Washington (Interview No. 3.2, p. 5).

These comments highlight how territorialization is a function of the development body's presence and understanding of presence; its having a permanent office and staff as well as an ability to articulate ideas about territory (cf. Deleuze and Guattari, 1987, p. 504). Indeed as Deleuze comments, utterances (in this case about territory) only become "legible and utterable in relation to certain conditions [in this case a physical presence] which make them so" (Deleuze and Lapoujade, 2006, p. 244). These articulations

simultaneously allow actors to understand what territory the assemblage claims and they provide actors with a means of communicating these claims to other actors.

In terms of day-to-day activities, IDB staff in El Salvador acted as a rhizomatic connector, linking the activities within the territory to the activities of IDB staff in the Washington office. For example, during the loan evaluation process these individuals were members of the team that developed and designed the project:

> Every project is a team that is built together with the project specialist [especialista de la presentacion], and it is normally us who work on the different issues . . . toward the end the projects are structured and that is the way to do them. Studies are done when we need to get more details . . . consultants are hired, and at the end the project is structured (Interview No. 3.2, p. 1).

As this participant went on to state, although the design of the projects was the formal responsibility of the Washington office, it was the members of the IDB staff in El Salvador that did the work on the ground (Interview No. 3.2, p. 6).

After the formal approval of the loan, the IDB staff in El Salvador continues to monitor the day-to-day activities of the project, ensuring project advancement and dealing with any problems that arise. In this process the staff again acts as a rhizomatic connector, enlisting other actors when and where necessary. The fluidity of this process was evident in the comment that:

> . . . if not, a specialist from the office right here says: "I would like someone from Washington to come, because they have more knowledge", then we invite them to come, but it is a very smooth process, not too bureaucratic, if we need someone, we ask him to come (Interview No. 3.1, p. 7).

While the IDB does use formal project reviews such as an annual or mid-term review where IDB staff from Washington participate, it was these day-to-day activities of the IDB staff in El Salvador that characterized the operation and functioning of the people-communication assemblage.

The existence of a permanent office and staff in El Salvador facilitated particular forms of communication, such as quick telephone calls, spontaneous meetings, and chance encounters. These modes of action solidified the rhizomatic connections and encouraged certain lines of flight that otherwise would have been impossible (Deleuze and Guattari, 1987, pp. 504-5). For example, and as interview respondents indicated, the physical presence of the IDB as well as its policy of funding smaller projects made it more accessible. These points of contact within the territory generated suggestions for new projects that potentially allowed the IDB to expand its scope of operations within the country[7].

In some cases, the ideas came from lower-level government bureaucrats and other individuals connected to existing projects. In other cases, national NGOs would develop a project proposal and then attempt to simultaneously sell the project to the government and the IDB. For example, and as an interview participant from one of these organizations comments:

> Our organization is constantly developing and writing project proposals, which we then try to sell to both the IDB and the government. This is one of the key sources of financing for our organization (Interview No. 2.1, p. 5).

This individual went on to comment that the physical presence of the IDB made it easier to approach and sell particular projects.

The preceding quotes highlight how the distribution in geographic space of the IDB's people-communication assemblage made it possible to territorialize or claim a particular territory and solidify and expand its operations within this territory. Interview respondents from other international organizations expressed similar ideas, especially in respect of the presence of permanent staff within the territory and also concerning whether a percentage of the permanent staff were Salvadorian and, thus, of the territory (Interview 4.3, p. 3). This is not to say that the interests of the El Salvadoran government as well as the previous lines of flight of the IDB were unimportant (as evidenced by previous loans in El Salvador and elsewhere). Rather it is to acknowledge that the types of people contained within the different assemblages (see Broad, 2006) as well as their distribution in geographic space influence the identification and pursuit of new projects.

Not only does this assemblage attempt to extend existing lines of flight via the discovery of new fundable projects and new geographic territory, it also aims to extend its lines of flight via moral suasion. This was particularly the case with utterances about transparency and accountability, utterances, which took on a personal, affective character and which acted as a means of imparting a vision of how government should work. Indeed, almost all of the organizations with which we spoke articulated similar visions about the importance of values. The director of a quasi-governmental agency, for example, comments:

> I think values have to be developed, that's the work here, yours, the work you have to do, transfer of technology, transfer of values. I would say that in some way the transfer of values is more important than methodology (Interview No. 4.1, p. 1).

The Director of a large NGO was equally explicit, stating:

> Apart from capacity building we bring doctrine, this has nothing to do with religion but with the spreading of our fundamental principles and values (Interview No. 6.1, p. 2).

Other interview participants linked together the idea that without the diffusion of certain values the possibility of achieving full ("holistic") development would be difficult:

> Values are an extremely important issue. For societal changes, we know that a society like ours, if we keep following the same values we have been following, the ones that are deep-rooted, which also define development, then we need to invest a lot of resources and a lot of effort, let's say, to insert the capacity of values on these people, in our society, because that is one of the impediments of democracy and for the country's holistic development and even for sustainability (Interview No. 7.3, p. 6).

On the one hand these comments illustrate something personal and ethical, and inherently inarticulable and creative (greater "capacity" for the Body without Organs). On the other hand they point to the need to make the developing body's "extensities" visible, a need that is further manifested in the calls for greater "transparency and accountability". For example, in one of our first interviews we spoke with the ambassador of a major western country, and when asked what s/he thought the developed countries and development bodies brought to El Salvador, s/he responded "western values" (Interview No. 1, p. 2). The individual then went on to discuss the

values of transparency and accountability and how these are to be relayed through communicative activities and organizational actions.

Interestingly, in our interviews with the IDB respondents they were less explicit about the importance of communicating the values of transparency and accountability via communicative activities. Rather we had the sense that, for these individuals, the importance of such values was part of the common sense as they were already embedded within lending practices. As we will see in subsequent sections, the importance of transparency and accountability was presumed within the IDB's funding and accountability mechanisms, which is to say, the accounting and surveillant assemblage.

While interview participants did not speak explicitly about desire, the articulations around the claiming of territory and utterances about accountability and transparency hint at the particular form it assumes within the people-communication assemblage. In this setting, desire is akin to "the development of capacity", yet there was also a quasi-sexual need to procreate, to reproduce forms of government that are mirror images of the countries from which the assemblages originated. This remaking and procreating is libidinal (and at the same time rather evangelical) in that it involves ensuring the continuation and reproduction of a particular species and mode of organization. The claiming of territory and values also at times appeared borne of masculinist sexual needs, in that there was an interest in penetrating, opening, occupying, marking and claiming territory through a mixture of consensus and force. In these ways, desire flows through the assemblage and is exteriorized through ways of speaking and acting (see Deleuze and Guattari, 1987, p. 400

The preceding suggests that the people-communication assemblage is an agile one in that its members can go out and interact with a variety of government officials and other actors within the El Salvadoran development space. As a consequence, within the majority of international development bodies the assemblage was able to extend its lines of flight by connecting with new people and by communicating its vision of how government should work. This assemblage was motivated by a desire for a better country or a healthier developing body; yet, it was also motivated by a lack (of "western values") and a seeming masculinist sexual need. However while this assemblage may have been intense, by itself it didn't have the force to effectively re-territorialize this space. In this regard, the "accounting and surveillant assemblage" was useful.

Reterritorialization and the accounting and surveillant assemblage
Within the IDB and other organizations there was also a less agile but perhaps more forceful accounting and surveillant assemblage. To understand how this latter assemblage operates it is worth considering first this assemblage's funding and procurement elements. Following this we will then consider this assemblage's accountability and evaluation elements.

The accounting and surveillant assemblage was concerned with the ways in which monies would be disbursed and to whom. It influenced how monies would flow from the international to the national node of the larger organizational assemblage and then on to the El Salvadoran government or a concrete project in a specific geographic setting. It also determined the financial information and reports that flowed in the opposite direction. While each organization had slightly different rules and practices,

the emphasis was on assemblages of techniques and people that minimized the chances of capital flight. In Deleuzoguattarian terms the aim was to use inscriptions to "fold" this space and create a firm "inside/outside" distinction (Sørensen, 2005).

A number of individuals helped us make sense of this folding and how the funding and procurement elements of this assemblage prevented corruption through the use of centralized accounting and information systems:

> The whole administrative system is centralized. We have an online system with all the countries around the world. Everything we do here is immediately known in New York. There are four points of financial control and everything is done based on a committee in order to try to reduce the well-known corruption and to ensure maximum transparency in the improvement of resources (Interview No. 5.1, p. 6).

For this individual a flow of information from the concrete project back to the national office and then to a centralized information database allows this international organization a means of analyzing and checking how monies are being spent. Additionally, this quote highlights the linkages between what is articulated by the people-communication assemblage – transparency – and how the funding assemblage is understood.

Some interview participants placed less emphasis on this backward flow of information and more on the presence of specific accounting controls and auditors as these were thought to be key to an unproblematic flow of funding. For example, a senior staff person with a large international NGO emphasized the importance of both internal and external audits to ensure that funds are being spent in an appropriate manner: "There are established controls. There is an external audit, there is an internal audit and we are under the Treasury Department and the governmental auditing body" (Interview No. 6.1, p. 3). Other interview respondents were more specific, noting that their funding rules require a review of invoices and receipts prior to payment:

> I think that all the international institutions do the same thing and some funds have to be generated [...] some are more demanding than others. We demand invoices, receipts, and if not, we do not proceed with payment (Interview No. 5.1, p.2).

And:

> All those organizations, the Spanish, the German, and the American, have different rules. All of them have. If we are using funds that come from Spain, for instance, they ask for invoices that are notarized by a lawyer, I mean, the invoice must have everything, the organization's tax number, its tax registry, etc. (Interview No. 8.4, p. 2).

These comments highlight not only how the funding component of this assemblage presumes the existence of detailed accounting procedures but also how the assemblage itself is made operational by the presence of auditors and accountants who check the documents and perform the audits.

Not surprisingly, the funding element and its complex of accounting procedures and auditors were also salient within the IDB. Consisting of financial reporting, auditing, and procurement, this element was quite complex and could itself be considered yet another assemblage. The financial reporting elements, for example, outlined what transactions would be entered into the financial accounting system, what supporting documents would be maintained, and the frequency of financial reporting. As a recent lending agreement states:

The cumulative figures for expenditures and investments reflected in the periodic accounting reports will solely and exclusively consider eligible items agreed upon in advance with the Bank. The Ministry of Education will keep on file the originals and/or copies of contracts, orders, invoices, receipts, payment vouchers, suppliers' certificates, and all other information necessary to corroborate the information contained in the reports to the Bank (p. 23).

The lending agreement goes on to state that these financial reports will be provided to the Bank on a yearly basis (p. 24).

Implicit within the funding sub-assemblage is the recognition that technical assemblages cannot function without agents. "Internal auditors will monitor project execution, including procurement processes, expenditures, and oversight of financial performance, by conducting tests to corroborate that the institution has kept the disbursement documents on file to show that the funds were used in accordance with the provisions established" (p. 24). External auditors will be selected in "accordance with the Bank's standard practices for contracting auditing firms" (p. 24) and will "verify" the project's financial statements (p. 24).

It should be noted that the aforementioned elements were present in all of the lending agreements that we examined. In fact, the wording of the requirements was almost identical across all of the lending agreements that we reviewed, implying that these elements are a standard within the lending agreements themselves, making them "molar segmentations", to use Deleuze and Guattari's (1987, pp. 215-6) terms.

Standardized procurement practices were also "molarized" within IDB lending agreements. The stated purpose of the procurement element is to define the procedures by which goods and services are purchased and the ways that monies are disbursed. Accepted practices are outlined in an 83-page "standard bidding manual", the preface of which states:

The Standard Bidding Documents (SBD) for Procurement of Goods has been designed to: (i) simplify the Purchaser's preparation of a specific bidding document for procurement of Goods and Related Services (BD); (ii) reduce the Bidders' bidding time and effort; (iii) facilitate and simplify the Purchaser's evaluation and comparison of bids and Contract award; and (iv) minimize the Bank's time required for the prior review of the BD (p. 5).

The manual specifies the competitive bidding procedures that must be used as well as the conditions under which consultants may be employed. The rules provide detailed guidance on each of the six bidding stages, which are: Publicity; Preparation and Issuing of Bidding Documents; Bid Preparation and Submission; Bid Opening; Bid Evaluation; and Contract Award (p. 7). As the document notes, these procedures are a "mandatory requirement for contracts to be financed by the Bank" (p. 7).

The comments of participants suggested that the procurement sub-assemblage was mostly a "black box" in that the practices were accepted as a precondition for receiving monies and that there was no negotiation over these practices. In this regard, the procurement process called into being and forced a certain form of practice. Furthermore, this sub-assemblage simultaneously imposed new practices and functioned as a "prohibition assemblage" in that its purpose was to channel the flows of monies by ensuring that contracts were awarded based on a transparent and fair bidding process. This assemblage was similar to the people-communication assemblage in that it reflected the desire to impose however it also reflected the desire to impede and repress or, in the words of Rose (2000), exclude. It "worked" by

prohibiting certain lines of flight within the government's procurement and disbursement assemblages. The assemblage re-wired the rhizomatic connectors within the government by attempting to ensure that it was no longer possible to award contracts to individuals and companies that were "friends of the government" – as part of a folding process these became part of the "outside". In this way, the procurement sub-assemblage attempted to de- and ultimately reterritorialize this segment of the developmental space.

While the procurement sub-assemblage appeared to be self-sufficient, it was, as participants noted, similar to the financial reporting element in that it could not function without accounting agents. External auditors were enlisted to audit the financial statements for each project as well as the project disbursements. In the comments of IDB participants, the participation of external auditors within the funding sub-assemblage was common sense practice, meaning the field had been effectively reterritorialized:

> For every project we hire an auditing firm to present in April of the next year the audited statements and the development of the program; I mean, in terms of the contractual clauses, they are doing that in every program, in general we don't have any problem with that (Interview No. 3.1, p. 6).

The auditors also reviewed the bidding documents to ensure that the bidding practices were consistent with procurement regulations. And given that discretion in the procurement of goods and services and the disbursement of monies exists for small amounts, the IDB also enlisted an accounting agent *ex-post* to review the procurements and disbursements and to decide whether they were acceptable or not:

> Every project can have more than five percent of the payment paid in advance to cover minor expenses. We have a person who, well, two in finances, but one person who checks the details of everything, and we don't accept things that are not goods, and when we answer them, we say, we will accept everything but the expense (Interview No. 3.1, p. 5-6).

Thus the procurement sub-assemblage itself is made operational by the presence of accounting agents who interpret and apply the prescribed procurement practices[8]. In these ways, the assemblage becomes functional in a particular way within the lending assemblage through this combining of technologies, people and a discursive frame that provides the agent with guidance on how he/she should "use" the accounting rules.

Within the developmental space claimed by IDB loans, government bureaucrats acknowledge that the introduced financial reporting, auditing and procurement practices have helped to de- and reterritorialize the practices of government. For example, one individual comments that the new practices have had positive consequences:

> It is positive because transparency is most important since we are accustomed to a history of corruption and democratic restrictions. Now we are seeing things that we never saw before (Interview No. 8.5, p. 2).

For several individuals, these changes resulted from the combination of procurement rules and the activities of the external auditor. The fact that the external auditor might "suddenly appear" to check the accounting and procurement records encouraged de- and reterritorialization:

There are internal and external audits. The internal one is conducted by the organization itself, and that could allow me to do some changes at my own convenience and justify all sorts of data, but an external audit could come at any moment, without notice, and generally I say: "Show me the accounting book, I want to see the monetary flow, I want to see that", and you don't have time to say: "excuse me, give me a while, I'm going to fix it". "No, no, no, give it to me now, as it is, and I see if there are inconsistencies." There are two different types (Interview No. 8.6, p. 4).

As the quote highlights, the funding sub-assemblage both claimed and changed this sphere of activity within El Salvador. While the sub-assemblage was immobile in that it did not move independently of the people-communication assemblage, once introduced via a particular loan, it was forceful in facilitating de- and reterritorialization because government were required to change both reporting and procurement practices. As we will see in subsequent sections, the funding provided by the different international organizations encouraged similar effects – however the issue was that each funding sub-assemblage required the government to adopt slightly different accounting practices thereby making it difficult to uniformly reterritorialize the practices of government.

Accountability and evaluation

The final element of the accounting and surveillant assemblage pertains to accountability and evaluation. In contrast to the funding and procurement elements that attempt to prohibit or exclude via specific accounting procedures and audits, the accountability and evaluation elements are concerned with enactment or performativity. These elements attempt to generate "accounts" that allow the international organizations to evaluate the effectiveness of their monetary contributions. Furthermore these accounts usually involve some form of interaction between the account giver and the account receiver.

Performance indicators were salient within this element and this suggests that members of this field were subject to a "surveillant assemblage": because they never knew when they were being evaluated and who exactly was keeping an eye on their "performance" – if in fact anyone was – members of this development space had to be concerned about their performance. Their "progress", in effect, was made visible by the performance indicator systems that were put in place. Acknowledging this reality, one respondent stated, "we have established for every program a series of results and indicators that we have to accomplish" (Interview No. 4.2, p. 4). However these systems should not be mistaken for some Benthamian panopticon as they seemed to be understood less as fixed measurement tools and more as starting points for conversation. For example a representative of a large NGO comments that the performance indicators provide a basis of comparison but it is the conversations and other qualitative information that allows the NGO to truly understand what is happening (Interview 6.1, p. 3). Not surprisingly this simultaneous use of performance indicators as well as the recognition that the results are but a starting point for social interaction was also evident within the IDB. For example within the lending agreements there was always a section on evaluation that articulated a particular way of thinking and that emphasized the need to "account" and the need to be "accountable". The articulations paired together the concept of accountability with a technology – performance indicators. In turn, this discursive pairing encouraged the

incorporation of performance indicators into the assessment process, though it was an open question as to what the performance indicators should look like.

This open-ended articulation of performance indicators as the solution to problems of accountability influenced how accounting assemblages were enlisted and used as well as the lines of flight of the lending assemblage itself. On one level, accounting assemblages were enlisted to "know" the status of the project. For example, a health project includes financial indicators about how monies have been disbursed and the percentage of completion as well as indicators pertaining to health outcomes such as wellness or mortality. These indicators are then assembled into a system of evaluation that allows IDB staff to "grade" the project:

Here is the performance evaluation ... a satisfactory semester, high probability of reaching the objectives, so here, it gives you an idea. This is a document that we prepare every six months, which contains the various components, indicators, a satisfaction classification system, and a plan of action (Interview No. 3.1, p. 6).

In turn, these calculations influence subsequent lines of flight:

The bank has a performance evaluation system that is evaluated by each specialist every six months. We are coordinating with the government and doing an evaluation to see if the objectives are going to be reached or not, if the progress is satisfactory or not and determine what is the plan of action that they have to follow. This is what we have for the various programs (Interview No. 3.1, p. 6).

This comment highlights how the "performance" outputs from the accounting assemblage influence what subsequent actions IDB staff will undertake. It influences whether talks with government representatives will occur, whether further analysis is necessary, whether the project itself will be modified, and whether subsequent loans are needed. In this way, the accountability-performance indicator system was a mobile assemblage that, once introduced, had the potential to continue to move and to extend its lines of flight. The interest that characterized this assemblage was concerned with accountability. The lack that it was aimed at filling was less about a lack of values, as was the case with the people-communication assemblage, and more about a lack of performance. The developing body was seen less as a potential target of reproduction, procreation, and penetration, and more as a target of prohibition and surveillance (somewhat akin to a teen-age child). Yet with the performance indicators being so open-ended one cannot deny that room was still being provided for the developing body's fulfillment of its potential, its "becoming". From this vantage point, the fulfillment of desire was reliant on social interaction, and a giving and taking of accounts.

Within government, interview participants acknowledged that the emphasis on performance indicators and accountability encouraged the reterritorialization of government. For example, and as one participant commented:

We need better controls because that is what the organizations want, and I actually think this is good because it creates in one an institutional culture of maintaining control over the projects we are doing and not just to proceed without knowing where one is going. I think that's good and in fact we do keep those controls because the organization forces us to do so and so has the government over the last few years; the Treasury Department and presidential office have developed various information systems that allow them to keep control over the execution of the different ministries and other governmental agencies. They are now, for

instance, asking for more information about investment, not so much about the government's funds, but rather the focus tends to be about investment (Interview No. 8.3, p. 6).

At the same time, another participant states that these processes are uneven in that the velocity of change varies by government department and by person: "there are changes but they are not very visible, and at times one wishes that things progressed at another speed but that is sometimes impossible, but in terms of changes, accountability was something we did not speak of before (Interview No. 8.5, p. 2).

The preceding examples hint at how the lines of flight associated with the IDB facilitate the de- and reterritorialization of government practices. The lines of flight themselves result from the combination of elements (people, things and discourses) that comprise the assemblages, as well as the prior movements of the assemblage. Taken together, the people-communication and accounting and surveillant assemblages influenced how the IDB assemblage operated, how it administered existing loans, and how it found new lending opportunities. At the same time, it is important to acknowledge that the existence of other assemblages – international assemblages as well as State assemblages – mediate the de- and reterritorialization processes. In some cases, other international assemblages were directly enlisted within the territorialization process. In other cases, territorialization effects resulted from the complex interplay of different assemblages. The next two sections analyze two moments of these processes in more detail, and show specifically how the slippage from desire to a preoccupation with lack can stifle the development of the Body without Organs.

Creative desires and the over-organization of the social space
United Nations Development Program: creative desire
The UNDP is an international organization that simultaneously follows a unique line of flight and acts as an agent for the IDB. The people-communication assemblage emphasizes capacity building and the importance of confronting poverty; however, at the same time, a significant portion of the funding received by the UNDP comes from the provision of procurement services to the El Salvadoran government for IDB-sponsored lending projects. These different aspects result in complementary yet contradictory lines of flight – "transversal lines" in the lexicon of Deleuze.

In its public documents, the UNDP articulates a particular image of the assemblage and what territory it claims. For example, the website states:

> UNDP is the UN's global development network, an organization advocating for change and connecting countries to knowledge, experience and resources to help people build a better life. We are on the ground in 166 countries, working with them on their own solutions to global and national development challenges … World leaders have pledged to achieve the Millennium Development Goals, including the overarching goal of cutting poverty in half by 2015. UNDP's network links and coordinates global and national efforts to reach these Goals. UNDP helps developing countries attract and use aid effectively (www.undp.org/about/).

This articulation of purpose positions the UNDP as a rhizomatic connector within the web of international organizations, emphasizing how the UNDP "links and coordinates global and national" efforts to reach the millennium goals and to use aid effectively. In part, this articulation of purpose is a conscious acknowledgement that the UNDP

assemblage does not bring direct aid dollars but rather helps coordinate the activities of other lending and donation assemblages.

Interview participants emphasized that the UNDP is a human development agency and thus has different objectives than the multi-lateral lending institutions:

> Banks have a tendency to have normative behaviours where they say what works in Nigeria, works in Brazil and what works in Philippines works in El Salvador. I think that's crap. But that's the bank. I mean if you look at our framework, I mean we're not a bank. We're a human development institution, so our framework is human capacity, it's giving people opportunities. It's a whole different lens that you look through than if you were a lending institution (Interview No. 5.3, p. 6).

These comments highlight how the UNDP attempts to claim a territory that is different from that of the multi-lateral banks, which appear to be guided by a rather more pure "virtual idea" or sense of becoming. The fulfillment of desire – of "human capacity" – for the UNDP, is a goal that its members are willing to articulate.

The lines of flight associated with the people-communication assemblage were evident in the modes of interaction with government. Interview participants repeatedly emphasized that the people-communication assemblage did not attempt to impose a political viewpoint but rather to help government and other key actors to understand the consequences of certain policy choices:

> ... are always talking with government, the private sector, the public information sector and media in the broadest sense. We work with the media to understand issues from a broader perspective. But also keep policy makers, we do a lot of work, it's not a lot in the sense of costs or visibility. But we do work in the political sphere, we have meetings with what are important people in this country, and discuss different issues related to democracy government, transparency, key issues (Interview No. 5.3, p. 3).

The "ways of working" to which this individual refers consist of making connections with government officials and other influential groups within the country in the attempt to create a space where the consequences of certain policies can be discussed. These communications might be "private" in that UNDP staff might have meetings with the president where they talk about the issues as they see them (Interview No. 5.3, p. 6) or, alternatively, they might be "public":

> We believe that free trade agreements will take place. I think that's a steamroller that's going ahead ... So we might do a publication or presentation. We've written books on free trade and how to have commerce best benefit the poor. We'll ship that around ministers and there's a real mixed bag of interventions that you can have. You can have dinner, you can have a public event in a hotel, you can have a publication ... We might also fund civil society organizations to do research and present that to the public. The toolbox is different according to every situation. But on important issues we would probably take not a position but present what the opportunities are and how to maximize and how to minimize the negative effects (Interview No. 5.3, p. 7).

The UNDP here presents itself as "creative", not hamstrung by the need take a position. It can thus allow itself to be more concerned about being affective than effective.

This is not to say however that it was not also concerned with lack, specifically in respect of the developing body's values. Like the other international organizations that were discussed in the previous section, interview participants hinted that the

people-communication assemblage attempted to encourage de- and reterritorialization via the articulation of "values", including the ideas of accountability and transparency. Through the myriad of informal conversations, publications and presentations, UNDP staff attempted to emphasize the linkages between addressing inequality and the practices of accountability and transparency within governance processes. For example, one interview participant comments:

> So we're working on fiscal issues . . . We're basically trying to bring to the attention of public policy makers that if they don't deal with those issues, they're probably not going to get their fair share of the what they think is the development potential in this country in terms of investment, creditability and so on. And I think we're making headway (Interview No. 5.3, p. 3).

This individual continues on to state that values are one of the most important things that the UNDP brings and that the issue of transparency is central to the values that the assemblage is trying to diffuse (Interview No. 5.3, p. 4). However like our previous comments regarding the people-communication assemblage, it was unclear whether these attempts at moral suasion actually "worked" in that government representatives had their own agendas and interests. Indeed as the subsequent section on the roundtable process illustrates, government representatives were adept at managing these interactions and thereby thwarting reterritorialization attempts if the proposed changes were not consistent with the government's interests.

Juxtaposed with the lines of flight of the IDB, the people-communication assemblage of the UNDP pursued a similar yet different line. On one level, the assemblage emphasized that the UNDP is different from the multi-lateral development banks, claiming a distinct territory. On another level, the articulation of values such as accountability and transparency attempted to encourage de- and reterritorialization in ways that were consistent with those of IDB lending practices. These consistencies become even more visible when we consider the ways that the procurement sub-assemblage of the UNDP acts as a rhizomatic node for the IDB's funding sub-assemblage.

The provision of procurement services to the El Salvadoran government is a salient component of UNDP activities. As a senior UNDP representative comments, the provision of such services provides the UNDP with a significant portion of its operating funds:

> The UNDP doesn't have any money of its own. We bring your money, your taxes; we bring everybody else's tax money, so we get resources basically out of three sources in the simplest terms. We get resources that are our own which, because of the annual contribution of the UN members, we have cash flow, and that cash flow pays for certain things . . . We have special programs, most funded directly through donors, could be the Canadian government, the American government, the Japanese that funds specific activities that we do or want to do. And last but not least, we've got government resources, we use quite a lot of government resources where we have bilateral contracts . . . Quite a lot of money comes from quite a number of bank resources. Let's say the Minister of Health has a modernization project with IDB or the World Bank, it may subcontract us to do a lot of the implementation, quality control, procurement, etc. (Interview No. 5.3, p. 1).

The procurement sub-assemblage thus links together the multi-lateral banks, the UNDP, and government assemblages in that the UNDP is often entrusted with the task of providing the procurement services for bank-sponsored projects. The individual in

charge of procurement explains that the UNDP is responsible for designing the bidding specifications, undertaking the bidding process, selecting the service providers and paying the service providers when the goods and services have been delivered:

> It is usually the case that we are the buying and paying agents, then the bank deposits the money in our account. Generally the budgets are so large that some is paid by the bank and some paid by the government, 80-20. The administrative fees and the largest percentage is covered by the government, so the part provided by the government does not get here, we only get the bank's part, there are differences but, depending on the agreement, it is generally managed like that. What we do receive, at the beginning of the year, is a purchase plan, technical specifications, some references, etc. Based on that, and assuming these are good, sometimes they are confusing so we have to polish them since there are quality controls at this point, we recommend you to the government based on what is it that you want to buy. 99 percent of the cases the government accepts; the donor nor the bank raise objections to the terms of reference. We help to prepare the contract, the government signs the contract with the provider, and that puts an end to the performance stage. Once the provider delivers the product, following the payment schedule in the contract, the government gives us the order to pay, which we do when we have enough evidence that the product has actually been received. Every time we pay an X amount, we prepare a financial report and we send it to the Ministry and they send the papers to the bank, and the bank confirms our funds and so on (Interview No. 5.2, p. 2).

This quote hints at the de- and reterritorialization processes that are implicit within the procurement practices. On one level, these changes occur in the area of accounting in that the UNDP instead of the government maintains the financial records pertaining to purchasing. Thus instead of having the government responsible for maintaining the financial records, it is the UNDP that maintains these records. Furthermore, because the UNDP accounting and surveillant assemblage is viewed as trustworthy, this portion of the lending project is not audited by external auditors. The Director of Procurement for the UNDP states this quite clearly:

> It is a guarantee of quality and transparency, it's also a safety device with the government auditing body and other national institutions; nobody is going to start auditing the UNDP (Interview No. 5.2, p. 4).

And:

> The government is audited, not the UNDP. The UNDP is inviolable in its internal documentation; nobody can come and audit UNDP (Interview No. 5.2, p. 7).

Interestingly in these comments we can see the linkages between the articulations that transparency is important and the ways that UNDP staff talk about the provided procurement services.

On another level, de- and reterritorialization occurs within the network of companies that wish to provide goods and services. For bank-sponsored lending projects, the previously existing procurement network is bypassed and a new procurement network is constructed with the UNDP acting as a "rhizomatic conjunction" (as opposed to mere "connector"). According to our interview participants, this re-placement of the procurement network changed the developmental space. For example, the new procurement network facilitated increased transparency, in part because the UNDP procurement sub-assemblage follows procurement guidelines that are consistent with

the IDB's procurement regulations. The director of procurement implies that UNDP practices help to minimize the chances for corruption:

> We work relatively fast and we guarantee that all the purchases are well done. That does not mean that without us purchases would not be transparent. I do not have evidence of massive corruption, but there are some well-known cases (Interview No. 5.2, p. 1).

Additionally, the partial de-activation of the government procurement sub-assemblage (which still handles other procurement duties) resulted in a partitioning (i.e. "folding") of service providers. Some national companies were not able to enter the new assemblage because they were unable to meet the required quality and cost guidelines. However for others UNDP involvement was welcomed because procurement occurs much more quickly:

> We are good procurement agents because we pay faster than the government. We pay in thirty days and the government pays in sixty, ninety, blah, blah, blah. Enterprises trust the United Nations, the blue flag, they know United Nations is always going to pay and that we are not so bureaucratic, etc., then, we have more offers for lower prices because we pay in shorter time, the financial cost of waiting for the payment also gets smaller (Interview No. 5.2, p. 3).

By being "folded-in", the UNDP procurement sub-assemblage facilitated the de- and reterritorialization of not only government but also the sphere of private enterprise.

The preceding hints at how the UNDP sub-assemblages both claim a particular territory that is distinct from that of the IDB and, at the same time, extend the lines of flight associated with IDB lending practices. On one level, the interest in and articulations about accountability and transparency served to connect the diverse international assemblages. On another level, the accounting and surveillant assemblage replaced internal government assemblages as well as the network of external suppliers. Thus in these examples accounting was salient in helping to de- and reterritorialize the practices of government.

The roundtables: over-organizing the developing body
In 2003 and 2004 the IDB in consultation with the other international agencies proposed a roundtable process to help coordinate the activities of international aid agencies in El Salvador. The initial proposal stated that the purpose of the roundtable process is to:

> Establish and consolidate thematic roundtables coordinated by the government with the support of 1-2 aid agencies and with the broad participation of key actors including the government, aid agencies and civil society. Participants will be selected in a consensual manner (IDB, 2004, p. 5).

The proposal noted that such roundtables would be established in eight key areas including economic development, governance, education, health, and the environment.

This document articulated both the reasons for establishing roundtables and the expected benefits. According to the document, roundtables were needed to more effectively coordinate the activities of international aid agencies. Effective coordination in this context refers to the discussion and development of specific strategies within each of the identified sectors, the monitoring of progress in the achievement of the millennium goals, and the "promotion of transparency and accountability" (IDB, 2004,

p. 2). This effective coordination would in turn simplify the processes of government by:

> Harmonizing and simplifying the great variety of requirements and procedures demanded by the different donors and by strengthening the administrative procedures of the national systems (p. 2).

In these articulations we can observe not only a normative vision of how the interactions among international aid organizations and the government should work but also expectations regarding new ways of recording financial transactions, techniques for measuring progress, and forms of accountability.

The initiation of a formal roundtable process represented the continuation and extension of a line of flight associated with the IDB's people-communication assemblage in that the idea for a roundtable process arrived with the Director of the IDB. Prior to assuming the directorship in El Salvador, this individual worked for the IDB in Bolivia – and it was in Bolivia where the IDB had been involved in the introduction of a similar roundtable process. As one interview participant comments:

> This model gained more strength with Philip, because it is practically a model used in Bolivia. It is in Bolivia where he saw that a lot of the issues related to participation, in terms of how they were addressed by the different roundtables help by the various sectors. By chance Philip, and a German person who was working in Bolivia, were coming, so both of them came and said: "She is the expert in the rural area, let's develop a roundtable". This is a Bolivian experience rather than from this region (Interview No. 3.3, p. 3).

This chain of events highlights how lines of flight work through the movement of institutional actors and how such actors may carry with them certain experiences and ideas that provide the impulse for subsequent movements of the people-communication assemblage.

The public documents imply and presume the construction of an institutional space where the different assemblages can interact to create common articulations of purpose, an agreed upon division of territory, and a set of standardized practices to more effectively de- and reterritorialize the practices of government. The interactions were expected to result in a more efficient and effective division of territories by allowing aid organizations to both claim a particular territory and to coordinate activities with other organizations working in other territories. At the same time, the interactions were also expected to result in a more uniform reterritorialization of the practices of government by introducing standardized funding, monitoring and accountability procedures. However, the comments of roundtable participants suggested that not all participants were willing to follow this line of flight.

After some discussion with the El Salvadoran government, it was decided that the thematic roundtables would be introduced. Each roundtable would be jointly "sponsored" by the government ministry that had responsibility for the thematic area and an international agency that was working in the area. In early 2005, lists of potential roundtable participants were developed, the individuals contacted, and the initial meetings arranged. These meetings occurred between May and August 2005.

The first meeting of the roundtable that we examined was convened in August 2005. Present at this meeting were the representatives of all the major aid organizations working in the area, including the IDB, UNDP, USAID, the European Union, Canada, and Switzerland as well a representative of government. The meeting started with a

presentation by the government representative and the representative of the aid organization that was facilitating the roundtable. Participants then introduced themselves and provided a short summary of the projects that they were involved with and the geographic regions in which they were working. The meeting concluded with the distribution of a questionnaire asking participants to fill in details about "the territories in which they were working" and with the promise to reconvene in several months to continue the discussions (Interview No. 5.4).

Although all of the representatives of the organizations were present, the participants were cautious in their commitment to undertake the tasks outlined in the roundtable proposal. For example, one participant commented: "now that we are here, what next?" Almost all of the participants that we interviewed could see some value in explicitly dividing the geographic territories of intervention, the types of intervention within territories where more than one organization was present, and in coordinating activities across territories (Interview No. 5.4, p. 4), but at the same time, there was uncertainty as to whether this was possible and whether such explicit coordination would represent an improvement over the already existing implicit ways of dividing territories and coordinating action. One interview participant succinctly captures this sentiment, stating:

> In the first meeting between cooperants, they were asking where is everyone working? So the ministry could develop a map and see where they are and what they are doing, what the invested amounts are, what their time frame is, to see where they converge and where we can have a synergy. Based on each of the cooperant's strategies, national institutions are interested in knowing where are the opportunities to receive financing, but as I told you, there has not been any progress with that; bureaucracy is keeping it at a standstill (Interview No. 4.4, p. 2).

In this meeting and in the subsequent meeting which occurred in October, 2005, it was obvious to some of the participants that each assemblage and sub-assemblage had its own style of movement and its own territory to maintain. For example, participation in meetings and public events was an activity of the people-communication assemblage. As such, the roundtable participants were quite adept at engaging in general discussions about their activities and in affirming the importance of general ideas such as the importance of accountability and transparency. However participation in such conversations is not the same as extending an existing line of flight by actively seeking new projects and new territories of intervention; the people-communication assemblages did not attempt to provide the initiative or impulse for a new line of flight. Stated differently, the concern went from a focus on "becoming-El Salvador" to a focus on how the roundtable was constituting a "lack" in the participants' own assemblages. This fact was not missed by one roundtable participant:

> This is hypocrisy among the cooperants, we go to the meetings and talk about having to harmonize, align, but when we go to the government, everybody is interested just in its own project (Interview No. 9, p. 4).

Thus the roundtable was viewed as a way of gathering and sharing of information and the maintaining of contacts rather than a site for the development and advancement of concrete lines of flight that might involve fundamental change for the involved organizations. Some roundtable participants went even further, suggesting that government itself was content to have the roundtables be a "communication exercise"

because anything more than this would also require changes on the part of the government.

This inertia was particularly evident in relation to the funding sub-assemblage. Despite the fact that the initial proposal called for a harmonization of accounting requirements, the individual agencies were resistant to discussing and actively pursuing this line of flight. As one participant states:

> I think it goes more in the way of generating a discipline in which they feel the need to account for their actions. To reach procedures of standardization is almost impossible because everybody has its own rules, norms, ways of doing things, institution specific policies; none of them can afford the luxury of saying, "I'm going to forget about the bidding process" (Interview No. 3.3, p. 8).

The comments of participants suggest that while accounting practices may provide a degree of commonality across the different aid organizations, these practices themselves were contained and constrained within assemblages making it difficult to contemplate an alternative line of flight. While the different aid organizations could use similar articulations about the importance of transparency, accountability and the measurement of results, utterances were separate from the sites where accounting functioned (see Deleuze and Hand's, 1988, p. 247) comments about sites of utterances versus visibility). The ways that each aid assemblage was organized and connected to the parent assemblage made it difficult to contemplate a change in accounting practice because such changes would have implications for the rest of the organization. Almost like the perimeter of the body's organs, each funding sub-assemblage represented the culmination of a particular line of flight. And like the tubes, arteries and veins that connect these organs to particular parts of the body, each funding sub-assemblage was directly tied to a major international organization, and in this way each was a reproduction of the funding sub-assemblages that existed not only in the head office of the organization but also in other locales where the organization operated. As a consequence, such changes held the potential of disrupting and deterritorializing the aid agency itself[9]. For these reasons, individual organizations were resistant to contemplating the harmonization of accounting and other practices.

At the same time, the IDB participant on the roundtable was optimistic that the roundtable process could positively change the practices of government. This individual noted that the discussions about the incompatibility of accounting requirements overlooked the point that "if the government has an adequate system of accounting, it is not difficult to produce the different reports demanded by the different aid organizations". Thus the important point is to insist that adequate accounting systems exist to produce the variety of reports that are demanded. From this vantage point, the roundtable process will be successful in de- and reterritorializing the practices of government if it can, over the medium term, encourage the introduction and development of such information systems.

For this individual, the de- and reterritorialization of government involves a number of stages and is a long-term process. The articulation of common demands and concerns about accountability and transparency are the first steps in the process in that such articulations create the space whereby practices can be introduced into specific sites. Much like the comment of the government bureaucrat who noted that some departments were voluntarily disclosing accountability information, this individual saw these utterances and the associated attempts at moral suasion as an

initial step. And like Deleuze and Hand (1988, p. 247), there is within this individual's comments an implicit recognition that the introduction of practices of visibility into specific sites cannot occur without simultaneous articulations of the importance of visibility. Thus while it might not be possible to harmonize the practices of visibility across international organizations, it is possible to use the roundtable process to articulate the importance of transparency and accountability, thereby creating the conditions of possibility for the subsequent de- and reterritorialization of the practices of government. Although this is certainly a slower process than the type of reterritorialization that occurs through direct "pressure", this process perhaps has the potential to have more widespread effects since the roundtables may be more visible and have more rhizomatic connections than a single loan or project.

Discussion/refrain

This is a study of how international organizations attempt to modernize the practices of government within a developing country and the positioning of accounting within such attempts. More specifically, it examines how international organizations become part of a development "assemblage", and how accounting practices and accounting utterances such as accountability and transparency become enlisted within this assemblage. It further examines the lines of flight that move the components of the assemblage, and the speed, intensity and force of these movements. The analysis also recognizes that a multitude of international organizations are all simultaneously attempting to modernize the same geographic space and, as a result, these organizations interact, cooperate and compete with one another. Finally, the study considers how this intersection of organizations, sub-assemblages, and lines of flight results in the de- and reterritorialization of the practices of government.

The provided analysis helps us to not only better understand the functioning of international organizations but also how accounting works in such settings. For example, the analysis highlights how accounting is enlisted within the component assemblages that comprise an international organization. Within the people-communication sub-assemblage there was an emphasis on utterances about the importance of accountability and transparency. Within the funding sub-assemblage there was an emphasis on specific financial techniques that minimized the chances for corruption. And within the accounting and surveillant sub-assemblage there was an emphasis on the production of performance indicator information which was then used in a flexible manner to provide a starting point for social interaction. Thus accounting was differentially enlisted and positioned within the development assemblage and its various sub-components.

Accounting in this light can be seen to both reflect and reconstitute human desire. On the one hand, and as we see with the above, accounting techniques were enlisted as part of a positive and productive process, the facilitation or formation of a healthy developing body, or body without organs. Yet, accounting also became embroiled in an over-organization of this body, a rationalist application of these techniques that had the effect of interrupting desire's inherent productivity and substituting in its place a concern with "interests", which are typically aimed at filling a "lack". Thus we saw, for example, accounting utterances enrolled in the people-communication sub-assemblage in an attempt to penetrate or colonize new territories and reproduce First World forms of government. We also saw in the accounting and surveillant sub-assemblage the

prohibition of certain practices and the facilitation of forms of social interaction and play. Although the distinction between desires and interests within the development assemblage is not clear-cut – just as the distinction between an assemblage and a sub-assemblage is not clear-cut – we propose that accounting both enables the fundamental impulses of development and at the same time the many interests active within that process.

The analysis also highlighted the varied lines of flight associated with the development assemblage's accounting components. Utterances about accountability and transparency might have been intense and free-flowing, but in the absence of economic incentives they did little to reterritorialize the practices of government or help "striate" the larger development space. In contrast, the funding sub-assemblage was much less agile and more stratified, yet it possessed the necessary force to encourage reterritorialization. Finally, the performance indicator component was a mobile assemblage that, once introduced, encouraged participants to engage in the continual giving and receiving of accounts. In these ways, each of the accounting components had idiosyncratic and transversal lines of flight that resulted in greater and lesser reterroritialization effects.

Finally, the study showed that accounting, through its ability to encode and decode, permits "common" conversations across development bodies while at the same time inhibiting the introduction of uniform accounting and accountability practices. Accounting might allow development organizations to come together and agree that a government needs to operate in a transparent and accountable manner. However the embeddedness of specific accounting practices within any given body and the fact that the practices being advocated and used in a particular country are the same as those being used and re-produced elsewhere makes it difficult for a body to contemplate changing these practices. Therefore, while processes such as a roundtable hold the potential to reterritorialize the practices of government they also hold the potential to reterritorialize the practices of the development body itself. In this regard, the roundtable process appears to have re-presented a "dangerous" line of flight that the majority of lending and development bodies were unwilling to contemplate.

The provided analysis complements and extends prior accounting research in at least two ways. First, the current study contributes to the conversation about the organization and governance of social spaces. Prior studies have examined how accounting facilitates the organization and stratification of the factory (Miller and O'Leary, 1987; Carmona *et al.*, 2002), the educational field (Edwards *et al.*, 2005), and the hospital (Llewellyn and Northcott, 2005; Pizzini, 2006). Likewise, prior research has considered the role of international organizations in the ordering of social spaces (Arnold, 2005; Neu *et al.*, 2006). The current study complements these studies by demonstrating how accounting also facilitates the organization of the development space while at the same time drawing attention to the movements of the many assemblages and sub-assemblages that occupy or territorialize that space. One might expect to see then that in these other contexts the lines of flight or "flows of desire" of the various assemblages influence how such organizations move, what territories they attempt to claim, what happens when the lines of flight of different organizations intersect, and ultimately how de- and reterritorialization work.

Our emphasis on assemblages also differs from the aforementioned Foucaultian-inspired work. Although the ideas of Deleuze and Foucault overlap to a

great extent, one of the differences pertains to an emphasis on the architecture of social spaces versus the fluidity of the assemblages that organize such spaces. Deleuze comments that:

> ... we did not have the same conception of society. For me, a society is something that is constantly escaping in every direction. When you say that I am more fluid, you are completely right ... It is really made up of lines of flight ... For Foucault, it is an architecture (Deleuze and Lapoujade, 2006, p. 280).

Thus the current study, while retaining an emphasis on how accounting facilitates the organization of social spaces, also emphasizes the importance of examining the movements and lines of flight of the assemblages of which accounting is a part.

The study also complements and challenges prior actor-network research (see, Briers and Chua, 2001; Colwyn-Jones and Dugdale, 2002). It complements this research by examining how organizations such as the UNDP come to be enrolled by the IDB as well as the points of contact between the different assemblages. It also complements this research by adopting a somewhat different level of analysis – the current study is less micro in many ways – and we think the conceptual tools that we use could be employed by ANT researchers. Indeed, Latour's work, which forms the basis for actor-network research, already draws upon the theorizing of Deleuze – as Latour comments, actor-network theory "is about rhizomes" and, as we said earlier, Latour read Deleuze's work carefully. However in contrast to Latour, Deleuze and Guattari explicitly attempt to tie the processes of capitalism to the construction of assemblages, specifically focusing on how capitalism transforms human drives and impulses – our desire – into "interests", and how emergent lines of flight come to de- and reterritorialize social fields. In this respect, the concepts of assemblage and desire and the positioning of accounting within such assemblages complement an ANT analysis by providing a way to understand how assemblages interact within a given social space, while at the same time reminding us of the linkages between broader capitalist processes and field-specific lines of flight.

Our analysis was itself aimed at filling "a lack", as few studies have documented the tensions inherent in development processes and the manner in which accounting is used in these processes. Following from Deleuze and Guattari, we hoped to make our analysis "positive and life-affirming", at least in so far as we endeavored to present international organizations and the enlistment of accounting in a charitable light, acknowledging the creative and productive efforts of these organizations and the fact that they are oriented to helping the developing body become something it is not, something better, something closer to its "true" potential. But again, this does not mean that we abandoned a concern with how desire can be rearticulated simply as a problem of "lack" (of food, clean water, education, accountability, transparency, etc.) or how these organization's interests can encourage – via the use of accounting and other technologies – an over-organization of the developing body. Like capitalism itself, which is a complex mixture of creativity (capitalism is, after all, wildly creative) and the creation of demands oriented towards infantile pleasure-seeking, this tension between becoming something new and truly life-enhancing and becoming something new and simply taken-for-granted always exists within both international organizations and the professional discipline of accounting.

Notes

1. In the original French text, Deleuze and Guattari use the term agencement which is broader than assemblage in that "agencement designates the priority of neither the state of affairs nor the statement but of their connection, which implies the production of a sense that exceeds them and of which, transformed, they now form parts." (Phillips, 2006)

2. In an interview after the death of Foucault, Deleuze (1995) comments on the parallels between their work (1995, pp. 85, 89) as well as how "the concept of arrangement as put forward by Felix and myself, may have helped (Foucault) with his own analysis of apparatuses".

3. Latour was quite familiar with the work of Deleuze. For example he comments that "Deleuze is the greatest French philosopher (along with Serres) . . . I have read Deleuze very carefully and have been more influenced by his work than by Foucault or Lyotard" (Latour and Crawford, 1993, p. 263).

4. In the idea of the assemblage, we can see the connection to the philosophical work of Deleuze, particularly his work on duration as well as difference and repetition (see, Hardt, 1993).

5. In contrast to Latour, Deleuze and Guattari also emphasize the importance of situating such assemblages within collective, historical determinations (see Deleuze and Lapoujade, 2006, p. 129)

6. Although we attempted to arrange an interview with the World Bank representative, we were unsuccessful.

7. Compared to the World Bank, the IDB tends to make more frequent, but smaller, loans.

8. Note this interpretation and application may not be exactly as imagined by the IDB. Rather it is once again a translation and a line of flight that has its own trajectory.

9. One interview participant stated that his organization sometimes decided to not participate in projects if the modes of administration were inconsistent with the organization's standard operating procedures (Interview No. 11).

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