

**Discharging accountability in the field of
Non-governmental Organisations in Samoa**

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**A thesis submitted to Auckland University of Technology in
fulfilment of the requirements for the degree of Doctorate of
Philosophy (PhD)**

2016

School of Business and Law

Abstract

The questioning of accountability for Samoa came to the forefront as a result of a publicised scandal involving funds donated in aid of the devastating effects of a tsunami in 2009. This scandal prompted an interest in examining the practice of accountability in Samoa and, thus, provided a platform on which this research begins. This research examines what constitutes accountability within the field of NGOs in Samoa. The accountability relationships that the NGOs maintain with their stakeholders within the researched field is examined alongside how these relationships influence the ways in which NGOs discharge accountability to their stakeholders.

This research employs Bourdieu's theory of practice and his key concepts of field, capital and habitus to examine what constitutes accountability within the researched field. The interplay between Bourdieu's key concepts, and how they function to elucidate accountability practice within the field of NGOs in Samoa, is examined. This research adopts a constructivist form of inquiry. It sources data from semi-structured interviews, encompassing *talanoa* techniques, and uses qualitative document analysis. A series of 49 semi-structured interviews/*talanoa* sessions were conducted in Samoa from 2012-2013 with 14 selected NGOs, funders, Government officials, and auditors. A range of documents were selected as they represent the forms in which NGOs discharge accountability, while others were selected to provide background information on the context of this research. These documents were analysed in conjunction with empirical data to construct responses to the three research questions.

This research identifies that the field of NGOs in Samoa is both a field of forces and a field of struggles. The analysis shows that the field is structured by donor agencies, and enforced by the Government of Samoa. In consequence, upward accountability by NGOs to funders and the Government of Samoa is prioritised, while downward and internal accountability are the weakest (field of forces). Reports comprising audited financial statements and performance-based information are identified as the dominant discharge mechanisms. The analysis identifies these reports to be instruments of symbolic domination that the upward stakeholders use to control the ways in which accountability is discharged, and the information that is discharged. As a result, individuals in NGOs are structured and organised through their habitus to recognise these reports as the appropriate way of discharging accountability (*doxa*).

This research also identifies the use of alternative, whilst rare, accountability discharge mechanisms. The use of meetings and site visits as ways that NGOs discharged oral accounts of their affairs, in conjunction with reports, is also identified. The analysis also shows that half of the selected 14 NGOs disseminate their reports and other information using websites and Facebook. As discharged mechanisms, websites and Facebook are identified to be used only by NGOs that are endowed with the requisite resources, knowledge and skills (cultural capital).

Overall, the practice of accountability within the field of NGOs in Samoa is constituted by the dominant influence of funders, and enforced by the Government, as the regulator. In this vein, this research makes a contribution to literature by identifying that whilst a few NGOs are seen to employ alternative discharge mechanisms, this was limited to the availability of accountability channels allowed by the funders and regulator. As such, reports comprising audited financial statements and narratives required by funders and regulator are the most dominant discharge mechanisms amongst the NGO representatives interviewed. This research also contributes to Bourdieusian accounting and accountability literature by highlighting the importance of using Bourdieu more broadly than some previous literature. As well, this research contributes to policy and practice relating to accounting and auditing in Samoa by illuminating the need to formulate reporting guidelines and standards that are more appropriate for NGOs in Samoa. With regards to policy and practice on NGO accountability in Samoa, this research makes a contribution by highlighting the need for a revised regulatory framework for incorporated societies, as well as the need for the structure of the field of NGOs in Samoa to recognise the legitimacy of alternative discharge mechanisms. These discharge mechanisms are stories or storytelling, site visits and face-to-face meetings designed to give oral accounts. NGO accountability within developing countries, can, and should be more than a practice focussed on discharging prescribed reports.

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Abbreviations

AGM	Annual General Meeting
AusAID	Australia Agency for International Development
CBO	Community-based Organisation
CSSP	Civil Society Support Programme
CHAI	Community-led HIV/AIDs Initiative programme
DHBs	District Health Boards
EU	European Union
NGO	Non-governmental Organisation
NGOSF	Non-governmental Organisation Support Fund
NZAID	New Zealand Agency for International Development
MoF	Ministry of Finance
MWCSD	Ministry of Women, Community and Social Development
MCIL	Ministry of Commerce, Industry and Labour
MESC	Ministry of Education, Sports and Culture
ODA	Official Development Assistances
PHO	Public Health Organisation
QDA	Qualitative Document Analysis
SDS	Strategy for the Development of Samoa
SIDS	Small Island Developing State
SUNGO	Samoa Umbrella for Non-government Organisations

Glossary

<i>Alofa</i>	Love, compassion, care
<i>Aiga/Aigapotopototo</i>	Family/Extended family
<i>Aualuma</i>	Daughters of the village
<i>Aumaga</i>	Untitled males
<i>Komiti tumamā</i>	Women's committee
<i>Fa'aaloalo</i>	Respect, courtesy
<i>Fa'a-matai</i>	Traditional chiefly system
<i>Fa'alupega</i>	Rank and status of chief titles
<i>Fa'a-Samoa</i>	Samoaan culture and traditions
<i>Faletua ma Tausi</i>	Wives of the chiefs
<i>Fono o matai</i>	Village council or council of chiefs at the village level
<i>Matai</i>	Titleholder, chief
<i>Nu'u</i>	Village
<i>O le ala i le pule o le tautua</i>	Service is the road to power
<i>Pule</i>	Authority, power
<i>Samoa mo Samoa</i>	Samoa for Samoa
<i>Sui o nu'u</i>	Male leaders and representatives of villages
<i>Sui o tama'ita'i</i>	Female representative of villages
<i>Talanoa</i>	Form of communication, to converse, exchange of ideas
<i>Tautua</i>	Service
<i>Va fealoa'i</i>	Relationship based on <i>fa'a-Samoa</i> values of <i>fa'aaloalo</i>

Attestation of Authorship

I hereby declare that this submission is my work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgement), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

Agnes Catriona Masoe

7 July 2016

Acknowledgements

First and foremost I give praise to the Lord almighty for all his blessings and guidance throughout this journey. I would never have made it this far without his love, grace and favour upon my studies. I am thankful for the decisions you allowed me to make and the lessons that have come from these decisions. *Fa'afetai Tama*. I must also acknowledge and thank many people whose help and support over the years, have made this journey a great and fulfilling experience. This thesis would not have been possible without them.

Firstly, I wish to thank my supervisors **Dr Rowena Sinclair** and **Associate Professor Helen Tregidga**, to whom I owe so much for their tremendous support throughout the journey and completion of this thesis. Rowena, your guidance, patience and kindness throughout this journey has helped me personally, and this thesis tremendously, thank you. Helen, your support and encouragement, particularly in providing directions and thought provoking advice in the final stages of this thesis has been of great help, thank you. I would also like to acknowledge and thank **Professor Keith Hooper**, my former primary supervisor, for encouraging me to start this research and for support during his supervisory role.

I am also thankful to AUT's Faculty of Business for the Graduate Assistantship scholarship that made it possible for me to undertake this research. I would also like to acknowledge and thank **Dr Geoff Perry** for his ongoing support, thank you.

I thank the **AUT Ethics Committee**, for their guidance and for granting me ethics approval on 24 May 2012 reference 12/91.

Thanks are due to **Necia France**, my proofreader, for endeavouring to improve the readability of my thesis. I am also grateful to my sister-in-law **Snowy** for her help in reviewing several drafts of my chapters and for making it readable for my supervisors.

I would also like to acknowledge and thank all my research participants from NGOs in Samoa, the Government of Samoa, international donor agencies, and members of the Samoa Institute of Accountants. Thank you for your openness and trust in sharing your experiences and views on the research topic. *Fa'afetai tele lava*.

To my dear friends, I must thank you for your ongoing support and encouragement. Particularly, I would like to thank my colleagues and friends **Cherrie Yang** and **Dr**

Gina Xu. Cherrie, thank you for being an amazing friend throughout this journey as without you, it would have been a very lonely one. Your ongoing support and words of encouragement, especially on my ‘off’ days, has been a tremendous help. Gina, you have been my ‘go to’ person since the beginning of this journey, and I am thankful for your guidance in the early stages. I must also acknowledge and thank my dear friends **Siosinamele Lui, Rumanusina Maua** and **Henry Tunupopo** who not only provided great help during the research process in Samoa, but also provided ongoing support and advice throughout this journey. *Fa’afetai tele. O alofa nei, o alofa na.*

To my **Moananu/Alaiasa** and **Masoe family**, thank you for your prayers, moral support and love. I remember with love and fondest memories my late grandparents **Moananu Salale** and **Eseta**, who instilled in me, and their other grandchildren, to always strive to achieve as much as we can, and being resilient in adversities. In Grandpa Moananu’s words “*ola tauivi*”, and so I hope this thesis makes you both proud. Also to my **Grandpa Masoe** and **Nanna Niu**, thank you for your support and prayers throughout this process. My uncles and aunties in New Zealand, Samoa (especially everyone at **Falefa**), and Australia (especially my **Manase-Ale** family) who have also helped during the research process, and for your prayers and support over the years, *Fa’afetai tapua’i.* A special thank you to my other parents **Moefa’auo Salale** and **Ane Moananu**, for your prayers and support throughout this journey, *alofaaga mo oulua.* To my uncles **Alaiasa Sepulona, Rev. Siaosi, Leaega Okesene**, and **Saulaulu Utulei Moananu** and your families, thank you for keeping me in your prayers and for your love and support during my studies. *Alofaaga mo outou. Fa’afetai mo tapuaiga.*

Finally, I thank my dear parents **Sone and Sinatala Masoe** and siblings **Siainiusami, Tulele, Isaac, Sepulona** and **Mina, Aisoli and Snowy**, and **Francis and Maria**, who have been very supportive, patient and tolerable over the years while I endeavoured to complete this thesis. To my dear sister and best friend **Sianiusami**, for your assistance in the final stages of this research, as well as holding down the fort at home, for the past years while I worked on my thesis, thank you. To my babies **Anthony, Laurielle, Mikaele-Joseph** and **Tulele-Isaac**, aunty loves you all. Dad and Mum, your love and sacrifice for our family is inspiring and there is no doubt that what I have achieved so far is a result of all your sacrifice so that I, and my siblings, can strive to achieve higher education and more. You have been supportive of the choices that I made to date, and I believe that you will continue to do so as I embark on my next journey. *For these reasons, I dedicate this thesis to you both.*

Chapter 1: Introduction

On Monday, Campbell Live questioned how more than NZD 107 million of international aid had been spent, as he said many parts of the island [Samoa] remained ravaged one year on. Acting Prime Minister Misa Telefoni defended the way the money has been spent. *“Every last sene [cent] and gift in-kind item has been fully accounted for”* he said. *“We substantially refute John Campbell’s negative reports especially as all this information was fully disclosed to him and the Campbell Live producer”* [New Zealand Herald] (Harper, 2010).

1.1 Introduction

The above extract is one of many media pieces that have publicly questioned the extent to which Samoa is accountable for international aid entrusted to it. The above extract relates to funds donated for the devastating effects¹ of the 2009 tsunami (Government of Samoa, 2010e, 2011e). The media labelled the way the Government of Samoa deployed tsunami related aid as acts of corruption and misappropriation, suggestive of a lack of accountability (Harper, 2010; Lewis, 2010; Perrottet, 2011; Wilson, 2010). As a result, Samoa came under heavy public scrutiny, both internationally and locally, as the Government was called to be more accountable for aid. Furthermore, a report issued by a New Zealand journalist claimed that villages and households in Samoa devastated by the tsunami did not reflect donated funds one year later asking: “where has the tsunami relief money gone” (Wilson, 2010). Whilst the Samoan Government refutes these claims outright (Perrottet, 2011; Wilson, 2010), the allegations have raised concerns about the extent to which aid is delivered and whether it is reaching its intended beneficiaries.

As a Samoan, I felt that it was possible that what was interpreted as corruption and misappropriation may have been explained by the context and the conditions under which aid is deployed and consumed, or by the differences in opinions and understandings of what constitutes accountability. As such, this research is interested in examining the practice of accountability within Samoa. Importantly, this is not a pursuit to examine the alleged misappropriation of funds but, rather, is concerned with the structure and conditions of the context in which aid is coordinated and allocated and, particularly, in how this structure influences what constitutes accountability. Non-

¹ These effects refer to the tsunami claiming 143 lives and devastating 850 households out of 26,205 households in Samoa, as identified in Samoa’s population and housing census in 2011 (Government of Samoa, 2011b).

governmental organisations (NGOs) in Samoa, as recipients of significant amounts of aid (Government of Samoa, 2010e), are the primary focus of this research.

I pursue this research to examine what constitutes accountability within the context of NGOs in Samoa. Whilst there is a growing body of literature on NGO accountability within developing countries, there has been no known research on the discharge of accountability by NGOs within a small island developing state (SIDS)² in the South Pacific. As such, this research aims to provide insights that not only fill this knowledge gap, but also contribute to, and extend, existing understandings of what constitutes accountability for NGOs. This is for the purpose of illuminating criticisms of NGOs, and their accountability, by providing an understanding of the context in which they are examined.

1.2 Background to the research

SIDS receive the highest official development assistance (aid) in the form of grants and loans from international donor agencies, compared to other developing countries. This is mainly attributable to the high vulnerability of these SIDS to external economic shocks (trade and exchange related) and to natural disasters such as earthquakes and hurricanes (Guillaumont, 2010; McGillivray, Naudé, & Santos-Paulino, 2010). The devastating effects of the 2009 tsunami for Samoa reflects the extent of these vulnerabilities to natural disasters. As well, Samoa is not well endowed with natural resources, and its earnings from agriculture, fisheries and tourism give only limited support for its economic and social development. For these reasons Samoa has become heavily dependent on aid (Government of Samoa, 2010e). Of particular interest to this research is the extent to which those to whom aid is allocated within Samoa, such as NGOs, are accountable for the manner in which they use these funds.

Samoa's society at the national level is organised into 14 specific sectors³ that, by underpinning its national development plans, serve to coordinate the efforts of related agents and aid in order to address development goals in areas such as education, health, and tourism. Each of these 14 sectors are allocated aid from international donor agencies (Government of Samoa, 2012b) and, of particular interest to this research, is

² Small island developing states (SIDS) is a term coined by the United Nations to classify developing countries in the Caribbean and South Pacific that share great degrees of vulnerabilities to external economic shocks and natural disasters (International Monetary Fund, 2014).

³ These 14 specific sectors are Finance, Agriculture, Trade, Tourism, Health, Education, Public Administration, Law and Justice, Community Development, Transport, Water, Communications, Energy and Environment (Government of Samoa, 2010e).

the community development sector which coordinates the civil society sector in Samoa. Samoa's civil society sector⁴ is a relatively small and developing sector that continues to play a critical role in community development (Iati, 2009; Low & Davenport, 2002). With regards to community development, available funding for civil society organisations in Samoa is coordinated primarily⁵ by the Civil Society Support Programme unit (CSSP).

The civil society sector, through the community development sector, accounted for 5% (SAT⁶ 20,666,465) of the financial aid (SAT 437,896,677) that the Government of Samoa received from international donor agencies between 2000 and 2010 (Government of Samoa, 2010e). Allocated amounts to the sector increased significantly to a total of SAT 32,617,965 between 2011 and 2015 (Government of Samoa, 2012a, 2013, 2014, 2015a). The Government of Samoa (2010e) anticipates that Samoa will continue to receive increasing amounts of aid due to improvements in systems involved in coordinating and allocating aid within Samoa. In turn, allocations to the civil society sector are also expected to increase, which therefore prompts concerns regarding how, and to what extent this sector, particularly the NGO component, discharges accountability for the aid entrusted to it.

1.3 Research problem and Research Questions

The capacity of NGOs continues to increase around the world, as many believe them to be the most cost-effective organisations for providing basic services, alleviating poverty and improving development in both northern and southern hemisphere nations (D. Brown, Khagram, Moore, & Frumkin, 2000; Ebrahim, 2003a; Jordan & van Tuijl, 2006; Lehman, 2007; O'Dwyer & Boomsma, 2015; van der Heijden, 1987). NGOs have become increasingly visible and prominent agents in economic and social developmental agendas around the world.

⁴ The civil society sector in Samoa, discussed further in Chapter Five, is constituted by two main forms of organisations. These are non-governmental organisations (NGOs) and community-based organisations (CBOs). This research is focussed on NGOs, not CBOs, for reasons explained in chapter four.

⁵ Primarily, development assistance that is available to civil society organisations, both NGOs and CBOs, is accessed through the Civil Society Support Programme (CSSP) unit (Government of Samoa, 2010e). However, there is other assistance available under the community development sector, through the Ministry of Women, Community and Social Development, and in the other 13 specific sectors that the NGOs and/or CBOs can access and use. These are discussed further in chapter five.

⁶ On the 17 January 2016, the exchange rate for SAT to NZD is: SAT1.00 = NZD0.5998; exchange rate for SAT to GBP is: SAT1.00 = GBP0.2759, and exchange rate for SAT to USD is: SAT1.00 = USD0.3875.

As NGOs have become increasingly prominent and visible around the world, so have the levels of highly publicised scandals involving NGOs (Ebrahim, 2003b, 2009; R. Gray, Bebbington, & Collison, 2006; Murtaza, 2012; O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006b). These scandals range from misappropriation of resources by board members and management through to using funds for personal gain. This has dissipated the public's trust in NGOs, and engendered criticism of NGOs as lacking accountability for funds entrusted to them (Bendell, 2006; Burger & Owens, 2010; Ebrahim, 2003b, 2009; Jordan, 2005; Murtaza, 2012; O'Dwyer & Boomsma, 2015).

Samoa is no exception to scandals, as discussed in relation to tsunami funds. A further example that concerns Samoa involves the Government of Samoa and relates to an audit report issued by a former Controller and Chief Auditor to the Legislative Assembly in Samoa, in 1994. The report provided extensive details of what the Chief Auditor labelled as acts of corruption within the public system, and it explicitly implicated several elected officers and public servants (Macpherson & Macpherson, 2000; Meleisea, 2000). Consequently, the former Samoan Prime Minister ordered the establishment of a Commission of Inquiry in 1994 to investigate issues specifically raised in this report. A judgment on this controversial report was made in January 1996 that subsequently led to the suspension, and eventually the dismissal, of the Chief Auditor from his post (Macpherson & Macpherson, 2000). Meanwhile elected officers and public servants implicated in the report, whilst demoted to head other Government Ministries, still held posts within the public system (Macpherson & Macpherson, 2000). These effects indicate that a whistle-blower is frowned upon and stripped of his position, while those implicated in the audit report remain in power. A similar case, was that of Manu Samoa's former captain, who publicly disclosed information that implicated various managers and members of the Samoan Rugby Union, with regards to the use of funds.

After the Rugby World Cup in 2011, Manu Samoa's former captain and other senior players publicly accused the Samoan Rugby Union of misappropriating significant funds donated for the World Cup (Campbell, 2011; Samoa Observer, 2014; Tauafafi, 2011). The funds in question were sourced from the World Rugby (formerly the IRB) and from the people of Samoa. The allegations were again publicised through the Campbell Live television programme almost immediately after the investigation of the tsunami funds. In consequence to these allegations, Samoa's current Prime Minister ordered an audit

for the Samoa Rugby Union. The local newspaper, the Samoa Observer, publicly disclosed results of this audit.

The problems were quite apparent when the Auditors delved into the money raised to send the team to the Rugby World Cup in 2011. The Fundraising collected millions from members of the public and the business community. These questions also resurfaced this year [2014] when the players threatened to boycott the England game at Twickenham...Now, according to the Audit; one of the biggest problems in accounting for the money was the “missing receipt books.”... [Audit report states] “Due to these missing receipts, the audit team was unable to gain comfort over the completeness of the donations receipted in these books. In addition, the missing receipts indicate a potential misappropriation of the Union’s funds.” (Samoa Observer, 2014)⁷.

What is common amongst these three examples of scandals is the use of audit and audited reports as a means, and perhaps the only means, of identifying and labelling certain uses of funds as acts of misappropriation and corruption. These examples have also illuminated the use of audited financial statements with receipts as supporting documents, by both the Samoan Government and the Samoan Rugby Union to discharge accountability for its use of funds. Therefore, whilst this research does not specifically examine any of the scandals discussed here, they have nevertheless prompted both concerns and interest with regards to what constitutes accountability within the context of Samoa. Of particular interest to this research, are NGOs as recipients of aid from donor agencies (Government of Samoa, 2010e). This research therefore considers it pertinent to examine the accountability practice of NGOs, particularly the extent to which they are accountable for funds entrusted to them.

Whilst there is no known evidence to suggest that NGOs in Samoa are involved in scandals, as in the cases of NGOs identified in prior literature, the above discussions have raised concerns about NGOs and the social space in which they exist. The extent to which this social space influences what constitutes accountability for NGOs is of particular interest to this research. Banks, Hulme, and Edwards (2015) offer the view that the space the NGOs have come to occupy, i.e., between the Government and the capital market, has not only afforded NGOs increasing prominence in funding, but has effectively subjected them to strict accountability processes.

The increasing amount of aid allocated to the civil society sector and its NGOs in Samoa is highlighted in Government reports, yet there is no known existing academic

⁷ The link to the full audit report discussed here, whilst it is included in the reference list, can be retrieved from the following link: <http://www.samoaoobserver.ws/home/headlines/12374-revealed-unions-2011-audit-report>.

literature that identifies this. How and to what extent this increase in allocated aid to NGOs has influenced the practice of accountability also remains unknown; although an increasing amount of research has been undertaken in other developing countries (Agyemang, Awumbila, Unerman, & O'Dwyer, 2009; Awio, Northcott, & Lawrence, 2011; Dixon, Ritchie, & Siwale, 2006; Goddard & Assad, 2006). This research aims to make a contribution to extant literature on NGO accountability by illuminating the forms of accountability that are used by NGOs in Samoa, as well as the influences that underpin these forms.

The term accountability is widely known to be an abstract and elusive concept that suffers from imprecise meaning because it takes its meaning from the context in which it is applied (Edwards & Hulme, 1996; J. Patton, 1992; A. Sinclair, 1995). However, Patton (1992, p. 166) maintains that for most settings the term accountability applies where “one party (individual, group, company, government, organisation, etc.) is said to be directly or indirectly accountable to another party for something: action, process, output or outcome”. Implicit here is the notion that accountability involves various forms of relationship between two or more individuals or groups. The aim of this research is to examine what constitutes accountability within the context of NGOs in Samoa, and its effects on how NGOs discharge accountability to whom they are accountable. This involves examining accountability relationships that exist in the context of Samoa. To aid this inquiry, three primary research questions are addressed in this thesis.

- What is the structure of the field of NGOs in Samoa, and what is its position within the overall structure of Samoa?
- To what extent is the practice of accountability influenced by particular agents within the field, and what is the relationship between these agents?
- How is accountability practiced and discharged by NGOs in the field of NGOs in Samoa?

These primary research questions are drawn from understandings of what constitutes NGO accountability as well as Pierre Bourdieu's theory of practice and his key concepts of field, capital and habitus. While Bourdieu's theory is discussed more fully in chapter three, the next section presents and outlines Bourdieu's theory and key concepts.

1.4 Outline of Theory

Bourdieu's (1990) theory of practice is formulated using his key concepts of field, capital and habitus to provide an account of practice that takes place in a social space. Bourdieu (1990) posits that practice is a product of the interplay between these key concepts, particularly as they can illuminate power and domination embedded within a field. I explain each of the key concepts briefly below, and more fully in chapter three. It is important to state that these concepts are relational in the sense that they do not really make sense on their own.

Bourdieu (1993) defines his concept of field as a social space in which interactions, transactions and events occur. Bourdieu (1993) maintains that it is unproductive to examine practice within a social space without examining the field, i.e., the structure and conditions in which practice takes place. This is because Bourdieu (1993) believes that social agents "do not act in a vacuum" but in a field that accounts and provides logic for the agents' actions. This is the connection between the concepts of field and habitus.

Resources that are available to different social fields are conceptualised by Bourdieu as capital. Bourdieu (1990, 2006) maintains that capital exists in its materialised form of economic capital as well as in symbolic forms of cultural and social capital. While economic capital exists in the form of money, wealth or property, cultural capital is embodied in the form of one's education, expertise and qualifications, and social capital is accumulated through social ties and networks (Bourdieu, 1986a). Bourdieu asserts that capital functions, and is conferred value, in relation to a field. This is the connection between field and capital.

A further key concept is habitus. Bourdieu (1993) maintains that habitus produces practice that is not always calculated, nor is it simply a case of conscious obedience to the rules of the game. This is because habitus is a set of dispositions that generates perceptions and appreciation of practices, and it is the product of a long process of inculcation that begins in early childhood (Bourdieu, 1993). As such, habitus orients agents' actions and inclinations without determining them. Bourdieu (1991) refers to habitus as having 'a feel for the game' or a practical sense. This means that habitus is ingrained in agents and orients them to produce certain actions, or ways of behaving, that are appropriate in circumstances that seem altogether natural (Bourdieu, 1991). Agents see it as the natural order of things, because such practice is accepted and

recognised as legitimate and agents feel as if it is second nature. Bourdieu (1977) terms this *doxa*. As such, the concept of habitus enables one to understand the actions and behaviours of agents, which, for Bourdieu (1993), is the existence of individuality and intentionality within a given field.

In using Bourdieu's concept of field, I locate this research within the field of NGOs in Samoa. The practice of accountability, as the core concern of this research, is examined within this social space. Also using Bourdieu's concept of a game (a field as a competitive arena), with caution, I set out in this research to identify key players and their positioning in the field. This is to examine how and to what extent players can influence what constitutes accountability in the researched field. How these factors can affect the ways in which NGOs discharge accountability, is also examined.

As one does not see habitus itself, but the effects of it in practice (Lane, 2000), this research aims to elicit an understanding of selected agents' habitus through their constructs of accountability, and of how that habitus influences the discharge of accountability in the researched field. The concept of capital is used to identify and examine the desirable resources in the field of NGOs in Samoa and to show how their unequal distribution in the field positions agents within it. Furthermore, the concept of capital is used to examine how the positioning of agents structures the field of NGOs as well as influencing the manner in which accountability is practiced. How this effectively leads to or influences the production and reproduction of symbolic domination and, consequently, symbolic violence upon those subjected to this domination, is also examined.

There are several studies that have examined how accounting templates, such as profit and loss statements and balance sheets, function as instruments of symbolic domination in various fields (Alawattage, 2011; Farjaudon & Morales, 2013; Jayasinghe & Wickramasinghe, 2011; Sánchez-Matamoros, López-Manjón, Carrasco-Fenech, & Funnell, 2013). Insights from the literature illuminate how accounting templates are symbolic systems that structure agents within the system to recognise accounting templates as the accepted form of practice, while negating other forms (Alawattage, 2011; Farjaudon & Morales, 2013).

Drawing from the above literature and literature that examines accountability using Bourdieu, including Cooper and Johnston (2012) and Shenkin and Coulson (2007), this

research uncovers symbolic systems embedded within the field of NGOs in Samoa. Of particular interest is whether these systems promote a particular practice of accountability, over other forms of practice within the researched field. This research therefore aims to contribute to accounting and accountability literature on the use of Bourdieu's theory and key concepts to illuminate what constitutes the practice of accountability within the specific field of NGOs. The next section introduces the methodological approach this research takes and the methods used.

1.5 Outline of Methodology and Method

This research's inquiry into what constitutes accountability and its practice within the field of NGOs in Samoa follows a constructivist paradigm (Guba & Lincoln, 1994; Lincoln, Lynham, & Guba, 2013). A constructivist paradigm takes the position that reality is constructed, rather than determined, by those individuals and groups involved in it (Guba & Lincoln, 1994). This paradigm is appropriate for this research as the accountability concept in itself, as discussed, is subjectively constructed, and takes its meaning from the context in which it is applied.

In line with the epistemological stance of a constructivist paradigm, where knowledge is co-constructed by the researcher and the research participants, semi-structured interviews, encompassing *talanoa* techniques, are employed. Interviews enabled face-to-face dialogue with selected research participants and the uncovering of matters that cannot be seen, as well as participants' reasoning for their actions (D. Gray, 2009; Miller & Glassner, 2011; M. Patton, 2002; Seale, 1998). As this research is located and conducted within Samoa, *talanoa* techniques used in conducting interviews provided this research with a culturally appropriate approach to engage with participants and elicit their views on what constitutes accountability within the researched field (Farrelly & Nabobo-Babat, 2014; Halapua, 2003; Vaioleti, 2011).

Using a theoretical sampling approach, four groups of individuals were strategically selected based on the research questions. Fourteen NGOs were selected based on being the highest recipients of aid in the civil society sector in Samoa. This basis for selection is drawn from concerns raised in past scandals regarding the accountability for funds entrusted to Samoa and, thus, I have chosen NGOs as the specific research site. The other selected groups are funders, regulator, and auditors in Samoa. A total of 49 individuals were selected and interviewed for this research.

Interview data from all four groups of participants was coded and analysed using various matrices and NVivo 10, a computerised qualitative data analysis system (Ghauri & Gronhaug, 2010; Moll, Major, & Hoque, 2006). Documents related to the inquiry were collected and reviewed. As there is a lack of extant research pertaining to NGOs in Samoa, and research is almost non-existent in relation to accountability in Samoa, these documents complemented the interview data. In a process of triangulation, the collected documents in conjunction with interview data were analysed to ensure the authenticity of data presented and analysed in this thesis (Bowen, 2009; Mason, 2002). In addressing the research questions, all collected data was analysed using Bourdieu's theory of practice and key concepts.

1.6 Outline of Thesis

The remaining chapters of this thesis are organised as follows. *Chapter Two* reviews extant literature on the accountability of NGOs and provides understandings of what constitutes NGO accountability within the various contexts in which it has been examined. *Chapter Three* examines Bourdieu's theory of practice and key concepts that, together with understandings on NGO accountability drawn from extant literature, is used to examine what constitutes accountability in the field of NGOs in Samoa in the later chapters. The methodological approach is explained in *Chapter Four*, as well as the methods used to collect the interview data and documents that address the three research questions.

Chapters Five, Six and Seven are analysis and discussion chapters that address each of the three primary questions. *Chapter Five* examines the structure of the field of NGOs in Samoa, in which the practice of accountability is considered. This chapter provides not only a contextual background of Samoa, in terms of its traditional culture (*fa'a-Samoa*) and governance structure (*fa'a-matai*) but also an analysis of Samoa's national structure. How Samoa's structure at the national level influences the structure of NGOs in Samoa as well as the positions NGOs occupy within Samoa's society, is also analysed in this chapter. Whilst this chapter may arguably be better positioned earlier in the thesis to set the scene for this research, it was not possible to do so. This is for the reason that information used in this chapter was sourced using two data collection methods of interviews and documents that this research employs. Documents, that provided the contextual background, were primarily accessed and obtained from interviews.

Chapter Six addresses the selected NGOs' responses about key agents they consider as stakeholders to whom they must give account. The accountability relationships that the NGOs maintain with their salient stakeholders are analysed in this chapter. How the structure of the field and extant accountability relationships with key agents in the field influence the discharge of accountability for NGOs in Samoa, is the focus of *Chapter Seven*. The thesis concludes with *Chapter Eight* where I reflect on the responses to each of the research questions and summarise main findings. How the research findings have contributed to prior literature is examined here, as well as their implications for policy and practice. In signalling the limitations of this research, I also provide directions for future research opportunities.

1.7 Chapter Summary

This chapter has highlighted that this research was triggered by several scandals concerning Samoa that raised concerns about the extent to which Samoa, and institutions within it, are accountable for funds entrusted to them. Importantly, this research is focussed, not on these scandals but, rather, on examining the accountability practices of NGOs in Samoa. The research is aimed at understanding what constitutes accountability within the context of NGOs in Samoa, to illuminate whether practices previously labelled as corruption and misappropriation may be explained by alternative forms of accountability that are often overlooked in favour of particular forms.

Chapter 2: Accountability, Non-governmental organisations, and NGO Accountability

2.1 Introduction

The aim of this research is to examine what constitutes accountability within the context of non-governmental organisations (NGOs) in Samoa. While literature on Samoa will be analysed in chapter five, this chapter defines accountability, and examines what constitutes accountability within the context of NGOs. As Samoa is a developing country, in particular, a small island developing state, this chapter examines the growing amount of literature on NGOs within developing countries.

This chapter begins by defining accountability (section 2.1) and NGOs (section 2.2). Problems concerning the accountability of NGOs are then critically analysed (section 2.3), as well as to whom NGOs are accountable as identified in the literature. The forms of accountability relationship that exist within this context are also examined (section 2.4). A later section of this chapter identifies and analyses how NGOs discharge accountability, the forms that accountability takes and the mechanisms employed in these forms (section 2.5). The gaps in the literature that this research intends to contribute to are identified (section 2.6), followed by a chapter summary (section 2.7).

2.1 Defining Accountability

The term accountability is often nebulous and subjective in meaning in that it suffers from imprecise meaning as it takes its meaning from the context in which it is operative (Crofts & Bisman, 2010; J. Patton, 1992). Sinclair (1995, p. 219) describes accountability as a chameleon in the sense that it “...exists in many forms and is sustained and given extra dimensions of its meaning by its context”. In this research accountability is seen to be subjectively constructed and changing in form depending on the context that it is applied and examined.

Roberts and Scapens (1985, pp. 447-448) offers a broad definition of accountability stating that it “refers to the giving and demanding of reason for conduct, and, in this broad sense, accountability can be seen as a chronic feature of daily conduct”. By chronic feature these authors refer to a system of accountability that becomes embodied in daily practice (Roberts & Scapens, 1985). A more specific definition is offered by Patton (1992, p. 166) in his study of governmental financial reporting, stating that: “in most settings one party (individual, group, company, government, organisation, etc.) is

said to be directly or indirectly accountable to another party for something, action, process, output, or outcome”.

These definitions imply that accountability can be seen as a relationship between the parties involved (Laughlin, 1990). Newell (2006b, p. 38) supports this notion and argues that:

The right to demand and the capacity and willingness to respond to calls of accountability assumes relations of power...these power relations are in a state of flux, reflecting the contested basis of relations between the state, civil society and market actors.

In essence, power relations are embedded within the meaning of accountability. The extent to which those in authority exercise their rights to demand accountability and the form this takes, although elusive, is therefore necessary and vital if one is to understand the impacts of this power relation on the practice of accountability. Patton (1992) adds that, at times, the relationships implied within accountability are direct and hierarchical in nature, underpinned by contracts. Furthermore, Edwards and Hulme (1996, p. 967) contend that “the concept of accountability [is] the means by which individuals and organisations report to a recognised authority [or authorities] and are held responsible for their actions”. Accountability is therefore seen as an exercise of power and authority impacting information that is demanded and, thus, discharged.

Robert and Scapens (1985, p. 448) argue that “systems of accountability also embody a moral order: a complex system of reciprocal rights and obligations”. This view suggests that accountability is not only underpinned by contracts and the exercise of power but also a system based on reciprocal moral values of trust between the parties involved (Cordery, Baskerville, & Porter, 2010; Dixon et al., 2006). The latter implies that accountability involves a broader group of individuals than those in positions to demand accountability. This suggests that accountability can be rendered in the absence of power and authority, but within the limits of the extent to which those responsible for giving (or expected to give) account recognise this responsibility.

The definitions discussed here illustrate that the term accountability is elusive and complex in nature. It also highlights that accountability is subjectively constructed and changes with context (Crofts & Bisman, 2010; A. Sinclair, 1995). Therefore, the elusive and subjective nature of the term accountability accentuates the importance of understanding accountability relationships. This is to aid in identifying who is calling whom to be accountable, as it is within these relationships that the discharged

accountability can be understood. Whilst reviewing the literature of what constitutes accountability within the context of NGOs, I also consider its meaning within governmental and for-profit organisations, where an extensive amount of literature also exists. The aim is to illustrate the nature of accountability within these contexts.

Within the context of bureaucratic governmental organisations and administration in the public sector, accountability takes various forms encompassing a wide range of accountability relationships. These forms of accountability include public (citizens and public servants), political (public servants and elected politicians), managerial (public servants and their ranked officers), and personal (to themselves) (Mulgan, 2000; A. Sinclair, 1995). Consistent with the views above, accountability relationships here cover a range of stakeholders. The stakeholders vary from a more direct and hierarchical approach (political and managerial accountability), to a broader but indirect and top-down approach (public accountability) (Bracci & Llewellyn, 2012; Mulgan, 2000). The governmental organisations, however, are found to be less active in the latter approach, particularly for elected politicians regarding being accountable to those who have elected them into public office. Therefore politicians are called to be more responsive to the public's interests (Mulgan, 2000; Steccolini, 2004). A similar view is seen within the context of for-profit organisations.

For-profit organisations are, variously, accountable to shareholders, stakeholders and the wider society in general, as is identified with the term corporate accountability⁸ (Benston, 1982). As the desire to maximise shareholders' wealth and economic interests continues to be the focal point underpinning corporate accountability, for-profit organisations tend to prioritise accountability to their shareholders (Brennan & Solomon, 2008; Ezzamel, Willmott, & Worthington, 2008; McSweeney, 2009; Sikka, 2011; Unerman & O'Dwyer, 2007). However, for-profit organisations are increasingly called to provide corporate accountability that extends to those they continue to affect, and detrimentally impact, as a result of their actions (Benston, 1982; Sikka, 2011; Unerman, Bebbington, & O'Dwyer, 2007). Newell's (2006a) assessment of the accountability of corporations in India provides empirical evidence of the social and environmental outcomes of three for-profit organisations' actions. These outcomes range from illnesses as a result of water contamination, to respiratory problems in one

⁸ Corporate accountability refers to the extent to which managers of a for-profit organisation or private corporation are accountable for the social, environmental and economical outcomes, or impacts, of their organisation's actions (R. Gray, 2002).

village; whilst another village suffered an epidemic of water-borne diseases which claimed several lives (Newell, 2006a). Although the discussed empirical evidence on corporations in India seems intense, it does highlight and raise concerns regarding the extent to which corporations are held accountable. This is important owing to the consequences of these corporations' actions upon the society and environment in which they operate.

This section highlights the multifaceted nature of the term accountability in that, depending on the context in which it is applied, the range of those to whom organisations are accountable is as broad as the range of reasons for giving an account. How NGOs are defined and the profusion of activities that characterises them are identified next.

2.2 Locating and Defining NGOs

This section provides a definition of what constitutes a non-governmental organisation (NGO), as the type of organisation at the core of this research. In defining an NGO, this section defines the term civil society as used in the Samoan context (Fairbairn-Dunlop, 2000, 2011; Iati, 2009; Low & Davenport, 2002) to refer to the sector in which NGOs are located. Furthermore Gray et al. (2006, p. 322) assert that “discussions on how we are to understand NGOs, are inseparably linked to descriptions of civil society”.

2.2.1 *Civil society*

The term civil society, also referred to as the third sector or non-profit sector, has been used broadly to describe a space in society that extends beyond the realm of the public and the for-profit sector (Salamon, 2010; Teegen, Doh, & Vachani, 2004; Yaziji & Doh, 2009). Other terms such as voluntary and charitable sectors are also used to describe this space (Salamon, 2010). In support of the above description, Edwards (2000, p. 7) describes civil society as “the arena in which people come together to advance the interests they hold in common, not for profit or political power, but because they care enough about something to take collective action”. Brown et al. (2000, p. 275), in a similar vein, describes civil society as:

...an area of association and action independent of the state and the market in which citizens can organize to pursue purposes that are important to them, individually and collectively. Civil society actors include charitable societies, churches, neighbourhood organizations, social clubs, civil rights lobbies, parent-teacher associations, unions, trade associations, and many other agencies.

Brown et al. (2000) above identify a range of organisations that constitute the civil society. Similarly Salamon (2010, p. 168) notes that the civil society covers a wide array of organisations, such as:

...hospitals, universities, social clubs, professional organisations, day care centres, grassroots development organisations, health clinics, environmental groups, family counselling agencies, self-help groups, religious congregations, sports clubs, job training centres, human rights organisations, community associations, soup kitchens, homeless shelters, and many more.

The organisations identified by both Salamon (2010) and Brown et al. (2000) highlight an inevitably diverse continuum of entities who are neither public nor for-profit oriented. These organisations, however, as Gray et al. (2006, p. 322) explains, differ in terms of their “degree of formality; size (in terms of membership); geographic scope of activities; rationale for formation/operation; and linkages to the market/state/family categories”. As a result, a profusion of nomenclature exists to describe organisations within civil society that includes NGO, non-profit, charities (charitable societies and trusts), public benefit entities, voluntary, incorporated societies and community based organisations (Salamon, 2010; R. Sinclair, 2010). As the literature covers a range of studies that reflect this nomenclature, this research uses the term NGO as the term used in Samoa (Fairbairn-Dunlop, 2000, 2011; Iati, 2009; Low & Davenport, 2002). Whilst the meaning and characteristics of NGOs within Samoa is examined in chapter five (section 5.3), I undertake a review of the extant literature to define and distinguish NGOs from other organisations within the civil society sector next.

2.2.2 Defining NGOs

A standard definition for the term ‘NGO’, despite the many ways in which it is defined, remains elusive. An NGO has been mainly defined by what it is not rather than what it is, which is a negative type of definition (R. Gray et al., 2006). For instance, Unerman and O'Dwyer (2006a, p. 307) note that NGOs are defined as “organisations which are neither governmental (public sector) organisations (such as central or local government services or public hospitals, schools or universities), nor private (for-profit) commercial organisations such as local and transnational corporations”. More positively defined, Gray et al. (2006, p. 324) note that NGOs “are variously described as autonomous, non-profit making, self-governing and campaigning organisations with a focus on the well-

being of others”. A definition offered by the United Nations⁹ (2015) characterises an NGO as:

...any not-for-profit, voluntary citizen's group, which is organised on a local, national or international level. Task-oriented and made up of people with common interest, NGOs perform a variety of services and humanitarian functions, bring citizens' concerns to Governments, monitor policy and programme implementation, and encourage participation of civil society stakeholders at the community level.

In heading towards a more definitive definition, Edwards (2000, pp. 7-8) describes NGOs as:

...a subset of civic organisation, defined by the fact that they are formally registered with government, receive a significant proportion of their income from voluntary contributions (usually alongside grants from government), and are governed by a board of trustees rather than the elected representatives of a constituency. If civil society were an iceberg, then NGOs would be among the more noticeable of the peaks above the waterline, leaving the great bulk of community groups, informal associations, political parties and social networks sitting silently (but not passively) below.

Edwards (2000), above, characterises and differentiates NGOs as organisations that are formerly registered. Similarly Iati (2009) also identifies registration as a characteristic that distinguishes NGOs from other civil society organisations within the context of Samoa. However Gray et al. (2006, p. 324) note that registration is not quite a definitive characteristic as there “are forms of registration that might apply to charities, grant-receiving bodies, and community-based enterprises and so on. Not all of these are necessarily NGOs – and not all NGOs are necessarily registered in this manner”.

Gray et al. (2006) also argue that NGOs, generally, are non-profit organisations and as such they enjoy structural relationships with its stakeholders. As non-profit organisations, Tennant, Sanders, O'Brien, and Castle (2006) explain that legal registration for NGOs in New Zealand is not mandatory but it is commonly required in order to receive funds from government or philanthropic funders. Whilst Tennant et al. (2006) highlight legal forms that NGOs can hold, these do not definitively characterise and differentiate NGOs from other organisations in the civil society. Brown et al. (2000, p. 275) however, characterise NGOs more definitively as organisations that:

...focus on poverty alleviation, human rights, environmental degradation, and other issues of social, economic, and political development. These NGOs carry out a range of activities, such as providing services to poor populations, building local capacity for self-

⁹ This definition offered by the United Nations is the most commonly used definition of what an NGO is (Awio et al., 2011; R. Gray et al., 2006; Teegen et al., 2004; Unerman & O'Dwyer, 2006a; Yaziji & Doh, 2009).

help, analysing and advocating policies that support disadvantaged constituencies, or fostering research and information sharing. Some NGOs concentrate on serving their members, and others focus on serving clients outside the organization. Some operate domestically, working on projects whose impacts may be felt from the village level to national policy to international arenas.

A focus on poverty alleviation, human rights and other development issues thus characterises NGOs and the array of activities they engage in. These characteristics not only differentiate NGOs, but are also consequential to their evolution and growing visibility in many parts of the world (Ebrahim, 2003b; Edwards & Hulme, 1995b; Lehman, 2007; Salamon, 2010).

The growth in the number of NGOs, more than two decades ago, was due to and driven by globalisation, where the need for collective action that protects the marginalised and gives a voice to citizens' concerns surfaced (Awio et al., 2011; D. Brown et al., 2000). Globalisation, with information and perspectives never before available to many people, resulted in the rapid movement of people and information across the globe (D. Brown et al., 2000). As the resulting power of for-profit organisations in creating wealth throughout the world expanded, there was a growing awareness of governments' reduced power to manage their economies and offer protection for their citizens (D. Brown et al., 2000). The civil society sector, therefore, emerged for the benefit of these citizens who were left exposed to exploitation by both the public and for-profit sectors (D. Brown & Kalegaonkar, 2002; D. Brown et al., 2000; Lehman, 2007). Edwards and Hulme (1995b, p. 4) notes that:

...the rise of NGOs is not an accident; nor is it solely a response to local initiative and voluntary action. Equally important is the increasing popularity of NGOs with governments and official aid agencies, which is itself a response to recent developments in economic and political thinking¹⁰.

The form and functions of NGOs are seen to extend beyond their 'traditional roles' of providing welfare services in developing countries, to being seen by governments and official¹¹ aid agencies' throughout the world¹² as the preferred channel for providing

¹⁰ By political thinking, these authors are referring to the role of NGOs in developmental agendas within their respective countries which can be seen as their role in providing welfare services, for instance, that will contribute towards development.

¹¹ Depending on the country in question, official aid agencies are those international donor agencies that have a signed agreement with a given country to grant that country official development assistance (ODA).

¹² Lee (2004) posit that around the world, there has been rapid growth in the number of NGOs. For instance, the United States of America alone has roughly 2 million NGOs and India has 1 million. In China, NGO counts are between 1.4 and 2 million non-registered NGOs and in North America and Western Europe the non-profit sector, including NGOs as non-profits, employs 12% of the labour force

services to those at the bottom of the economic and social ladder (D. Brown et al., 2000; Edwards & Hulme, 1995b; Lehman, 2007). The increasing amount of funds channelled to NGOs further intensify NGOs' increasing visibility and prominence in the realms of economic and social development as well as the functions they engage in (Edwards & Hulme, 1995b; Lee, 2004).

NGOs are identified as engaging in four forms and functions. These are: (1) subcontractors to policy makers; (2) corporatisation¹³, in partnership with for-profit organisations; (3) self-organisation through building trust and social networking; and (4) activism in monitoring and challenging power-holders (R. Gray et al., 2006). Traditionally NGOs function in the third and fourth forms, but they are becoming increasingly visible in their subcontractor and corporatisation functions as they emerge to become prominent agents in development (Lee, 2004). These functions highlight NGO engagement on a continuum of roles that involve partnerships with both the public sector (government) and for-profit organisations (R. Gray et al., 2006; Lehman, 2007). In these non-traditional functions, NGOs have been criticised as being 'too close for comfort' to the public and for-profit sectors (Banks et al., 2015; Edwards & Hulme, 1995a, 1996). How these functions contribute to or constitute NGOs practice of accountability is examined later in section 2.4. Classification of NGOs are considered next.

2.2.3 *Classifying NGOs*

A standard classification framework for NGOs is as nebulous as its definition (Vakil, 1997). The growth of NGOs into functions such as subcontractors and corporatisation, adds to the profusion of their activities. Vakil (1997) offers a framework where she identifies six orientations of NGOs: welfare, development¹⁴, advocacy, education, networking and research. More recently, Yaziji and Doh (2009) identify advocacy and service as the two main dimensions of an NGO's activities, and also posit that some NGOs may pursue both sets of activities. These authors also explain and differentiate between an advocacy NGO and a service NGO.

(Lee, 2004). Also, Salamon's (2010) study of over 40 countries notes that the non-profit sector is a larger economic contributor than previous statistics have portrayed. In particular, he identifies that the sector accounts for USD2.2 trillion in national operating expenditures, employing 56 million full-time workers.

¹³ This function of corporatisation refers to NGOs adopting corporate strategies as well as being open to partnerships with for-profit organisations to address responsibilities that the Government is failing to meet (R. Gray et al., 2006).

¹⁴ By developmental orientation, Vakil (1997) refers to the support of development projects concerned with improving the capacity of a community to provide for its own basic needs.

Advocacy NGOs work to shape the social, economic or political system to promote a given set of interests or ideology...In these ways, advocacy NGOs give voice and promote access to institutions to promote social gain and/or mitigate negative spill-overs from other economic activity...Service-oriented NGOs provide goods and services to clients with unmet needs. NGOs have long stepped in to serve as critical “safety nets” where politically challenged, indebted or corrupt states are unable or unwilling to provide for societal needs...(Yaziji & Doh, 2009, pp. 8 - 9).

Similarly, Ebrahim (2003b) and Gray et al. (2006) note that NGOs, as non-profit organisations, are typically service organisations, with some being members-based. These two broad categories of NGOs have implications for the accountability relationships NGOs maintain, as discussed in section 2.4. The profusion of activities that classify service or members-based NGOs, Salamon (2010) provides a framework of 12 categories in Table 2-1 that captures the diversity of activities in which NGOs are engaged, in over 40 developed and developing countries around the world.

Table 2-1: International classification of non-profit organisations

Code	Field	Code	Field
1	Culture and recreation	7	Civic and advocacy
2	Education and research	8	Philanthropic intermediaries
3	Health	9	International
4	Social services	10	Religious congregations
5	Environment	11	Business and professional, unions
6	Development and housing	12	Not elsewhere classified

Source: Adapted from Salamon (2010)

The above framework informs my selection of NGOs as representative of the range of activities NGOs undertake in Samoa, as discussed more fully in chapter five. The next section signals and discusses concerns about NGOs, particularly with regards to the extent to which they are accountable for their actions.

2.3 The Problem

NGOs have been effective in alleviating poverty and improving economic and social development in developing countries and, thus, attracting considerable amounts of funding (D. Brown et al., 2000; Ebrahim, 2003a; Jordan & van Tuijl, 2006; Lehman, 2007; O'Dwyer & Boomsma, 2015; van der Heijden, 1987). The rise to prominence of NGOs has resulted in international agencies, for instance the World Bank, redirecting some of its official development assistance through NGOs. Goddard and Assad (2006, p. 377) explain that NGOs over the years “have become the preferred agents over the

government” to provide certain services, as discussed, to clients that the state and the market are unable to reach (D. Brown et al., 2000; Edwards & Hulme, 1995b; Lehman, 2007; O'Dwyer & Boomsma, 2015). Consequently, NGOs have become increasingly visible in economic and social development agendas. However this trust in NGOs has dissipated as NGOs have increasingly been under critical scrutiny, including criticism for lacking accountability (Ebrahim, 2009; R. Gray et al., 2006; Murtaza, 2012; O'Dwyer & Boomsma, 2015).

NGOs' increasing growth in numbers almost mirrors their increasing involvement in publicised scandals involving cases of abuse of power and resources leading to fraud and misappropriations (Bendell, 2006; Ebrahim, 2003b, 2009; Jordan, 2005; Murtaza, 2012; O'Dwyer & Boomsma, 2015). Ebrahim (2003b, p. 191) elaborates on this point and argues that:

As non-profit and nongovernmental organisations (NGOs) have grown in number and visibility in many parts of the world over the last decade, they have also been beset by numerous highly publicised scandals concerning accountability. Board members and key officers have been accused of wrongdoings ranging from mismanagement of resources and use of funds for personal gain...and fraud.

Similarly several in-depth evaluations of NGO projects have raised concerns about the quality of some projects, contributing to the growing criticisms regarding NGOs' accountability and legitimacy¹⁵ (Murtaza, 2012). In particular, Murtaza (2012, p. 112) posits that:

These trends [abuse of power and resources] have reduced the trust surplus that NGOs had enjoyed earlier. The growing realisation that their good intentions alone may not necessarily translate into good results had led to increasing pressure on NGOs to provide evidence that they are performing well and using their funds transparently.

Omona and Mukuye (2013) assert that in cases where NGOs' unpleasant conduct raised concerns with the public, the Government intervened by tightening contractual agreements for the NGOs involved. Consequently, as Omona and Mukuye's (2013) study identifies, the Ugandan Government ratified an NGO Act 2006 to govern and ensure that Ugandan NGOs are accountability for their actions.

¹⁵ In the context of NGOs Edwards and Hulme (1996, p. 966) use the definition of legitimacy from the Oxford English Dictionary: “the condition of being in accordance with law or principle...conformity to sound reasoning...authenticity and genuineness”, which they assert is appropriate, particularly the authenticity and genuineness characteristics, given the voluntary nature of NGOs.

Similarly, Burger and Owens (2010) echo these concerns regarding NGO accountability and posit that the questioning of accountability has damaged the credibility of NGOs. Yet, they argue, even with a damaged credibility and increasing pressures for transparency, NGOs appear to remain reluctant to recognise the need for accountability and the significance of discharging it appropriately (Burger & Owens, 2010). Greater transparency and accountability are now seen to influence the allocation of funds (Burger and Owens, 2013).

Transparency, a closely related term that operates as a general mechanism of accountability, as Roberts (2009, p. 957) posits, is almost a promise “to cast a light upon what would otherwise remain obscure or invisible, and to do so in order to provide the basis of confidence for distant others”. It is, thus, vital for NGOs to be transparent and accountable to help provide some degree of comfort for funders, Government and the public regarding their conduct and how they use resources entrusted to them. Burger and Owen (2013) concur and posit that ‘greater transparency’ is seen as the most effective guide the funders use to allocate its funds to NGOs. However, some NGOs’ efforts towards improving their degree of transparency and accountability, as found in the case of Ugandan NGOs, were found to be inconsistent and not representative of how they actually conduct themselves (Burger & Owens, 2010; Omona & Mukuye, 2013). Burger and Owens’ (2010, p. 1266) survey of 300 Ugandan NGOs found that a considerable proportion of NGOs were seen to be secretive and, thus, concealed accurate information from the survey, and they explain that:

...69% of the NGOs that claimed they asked communities about their needs before initiating development projects and appeared not to have done so, also reported that they asked the community for feedback, but ostensibly did not... [and also] although 75% of the organisations reported that their accounts and annual reports were available to the public, the survey enumerators found that NGOs were often reluctant or unwilling to provide when asked (Burger & Owens, 2010, p. 1266).

The secretiveness, concealment and inconsistencies of these NGOs towards their accountability reporting suggests that discharged information is how an NGO can be seen (or judged) transparent and accountable or not. It is through the information lens that certain assumptions can be understood. For instance, the above research appears to take the stance that reported information is the only or the main means in which an NGO can demonstrate its transparency and accountability, while also suggesting that alternative ways are unavailable and/or ineffective by comparison. This alludes to a

perception that there is a particular way that NGOs are expected to demonstrate accountability to satisfy a particular group.

Similarly, NGOs, as discussed, are civil society organisations that have emerged to occupy the space between the public and the for-profit sectors, and as a result are subjected to strict accountability processes (Banks et al., 2015). Banks et al. (2015) explain that these accountability processes are seen as primarily serving the interests of funders and Governments, irrespective of whether they are appropriate for NGOs. Ebrahim (2009) argues they are not. However as NGOs are becoming heavily dependent on these funds, they continue to sustain these processes out of fear of having their funding revoked (Ebrahim, 2003b; Goddard & Assad, 2006). Burger and Owen (2013), as discussed, support this view where transparency and the role of information in determining transparency of NGOs is an effective influence over the allocation of funds. It is within this manner that funders and respective Governments are seen to have significant influence over NGOs' functions and activities and how NGOs discharge accountability (Banks et al., 2015). This research problematizes these issues further in sections 2.4 and 2.5.

Furthermore, Zadek and Gatward (1996) assert that lack of resources and funds funnelled into activities demonstrating more accountability and transparency all contribute to NGOs being criticised as lacking accountability and transparency. As such, one may argue that an improvement in accountability and transparency might arise if reporting- and accountability-related activities were funded. Yet evidence from Goddard and Assad's (2006, p. 397) study found that Tanzanian NGOs "with stronger accounting functions, better qualified accounting personnel and well documented accounting systems were not necessarily perceived by stakeholders as more accountable". Instead, NGOs that are more accessible to the public were viewed as being more accountable (Goddard & Assad, 2006). What remains is the issue that funders and the Government increasingly demand short-term measurable results discharged using their accountability systems.

The research studies above highlight concerns about NGOs and their ability to be accountable and transparent, particularly as they continue to be prominent agents in the economic development of their respective nations (Ebrahim, 2003a; Goddard & Assad, 2006; Jordan & van Tuijl, 2006; Lehman, 2007; van der Heijden, 1987). The next

section identifies to whom NGOs are accountable, and discusses the nature of these accountability relationships.

2.4 The accountability relationships within the NGO context

Edwards and Hulme (1996) define accountability as a relational concept because, to put it simply, accountability is where one party is accountable to another. Ebrahim (2003b, p. 196) extends this definition and posits that accountability is relational because “it does not stand objectively apart from organizations but is reflective of relationships of power among organizational actors”. These actors or stakeholders include funding organisations, public agencies, NGO staff and boards, members, clients and communities (Ebrahim, 2003b). Najam (1996) groups these stakeholders as upward, downward and internal.

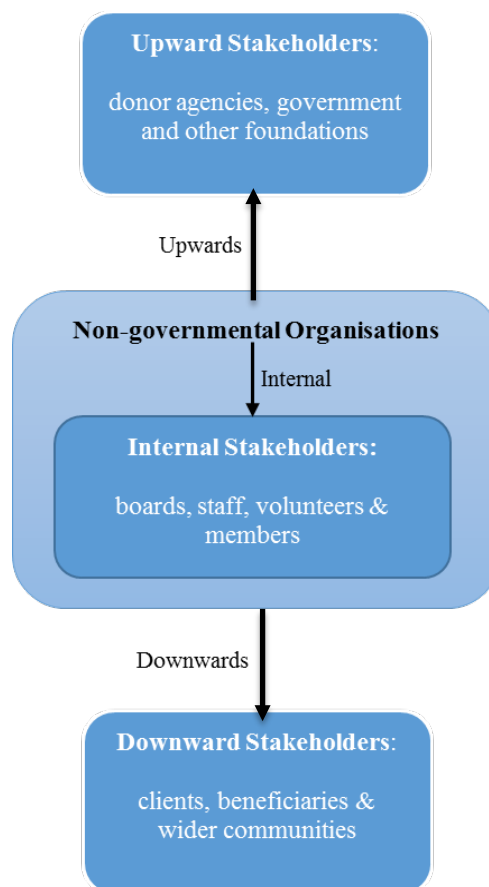


Figure 2-1: NGOs' accountability relationships: upward, internal and, downward

Figure 2-1 above illustrates and identifies upward, internal and, downward accountability relationships that NGOs maintain with their stakeholders. Najam (1996) identifies upward stakeholders to include funders and the Government, while clients and/or beneficiaries and the wider communities are considered as downward

stakeholders. NGO boards, staff, volunteers and members are referred to as internal stakeholders (Najam, 1996).

These upward, internal and, downward accountability relationships that NGOs maintain with their stakeholders, as shown in Figure 2-1 above, vary in terms of the degree of power each stakeholder has (if any) to hold NGOs accountable, and influence how accountability is discharged (Banks et al., 2015; Burger & Owens, 2013; Ebrahim, 2003b; O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006b). In addition, Gray et al. (2006) assert that the type of NGO, i.e., whether they are a service organisation or membership-based, also contributes to and influences the form of their accountability practice. Gray et al. (2006, p. 333) note:

...NGOs are typically service organisations and those who control and fund the organisation (managers and donors) may well be quite distinct from those who receive/benefit from the service (the client or beneficiary). There is, typically, no direct means by which the clients/beneficiaries can enforce an accountability upon the donors and managers. If, in addition, the NGO is not a membership-based organisation, there is a clear absence of direct, obvious groups to whom the NGO must express its accountability.

On one hand, NGOs that are members-based are usually oriented towards serving the interests of their members, and thus are primarily operated by and for their members. These NGOs operate on the basis of common interests and pooled resources and might also be called self-interest or self-help groups (Ebrahim, 2003b; Uphoff, 1996). On the other hand, service NGOs are not-for-profit oriented, providing services that range from health and education, to housing and rural development. Service NGOs' clients and beneficiaries are external to the organisation, and are not involved in creating the NGO the way members do (Ebrahim, 2003b). This distinction between service and members-based NGOs is to be considered in the questioning of accountability, particularly how it influences accountability relationships that NGOs maintain.

2.4.1 Upward relationship

The nature of the relationship between NGOs, as non-profit organisations, and their funders is similar to that between for-profit organisations and their shareholders. Shareholders are recognised as having the greatest economic power over for-profit organisations (R. Gray, 2002), and this is similar in the case of funders who provide substantial financial outlays to NGOs (Unerman & O'Dwyer, 2006b). Funders, particularly donor agencies, are seen to impose both financial and policy control upon the NGOs that they fund, to ensure that their money is spent on its designated purpose

(Ebrahim, 2005; Najam, 1996; Siddiquee & Farooqi, 2009). Najam (1996, p. 342) explains that:

In this...donor-NGO interaction, the donor asserts 'financial' control by seeking accountability for the money, and 'policy' control by seeking accountability for the designated purpose...Finance provided by the donor can, therefore, be a means both of ensuring that donor's policy agenda is adopted by the NGO and of holding the NGO accountable to that agenda.

The above suggests that the funders in this NGO-funder relationship can be considered as salient stakeholders (Mitchell, Agle, & Wood, 1997). Mitchell et al. (1997) define stakeholder salience as the degree to which managers give priority to competing stakeholders claims¹⁶ which comprises of power, legitimacy and urgency. In particular, these authors posit that stakeholder saliency is strong when all three stakeholder claims of power, legitimacy and urgency are present (Mitchell et al., 1997). As such, the funders here are seen to assume a great degree of power and control over NGOs and thus can be considered to influence NGO managers to prioritise their claims where they expect accountability for their funds.

The nature of such NGO-funder relationship is upward and hierarchical based on contractual agreements between these two parties (J. Patton, 1992). Here, the purpose of accountability is the means in which NGOs render information to meet the funders' demands and needs (Cordery et al., 2010; Ebrahim, 2002; Mulgan, 2000). Therefore NGOs' failure to meet the funders' demands, or any indications of such, not only threatens to jeopardise current funding, but can also impede their ability to obtain future funding (Banks et al., 2015; Burger & Owens, 2013; Ebrahim, 2003b). Several authors consider that in this NGO-funder relationship, accountability is dominated by funders as they impose accountability systems that may not necessarily be appropriate for NGOs (Ebrahim, 2009; O'Dwyer & Boomsma, 2015). NGOs, here, are seen to engage in a reactive and compliance-based approach to accountability (Goddard & Assad, 2006; O'Dwyer & Boomsma, 2015), where increasing demands for accountability can constrain NGOs' functions and abilities to serve and strengthen civil society (Banks et al., 2015).

¹⁶ According to Mitchell et al. (1997), where a stakeholder exhibits both power and legitimacy in their claims, then they are dominant stakeholders. They further discuss that when such a stakeholder's claim is also urgent managers have a clear and immediate mandate to attend to and thus give priority to that stakeholder's claim. In such case, the stakeholder moves from being a dominant stakeholder into a definitive stakeholder category and as such is referred to as a, strong, salient stakeholder.

In Burger and Owens' (2010) view NGOs' relationships with its upward stakeholders, particularly with funders, are fraught with information asymmetries. These authors maintain that in cases where funders are geographically distant from NGOs, not only are the contractual relationships reinforced, but funders tend to become dependent on second-hand information. Burger and Owens (2010, p. 1264) explain:

For instance, when donors are based in North America or Europe with no local presence, they are physically removed from the site of NGO activities, and the distances involved may make it prohibitively expensive for donors to visit project sites regularly to observe conditions, outputs and outcomes. In such cases donors may be heavily reliant on second-hand information.

The distance between NGOs and funders not only makes it difficult for funders to physically sight conditions in which NGOs operate, but may also be difficult for NGOs to function according to their contractual agreement. However, as Gray et al. (2006) suggests, if distance is eradicated in this relationship and funders are located within closer proximity, NGOs may benefit from funders physically sighting their actions, especially the outcomes of these actions, and the conditions that these actions manifest and are often exhibited.

NGOs are also accountable upward to their respective Governments, as providers of monetary and non-monetary resource. With regards to monetary resources, the NGO-Government relationship is similar to an NGO-funder relationship where accountability is expected for the use of provided resources (Kilby, 2006; Najam, 1996). Najam (1996, p. 343) explains the form of non-monetary support Governments provide for NGOs:

This could range from the more active patronage of being provided with accreditation or some other form of privileged status that leads to an ease of operations and/or generation of extra funds (such as a tax break), to the more passive patronage of simply being allowed the space in which to operate.

This form of NGO-Government relationship relates to benefits an NGO can enjoy through legal registration, as well as being a subcontractor to Government policies (Najam, 1996). The Government as the provider of privileged status such as the allowance of tax exemption is one source of NGO legitimacy in a given context (Kilby, 2006; Najam, 1996). Ebrahim (2003a) provides an example that in the United States of America (USA) privileged status for non-profit organisations is subjected to meeting requirements outlined in section 501(c)(3) of the Internal Revenue Code. These requirements require non-profits to provide, as Ebrahim (2003a, p. 816) explains:

... quite detailed information on finances, organizational structure, and programs through an annual information return known as Form 990. This information is provided to the Internal Revenue Service in order to ensure that the organization is in conformance with tax exemption law, and especially to demonstrate that its activities are primarily for educational, charitable, religious, or scientific purposes and for public, rather than private, benefit.

As highlighted above, accountability for legally structured NGOs is enforced by legislation that is designed to monitor NGOs with the aim of enabling some degree of accountability to ensure the public's trust in NGOs (Ebrahim, 2003a, 2003b). How, and to what, extent related legislation influences the discharge of accountability is examined in section 2.5.1.

NGOs are also seen as maintaining a relationship with the Government, in their function as sub-contractors. Cordery et al.'s (2010) study in the context of New Zealand examines the contractual relationship between non-profit public health organisations (PHOs) and the Government, where the PHOs function as subcontractors. The PHOs, in accepting responsibilities to provide Government-funded community health care, are expected to account to the Government for their contractual responsibilities. As such, accountability here is seen as a control mechanism used by the Government to monitor NGOs' performance and the use of public resources.

As subcontractors, NGOs are essentially, as Edwards and Hulme (1995a, 1996) discussed two decades ago, political magic bullets with little opportunity of pursuing activities that can avail real impact in development. More recently, Banks et al. (2015, p. 715) posits that NGOs remain "too close" to the Government in the sense that they remain unable to "pursue transformative agendas that seek to address the wider systems that create and reproduce poverty and inequality". Therefore, this NGO-Government relationship is similar to an NGO-funder relationship where both the funders and the Government are salient stakeholders that consequently construct the practice of accountability that NGOs engage in.

2.4.2 Downward relationship

NGOs are also considered accountable downward to beneficiaries or clients and their communities (Ebrahim, 2003b; Edwards & Hulme, 1996; Najam, 1996). Downward accountability is where NGOs are seen to be accountable to those whom their activities are designed to benefit directly (clients), and those in the catchment of these activities

(communities) (Dixon et al., 2006; Ebrahim, 2003b; Kilby, 2006; Najam, 1996; O'Dwyer & Unerman, 2010; Unerman & O'Dwyer, 2006b).

According to Najam (1996), there is a line of responsibility for NGOs where the needs and aspirations of the community they operate in are considered and addressed. Such responsibility may be addressed by interacting and engaging in dialogue with these stakeholders (O'Dwyer & Unerman, 2010) to identify their core needs and assess how to be responsive to these needs (Agyemang et al., 2009; Ebrahim, 2003a, 2003b). The accountability relationship here is based not on contractual agreements but on a system of reciprocal rights and obligations to a broader group (Dixon et al., 2006), as well as being answerable to one's own sense of responsibility (Ebrahim, 2003a; Najam, 1996; Unerman & O'Dwyer, 2006b).

This downward NGO accountability relationship is often overlooked or weak as NGOs prioritise accountability to their upward stakeholders (Andrews, 2014; Awio et al., 2011; Ebrahim, 2003a; Jordan, 2005; Murtaza, 2012; O'Dwyer & Boomsma, 2015). However Andrews (2014) posits that where NGOs are able to avoid the constraints of upward accountability with more flexible funding, they can then manage multiple accountability relationships and start prioritising downward accountability.

Weak or often overlooked accountability to downward stakeholders may be explained through what Unerman and O'Dwyer (2006b) refer to as a relational and identity issue of the nature and scope in which accountability is produced. On one side, the downward stakeholders do not share similar degrees of control and power to hold NGOs accountable (relational) (R. Gray et al., 2006). This is relational because accountability is about being accountable to and being held accountable by others. On the other side, constructs of accountability in this relationship are considered to be less influenced by the powerful actors, but more on the extent to which NGOs recognise their responsibilities to their intended beneficiaries and the communities (identity) (O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006b). This identity issue of accountability is also about the extent to which an NGO is answerable to its mission and to the individual employee's sense of responsibility. For instance, as Unerman and O'Dwyer (2006b) explains, an NGO that advocates for smokers' rights does not identify with non-smokers and, thus, take the view that they are not accountable to them. Similarly, these non-smokers are seen, from the NGO's perspective, to have no right to demand and expect accountability from a smoker's advocate NGO. However in the relational

sense of the term accountability, an NGO may still recognise its responsibility to all in the catchment of their activities (non-smokers for instance) and render them accountability (Cordery et al., 2010; Unerman & O'Dwyer, 2006a).

This section highlights that a NGO-Downward accountability relationship is not only a relational issue but also an identity one. This can influence the extent to which NGOs give account to those whom they exist to serve and identify with. This requires a clear understanding of the NGO in question as well as their rationale for formation and existence. Another group of stakeholders that NGOs may or may not consider themselves as being accountable to are those who are internal to the organisation. These internal stakeholders will depend on whether the NGO in question is a service-based or members-based organisation, as considered next.

2.4.3 Internal relationship

According to Najam (1996) NGOs are accountable internally to themselves and to their mission. NGOs' internal stakeholders include board members, staff, volunteers and also members (for member-based NGOs) (Ebrahim, 2003a, 2003b; Najam, 1996). This accountability relationship is believed to emanate from NGOs recognising responsibility to their organisational mission and aspirations that made them NGOs in the first place (Ebrahim, 2009; Najam, 1996). Therefore, accountability is not only externally imposed, as per NGO-Upward accountability relationships, but also internally generated (Ebrahim, 2003b; O'Dwyer & Boomsma, 2015). Ebrahim (2003a) captures this point, stating that:

...accountability is more than a means through which individuals and organizations are held responsible for their actions (e.g. through legal obligations and explicit reporting and disclosure requirements), but also as a means by which organizations and individuals take internal responsibility for shaping their organizational mission and values, for opening themselves to public or external scrutiny, and for assessing performance in relation to goals (p. 815).

This above view offered by Ebrahim (2003a) is consistent with Unerman and O'Dwyer's (2006b) views on accountability: that it is about giving account to those who hold them (NGOs) accountable and to those with whom they identify with. Here, NGOs identify with their organisational mission and values, and thus take responsibility to align their actions accordingly (Ebrahim, 2003b; O'Dwyer & Boomsma, 2015). Fry (1995) refers to this form of accountability as felt accountability. In contrast to traditional constructs of accountability, imposed and enabled through formal contractual

and mandatory arrangements, felt accountability is driven by internal actors' intrinsic motivations and deeper acceptances of their internal responsibilities to their mission and values (Fry, 1995; O'Dwyer & Boomsma, 2015). Whilst these responsibilities are vital, Najam (1996) argues that, at times, many NGOs spend too much time and resources aligning and restating their goals and aspirations to correspond with their actions. Yet lessons from repeated trials and critical scrutiny may foster organisational learning that can, consequently, guide NGOs to new insights on how to best achieve organisational goals and what to measure over a period (Ebrahim, 2009).

In cases where the NGO grows in size and acquires new staff, Najam (1996, p. 384) argues that it is the responsibility of internal stakeholders to infuse new staff with the NGO's "original dream". Any indication of multiple conceptions of NGO's values and mission that exist within the organisation would distract the NGO from activities that enact, and are aligned, with their mission (Najam, 1996). Similarly, Kilby (2006) argues that as NGOs are accountable to their mission and values, board members are selected on the basis that they hold values congruent with those of the NGO. As governing agents of NGOs, Ebrahim (2009) argues that boards are responsible for aligning their organisation's policies with its values and mission, and for the oversight of internal controls. Any failures will reflect as failures in guidance and oversight. In essence, both staff and the board play crucial roles in ensuring internal NGO accountability occurs.

Members-based NGOs differ from service NGOs in terms of who constitute the organisation and, thus, to whom they are primarily accountable. For service NGOs, they are constituted by staff, but are seen to be primarily accountable to funders (Banks et al., 2015). Whereas members-based NGOs, constituted by and operated by members, are primarily accountable to their members (Banks et al., 2015; Ebrahim, 2003a; Jordan, 2005). This accountability serves a different purpose from the intrinsically motivated responsibilities of staff and the board to the NGO's mission and values as in the case of service NGOs. Internal accountability for members-based NGOs therefore is a matter of identity. NGOs identify with their members and are therefore seen to prioritise accountability to members (felt accountability) (Banks et al., 2015; O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006b). The next section examines the multifaceted nature of accountability and, how this influences what constitutes accountability for NGOs.

2.4.4 Problematizing the multifaceted nature of accountability

Accountability is multifaceted as NGOs are considered accountable to multiple stakeholders for multiple purposes on numerous levels (Ebrahim, 2003b). NGOs, both service and members-based, are engaged in accountability relationships of a nature and scope that underpin and constitute their accountability practice. Accountability for NGOs, therefore, exists on a continuum ranging from the traditionally imposed, reactive and compliance-based forms towards upward stakeholders; to a felt responsibility towards the less powerful clients or beneficiaries, the wider communities, and internally to members (for members-based NGOs) and boards (for service NGOs) (Banks et al., 2015; Ebrahim, 2009; O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006b). In practice, O'Dwyer & Boomsma (2015, p. 42) posit that:

...felt and imposed accountability co-exist to varying degrees and operate in tension in assorted NGO contexts. Given the distinctive characteristics of both conceptions of accountability, NGO managers must continually manage the tensions inherent in their co-existence by attempting to balance externally imposed accountability demands with internally derived felt accountabilities.

The tension between felt and imposed accountability regimes are seen to co-exist in practice to varying degrees, with NGO managers having to balance and manage the tensions between them (O'Dwyer & Boomsma, 2015). Ebrahim (2009) and O'Dwyer and Boomsma (2015) term this as an adaptive accountability regime which is a regime that seeks to achieve this balance while also integrating responsibilities to give account to downward stakeholders (Ebrahim, 2009; O'Dwyer & Boomsma, 2015). O'Dwyer and Boomsma (2015) go further to suggest that through adaptive accountability, the tension between felt and imposed accountability may be resolved to varying degrees. However what remains is the fact that NGOs are involved in complex and multiple relationships that at times also compete (Boomsma & O'Dwyer, 2014; Ebrahim, 2003a; Edwards & Hulme, 1996; Najam, 1996). Edwards and Hulme (1996, pp. 8-9) puts this into perspective and argue that:

Multiple accountability presents an organisation with problems, particularly the possibilities of having to "over-account", because each overseeing authority assumes that another authority is taking a close look at actions and results...*Equal accountability to all at all times is an impossibility* [emphasis added]. Many of the concerns expressed about the weak accountability of NGOs relate to the difficulties they face in prioritizing and reconciling these multiple accountabilities.

The above quote suggests that notions of weak or lack of accountability for which NGOs are increasingly criticised may not necessarily be a bad thing, neither is over-

accountability necessarily a good thing in itself either, as is so often assumed (Bendell, 2006; Edwards & Hulme, 1996; Messner, 2009). Instead, it is a matter of understanding the power relations embedded within the accountability relationships in question. This is evident in the case of service NGOs where upward accountability is prioritised because the funders' and the Governments' powers often outweighs internal values and the interests of downward stakeholders (Andrews, 2014; Ebrahim, 2003a; Jordan, 2005; Murtaza, 2012).

It is elucidated here that having a clear understanding of NGO accountability relationships is vital. A particular focus on who holds power in these relationships, and the extent to which these holders of power exercise it to influence the practice of accountability for NGOs, warrants close attention in the case of NGOs in Samoa. An implicit, but equally important, suggestion here is to also examine the role of NGOs in these relationships and whether they may or may not co-construct accountability with the powerful actors. The discharge mechanisms that are the products of these accountability relationships are analysed next.

2.5 The Discharge of NGO accountability

The processes and tools involved in discharging NGO accountability are as broad and extensive as the group of stakeholders that NGOs are accountable to (Boomsma & O'Dwyer, 2014; Ebrahim, 2003a; Murtaza, 2012). Ebrahim (2003a) identifies five broad categories that encompass the range of discharge mechanisms.

- Reports and disclosure statements
- Performance assessments and evaluations
- Participation
- Self-regulation
- Social audits

Ebrahim (2003a) differentiates those mechanisms as tools that are discrete techniques applied and repeated over a limited period of time to achieve accountability; and processes that are generally broader but with an emphasis instead on course of actions rather than a distinct end-result. Reports and disclosures that are documented as financial statements, and performance-based reports, are tools. Performance assessments and evaluations are also tools used throughout the duration of projects or at the conclusion of projects. Participation and self-regulation however, are processes as they are multidimensional, while also being less tangible and less time restricted. Social

audit is a mechanism that “straddles the tool-process boundary” (Ebrahim, 2003a, p. 816). The following sections discuss and analyse each of these five categories of accountability discharge mechanisms, beginning with reports and disclosure statements.

2.5.1 Reports and disclosure statements

The reports and disclosure statements category represents one of the most widely used tools to discharge accountability to funders and regulators (Ebrahim, 2003a). Ebrahim (2003a) explains that the reports and disclosure statements category encompasses both legally mandated reports, and those reports regularly required by funders and the regulators. These reports, however, vary from NGO to NGO.

Legally mandated reports for instance, depend on the form of legal structure the NGO acquires¹⁷, but not all NGOs are legally structured. For non-legally mandated reports Ebrahim (2003a) explains that while they vary with each funder and Government, they are also subject to negotiation between the NGO and stakeholders. However, in general, reports include: financial reports formulated as either audited or non-audited financial statements; and performance-based reports that document project(s) progress and achievements (Agyemang et al., 2009; Ebrahim, 2003a, 2003b; Flack, 2007; Murtaza, 2012; Saxton & Guo, 2011; Saxton, Neely, & Guo, 2014).

The frequency with which these reports are discharged also varies from NGO to NGO, and the particular relationship they maintain with both funders and the Government vary. However, generally, NGOs produce annual and interim reports. An annual report is defined by Flack (2007, p. 35) as:

...a report issued with the authority of the governing body of the organisation, which contains at least a summary of the audited annual financial statements and a narrative summary of the activities of the organisation during the period.

Interim reports are produced either monthly, quarterly, half-yearly, or at intervals specific to each project being undertaken (Agyemang et al., 2009). NGOs through these reports demonstrate accountability for funding and convey to the outside world their

¹⁷ As analysed in Chapter Five, there are only two legal structures that NGOs in Samoa can acquire: i.e., either an incorporated society or a charitable trust. Yet in comparison to non-profits including NGOs in the context of New Zealand, as discussed, the most common legal structures include incorporated society, charitable society and trust, company, friendly society, and industry and provident society (R. Sinclair, 2010; Tennant et al. 2006).

activities for the year (annual report), or for a specified period of time (interim report) (Agyemang et al., 2009; Ebrahim, 2003a, 2005; Saxton & Guo, 2011).

With regards to financial statements, Connolly, Hyndman, and McMahon (2009) assert that, as a form of accountability mechanism, the statements are seen to enable those for whom the statements are available to determine how the NGO is financed and its expenditures. In essence, through these statements the NGOs can demonstrate to both funders and regulators how granted funds were used. An account of what the NGO has delivered or achieved of their mission through these funds, usually takes the form of performance-based reports, which are considered in section 2.5.2.

The reports that are prepared and discharged by NGOs, although often effective in serving primarily the needs of upward stakeholders (Andrews, 2014; Ebrahim, 2003a, 2005; O'Dwyer & Unerman, 2010), have been criticised as being both expensive and problematic (Jordan, 2005). In particular, these reports and disclosure statements are argued to be rigid and procedural and are, therefore, counterproductive for NGOs to effectively deliver aid to beneficiaries and the communities in need (Agyemang et al., 2009; Dixon et al., 2006; Goddard & Assad, 2006; O'Dwyer & Unerman, 2010). O'Dwyer and Unerman (2010, p. 451) elaborates on this point:

...there is growing recognition that these formal upward accountability mechanisms do not necessarily lead to, and sometimes hinder, the most effective deployment of aid funding in terms of raising as many people as possible out of poverty.

Unerman and O'Dwyer (2006a, p. 315) discuss that in some context, particularly an emerging grassroots NGO in Zambia, as identified by Dixon et al. (2006), the imposition of these formal and rigid accountability mechanisms are “not only ineffective, but can also threaten the viability of the NGO itself, thus jeopardising the social and environmental benefits delivered by the NGO”. As such, NGOs struggle in their efforts to balance their commitments to meeting imposed reporting requirements, as well as activities that make a difference to their direct and indirect beneficiaries (Ebrahim, 2005). The notion of adaptive accountability is relevant here, where NGOs operate in a regime that enables them to manage the tensions between the imposed and felt accountability approaches (Ebrahim, 2009; O'Dwyer & Boomsma, 2015).

Apart from the direct discharge of financial and performance-based reports to funders and the regulators, NGOs are also increasingly seen to discharge this type of information online. An increasing amount of research has emerged to illustrate how

NGOs employ web-based technology, such as websites and Facebook, as channels to disseminate these reports to multiple stakeholders (Dumont, 2013; Rodríguez, Pérez, & Godoy, 2012; Saxton & Guo, 2011). As these online disclosures of financial and performance-based information are not always regulated, it does suggest that NGOs are operating in an adaptive accountability regime to make such disclosures voluntarily (O'Dwyer & Boomsma, 2015).

In general web-based technology has been effective as a means of disseminating information to a broader group of stakeholders for reasons of attracting potential funders, and also to reduce information asymmetries. Use of the web ensures information about the NGOs' affairs is more publicly available through websites and Facebook. Similarly, it has also been effective as a tool to encourage and/or increase stakeholder dialogue (Saxton & Guo, 2011; Saxton, Kuo, & Ho, 2012; Saxton et al., 2014; Unerman & Bennett, 2004). There is however an issue of how much an NGO should disclose online (Saxton et al., 2014).

Saxton and Guo's (2011, p. 287) analysis of 117 United States of America non-profits' website found that "the website has been more effectively used to provide financial and performance disclosures than to provide a dialogic mechanism for stakeholder input and interactive engagement". This is because NGOs that are engaged in online disclosures are primarily non-donor dependent, and thus are seen to employ web-based technology to attract potential funders (Saxton & Guo, 2011). As such, Saxton et al. (2014) found that discharging financial and performance-based information online were seen to influence receipts of donations positively. However, more notably, the Saxton et al. (2014) study finds a consistent positive effect of performance-based disclosures and annual report disclosures, not financial disclosures, on donations across their 400-case sample of non-profit organisations. This is attributable to their finding that annual report disclosures included a summarised form of financial disclosure, which is consistent with Flack's (2007) definition of an annual report. By financial disclosures, Saxton et al. (2014, p. 132) explains that:

...involves posting such content as budgeting materials, reporting on the utilization of financial resources, and compliance-related documents—including information on fund investment, management and spending policies; investment philosophies; audited and unaudited financial reports; IRS 990 forms; overhead costs; codes of ethics and conflict-of-interest policies; and adherence to best practice standards.

Larger-sized non-profit organisations were seen to be less likely to disclose financial information online voluntarily (Saxton et al., 2014). This suggests that the decision to engage and make online disclosures may entail an expectation of a benefit whether it is to attract more donations and/or to increase stakeholder dialogue. This suggests that the use of web technology by non-profits is more about proving legitimacy in hopes of attaining funding, than about demonstrating accountability.

2.5.2 Performance Assessments and Evaluations

The second mechanism is performance assessments and evaluations. As with the first discharge mechanism, assessing and evaluating performance of NGOs is also a widely used tool to facilitate NGO accountability (Ebrahim, 2003a; Najam, 1996). This section focuses on examining evaluation as an accountability discharge tool. Evaluation includes performance and impact assessments that are either conducted externally by funders or internally by NGO staff themselves (Ebrahim, 2003a; Murtaza, 2012). The following analysis examines external evaluations first.

External evaluations that are conducted by funders or funders' agents commonly take place near completion of projects or funding. However funders may also conduct mid-term assessments to assess how projects are progressing (Agyemang et al., 2009; Ebrahim, 2003a). These evaluations are employed by funders to appraise the extent to which the NGOs have achieved agreed-upon project goals (Agyemang et al., 2009; Boomsma & O'Dwyer, 2014; Ebrahim, 2003a, 2003b; Murtaza, 2012). The focus of such external evaluations, as Ebrahim (2003a, p. 817) posits, may be on short term output or long term outcome results.

These [external] appraisals may focus on short-term results of NGOs intervention (i.e. "outputs" or "activities" such as training programs offered and irrigation systems built) or medium- and long-term results (i.e. "impacts" or "outcomes" such as improvements in client income, health, natural resource base, etc.).

Performance assessments are conducted and reported on a continuous basis, whereas performance evaluations are conducted and documented at the conclusion stage of projects (Agyemang et al., 2009; Ebrahim, 2003a).

With short-term external evaluations, several research studies suggest that funders tend to focus on easily quantifiable and measurable outputs, in comparison to more ambiguous and less tangible outcomes (Agyemang et al., 2009; Boomsma & O'Dwyer, 2014; Ebrahim, 2003a, 2005). In doing so, as Ebrahim (2003a) argues, the funders limit

the relevance of these evaluations in examining longer-term goals and processes but, yet, the short-term outputs are time consuming and costly, especially for small-sized NGOs. However with funders using evaluations to determine future funding, as Agyemang et al. (2009) and Ebrahim (2003a) claim, NGOs are pressed into evaluations as compliance towards the often coercive and persuasive nature of funders' requirements (Ebrahim, 2005, 2009). As such, evaluation functions as a discharge mechanism that primarily serves upward accountability to funders (Carman, 2009; Ebrahim, 2005).

Internal evaluations are also common. Unlike external evaluations, internal evaluations are conducted by NGO staff for the purpose of assessing their own progress and achievements. These evaluations are made in relation to either objectives identified in externally-funded projects, or towards their organisational mission and values (Ebrahim, 2003a). In essence, internal evaluations can serve both internal and upward accountability (Ebrahim, 2005). As an internal accountability mechanism, internal evaluations can be used as a guide for NGOs in their decision-making process which, as Ebrahim (2005, p. 71) posits, "is really a means towards organisational learning". Such learning can help NGOs to achieve their mission and goals or, alternatively, revisit them where necessary (Ebrahim, 2003a, 2005).

Depending on for what purpose and to whom they are conducted for, Ebrahim (2005) considers that evaluations can function to serve the multifaceted nature of accountability that NGOs struggle with. He claims that where funders' focus is on short-term outputs and an account of how funds are spent, evaluations serve as an upward accountability mechanism. However, where the focus is more on long-term outcomes, evaluations can be mobilised to achieve organisational learning for internal stakeholders as well as downward accountability (Ebrahim, 2005). The extent to which NGOs employ evaluations is, in effect, dependent on the power relations that exist between NGOs and its stakeholders.

NGOs are accountable not only for the use of funds but also for "what they deliver" (Ebrahim, 2009, p. 888). Funders can prescribe reporting formats that require information to illustrate the effectiveness and impacts of NGOs' delivery of projects, which is commonly referred to as performance (Edwards & Hulme, 1996). These performance-based reports therefore focus on demonstrating achievements for funds provided in relation to agreed-upon performance targets (Ebrahim, 2003a, 2003b, 2009;

Edwards & Hulme, 1996; Najam, 1996; Saxton & Guo, 2011; Saxton et al., 2014). These achievements can be related to short-term outputs and/or long-term outcomes as impacts quantified or narrated in annual or interim reports (Ebrahim, 2009; O'Dwyer & Unerman, 2008; Saxton & Guo, 2011).

In spite of requirements by funders for NGOs to make financial and performance-based disclosures, there is a perception that funders pay little attention to these performance disclosures narrated in reports (Agyemang et al., 2009). For instance, Agyemang et al.'s (2009) research on NGOs in Ghana identified that NGO officers were required to produce interim reports based on 'standard templates' that prescribe content of the reports. In particular, as Agyemang et al. (2009, p. 15) posits:

Most of the interim reports examined in the course of this study had standard reporting templates that the officers had filled in. Such interim reports require the officers to provide brief narrative commentary on the problems and challenges that they faced in undertaking the activities. Other interim reports were more reflective and included sections about the learning that the officers derived from undertaking the activities...In the reports we saw, the commentary tended to be brief and in many instances took the form of bullet points.

The nature of these standard templates was found to be inflexible for NGOs to provide their views and experiences regarding the project at hand. Similarly these templates had no scope for the NGO officers to provide feedback on how projects could be adapted in light of the conditions under which NGOs are operative (Agyemang et al., 2009). Thus, these prescriptive templates demonstrate a way that funders use funds to leverage demonstrated results and control what NGOs report (Agyemang et al., 2009; Ebrahim, 2003a, 2005). This does not suggest that all required reporting templates encompass similar attributes because, as Ebrahim (2003a, p. 816) identifies, "the nature of these reports varies considerably among funders and projects, and it is subject to some degree of negotiation".

2.5.3 Participation

The third discharge mechanism is participation is an ongoing process where clients, beneficiaries and the communities are involved in NGOs' accountability processes (Ebrahim, 2003a; Murtaza, 2012; Najam, 1996). Ebrahim (2003a) explains that, in examining what constitutes participation, it is helpful to distinguish between four levels or forms of participation.

At one level, the participation process involves making information available to the public, which includes public consultation meetings or formal dialogue with community leaders and members pertaining to projects (Ebrahim, 2003a). These community consultations and dialogues are usually conducted at the start of projects where, as Agyemang et al. (2009) explain, in the context of NGOs in Ghana, members of the local community are invited to attend. In the study by Agyemang et al. (2009), these consultations and dialogues are often recorded photographically to accompany written reports that summarise occurrences that took place at these meetings (Agyemang et al., 2009). The use of photographs by NGOs in their annual reports and annual reviews is an aspect of accountability that Davison (2007) identifies as being scarce in the extant literature. However an increasing number of research on the use of photographs to illustrate visual images in accountability discharged documents, has emerged since (Davison, 2007, 2008; Samkin & Schneider, 2010; D. Taylor, Tharapos, Khan, & Sidaway, 2014).

Samkin and Schneider's (2010) research, for instance, examined and discussed the use of photographs, amongst narratives, by a public benefit entity in New Zealand, in their annual reports. These authors posit that photographs were useful in educating stakeholders that the actions of the studied organisation to protect and restore New Zealand's natural heritage were the most appropriate available. Incorporating these visual images of photographs in reports is an attempt by this entity, as Samkin and Schneider (2010) claims, to gain, maintain or repair its legitimacy in the eyes of its stakeholders. Similarly, Taylor et al.'s (2014, p. 646) research found that the researched NGOs, "while not demonstrating downwards accountability in their [disaster recovery] reports, were concerned with presenting their own brand (e.g., the prominent photograph of their field worker or president)". This was one of the results of Taylor et al.'s (2014) analysis of recovery reports¹⁸ discharged by five key players with three being participating Christian-denominated NGOs. However unlike Davison's (2007) approach, Taylor et al.'s (2014) study not only examined the use of photographs in front covers of reports but also the frequency of photographs throughout the reports.

This first form of participatory process designed to make information available, is conducted with the aim of assessing the needs of clients and communities and the

¹⁸ These recovery reports were in relation to Australia's 2009 Black Saturday bushfire disaster that claimed 173 lives, destroyed 2133 houses and an estimated cost of the disaster to exceed AUD 4billion (Taylor et al., 2014).

responsiveness of NGOs to these needs (Agyemang et al., 2009; Ebrahim, 2003a, 2003b, 2005; Kilby, 2006; Murtaza, 2012; O'Dwyer & Unerman, 2010). Through this channel, O'Dwyer and Unerman (2010) argue that ongoing mutual learning between NGOs and their downwards stakeholders can occur and be nurtured. This first participation process can serve as both a downward and an internal accountability mechanism.

A second form of participation is seen as the involvement of the public in project-related activities in the form of labour and funding contributions towards the implementation of projects (Ebrahim, 2003a). Involving the public or the communities in which NGO projects are implemented, as Ebrahim (2003a) suggests is, in effect, accountability in itself, as they are witnessing first-hand the ongoing progress of the projects. Thus it is implicit here that such a setting does not necessitate the need the discharge of written reports. It is at this level that community engagement takes place, as found in Awio et al.'s (2011) study. This is attributed to the fact that the community-led (CHAI)¹⁹ NGOs in Uganda examined by Awio et al. (2011), have strong community involvement in the implementation of NGO services. As such these CHAI NGOs were seen to discharge oral accounts of their activities at local forums, such as council and church meetings. Awio et al. (2011, pp. 85-86) argues that this channel of accountability, as well as discharging oral accounts, is more appropriate than written reports for a developing nation with low literacy rates.

Communal accountability mechanisms therefore substitute for formal controls, as intra-groups networks enhance information flow and improve service delivery and accountability. Given the low literacy rates in developing countries, a reduced reliance on formal reporting and the substitution of oral, community-based reporting further enhances community engagement and participation with social service initiatives.

In this context, oral accounts as communal accountability mechanisms substitute for the use of formal controls and written reports to encourage community participation. O'Dwyer and Unerman's (2008) report adds to this view and identifies the use of annual participatory reviews to encourage the participation of their beneficiaries. These authors discussed how Amnesty (an international non-profit) employs participatory reviews to prioritise downward accountability to its beneficiaries through their ActionAid's Accountability Learning and Planning system (ALPS) (O'Dwyer &

¹⁹ CHAI NGOs are Community-led HIV/AIDS Initiative programme that emerged as Uganda's need to respond to the devastating effects of the HIV/AIDS pandemic (Awio et al. 2011).

Unerman, 2008). This ALPS approach encompasses innovative ways such as the use of theatre, people's art, songs and storytelling.

Storytelling is one accountability mechanisms that is at the core of Chen's (2013) research on a voluntary organisation that coordinates the annual Burning Man event. Chen (2013) examined how members of this Burning Man voluntary organisation used storytelling to seek internal accountability, which she found was effective in fostering a connection amongst members, and in recognising members' contribution to the organisation. In addition, storytelling was also found to allow this voluntary organisation to identify and explore organisational learning and to make changes accordingly. As such, storytelling has been found to function as an organisational learning tool which denotes an internal form of accountability, rather than as a means of discharging accountability to multiple stakeholders (Chen, 2013).

The first two levels of participation are the most commonly adopted versions of participation by Government agencies, funders and NGOs (Ebrahim, 2003a). In spite of this, both Ebrahim (2003a) and Najam (1996) argue that these two forms of participation are nothing more than a 'feel good' exercise for both the local communities and the NGOs. This is because of the power relationships embedded within the practice of accountability. These discharge mechanisms and how they are used are organised by the salient stakeholders.

What remains is a view that the community have few options to exercise any rights they may have to hold NGOs accountable to them, because "unlike donors, they cannot withdraw their funding; unlike governments, they cannot impose conditionalities" (Najam, 1996, p. 347). Participation is largely symbolic because, often, very little decision-making is vested in communities or clients through these consultations. Project objectives and decision-making processes are retained by NGOs (Boomsma & O'Dwyer, 2014; Ebrahim, 2003a, 2003b; Najam, 1996). Therefore, as Najam (1996, p. 346) explains, "participation very often means nothing more than allowing the local community to agree with what we [the NGO] already intend to do". Thus, the chances that communities will be given an account, is dependent on the extent to which NGOs recognise their responsibility to them (O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006b).

A third form of participation involves clients and communities negotiating with NGOs or Government agencies about decisions relating to local resources and development activities (Ebrahim, 2003a). This form of participation suggests that clients and communities possess more control and power over the decision-making process in projects, compared to their positions in the first two forms (Ebrahim, 2003a). The fourth form of participation is driven by clients and communities' own initiative, independent of NGO- or state agency-funded projects. These include social movements for politicised activity that directly challenge social and political inequities (Ebrahim, 2003a). Ebrahim (2003a) argues that the third and fourth forms of participation are rare in practice, as they are extreme versions that address the power structures and struggles embedded within social and political relations (Ebrahim, 2003a). For instance, in Agyemang et al.'s (2009) research of NGOs in Ghana, they posit that the NGO officers identified only with the first two common forms of participation process and not with levels three and four.

2.5.4 Self-regulation

Self-regulation, the fourth category of mechanism, is a process that refers to efforts by NGOs and non-profit networks to develop standards or codes of conduct to guide behaviours and practices relating to the discharging of accountability (Ebrahim, 2003a). This process emerged as a result of the publicised scandals in the past decades that have dissipated the public's trust in NGOs (Ebrahim, 2009; R. Gray et al., 2006; Murtaza, 2012; O'Dwyer & Boomsma, 2015). Therefore, with increasing critical scrutiny of NGOs and calls for increasing levels of NGO accountability, NGOs began over a decade ago and continue to self-regulate and restore the sector's credibility with the public (Ebrahim, 2003a; Murtaza, 2012).

Ebrahim (2003a) asserts that self-regulation through developing sector-wide codes of conduct is a means by which the NGOs take responsibility for their actions and address their own problems for the benefit of the sector. Although external interventions such as Government oversight could be appropriate here, this mechanism allows NGOs to self-govern while retaining integrity (Ebrahim, 2003a). Murtaza's (2012) analysis of 35 international self-regulation mechanisms found that funders and regulators influenced NGOs engagement to self-regulate.

Murtaza (2012, p. 118) identifies several main codes of conduct mechanisms that are established to govern behaviours and practices of NGOs. These mechanisms are as follows.

- The Red Cross NGO Codes of Conduct for emergencies
- The Sphere Principles
- The Interaction self-regulation mechanism
- The One World Trust Global Accountability Project
- The ALNAP mechanism
- The Humanitarian Accountability Partnership
- The NGO Accountability Charter
- The People in Aid mechanism

Murtaza (2012) posits that the effects of the above self-regulation mechanisms is limited to NGOs who voluntarily choose to enrol in them. NGOs are however often encouraged to engage, especially when many funders' require that they engage for funding purposes. Similarly NGOs are also encouraged to enrol where regulators, such as the Australian Government, have identified the approval of tax-exempt status is contingent on enrolment in one of these mechanisms.

The involvement of funders and regulators in influencing NGOs to engage in these self-regulatory mechanisms appears to negate the meaning of 'self-regulation' posited by Ebrahim (2003a). This may be because Ebrahim's (2003a) focus was on self-regulation codes of conduct at the national level and not at the international level, as Murtaza (2012) has analysed in his research. Thus, NGOs may choose to engage in either level of self-regulation on the basis that their inclination towards international engagement would require significant incentives (funding, tax-exempt status) other than the mere motivation to redeem the public's trust in the civil society sector.

At the local level, Agyemang et al.'s (2009) research identifies that there is no evidence that self-regulation took place for any of the NGOs in Ghana that were interviewed. It is, however, unclear whether this lack of evidence means that there are no established self-regulation mechanisms in Ghana for the NGOs to engage in. If there are any then this lack of evidence could be interpreted as NGOs choosing not to engage. In addition, Agyemang et al. (2009) identifies that this finding is based on responses through forms

of peer review used, which presents a view that perhaps another method may yield a different result.

2.5.5 Social auditing

The final category is social auditing which involves NGOs assessing, improving and reporting upon their social performance and ethical conduct. (Agyemang et al., 2009; Ebrahim, 2003a). The purpose that social auditing serves involves: making an organisation more transparent and accountable; re-orienting the organisation's activities towards stakeholders' interests; and also gaining greater legitimacy by improving social and organisational performance (Dawson, 1998). In doing so, this process takes an inclusive approach using stakeholder dialogue to interact with stakeholders in the catchment of NGO activities, both directly and indirectly (Agyemang et al., 2009; Ebrahim, 2003a; Henriques, 2001; O'Dwyer & Unerman, 2010; Zadek, 1998; Zadek & Gatward, 1996). In essence, the social auditing process requires that social interactions are recorded (social accounting), reported upon (social reporting) and then externally verified (social auditing) (Henriques, 2001). The social auditing process, therefore, functions to ensure that disclosed information consists of verified evidence and not unsubstantiated claims by NGOs of their own performance and achievements (Ebrahim, 2003a).

The social auditing process, however, differs from the first four categories of discharge mechanisms. By this, I refer to Ebrahim's (2003a, p. 822) explanation in his quote below stating that social auditing:

...is a complex process that integrates elements of many of the accountability mechanisms discussed above, including disclosure statements, evaluations, participation, and standards of behaviour. While social auditing has not been widely adopted by NGOs (nor by the private or public sectors for that matter), it merits examination as a distinct accountability mechanism because of its conceptual integration of the accountability tools and processes already discussed.

The above identifies that social auditing process is complex in that it integrates with other related systems such as formal strategic planning and evaluation, annual reporting and financial auditing (Dawson, 1998; Ebrahim, 2003a). For these reasons, Ebrahim (2003a) and Zadek (1998) argue that social auditing's proponents provide numerous reasons for adoption, particularly for NGOs that do not already have an existing system that assesses and reports upon social performance. A number of advantages in adopting social auditing include: internal managing and monitoring of performance; integrating

stakeholders' views in developing and revisiting organisational values and goals; serving as a tool for strategic planning and organisational learning; and ensuring that disclosed information is externally verified to enhance NGOs' public reputation (Ebrahim, 2003a). As such, NGOs achieve not only upward accountability to funders, but also internal and downward accountability to themselves and clients and communities, respectively (Ebrahim, 2003a).

The aforementioned advantages of social auditing are similar to the eight principles of social auditing offered by Zadek (1998) which are inclusivity, comparability, completeness, regularity and evolution, embeddedness, external verification, communication and continuous improvement. These principles are employed to assess the quality of any exercise of social auditing (Zadek, 1998). For instance, in Dawson's (1998) study of Oxfam in Great Britain and the relevance of social auditing, she found that the organisation's existing system of governance already encompassed key principles of social auditing offered by Dawson (1998, p. 1457). She concludes that:

...rather than adopting social audit as a new cycle, a costly and time-consuming exercise, ways should be sought to ensure existing systems live up to its principles. Even this could become costly, and ways of doing this in a cost-effective manner need to be developed.

As such, the assessment of an NGO's social performance using social auditing can be both costly and time-consuming. At the same time the complexity of social auditing can also be overwhelming for some NGOs (Dawson, 1998; Ebrahim, 2003a). This is because in order to achieve transparency and accountability, and greater legitimacy in the eyes of the public, it is insufficient to merely adopt social auditing as a means to do so. Instead a quality test of the extent to which NGOs implemented a social auditing process using Zadek's (1998) principles is crucial. All of which can consume an NGO's resources, especially when their capacity and resources are limited (Ebrahim, 2003a). Nonetheless, as a mechanism that enables NGO accountability, social auditing offers numerous advantages to assist NGOs in this manner.

The significance in drawing closer attention to each of the five mechanisms examined here, is that it provides a holistic view of the various forms of accountability each mechanism functions to serve. Whether it is upward, downward or internal accountability, the above analysis has highlighted and examined the use of each broad mechanism to demonstrate and discharge accountability in its different forms as NGOs are required, or feel socially responsible, to do so. The next section identifies gaps in the

literature in which this research is located, and areas to which this research aims to contribute.

2.6 Identifying Gaps and Locating this Research

In this chapter the multifaceted nature of accountability and how it varies with the context in which it is applied was examined. In particular, accountability was discussed in relation to its meaning within NGOs, as the primary concern of this research project. Prior research has highlighted the rise of NGOs into prominence and their increasing visibility in economic and social development agendas aiming to deliver services to those that Governments and the market have not reached (D. Brown et al., 2000; Edwards & Hulme, 1995b; Lehman, 2007; O'Dwyer & Boomsma, 2015). NGOs have been under close scrutiny and criticised as lacking accountability after publicised scandals, which began over a decade ago, and have dissipated the public's trust in NGOs since (Ebrahim, 2009; R. Gray et al., 2006; Murtaza, 2012; O'Dwyer & Boomsma, 2015). Therefore, an examination of the extent to which NGOs are accountable, and how NGOs discharge accountability, is needed. This is aimed at examining whether NGOs are still involved in fraud, or what has been criticised as fraud; and whether lack of accountability can be explained by understanding what constitutes accountability within the context in which it is assessed.

The above review of NGO accountability also draws attention to the essence of relationships between NGOs and their numerous stakeholders. The multiplicity of stakeholders to whom NGOs are accountable means that NGOs are faced with multiple, and at times competing, accountability demands. Consequently, NGOs tend to prioritise accountability to salient stakeholders due to their degree of influence and, thus, compromise accountability to other stakeholders. As such, further research on the impact of accountability relationships that NGOs maintain with their various stakeholders, not just their salient stakeholders, is needed. This is aimed at providing insights into the form of accountability relationships between NGOs and their stakeholders within the researched context, and the influence of the researched context on constituting these accountability relationships.

The above analysis has highlighted a scarce, but growing, amount of accounting and accountability literature on NGOs within developing nations. Furthermore, the above analysis, together with the analysis later in chapter five, also highlights a lack of

research on NGO accountability specifically within SIDS²⁰, as developing nations, in the South Pacific. Yet, as will be discussed in chapter five, SIDS in the South Pacific are highly vulnerable to natural disasters and, thus, receive higher levels of official development assistance from international donor agencies, than other SIDS (Guillaumont, 2010; McGillivray et al., 2010). As such, this research is located in the context of NGOs in Samoa.

Samoa is a small island developing state located in the South Pacific and is a recipient of a significant amount of overseas development assistance from international donor agencies. As will also become clearer in chapter five, Samoa has also been involved in publicised scandals, where allegations of corruption and misappropriation have been made relating to how the Samoan Government used granted aid. Whilst there is no known evidence that indicates the involvement of NGOs in Samoa in these scandals, the NGOs are of particular concern to this research. This is because, as discussed in chapter five, a significant proportion of aid donated to Samoa is appropriated to NGOs for activities and projects that contribute to Samoa's overall economic and social development.

This research therefore aims to examine the extent to which NGOs in Samoa are accountable for funds allocated to them, and to explicate the extent to which the practice of accountability in Samoa is influenced by the structure in which NGOs are located. This is because the researcher wishes to examine whether what has been labelled as misappropriation and lack of accountability in this case, may perhaps be explained by differences in opinions of what constitutes accountability in different contexts. Therefore, as this research examines NGOs that are located within the context of Samoa, the structure and conditions of Samoa are analysed in chapter five.

2.7 Chapter Summary

This chapter has reviewed existing literature on accountability and, more specifically, accountability in the context of NGOs. In doing so, the multifaceted nature of accountability has been examined and problematized by identifying that NGOs are accountable to multiple stakeholders, grouped as upward, downward and internal stakeholders. The various purposes that enabled and necessitated the rendering of

²⁰ Small island developing states (SIDS) is a term coined by the United Nations to classify developing countries in the Caribbean and South Pacific that share great degrees of vulnerabilities to external economic shocks and natural disasters (International Monetary Fund, 2014).

accountability to each group of stakeholders were also discussed. Here, the degree of power and control that a group of stakeholders have to hold NGOs accountable was also discussed. At the same time, this chapter also highlighted the view that accountability is not only relational but that there is also an identity issue, where NGOs can render accountability to those to whom they feel a responsibility to give an account (i.e. felt accountability).

The influence of power on the form of accountability that NGOs employ, and the discharge mechanisms they employ, were also discussed. This discussion was framed around five broad categories of accountability mechanisms: reports and disclosure statements; performance assessment and evaluation; participation; self-regulation and social auditing. This chapter has therefore provided understandings of what constitutes NGO accountability in which findings of this research will be analysed. To aid this analysis and contribute towards the framework for analysis, Bourdieu's theory of practice is introduced and analysed in the following chapter.

Chapter 3: Bourdieu's theory of practice and key concepts of field, capital and habitus

3.1 Introduction

This research is concerned with the practice of accountability, and draws insights from Bourdieu's theory of practice and his key concepts of field, capital and habitus to understand and analyse the conditions in which the practice of accountability is constituted within the field of NGOs in Samoa. Bourdieu's theory of practice posits that practice is a product of the interaction between an individual or group of individuals' habitus, the forms of capital available in the field, and the structure of the field in question. This chapter begins with a brief background to Bourdieu's work and the body of theories from which he draws to formulate his key concepts (section 3.2). An overview of Bourdieu's theory of practice is covered in section 3.3, while his key concepts of field (section 3.4.1), capital (section 3.4.2) and habitus (section 3.4.3) are presented and analysed separately. The interplay between these key concepts to reveal systems of domination is examined in section 3.4.4. Prior research that employs Bourdieu's key concepts to examine issues concerning the fields of accounting and accountability is described (section 3.5) then follows an outline of how I use Bourdieu's theory of practice in this research (section 3.6), and a chapter summary (section 3.7).

3.2 Background to Bourdieu's work

For many years, Bourdieu has exerted significant influence in the fields of sociology and anthropology, with his theories of class, culture and education (Lane, 2000). However, Bourdieu initially started out as a philosopher, influenced by the work of Martin Heidegger and the phenomenologist Maurice Merleau-Ponty (Webb, Schirato, & Danaher, 2002). It was Bourdieu's experience in Algeria, from late 1955 to 1960 that precipitated his move from philosophy to sociology and anthropology under the influence of Claude Lèvi-Strauss (Grenfell, 2008b; Lane, 2000; Webb et al., 2002). This move exhibited his firm belief in the primacy of an empirically-informed practice of scientific sociology over what he saw as an abstract theorisation offered in philosophy (Lane, 2000).

A substantial amount of Bourdieu's work is drawn from his experiences in Algeria and that of the French intellectual field (Grenfell, 2008b). Central to Bourdieu's work, as Grenfell (2008b, p. 15) notes, is his:

...mission to explain the social, political and cultural practices that surround him; in brief, to “restore to people the meaning of their actions”...these actions need to be placed against a background of social and historical events.

Bourdieu was posted to Algeria as a conscript during the Algerian War of Independence and, while there, he observed how traditional society conflicts with that of the modern world (Lane, 2000). Bourdieu saw the consequences of this conflict and how it impacted individuals involved (Grenfell, 2008b). This conflict resonated with Bourdieu’s social background and his home region of the Béarn where he observed how the modern world imposed its practices on a local society (Grenfell, 2008b). As such, Bourdieu’s experiences and his work on the Algerian peasantry prompted much of his early studies, particularly the development of his concepts of habitus, practice and field, which offer insights into how Bourdieu theorises social and cultural change (Lane, 2000).

Bourdieu was known as an outsider (Calhoun, 2008; Lane, 2000; Swartz, 1997) who entered the Parisian intellectual establishment as an “upwardly mobile cultural accumulator” (Swartz, 1997, p. 282) since, despite his upbringing in a peasant community in the region of Béarn, he passed the classes *préparatoires* at the renowned Lycée Louise-le-Grand in Paris and entered the elite *École normale supérieure* for his *agrégation* ²¹ in philosophy (Calhoun, 2008; Lane, 2000). This was merely the beginning of Bourdieu’s journey in accumulating cultural capital (a concept that will be explained later), and his pursuit of social and cultural changes for which he believed education was key (Swartz, 1997).

Bourdieu is considered one of the most eclectic contemporary cultural theorists (Webb et al., 2002). One of his main virtues is his ability to draw on bodies of theory from many fields (anthropology, art history, linguistics, phenomenology, philosophy, political economy and psychology) and give them a practical dimension (Webb et al., 2002). It is on this basis that Bourdieu formulates and posits his theory of practice and key concepts of field, capital and habitus.

²¹ In the 1950s, an *agrégation* in philosophy was, according to Lane (2000, p. 9) “perhaps the most prestigious academic qualification in France at the time”. The Merriam-Webster dictionary defines *aggregation* as a competitive examination undertaken at the French universities to qualify for admission to the rank of *agrégé*.

3.3 Theory of Practice

Bourdieu (1990, p. 25) writes that “of all the oppositions that artificially divide social science, the most fundamental, and the most ruinous, is the one that is set up between subjectivism and objectivism”. He maintains that both subjectivism and objectivism are “inadequate intellectual orientations, but that the latter is less inadequate than the former” (Bourdieu, 1991, p. 11). Swartz (1997, p. 5) writes that Bourdieu forged his theory and concepts as correctives against opposing views such as “positivism, empiricism, structuralism, existentialism, phenomenology, economism, Marxism...”. Webb et al. (2002) write, that Bourdieu accepts that subjectivism is useful in that it serves as an antidote to Marxist theories (objectivism) in how agents, at the practical level, negotiate attempts by Government, bureaucracies, institutions and capitalism to impose on them what to do, how to behave, and how to think. At the same time Bourdieu rejects how subjectivism fails to capture the close connection between the objective structures of a culture²², as well as the values and dispositions of individuals within it (Bourdieu, 1990; Webb et al., 2002; Xu & Xu, 2008). Bourdieu’s concepts of cultural field and habitus, which inform his theory of practice were, therefore, created primarily for the purpose of transcending this dichotomy between subjectivism and objectivism (Bourdieu, 1990, 1991; Swartz, 1997; Webb et al., 2002; Xu & Xu, 2008).

Bourdieu’s critique of objectivism emphasised its failure to give sufficient consideration to individuality and intentionality, which, as Bourdieu explains, are structured by what is available to individuals in the field (Bourdieu, 1990; Webb et al., 2002; Xu & Xu, 2008). Bourdieu’s concept of habitus was created as a result of this failure. Objectivism, for Bourdieu, offers three main insights which informs his account of practice (Webb et al., 2002). The first insight is that structuralism accounts for practice, on the basis that individuals more or less reproduce the objective structures of the society, culture or community in which they are engaged. This, in effect, structures and influences individuals, their activities and their several worldviews. These structures, as a second insight, also produce what people come to know as the reality of the world and that everything, objects and ideas within a culture, as the third insight, only have meaning in relation to other elements within that culture. The latter is the relational thinking that underpins Bourdieu’s theory of practice (Webb et al., 2002). Irrespective of the

²² By culture, Bourdieu refers to values, ideas, desires and narratives produced by cultural institutions such as family, religious groups, education systems and government bodies (Webb et al., 2002).

shortcomings of both subjectivism and objectivism, they remain useful in Bourdieu's account for practice (Webb et al., 2002).

Bourdieu's theory of practice is aimed at explaining what he saw as a coincidence of objective structures (field) and internalised structures (habitus). The basis of this thinking is an individual's connection with the material and the social world, which is both subjective and objective (Robbins, 2008). Bourdieu's theory therefore aims to make sense of the relationship between the objective social structures and subjective everyday practice (Lane, 2000; Robbins, 2008; Webb et al., 2002). Swart (1997, p. 96) writes that Bourdieu's theory of practice argues that social reality exists both "inside and outside of individuals, both in our minds and in things".

Bourdieu (1990, p. 52) offers an explanation of his theory of practice.

The theory of practice as practice insists, contrary to positivist materialism, that the objects of knowledge are constructed, not passively recorded, and, contrary to intellectualist idealism, that the principle of this construction is the system of structured, structuring dispositions, the habitus, which is constituted in practice and is always oriented towards practical functions.

Bourdieu's concept of habitus, as with the concepts of field and capital, emerged from his investigations of the Algerian peasants and how they prevented themselves from embracing modes of the modern society imposed upon them by the French (Lane, 2000). As Lane (2000, p. 25) outlines, Bourdieu in his early formulation of his theory of practice maintain that:

According to this theory of social action, agents are neither totally free nor are mere puppets of objective social laws. Rather, they 'incorporate' a 'practical sense' of what can or cannot be achieved, based on intuitions gained through past collective experience, into their 'habitus', a structure of dispositions which thus reflects the 'field of objective possibilities' open to them at a particular historical moment.

Therefore to understand practice one must take into consideration that agents' actions project their practical sense of what they have implemented and experienced in the past. Webb et al. (2002) writes that Bourdieu refers to these experiences as an individual's cultural trajectories. This practical sense refers to agents' habitus which is representative of both the field and its structures and the relations of power (capital) within it (Lane, 2000; Swartz, 1997). These key concepts of field, capital and habitus are relational on the basis that they never really make sense on their own (Swartz, 1997).

The theory of practice, as Malsch, Gendron and Grazzini (2011) identify, is ultimately an integration of a theory of social structure (field), a theory of power relations (capital) and a theory of the individual (habitus). This research employs these key concepts as thinking tools (Grenfell, 2008b; Lane, 2000) to examine accountability practiced by NGOs in Samoa.

3.4 Key concepts: field, capital, and habitus

In this section, I discuss each of Bourdieu's key concepts separately. This is not to create a false divide between the concepts, given that they are relational, but with the intention of providing sufficient detail to enable understanding of each concept independently, and in relation to each other. Understanding the interplay between them aids the analysis and discussion of the findings in the later chapters of this thesis. The following discussion begins with the concept of field.

3.4.1 Field

Bourdieu's concept of field was developed to provide an account of concrete social situations governed by objective social relations and, at the same time, to avoid falling into the determinism of objectivist analysis (Bourdieu, 1993). By this, Bourdieu means that it is unproductive to look at what is said or what has happened without examining a social space (field) in which the interactions, transactions and events occur. This is for the reason that, according to Bourdieu (1993, p. 6), social agents "do not act in a vacuum" but rather in a context that he calls a field or concrete 'social space' that can account and provide a logic for agents' actions and practices (Bourdieu & Wacquant, 1992). Bourdieu defines a field as:

...a network, or a configuration, of objective relations between positions. These positions are objectively defined, in their existence and in the determinations they impose upon their occupants, agents or institutions, by their present and potential situation (*situs*) in the structure of the distribution of species of power (or capital) whose possession commands access to the specific profits that are at stake in the field, as well as by their objective relation to other positions (domination, subordination, homology etc.). (Bourdieu & Wacquant, 1992, p. 97).

In essence, a field is conceptualised as a configuration of the relationships between field occupants themselves (agents), and the social positions the occupants hold within the given structure of the social space (Malsch et al., 2011; Xu & Xu, 2008). Thus, it is the relationship between these social positions that structures the field. The positioning of agents within a field is determined by the distribution of forms of capital available in the

field (Calhoun, 2008; Swartz, 1997; Vaughan, 2008). How social agents in a field mobilise their capital to maintain, or transform, their positions (Bourdieu, 1998c) are discussed in section 3.4.4.

The term field is thought of as a dynamic concept (Bourdieu, 1993). This is because, on one hand, any change in a social agent's position can influence a change in the structure of the field depending on the varying forms, and weight, of capital possessed by each agent to have such influence (field of struggles). On the other hand, the field tends to impose its attributes and conditions onto agents engaged within it (field of forces) (Bourdieu, 1993). The concept of capital, discussed later, is key in understanding the structure of a field.

The field of struggles refers to the attainment of power to influence how the field is structured (Bourdieu, 1991; Cooper & Johnston, 2012; Neu, 2001). However, it is only possible to have influence in a field if the agent(s) is endowed with the necessary resources (capital) to have such influence over the stakes in a given field (Bourdieu, 1993). On the other hand, each field is hierarchically organised to have its own relation of forces independent of those of politics and economy, as well as its own rules (Bourdieu, 1993; Thomson, 2008). Activities within a field therefore follow regular and ordered patterns, without which the field of forces would be chaotic (Thomson, 2008). As such social agents within it understand how to behave, and this understanding not only feels natural but can be explained using a common dialect within the field (Thomson, 2008). In other words, the field is structured in such a way that agents who may occupy similar positions in the field are subjected to similar conditions, and therefore have every chance of exhibiting similar dispositions, tastes and choices, and thus similar practices, compared to others who occupy distant positions (Bourdieu, 1989, 1998b).

Bourdieu often uses the analogy of a game to give a first intuitive grasp of understanding of what he means by field (Calhoun, 2008; Grenfell, 2008a; Thomson, 2008). A field can be seen as a game (*jeu*), with caution, as agents engaged in it have an interest²³ in winning through securing the most advantageous position in the field (Grenfell, 2008a). What Bourdieu also means by game is that agents engaged in it have

²³ Grenfell (2008a, p. 154) writes that interest is a term Bourdieu developed over the course of his professional career and it is his notion that individuals have an interest that is defined by "their circumstances which allow them to act in a particular way within the context in which they find themselves in order to define and improve their position". Bourdieu (1991) later termed interest as *illusio*. I discuss this term further in section 3.4.4.

a serious understanding of how the game is played, and that they are passionately involved in it and engaged in a contest with others for the stakes (Calhoun, 2008). However unlike a game, “a field is not a product of a deliberate act of creation, and it follows rules or, better, regularities, that are not explicit or codified” (Bourdieu & Wacquant, 1992, p. 98). This is because, as discussed earlier, Bourdieu recognises the existence of individuality and intentionality in the field, and how it influences agents’ behaviour in a given situation (Bourdieu, 1993). Instead, a field is thought of as a game where agents manoeuvre and struggle in pursuit of desirable resources, which are both the process within, and the product of, the field as a field of struggles (Bourdieu & Wacquant, 1992; Thomson, 2008). For instance, on a football field, as Cooper and Johnston (2012, p. 603) note, “those who are likely to reach the highest echelons have high embodied cultural capital – they are the highly skilled football players and managers”. Those with high economic capital (money) can of course acquire the requisite cultural capital to reach the top of the field (Cooper & Johnston, 2012). The field involves different games and many agents so there is not only one game and, similarly, there is not only one field but many (Calhoun, 2008).

The field is structured by positions agents occupy within it, as well as the positioning of agents influencing how they participate in the game. However unlike a game, agents who begin with a particular form of capital are advantaged at the outset in a field because a field is competitive, with players using different strategies to maintain or transform their positions (Cooper & Johnston, 2012; Jayasinghe & Wickramasinghe, 2011; Malsch et al., 2011; Shenkin & Coulson, 2007; Xu & Xu, 2008). The strategies available to each agent are dependent on their positions in the field or the game (Swartz, 1997), and the outcome of the game is then dependent on how the game is played (Fukofuka & Jacobs, 2011). Ultimately, there is no winner as the field is never a levelled playing ground but, instead, a site of ongoing struggle between those endowed with more capital, and those with less (Bourdieu, 1991; Kurunmaki, 1999; Thomson, 2008; Xu & Xu, 2008). What Bourdieu refers to as capital, and how it functions to structure a given field and the agents within it, is discussed next.

3.4.2 Capital

Bourdieu’s concept of capital refers to resources that are available to social agents at different social fields in both its materialised, as economic capital, and symbolic forms,

as cultural and social capital. The two forms of capital, economic and symbolic capital, are so inextricably intertwined because as Bourdieu (1990, p. 119) asserts:

...the display of material and symbolic strength represented by prestigious affines is in itself likely to bring in material profits, in a good-faith economy in which good repute constitutes the best, if not the only, economic guarantee.

Bourdieu's concept of economic capital is drawn from Marx's idea on the primacy of the economy where capital is an economic measure for goods and materials (Bourdieu, 1990). Economic capital is easily measurable, as it is materialised wealth in the form of money, stocks, shares and property (Bourdieu, 1991). Bourdieu, however, expanded on this economic focus of the term capital to include the cultural and social forms of symbolic capital in order to capture and denote value in non-material goods that are also desirable within society (Bourdieu, 1990).

For Bourdieu, cultural capital refers to forms of cultural knowledge, competencies and/or dispositions that are either inherited or acquired over a period (Bourdieu, 1993). Social capital, as the other symbolic form of capital, refers to a possession of durable networks of relationships that can secure material or symbolic wealth (Bourdieu, 1986a). While both material and symbolic forms of capital are reducible to each other, possession of economic capital does not necessarily imply possession of symbolic capital, and vice versa (Bourdieu, 1993). As well, both forms of capital are convertible to each other, in principle, but at varying rates of exchange as explained throughout this sub-section (Bourdieu, 1991, 1993).

A key feature of capital is its function in structuring the field (Moore, 2008). The functions and transformations of a field are influenced by forces active within that particular field that define the forms of capital (Bourdieu & Wacquant, 1992). Bourdieu asserts that capital does not exist and function, except in relation to a field (Bourdieu & Wacquant, 1992). He elaborates on this point and argues that it is because capital:

...confers a power over the fields, over the materialised or embodied instruments of production or reproduction whose distribution constitutes the very structure of the fields, and over the regularities and the rules which define the ordinary functioning of the fields, and thereby over the profits engendered in it (Bourdieu & Wacquant, 1992, p. 101)

The above shows that capital confers both materialised and embodied power over a field which is derived from the manner in which capital is appropriated in that field (Calhoun, 2008). This appropriation of capital in effect structures the field accordingly,

as well as the agents within it (Moore, 2008). Bourdieu (1998b, p. 7) explains that agents are distributed within a given field according to the volume and the structure of their capital:

...agents are distributed in the overall social space, in the first dimension, according to the overall volume of capital they possess and, in the second dimension, according to the structure of their capital, that is, the relative weight of the different species of capital, economic and cultural, in the total volume of their assets.

The positions that agents occupy, as well as the forces that bind these positions, structure the power relations extant in a field and, thus, the struggles for what is at stake (Malsch et al., 2011). It is also important to identify here that the structure of the field is one of unequal distribution of capital with some agents appropriating more capital, and, thus, power to influence the functioning of the field (Bourdieu, 1991, 1993). As a result, domination over a given field takes place by those endowed with more of the recognised and required capital, while the others may experience what Bourdieu (1991) refers to as symbolic violence, which are examined in section 3.4.4. Cultural capital is considered next.

3.4.2.1 Cultural capital

Bourdieu (1986a, 2005) maintained that his concept of cultural capital emerged from his course of research as a means of explaining the unequal scholastic achievement of children from different social classes characterised by unequal cultural patrimonies. By this he referred to specific profits (i.e. benefits or advantages) that children from different social classes are able to obtain in the academic field that is the distribution of cultural capital (Bourdieu, 1986a). Bourdieu (1993, p. 7) defines cultural capital as:

...a form of knowledge, an internalized code or a cognitive acquisition which equips the social agent with empathy towards, appreciation for or competence in deciphering cultural relations and cultural artefacts.

The above definition highlights that cultural capital and the three forms in which it can exist in: an embodied form that is inherited, as well as acquired; an objectified state in the form of cultural goods such as art in the case of French society; and an institutionalised form that is acquired through attaining academic success.

The embodied form of cultural capital

Cultural capital in its embodied form is incorporated into one's habitus and becomes an integral part of an individual. The initial accumulation of this embodied form comes

effortlessly and quickly only for the offspring of families endowed with strong cultural capital (Bourdieu, 1986a). In essence, individuals who possess this form of capital acquire and accumulate it by inheritance at birth. Those who do not possess similar inheritance at birth of this embodied form can still acquire cultural capital but to a varying degree based on their capacities to acquire its objectified or institutionalised form (Bourdieu, 1986a).

The conversion of such embodied capital does not occur at the same rate as economic capital (money and property rights), or social capital (titles of nobility). Instead its conversion is dependent on whether the conversion covers the whole period of socialisation necessary for its inculcation and assimilation, and on the social class and society in which the agents, or group of agents, are positioned (Bourdieu, 1986a). Bourdieu (1986a) posits that in class-divided societies all agents do not share a similar volume and structure of economic and cultural capital to prolong their children's education beyond the minimum necessary. Bourdieu (1986a, p. 50) asserts that this "is no doubt the best hidden form of hereditary transmission of cultural capital, and it therefore receives proportionately greater weight in the system of reproduction strategies". Bourdieu (1986a, pp. 49-50) considers that it bears greater weight because:

...the social conditions of its transmission and acquisition are more disguised than those of economic capital, it is predisposed to function as symbolic capital, i.e. to be unrecognised as capital and recognised as legitimate competence, as authority exerting an effect of (mis)recognition, e.g., in the matrimonial market and in all the markets in which economic capital is not fully recognised, whether in matters of culture, with the great art collections or great cultural foundations, or in social welfare, with the economy of generosity and the gift.

In essence, embodied cultural capital is predisposed to function as symbolic capital that is recognised as legitimate in a market of cultural goods such as art collections, or in matters of culture where economic capital is not fully recognised (Bourdieu, 1986a). Agents endowed with strong embodied cultural capital at the outset can also be seen to possess strong cultural capital in its objectified form relating to the field of cultural production²⁴ (the artistic field, or scientific field) (Bourdieu, 1984, 1986a). This objectified form of cultural capital is considered.

²⁴ A field of cultural production is concerned with the role of culture in the reproduction of social structures, and in particular the manner in which art and cultural consumption in the literary or artistic field, consciously and deliberately or not, "fulfil a social function of legitimating social differences" and this contribute to the process of social reproduction" (Bourdieu, 1993, p. 2).

The objectified form of cultural capital

In its objectified form, cultural capital refers to its material objects and media such as writings, collections of art (paintings), monuments, instruments etc. (Bourdieu, 1986a). These cultural goods, unlike the embodied form, can be transmitted almost at the same rate if not faster as economic capital because what is being transmitted is the legal ownership to these goods and not necessarily the embodied form. These cultural goods can be appropriated both materially (economic capital) and symbolically (cultural capital). However Bourdieu (1984) posits that this objectified form exists only in and through the struggles between agents to obtain profit proportionate to their mastery of cultural goods which is in essence their internalised capital. This is because, as Bourdieu (1984, p. 228) explains:

...the appropriation of cultural products presupposes dispositions and competences which are not distributed universally (although they have the appearance of innateness), these products are subject to exclusive appropriation, material or symbolic, and functioning as cultural capital (objectified and internalized), they yield a profit in distinction, proportionate to the rarity of the means required to appropriate them, and a profit in legitimacy, the profit par excellence, which consists in the fact of feeling justified in being (what one is), being what it is right to be (Bourdieu, 1984, p. 228)

As such, objectified and embodied cultural capital are intertwined in the sense that, to possess it in one form suggests a possession in another form too. This is not the case when it comes to its institutionalised form.

The institutionalised form of cultural capital

The institutionalised form of cultural capital refers to the education system and its objectification in the form of academic qualifications, which Bourdieu terms academic capital (Bourdieu, 1986a, 1998b; Swartz, 1997). This academic capital, as Bourdieu (1986a, p. 51) posits, is “a certificate of cultural competence which confers on its holder a conventional, constant, legally-guaranteed value with respect to culture”.

The reproduction of the structure in which cultural capital is appropriated among agents is facilitated by the relation between familial strategies,²⁵ particularly privileged families, to maintain their positions, or prolong them, as well as the logic of the education system (Bourdieu, 1998b). For instance families invest, both in terms of

²⁵ These familial strategies, which are in essence reproduction strategies, include: fertility strategies, matrimonial strategies, successional strategies (aimed at the direct transmission of economic capital), economic strategies, as well as educational strategies (Bourdieu, 1998b).

conversion time and effort all the more in their children's education. This institutionalised recognition of academic qualification makes it possible to compare and exchange them (academic capital), and in particular establish conversion rates between cultural capital and economic capital (Bourdieu, 1984, 1986a). This conversion can be seen as the guaranteeing of monetary value of a given academic capital when it is exchanged in the labour market (Bourdieu, 1986a). To illustrate Bourdieu (1986a) refers to an agent who has attained a law degree (academic capital as cultural capital) and may be seen to convert this to secure a lucrative role as a lawyer, thus, earning monetary value (economic capital). The realised material and symbolic profits (as in benefits and advantages) attributed to this conversion are dependent on its rarity, and the investments made, as the realised profits may be less than those anticipated (Bourdieu, 1986a).

3.4.2.2 Social capital

Another form of capital is that of social capital. Social capital refers to the aggregation of resources linked to the possession of durable networks of, more or less, institutionalised relationships of mutual acquaintances or membership in a group (Bourdieu, 1986a; Bourdieu & Wacquant, 1992). A network of relationships, however, is not a natural or social given but, instead, a product of acts of institutions. Bourdieu (1986a, p. 53) explains that a network is:

... the product of an endless effort at institution, of which institution rites – often wrongly described as rites of passage – mark the essential moments in which it is necessary in order to produce and reproduce lasting, useful relationships, that can secure material or symbolic profits.

These networks of relationships may exist both in the material and/or symbolic exchanges that maintain and produce them, and are institutionalised as membership groups. Through these groups agents involved are afforded a credential, a collectively-owned capital, entitling them to credit that may also be socially instituted in the form of nobility guaranteed with a common name (such as a family name, a class, tribe, school or a party) (Bourdieu, 1986a). These networks are produced, consciously or unconsciously, by investment strategies either individually or collectively with the aim of transforming contingent relations (workplace or neighbourhood) into relationships that are necessary and selective (Bourdieu, 1986a). The extent to which an agent can acquire social capital is dependent on the size of his/her network, and the composition (volume and structure) of capital of those within his/her network.

Social capital is inextricably connected to economic and cultural capital in the sense that it (social capital) is never completely independent of other forms of capital as it exerts a multiplier effect on the forms of capital an individual holds (Bourdieu, 1986a; Swartz, 1997). In totality, cultural capital and social capital are symbolic capital that are institutionalised as either academic capital or nobility (Bourdieu, 1986a). However, symbolic capital is also seen to encompass more.

3.4.2.3 Symbolic capital

Symbolic capital is the denied embodied capital that is recognised as legitimate and perhaps the only possible form of accumulation in the absence of economic capital. This is due to the degree of accumulated prestige, celebrity, consecration or honour embodied within symbolic capital (Bourdieu, 1993) that confers it power and validity in the market for exchange or conversion (Bourdieu, 1990). The strength and power of symbolic capital is represented in the network of prestigious affines and relationships held and accumulated over successive generations, and mobilised in extraordinary circumstances. Thus, symbolic capital in a good-faith economy can aid material profits in which good repute constitutes the best guarantee in an economic relationship (Bourdieu, 1990). This is represented and exhibited, for instance, in matrimonial occasions where symbolic capital is mobilised by its holders to either enhance or maintain their positions in their corresponding fields. Bourdieu (1990, p. 121) elaborates on this point and explains that:

It is clear why great families never miss an opportunity to organize exhibitions of symbolic capital – processions of kinsmen and allies which solemnize the pilgrim's departure or return, the bride's escort, measured by the number of 'rifle's and the intensity of the salutes fired in the couple's honour, prestigious gifts, like the sheep given for a wedding, the witnesses and guarantors who can be mobilized at any time and any place, to attest the good faith of a transaction or to strengthen the hand of the lineage in negotiating a marriage and solemnize the contract (Bourdieu, 1990, p. 121).

As this quote illustrates, symbolic capital represents honour, assuming that any party in possession of it will exert every effort to protect it and its value, or also use it to enhance his or her prestige. Symbolic capital is the interest in the conduct of honour that inspires actions that are very directly material but for which economism²⁶ has no name and must be called symbolic (Bourdieu, 1990). Unlike economic capital, symbolic capital is not easily measured or converted, as the class that it belongs to and that

²⁶ Economism is a regard for an ideology that, in reducing all social actions to economics dimensions, rationalises practices and actions by social agents as being consciously oriented by pursuits to maximise economic profits e.g. material wealth (Lebaron, 2003).

confers it credit, can easily also withdraw its credit and direct its suspicion and, in effect, annihilate the capital that was once deemed symbolic (Bourdieu, 1990, 1998b). The concentration of all forms of capital with the Government provides another aspect of the ongoing struggles for capital and, thus, power between agents within a given field.

3.4.2.4 Concentration of Capital

The Government, according to Bourdieu, is the culmination of a process of concentration of all the different forms of capital particularly economic, cultural and social capital (Bourdieu, 1998b). As a result the Government is equipped with one of the major powers over a field in terms of its ability to produce and impose categories of perception that agents involved are predisposed to internalise and apply to all social interactions (Bourdieu, 1998b). Bourdieu (1998b, p. 41) elaborates on this point below.

It is that concentration as such which constitutes the state as a holder of a sort of meta-capital²⁷ granting power over other species of capital and over their holders. Concentration of different species of capital (which proceeds hand in hand with the construction of the corresponding fields) leads indeed to the emergence of a specific field, properly statist capital²⁸; (capital *étatique*) which enables the state to exercise power over different fields and over the different particular species of capital and especially over the rates of conversion between them (and thereby over the relations of forces between their respective holders).

The concentration of capital of physical force and the economic capital necessary to maintain them, is not without the concentration of symbolic capital that confers it power, authority, and legitimacy (Bourdieu, 1998b). It follows that the Government, therefore, acts as the “bank of symbolic capital” (Bourdieu, 1998b, p. 50) that guarantees all acts of authority, confers legitimacy and concentrates symbolic power as well as constructing a field of power. Bourdieu (1998b, p. 42) defines field of power as:

...the space of play within which the holders of capital (of different species) struggle in particular for power over the state, that is, over the statist capital granting power over the different species of capital and their reproduction (particularly through the school system).

²⁷ Meta-capital exists in the form of accumulated capital, or concentration of it in the case of the state, that therefore establishes and reinforces the position of dominance of its holders within any complicity of others (Bourdieu, 1998b; Bourdieu & Wacquant, 1992).

²⁸ Swartz (1997, p. 138) writes that “statist capital is a form of power over the different fields and different types of capital that circulate within them. It functions as a kind of “meta-capital”, in that it exercises power over other forms of capital and particularly over their exchange rate. This new capital derives from the growing concentration of various field in the state”.

In possession of meta-capital the state therefore progressively inscribes itself into this field of power and presents itself as a fount of sovereignty, thus, conferring them (Government) power to monopolise the right to, for instance, coin money (Bourdieu, 1998b). The Government also contributes to the unification of the cultural market of linguistic and political, conferring it a symbolic value through classification systems, such as bureaucratic procedures, educational structures and social rituals. As such, the Government essentially structures the field of power by imposing common principles of vision and division onto agents involved, in terms of how the social world is perceived (Bourdieu, 1998b). These principles are recognised and internalised by agents involved, as well as through the misrecognition of such as *doxa* (Bourdieu, 1998b; Bourdieu & Wacquant, 1992). Bourdieu asserts that such a process can lead to agents mentally constructing it as natural and, thereby, contributes to the construction of what is commonly designated as national identity (Bourdieu, 1998b). In this manner, the Government can also easily withdraw this guarantee, and confer certain unifying codes (such as social rituals etc.) with no symbolic value (Bourdieu, 1998b).

This section has discussed and explained various forms of capital, particularly in its symbolic forms of cultural capital and social capital. Also discussed was the role of the Government in a social space, particularly in its ability to concentrate all forms of capital active in a field that therefore affords them symbolic power. Bourdieu's concept of habitus that, together with field and capital, is used to understand practice in a given field, is now considered.

3.4.3 Habitus

Bourdieu (1984) maintains that habitus is both the principle that generates objective classifiable judgements, and the system of classification of these practices. In particular, Bourdieu (1990, p. 53) defines habitus as:

...systems of durable, transposable dispositions, structured structures predisposed to function as structuring structures, that is, as principles which generate and organize practices and representations that can be objectively adapted to their outcomes without presupposing a conscious aiming at ends or an express mastery of the operations necessary in order to attain them.

Habitus is infinitely capable of generating thoughts, perceptions, expressions and actions, but within limits set on it upon its creation when this type of disposition was first produced (Bourdieu, 1990). Thus, habitus is a structuring structure. By this, it means that habitus is reactivated in the present and it also transposes into the future

based on similar structured practices that occurred in the past (Bourdieu, 1990). As such, habitus is both a system of structuring structure, and a product of structured structure (Bourdieu, 1984).

Individual Habitus: structuring structure

Bourdieu (1990) maintains that habitus is structured by one's past and present circumstances, and that the initial formation of this habitus is within one's family (domestic habitus) (Crossley, 2008). The structure is ordered rather than random or unpatterned (Bourdieu, 1994). Bourdieu (1990) observes that this structure comprises systems of dispositions which generate perceptions and appreciation of practices. These dispositions are durable, in that they are long-lasting and transposable, meaning that habitus can generate practices in multiple and diverse fields (practical contexts), incorporating the objective social conditions of their inculcation (Bourdieu, 1993). Such thinking led Bourdieu (1986b) to produce the following equation:

$$[(\text{habitus})(\text{capital})] + \text{field} = \text{practice}$$

Figure 3-1: Bourdieu's relational thinking equation

This equation is the principle of continuity and regularity that objectivism sees in social practices, without being able to account for it or give it a rational basis (Bourdieu, 1977, 1990). This is because habitus is an internalised structure, which means that it is inscribed in individuals as second nature and, for that reason, practices are products of habitus and, thus, are relatively unpredictable and somewhat difficult to account for (Bourdieu, 1990). Practices can be seen as relatively unpredictable, as Bourdieu (1993, p. 5) posits, because individual habitus that produces practice is not always calculated, but that it:

...is sometimes described as a 'feel for the game', a 'practical' sense (*sens pratique*) that inclines agents to act and react in specific situations in a manner that is not always calculated and that is not simply a question of conscious obedience to the rules. Rather, it is a set of dispositions which generates practices and perceptions. The habitus is the result of a long process of inculcation, beginning in early childhood, which becomes a 'second sense' and a second nature.

A 'practical sense' is a state of the body where one's "body has become a repository of ingrained disposition that certain actions, certain ways of behaving and responding, seem altogether natural" (Bourdieu, 1991, p. 13). Bourdieu also discusses bodily hexis

which he refers to as a certain durable way in which one's body is organised and deployed. Particularly, Bourdieu (1991, p. 13) defines bodily hexis as:

...a political mythology realized, em-bodied, turned into a permanent disposition, a durable way of standing, speaking, walking, and thereby of feeling and thinking. The importance of bodily hexis can be seen in the differing ways that men and women carry themselves in the world, in their differing postures, their differing ways of walking and speaking, of eating and laughing, as well as in the differing ways that men and women deploy themselves in the more intimate aspects of life.

Habitus, practical sense and bodily hexis are all interrelated concepts that Bourdieu employs to understand the principles that underlies agents' actions. However, these actions all take place within a particular field and, as such, practice is a product of habitus and a product of the relationship between habitus and the fields in which these practical senses are produced (Bourdieu, 1991). In particular habitus is field specific, and, as such, social agents in a given field embody the appropriate habitus of this given field, not another field (Bourdieu & Wacquant, 1992). Therefore in order to understand the habitus of agents, the contextual social field must first be examined and understood.

In using Bourdieu, the researchers are therefore tasked to analyse practices so that the underlying structure and principles of habitus are revealed (Maton, 2008). However, empirically, one does not see a habitus but rather the effects of a habitus in the practices to which it gives rise, because habitus is "knowledge without consciousness, of an intentionality without intention..." (Lane, 2000, p. 25). This refers to habitus being a practical sense, exhibiting actions, or reactions, in practice that are not always calculated nor are they a conscious obedience to the rules (Bourdieu, 1991, 1993).

Class Habitus: structured structure

Bourdieu (1984, p. 170) maintains that:

The habitus is not only a structuring structure, which organizes practices and the perception of practices, but also a structured structure: the principle of division into logical classes which organizes the perception of the social world is itself the product of internalization of the division into social classes.

The above highlights another aspect of habitus which is the principle of division that classifies individuals into social classes. This division is derived from the notion that what is embodied in the dispositions of habitus is the inculcation of the whole structured system of conditions (Bourdieu, 1984). The condition in each social class is defined not only by its intrinsic properties, but also by its relational position in the system of class

conditions that distinguishes one class from another in terms of what/who they are and what/who they are not (Bourdieu, 1984). To illustrate, Bourdieu (1989) refers to people that are brought up with antique furniture, parents who drink champagne and belong to exclusive golf clubs. To these people such things are natural and they (and most other people) will perceive champagne superior to beer. This means that if you have a taste for beer then you will understand that this makes you working class. As well, those with a taste for champagne will see themselves as naturally superior and those in the lower class will also see them superior (Bourdieu, 1989). This is a product of internalisation of the system of conditions of a social class, and that the relationship between the two classes is one of symbolic domination (a term that is explained later in section 3.4.4).

Another important point is Bourdieu's position on social classes. Crossley (2008) writes that Bourdieu claims social classes are not real classes but that they are merely classes on paper. By this Bourdieu means social classes are theoretical classes as they are products of how the field's structure organises agents within it (Crossley, 2008; Swartz, 1997). Swartz (1997) writes that Bourdieu draws his view of social class from Satre's work who maintains that individuals who collectively share a proximate position in a social space as well as the same conditions of that position, are inclined to share similar life-styles and dispositions. However for Bourdieu (1984, p. 173) life-style is a systematic product of habitus because he claims that it:

...is a unitary set of distinctive preferences which express the same expressive intention in the specific logic of each of the symbolic sub-spaces, furniture, clothing, language and bodily hexis. Each dimension of life-style 'symbolizes with' the other...and symbolizes them.

It is through this class habitus that structures individuals into theoretical social classes. As such, individuals in the same class are inclined to share a similar construction of the social world and the manner in which they construct reality, which, in effect, will produce similar practices (Crossley, 2008; Swartz, 1997). In other words, class habitus is a set of biological individuals who have the same habitus.

Bourdieu also maintains that class habitus explains why inequality in social arrangements makes sense to both the dominant and the dominated. Individuals who are classed together, due to similar habitus (class habitus) are bound to have a similar practical sense. Bourdieu provides an example of this with reference to the French working class during the rapid education expansion in the 1960s. Here Bourdieu saw that the working class did not aspire to higher educational qualifications because their

embodied social conditioning consigned them to the limited opportunities afforded by their high school success (Swartz, 1997). Swartz (1997, p. 169) notes that when a working class individual was asked to express an opinion on high-brow art forms, the response was “that’s not for the likes of us”. To the working class, ending or limiting their education at high school level is natural and perhaps even acceptable. This is both a process of recognition and misrecognition of reality due to their class habitus, whereby, to both the dominant and the dominated, certain practices or actions are natural (Swartz, 1997).

In summary, habitus is both a structuring structure and a structured structure. This key concept of Bourdieu’s theory of practice illustrates that practice is a product of an inculcating process of internalising past and present experiences, thus formulating a practical sense unconsciously i.e. individual habitus. Habitus is also a product of the social conditioning of social classes that systematically produces distinctive life-styles for each social class (class habitus). This class habitus tends to influence how various agents recognise and misrecognise a cognitive construct of what is natural, and what is not. How each of Bourdieu’s concepts of field, capital and habitus relationally construct practice is examined next.

3.4.4 Interplay between field, capital and habitus: misrecognition, *doxa*, *illusio*, symbolic violence, and symbolic power and domination.

This section focusses on the interplay between the key concepts of field, capital and habitus, particularly how they can elucidate the power relations embedded within a field, and the effects of these on the practice that is produced and reproduced in the field (Malsch et al., 2011).

Bourdieu’s concept of habitus enables us to understand the social behaviour of agents within a field in terms of how it inscribes in agents how to act and respond in circumstances in a variety of ways (Bourdieu, 1991; Webb et al., 2002). This is not without the necessity to understand the field in which these habitus are produced, and reproduced, by social agents (Bourdieu, 1993; Malsch et al., 2011). Social agents in a field are endowed with different forms of capital (either economic or symbolic) and the volume and structure of these capital positions them accordingly (Bourdieu, 1989, 1998b). The positioning of agents in the field, and the forces binding them, are the very essence that structures power relations within a given field, and the struggles that take place over stakes in the field (Malsch et al., 2011). These power relations are not static

but instead dynamic in the sense that they exist in relation to the field that confers it legitimacy and that any change in an agent's position in the field, enabled through capital, necessarily entails a change in the structure of the field (Bourdieu, 1990).

In a field, agents are seen to have differing chances of winning or losing in their struggles for what is at stake in the field (Bourdieu, 1991). These struggles vary as agents are seen to have differing aims or interests when entering the field, with some seeking to preserve the status quo, while others seek to challenge and transform it (i.e. the existing social inequalities) (Bourdieu, 1991, 1998b). The field is a site of ongoing struggle for power and domination over the manner in which the field is structured or how the game is played (Bourdieu, 1991). In other words, what is extant in a field are power relations among agents where, depending on their positions in the field, they are either the dominant or dominated class (Swartz, 1997). What fuels these ongoing struggles are desires or interests by those who possess sufficient volume of the required capital to dominate the corresponding field (Bourdieu, 1998b). These struggles in turn produce and maintain, not by physical force but through symbolic domination, arbitrary social hierarchies, social inequality and the symbolic suffering they cause (Schubert, 2008). Bourdieu (1998b, p. 34) describes symbolic domination as:

...not the direct and simple action exercised by a set of agents ('the dominant-class') invested with powers of coercion. Rather, it is the indirect effect of a complex set of actions engendered within the network of intersecting constraints which each of the dominants, thus dominated by the structure of the field through which domination is exerted, endures on behalf of all others.

The domination that takes place in a field is exerted as symbolic domination, which can be as subtle as one group, or one side, imposing ways of seeing the world through their views onto another group (Bourdieu, 1991, 1998b). On the other side, symbolic domination prevails with those being dominated enduring the exertion of this domination as natural and misrecognising the symbolic power possessed by the dominant class to be legitimate (Bourdieu, 1991).

Symbolic power is described by Bourdieu (1991) as an aspect of most forms of power and not a specific type of power, but is converted in a symbolic form that is routinely deployed in social life with legitimacy. Its condition of success, which is that of attaining symbolic domination over a structure of a field, requires that "those subjected to it believe in the legitimacy of power and the legitimacy of those who wield it" (Bourdieu, 1991, p. 22). This subjection to domination by the dominated, as well as the

suffering it causes, is often misrecognised and internalised by agents involved (*habitus*) who perceive it as legitimate (Bourdieu, 1991; Schubert, 2008). This is because domination is enclosed as symbolic systems that serve as instruments of domination (Swartz, 1997). Swartz (1997, p. 83) explains:

Dominant symbolic systems provide integration for dominant groups, distinctions and hierarchies for ranking groups, and legitimation of social ranking by encouraging the dominated to accept the existing hierarchies of social distinction.

The above highlights Bourdieu's emphasis on the role of symbolic systems in the reproduction of social inequality in a given field. This is in terms of social agents behaving and acting to preserve existing social inequalities rather than challenging them and/or transforming them (Webb et al., 2002). This reproduction as Malsch et al. (2011, p. 212) notes, develops "not only when subordinate agents internalise the discourses of dominant agents as natural, but also when dominant agents come to perceive their own domination as natural".

Systems of domination are therefore produced and reproduced with both dominant and dominated agents inhabiting their positions in the corresponding field, and the arbitrary social hierarchy and, thus, the necessary *habitus*, practical sense and bodily *hexis* required (Bourdieu, 1990). Agents' *habitus* and practical sense, therefore, unconsciously enables this production and reproduction of symbolic domination because they really "never know completely what they are doing, that what they do has more sense than they know" (Bourdieu, 1990, p. 69). This is a product of the relation between *habitus* and field in terms of how an agent's dispositions are structured by the field and its conditions, as well as how agents' *habitus* organises and generates practices that are not of conscious or intentional acts (Bourdieu, 1990). This relation gives rise to the concept of *doxa*.

The notion that dominated agents subjected to symbolic domination and, thus, the symbolic violence that it causes, do not see it as domination but, instead, misrecognise such situations as a natural order of things in the field in which they are engaged, is what Bourdieu refers to as *doxa* (Bourdieu & Wacquant, 1992; Swartz, 1997). Deer (2008a, p. 120) notes that *doxa* is referred to as natural beliefs or opinions because it "relates what is taken for granted to the reality that goes unquestioned, because it lies beyond any notion of inquiry". This is because these beliefs structure the field, and its principles and conditions are inscribed in agents' disposition as *habitus* that produces,

and reproduces, the appropriate practical sense or feel for the game (Bourdieu & Wacquant, 1992; Deer, 2008a). Furthermore Bourdieu and Wacquant (1992, p. 74) posit that *doxa* can be understood as:

...an uncontested acceptance of daily lifeworld, not simply to establish that it is not universally valid for all perceiving and acting subjects, but also to discover that, when it realises itself in certain social positions, among the dominated in particular, it represents the most radical form of acceptance of the world, the most absolute form of conservatism.

In effect *doxa* is characterised as underpinning symbolic power in terms of how those subjected to it do not see it as such, as well as the symbolic violence they suffer as a result (Deer, 2008a). Instead *doxa* is the misrecognition of unconditional allegiance to the rules of the game determined by the dominant class and internalised by the dominated, with similar habitus, as natural (Deer, 2008a).

The misrecognition of symbolic power and domination as legitimate is continuously produced and reproduced by social agents subjected to it as well as the recognition of dominant classes as legitimate. This is a product of the relation not only between field and habitus, as with practical sense, but also the acceptance and recognition that such domination is natural (*doxa*). In the same vein, the ongoing struggles for stakes in the field contributes to this reproduction of symbolic domination because Bourdieu asserts that no agent plays a game or enters a field without having interests in winning (Grenfell, 2008a). In reference to winning, it can be related to agents gaining the most advantageous position in the field, obtained through accumulation of the necessary forms of capital, to dominate the rules of the game, and the manner in which it is played (Grenfell, 2008a). For this reason, Bourdieu maintains that all agents are invested in and are taken by the game (*illusio*) because of their beliefs (*doxa*) that the game, and its stakes, are worth pursuing (Bourdieu, 1991; Bourdieu & Wacquant, 1992; Webb et al., 2002). It is for this reason that the conduct of struggles within a field, whether it is regarding the distribution of capital or over the value of stakes of the field, always assumes a complicity on those agents involved (symbolic violence) (Bourdieu, 1991; Bourdieu & Wacquant, 1992; Swartz, 1997). How these key concepts have been used in prior literature relating to areas of accounting and accountability are considered next.

3.5 Bourdieusian accounting and accountability research

There is a growing body of literature in accounting and accountability that draws on Bourdieu's theory of practice and key concepts of field, capital and habitus (Malsch et

al., 2011). More recently, as discussed later, much of this accounting and accountability literature employs all three key concepts relationally. Prior to these, much literature has been commonly criticised for appropriating Bourdieu's key concepts as piecemeal, mainly the combination of field and capital, and to a lesser extent the combination of field and habitus (Malsch et al., 2011).

The concepts of field and capital have been used in many studies to examine the extent to which accounting, as a language or a discourse and a practice, is deployed by those in possession of it to exert power and domination within their corresponding field (Kurunmaki, 1999; Oakes & Young, 2010; Rahaman, Everett, & Neu, 2007). The language and/or practice of accounting as seen in these studies represents a powerful form of cultural and symbolic capital that is used by those endowed with this form of capital to serve their dominant interests while suppressing others.

In deploying the concepts of field and capital Rahaman, Everett and Neu's (2007) study elucidates the manner in which the World Bank exerted power to persuade the Ghanaian government to privatise water services. They posit that the World Bank employed accounting procedures and vocabularies, which represent a powerful source of symbolic capital, as mechanisms to govern the Ghanaian Government from a distance. Other agents within this particular field were also seen to reconfigure the same mechanisms (accounting) to challenge Government constructions (Rahaman et al., 2007). Similarly Oakes and Young (2010) demonstrates how accounting, both as a cultural and symbolic capital, is used by its holders to produce and control discourse around accountability pertaining to the American Indian Trust Fund debacle. Oakes and Young (2010) particularly accentuate how accounting definitions, formulations and boundaries become a powerful means of controlling the deployment of both dollars and political privilege. Both these studies highlight that accounting, as symbolic capital, can be a powerful mechanism to exert power and domination within a field, and for a particular cause, as seen in the privatisation of Ghanaian water services.

Also drawing on the concepts of field and capital, Ramirez's (2001) study on accounting practitioners in France examines how the structure of the field, in terms of the appropriation of capital between the agents within it, affects the positions of agents involved (e.g., professional associations, corporations and the State) in the institutionalisation process. In particular, he illustrated how the French accounting

practitioners failed to achieve social closure and institutionalised accounting before the Second World War.

Neu, Ocampo, Graham and Heincke (2006) in using the concepts of field and habitus examined how the World Bank use an assemblage of generated information and reporting practices within the accounting area to influence administrative practices in the field of education in Latin America. These authors demonstrate how accounting practices embedded within lending agreements produced information that was subjected to a degree of fabrication, and which, in turn, enabled and also structured habitus of agents involved (Neu et al., 2006). In essence, information derived from accounting practices is used by the World Bank to ensure its continuous dominant influence in the field of Latin American education. Also mobilising the concepts of field and habitus, Kurunmaki's (1999) research in the field of Finnish health care, instead demonstrated how the (unequal) distribution of various forms of capital between those involved in financing, production and consumption of health services, contributes to their success in transitioning from professional planning and control to market-based control.

Whilst the above studies are relevant to the current research in terms of how accounting represents cultural and symbolic capital, issues of the production and reproduction of symbolic domination within a given field, and the conditions in which these occur were not covered in depth. This may be because the above literature only used a combination of Bourdieu's key concepts and not all three concepts. Several studies employ all three key concepts of field, capital and habitus to examine the use of accounting to exert symbolic domination in various fields, and how this domination is perpetuated and reproduced through symbolic violence (Alawattage, 2011; Farjaudon & Morales, 2013; Hamilton & Ó hÓgartaigh, 2009; Ikin, Johns, & Hayes, 2012; Jayasinghe & Wickramasinghe, 2011; Neu, Everett, Rahaman, & Martinez, 2013; Sánchez-Matamoros et al., 2013; Xu & Xu, 2008).

Xu and Xu's (2008) study in the field of Chinese banking examine the habitus of modern bankers that motivated the initiative to standardise accounting classifications. They delineate the power relations between three key players (modern banks, native banks and foreign banks) and, therefore, emphasise that the interactions between these players are underpinned by the mobilisation of cultural capital, i.e., the accounting classification. Xu and Xu (2008) examine how these interactions resulted in the domination of modern banks within the field of Chinese banking, and the domination of

the state over the field. However, this domination was found to be symbolic because it is enclosed in these accounting classifications that are, in turn, misrecognised as legitimate by these key players. Similarly Sánchez-Matamoros et al. (2013) examine the relationship between chiefs and a charitable organisation in Spain during 1909-1920, and how accounting enabled powerful groups to dominate rural village life. These authors highlighted how accounting (as a cultural capital) provided the means by which the already powerful chiefs (who hold social capital) in the society enhanced and served their dominant interests. Sánchez-Matamoros et al. (2013) explains that the chiefs were seen to deploy accounting as a means, to accumulate prestige and status in the society (symbolic capital), and to dominate village politics, economic activities and social relations.

Alawattage's (2011) research in the field of gem mining in Sri Lanka illustrated the connection between calculative practices and how capital is appropriated. In essence, Alawattage (2011) identifies that these accounting templates, as symbolic systems, function as instruments that legitimise, while masking, domination. This is because accounting templates, as accounting practices, are ingrained in the dispositions (*habitus*, practical sense and bodily *hexis*) of agents who carry them out. Consequently, these agents' worldview is structured through these accounting templates, as well as organising agents to practice in a certain way, while negates other forms of practice.

Hamilton and Ó hÓgartaigh's (2009) research explored the role of 'true and fair view' in the fields of accounting and auditing, and found that the role of auditors essentially reinforces the domination of accounting templates. Such statement of true and fair view is a convention that is deeply embedded within the field of accounting, particularly in the preparation of these accounting templates (Deegan, 2006). Farjaudon and Morales (2013) extends Alawattage's (2011) notion of accounting templates as symbolic systems, while focusing on Bourdieu's conceptualisation of symbolic domination and symbolic violence. Their study examines the role of accounting as a symbolic system of classification in the manufacture of consensus,²⁹ and how it contributes to the processes of definition and social production, and the reproduction of dominant interests. These authors posit that violence, power and domination are misrecognised by agents or groups of agents subjected to it because they are enclosed and institutionalised within

²⁹ Farjaudon and Morales (2013) employs the concept of consensus in terms of a general agreement about a set of ideas deemed to be shared by many, and assert that it offers a solid basis for a powerful discourse as its manufacture is often considered a central value for rational decision making and management.

symbolic systems (Farjaudon & Morales, 2013). In this vein, these symbolic systems contribute to a subtle production and reproduction of relations of power within a given field (Alawattage, 2011; Farjaudon & Morales, 2013; Malsch et al., 2011; Neu et al., 2013). Although this research is not primarily concerned with the role of accounting practices in consensus in organisations, corrupted networks or gem mining, insights from these studies provide a platform for examining what symbolic systems there are that may influence the practice of accountability in the researched field.

In research concerning accounting and accountability practices, Bourdieu's key concepts are used by Shenkin and Coulson (2007) and Cooper and Johnston (2012) to understand constructs of accountability in particular fields. Shenkin and Coulson's (2007) research examines the notion of social activism directed against the corporate hegemony in the academic field of Social and Environmental Accounting (SEA) where two philosophical positions compete for recognition. This conceptualisation for Shenkin and Coulson (2007) emerged by employing a Bourdieusian idea that communication is seen to reflect asymmetrical relationships³⁰ between agents, who continuously struggle over limited resources available in a given field (i.e. field of struggles). Cooper and Johnston (2012) employs a similar Bourdieusian idea to examine how accountability contributes to reconstructing the social space in favour of the dominant class. In particular Cooper and Johnston (2012) examines constructs of accountability and how they operate in the field of English football, specifically the Manchester United Football Club. The significance here lies in the high demand for information, control and accountability by agents embedded in the field. However unlike agents in other fields, as Cooper and Johnston (2012) posits, football fans' desire for information and accountability is almost overwhelming. Yet Malcolm Glazer, the owner of Manchester United, does not identify with the fans and, as such, does not see the need to discharge accountability to them. This is the identity issue of the nature and scope of accountability, where agents or groups of agents discharge accountability only to those with whom they identify (Unerman & O'Dwyer, 2006b).

With reference to Bourdieu's theory, Cooper and Johnston (2012) explain that Glazer does not identify with the fans because they do not share similar positions in the hierarchical structure of the football field. As such, Cooper and Johnston (2012)

³⁰ As the field is one of uneven distribution of capital to agents within the field, some agents are endowed with more of the desirable capital (within a given field) than others. Therefore the relationship between agents in a field is asymmetrical as there is bound to be a dominant and a dominated agent in this relationship.

accentuate that accountability serves the dominant interests of the powerful in these asymmetrical relationships, and also maintains and enhances their dominant positions in the field. These are key and relevant understandings that come rather close to how I intend to apply Bourdieu's theory of practice and key concepts in my research.

3.6 Applying Bourdieu's theory of practice

Central to Bourdieu's work is the manner in which his theory of practice, through his key concepts of field, capital and habitus are tools that can expose the hidden mechanisms of power and domination active in a particular practice. Section 3.5 above examined, through a review of extant literature, how symbolic domination is enclosed and institutionalised in accounting practice and its use of accounting templates (symbolic systems). In this vein, agents subjected to this domination do not see it as such but instead misrecognise the legitimacy of these templates, which is in essence symbolic violence. Therefore those in dominant positions are seen to deploy these symbolic systems to maintain and enhance their dominant positions within their respective fields. It is through these positions that dominant agents structure the field in such a way that serves primarily their interests, and effectively reproduces symbolic domination and the violence it causes.

For the purpose of this research, Bourdieu's key concepts of field, capital and habitus, as with other Bourdieusian concepts of practical sense, bodily hexis, *doxa* and *illusio*, are all applied relationally to examine the practice of accountability within the specific field of NGOs in Samoa. In particular the concept of field is used to examine how the structure, in which the practice of NGO accountability in Samoa is examined, can be understood. How the agents involved in the researched field are organised by the field as well as their capacity to structure the field, is examined using the concept of capital. The concept of habitus is then used to provide logic for the manner in which NGOs in Samoa demonstrate and discharge accountability. Relationally, these key concepts are used to discover hidden forms of symbolic domination that are embedded within the researched field, and to make a contribution to the growing body of literature.

Alawattage' (2011), Farjaudon and Morales' (2013) studies, in particular, provide my research with an understanding of how accounting templates can function as powerful instruments to dominate the structure of a field, and encourage the agents involved to see the world in a particular way while negating others. In addition Cooper and Johnston's (2012) paper also highlights how the practice of accountability can

contribute to the reproduction of symbolic domination within a specific field. Therefore, in following these studies, results from the current research's examination will be analysed to identify symbolic systems involved in the field of NGOs in Samoa. The effects of these systems on what constitutes accountability within the researched field, and on how NGOs discharge accountability is of particular interest. The analysis also aims to identify agents that are dominating these symbolic systems, and which agents are subjected to these systems' effects, and how these systems produce and reproduce a particular accountability practice for Samoan NGOs.

3.7 Chapter Summary

In this chapter I have introduced the theoretical framework employed in this research. Bourdieu's key concepts of field, capital (in its main forms) and habitus were discussed, as well as how all three concepts are deployed to provide an understanding of practice. This is both in terms of the habitus and practical sense of agents to produce, and reproduce, certain actions and inclinations in certain circumstances, and how the field (structure and conditions) influences these practices.

This chapter also examined the manner in which these concepts are used relationally in the accounting and accountability body of literature. This literature has identified how accounting practice, and accounting templates, are seen as symbolic systems that mask the effects of symbolic domination and, thus, symbolic violence is inflicted on agents subjected to it. In the practice of accountability, communication of information is seen to reflect the asymmetrical relationships between various agents who struggle and manoeuvre for desirable resources within a field. As such, those who do not share similar positions as the powerful who hold the power to disseminate information, are not seen as requiring an account.

As this research is primarily concerned with the accountability practice of NGOs in Samoa, Bourdieusian concepts are mobilised to examine the structure and conditions that impacts this practice, and those agents who influence these structures. Chapter four identifies the methodological approach this research follows, as well as the various methods employed to collect information to address the three research questions that are the focus of this study.

Chapter 4: Research Methodology and Method

4.1 Introduction

This research adopts a qualitative form of inquiry, following a constructivist paradigm, to examine the practice of accountability within the field of NGOs in Samoa. This chapter begins with an outline of the three primary questions this research addresses (section 4.2). The constructivist paradigm this research adopted is then presented and discussed (section 4.3), and the research participants selected for this study outlined (section 4.4). The methods employed to collect data for this research are discussed (sections 4.5 and 4.6), and the process in which collected data was analysed and interpreted presented (section 4.7). Reflexivity in the research process is discussed (section 4.8) and then a chapter summary is provided in section 4.9.

4.2 Research Questions

The aim of this research is to examine what constitutes accountability within the context of NGOs in Samoa. In line with this research's conceptual and theoretical framework established in the previous chapters (two and three), the three primary questions below provide guidance in examining the structure of the field from which accountability takes its meaning; as well as the influence of the relationships between agents involved in the field. The three primary questions this research addresses in the later chapters (five, six and seven) are:

- What is the structure of the field of NGOs in Samoa, and what is its position within the overall structure of Samoa?
- To what extent is the practice of accountability influenced by particular agents within the field, and what is the relationship between these agents?
- How is accountability practiced and discharged by NGOs in the field of NGOs in Samoa?

To assist the primary questions above I also present two sub-questions, which are covered primarily in chapters six and seven.

- Who are the players involved in this game in the field of NGOs in Samoa, and how are these players positioned in the field? (Chapter six)
- What forms of capital are active in the researched field, and how do these forms of capital influence how NGOs practice and discharge accountability? (Chapter seven).

To capture an understanding of the multiple realities revealed through constructs and experiences of agents from NGOs and other agents in the practice of accountability, this qualitative inquiry adopts a constructivist paradigm which is considered next.

4.3 Research Paradigm

A research paradigm is a set of basic beliefs that “represents a worldview that defines for its holder the nature of the “world”, the individual’s place in it, and the range of possible relationships to that world and its part” (Guba & Lincoln, 1994, p. 107). A worldview, as Lincoln and Guba (1985) posit, helps guide the actions of the inquirer, not only in choices of methods but also in his/her ontological, epistemological and methodological ways. A worldview is constructed by responses to three fundamental questions which are: what is the form and nature of reality? (ontology); what is the nature of the relationship between the inquirer and the inquiry? (epistemology); and how can the inquirer go about finding out what can be known? (methodology) (Guba & Lincoln, 1994; Lincoln, Lynham, & Guba, 2011; Lincoln et al., 2013).

This research’s inquiry into what constitutes the practice of accountability in the field of NGOs in Samoa follows a constructivist paradigm which Lincoln and Guba (1985) earlier termed ‘naturalistic’. A constructivist research paradigm takes the position that knowledge is only real in the sense that it is ideas constructed by those individuals and groups involved in it. These constructions are then perpetually modified, reviewed and reworked through social interactions and in light of new experiences (Mathews & Ross, 2010; Schwandt, 2007). This paradigm is therefore appropriate for this research as the concept of accountability itself, as Sinclair (1995) posits, is subjectively constructed in the sense that it takes its meaning from the context in which it is applied, and from how it is constructed in that particular setting.

The purpose of this research’s inquiry is to understand what constitutes accountability in the field of NGOs in Samoa. Thus, this research takes the position that it is important to engage with NGOs and related agents in Samoa and not observe from a distance. The ontological, epistemological and methodological beliefs of this constructivist inquiry are explained below. These constructivist beliefs are interconnected in a way that the responses to the ontological and epistemological questions constrain the responses to the methodological approach (Guba & Lincoln, 1994). The section below begins with the ontological perspective of a constructivist inquiry.

4.3.1 *Ontology*

Ontology is defined as worldviews and assumptions that guide researchers in their search for knowledge (Lincoln et al., 2013; Schwandt, 2007) and that it is “concerned with understanding the kinds of things that constitute the world” (Schwandt, 2007, p. 192). Ontology addresses questions such as what is the nature of reality, and what can be known about these realities? (Guba & Lincoln, 1994; Mathews & Ross, 2010). Adopting a constructivist paradigm means assuming a relativist ontology which argues that realities and what can be known about them:

...are apprehendable in the form of multiple, intangible mental constructions, socially and experientially based, local and specific in nature...and dependent for their form and content on the individual persons or groups holding the construction (Guba & Lincoln, 1994, pp. 110-111).

The above quote posits that multiple realities exist, as knowledge is constructed and co-constructed through lived experiences and interactions with other members of society (Guba & Lincoln, 1994, 2005; Lincoln et al., 2013). This perspective suggests that the multiple constructed realities relating to the practice of accountability by NGOs in Samoa exist as products of experiences and encounters between agents in the field. The phrase that realities are local and specific in nature implies that reality cannot be isolated from its context, and that it must be understood in relation to its natural surroundings (Guba & Lincoln, 1994, 2005; Lincoln & Guba, 1985).

A relativist ontology is therefore appropriate for this research’s inquiry for the reason that an understanding of the practice of accountability cannot be fully elicited if this inquiry was to take another approach such as a positivist ‘realist’ stance. A realist ontology assumes that there is a single truth that can be studied and measured (Guba & Lincoln, 2005). This stance could lead this research to assume there is a single truth about accountability for NGOs in Samoa, yet accountability is an elusive concept that is subjectively constructed. For this reason, this research considers that multiple, and varied, constructed realities of how accountability is discharged and demonstrated in the studied field exist and, thus, a relativist ontology is deemed appropriate.

As there are many agents involved in the field of NGOs in Samoa, Lincoln et al. (2013) suggests that it is important that the inquirer participates in the research process to ensure that the understanding and reconstruction of these constructed and co-constructed multiple realities are reflective of the realities. This refers to the epistemological stance of a constructivist paradigm which I now discuss.

4.3.2 Epistemology

Epistemology is defined as “the nature of knowledge and its justification” (Schwandt, 2007, p. 88) which is the relationship between what we know and see, and the truths we seek and believe as inquirers (Guba & Lincoln, 2005). Epistemology addresses the question of what is the nature of the relationship between the inquirer and what can be known. This leans towards a transactional and subjectivist epistemology (Guba & Lincoln, 1994, 2005). This means that in order to capture an understanding of the multiple constructed realities of accountability extant in the field of NGOs in Samoa, it is assumed that the inquirer and the object of inquiry, as well as the research participants, are interactively and inseparably linked. In this manner the findings of such inquiry are literally the products of the interaction between the two as they co-create knowledge throughout the inquiry (Denzin & Lincoln, 2008; Guba & Lincoln, 1994, 2005; Lincoln & Guba, 1985; Lincoln et al., 2011, 2013). This approach is appropriate for an inquiry that involves research participants embedded within a traditional society such as Samoa. I examine and discuss the context of Samoa in terms of its traditions and structural properties in chapter five next. However, I briefly discuss some of its key characteristics below to provide context for this chapter, as well as a reflexivity on how my background has influenced my interaction with research participants.

Samoa’s society consists of closely knitted village communities where individuals are predisposed to act in the best interests of their immediate and extended families, and their village communities (Fairbairn-Dunlop, 1998; Gough, 2006; Le Tagaloa, 1992; Tamasese, 2009). In Samoa relationships between individuals, and the preservation of these relationships are seen to be based on shared values (Schoeffel, 1978; Tamasese, 2009). These relationships, are mainly preserved and maintained through oral face-to-face interactions (Tamasese, 2009), which is the form of communication that is preferable in Samoa, as it is in many other Pacific Island nations (A. Brown, Tower, & Taplin, 2005; Vaioleti, 2006, 2011). In Samoa, as with other Pacific Islands, knowledge about the past and its genealogies is passed down from generation to generation in the form of songs, poems, stories, or through word of mouth from the elders to the children (Meleisea, 1987a; Tamasese, 2009; Vaioleti, 2011).

The aforementioned characteristics of the Samoan context in which this research is based, therefore necessitates an epistemological approach underpinned by face-to-face interactions with research participants, and relationships with these participants based

on Samoan (*fa'a-Samoa*) cultural values³¹ of love (*alofa*) and respect (*fa'aaloalo*) (Fairbairn-Dunlop, 1998; Tamasese, 2009). This approach is also appropriate as I anticipate discovering the forms of capital each research participant (agent) holds, as well as capturing an understanding of their 'habitus' to examine how these may or may not influence the practice of NGO accountability in Samoa. A positivist approach where the inquirer maintains a distance from the object of inquiry (Guba & Lincoln, 2005) would therefore not be appropriate here. In using the concept of habitus to understand the social behaviours of agents (Bourdieu, 1991), such as NGOs, within the researched field, it is important to engage with research participants in their field of practice. This is because one does not see habitus but the effects of habitus in practice, in terms of how agents behave towards demonstrating and discharging accountability (Lane, 2000).

It is also worth noting here that I am considered an insider to this inquiry. Bishop (2005) suggests that an insider is essentially well positioned to approach research in a cultural setting, such as Samoa, in a more sensitive and responsive manner than an outsider. As an individual of Samoan heritage I acknowledge that my inherent cultural knowledge of the research setting, Samoa, my family's background and reputation as practicing accountants and as former politicians in Samoa (cultural and social capital), as well as my background as a trained accountant affords this research process numerous advantages. These advantages also include my ability to communicate fluently in both English and Samoan (the official language in Samoa), as well as an ease of access to data established through my pre-existing relationships with many individuals in the political and accounting fields in Samoa.

Merriam et al. (2001, p. 411) asserts that it has "commonly been assumed that being an insider means easy access, the ability to ask more meaningful questions and read non-verbal cues, and most importantly be able to project a more truthful, authentic understanding of the culture under study". However, "there are concerns that insiders are inherently biased or that they are too close to ask critical questions" (Bishop, 2005, p. 111). These concerns are less problematic in practice as, in general terms, I was always aware of the importance of maintaining each relationship with selected participants in a professional manner and with caution, particularly when the focus of discussions was centred on the subject in question. This point is discussed more fully in

³¹ Cultural values, traditions and the structure of Samoa at the national level are presented and analysed in detail in chapter five.

section 4.5.3 with regards to data collection process and how the inherent biases of being an insider were managed and dealt with.

With such an epistemological approach, this research adopts methods that necessitate the study of participants in their natural settings through face-to-face interactions with selected research participants. The choice of methods consists of a series of semi-structured interviews that incorporates a *talanoa* approach, as well as the use of qualitative document analysis to analyse collected documents. I firstly explain semi-structured interviews, as the first data collection method, in section 4.5 followed by section 4.6 on qualitative document analysis as the second research method. I next discuss the methodological approach of this research.

4.3.3 Methodology

Here, I address the third fundamental question, which is how can the inquirer go about finding out what he/she believes can be known? Response(s) to this methodological question are thereby affected, and constrained, by how participants respond to the ontological and epistemological questions. This means that a relativist ontology necessitates the adoption of an interpretive methodology. In this approach, Guba and Lincoln (1994, p. 111) assert that:

The variable and personal (instrumental) nature of social construction suggests that individual constructions can be elicited and refined only through interaction between *and among* investigator and respondents.

This interpretive methodology follows the ontological and epistemological stance discussed earlier that takes the position that knowledge is co-constructed and co-created through the inseparably linked interaction between the inquirer and participants. This knowledge therefore is interpreted, compared and contrasted over adequate dialogues (i.e., until data saturation is reached) in order to collaboratively construct meaningful realities (Angen, 2000). This interpretive approach leads this research to employ interviews as a means to enable interactions and dialogue with selected participants. The use of qualitative document analysis as one of the research methods used in this study is explained later in this chapter (section 4.6). The process and rationale for selecting the research participants for interviews is now discussed.

4.4 Selecting Research Participants

In selecting research participants, a purposive sampling approach was employed to capture the multiple realities of accountability that exist in the field of NGOs in Samoa. Purposive sampling “focuses on selecting information-rich cases whose study will illuminate the questions under study” (M. Patton, 2002, p. 230). The selection of each case, site or individual is aimed at gaining insights to understand and create explanations regarding the accountability of NGOs in Samoa (Ghauri & Gronhaug, 2010).

Numerous techniques are available under a purposive sampling approach. However, for the purpose of this research, theoretical and snowballing sampling techniques were used (M. Patton, 2002). Theoretical sampling means selecting research participants based on research questions and the theoretical position of the research (Mason, 2002). As this research is primarily concerned with NGO accountability in the field of NGOs in Samoa I recognised the need to strategically select NGOs, their stakeholders and other related agents who would illuminate responses to all three primary research questions presented in section 4.2.

As discussed, accountability is a multifaceted concept in that it not only takes its meaning from the setting in which it is applied (J. Patton, 1992; A. Sinclair, 1995) but it is also dependent on the groups of stakeholders to which accountability is owed. The concept of NGO accountability is therefore seen to be constructed by the accountability relationships that are extant between NGOs and the stakeholders they are accountable to (Ebrahim, 2003a; Unerman & O'Dwyer, 2006b). This research therefore embarked on a purposive sampling process that began with the selection of NGOs, followed by the selection of these NGOs' stakeholders (Sekaran, 2003). These stakeholders include funders, Government Ministries and auditors. The basis on which they were selected, while it is generally underpinned by the conceptual and theoretical basis of this research, is examined later.

The sampling strategy used in this research also encompasses snowball techniques. For instance, after initial contact was made with participants, snowball or chain sampling techniques were employed to identify and establish contact with other potential participants (Bryman & Bell, 2007). As is consistent with the stakeholder groups identified in chapter two (i.e. upward, downward and internal), this research groups each selected participant in the same vein. This research, however, focussed on

stakeholders identified by NGOs as salient, for example funders and the Government (as regulators). This means that some stakeholders, such as individual funders and downward stakeholders, whilst they are important, are not included in this research. For this reason, the study is concerned with the roles and influence of funders and regulators in constituting accountability within the field of NGOs in Samoa, and with the effects of their influence on how, and to what extent, NGOs discharge that accountability. The following sections begin with the selection of NGOs in Samoa.

4.4.1 Non-governmental Organisations

To ensure that a qualitative in-depth inquiry is maintained, I began the selection process with an approach of selecting the top ten NGOs receiving the highest amount of funding in Samoa. I considered it pertinent to select NGOs on this basis, as past events concerning the use of funds (i.e., tsunami funds) have labelled the ways Samoa uses granted funds as acts of corruption and misappropriation. While these allegations and criticisms of lacking accountability were directed at the Samoan Government, and not NGOs, these issues have raised concerns on the extent to which NGOs are accountable for granted funds. Of particular interest to this research, is an examination of what constitutes accountability for NGOs in Samoa, with the hope of providing insights that can shed light on whether there are other explanations for how funds are used in Samoa.

As information about NGOs in Samoa is limited beyond total funds, the selection process was somewhat challenging. The selection process then began with a list of 11 NGOs identified in Fairbairn-Dunlop, Mason, Reid and Waring's (2009) case study-based research³². One of the case studies in Fairbairn-Dunlop et al.'s (2009) research is Samoa's Community Development initiative³³ and, as such, a list of 11 NGOs that are/were core funded by NZAID's NGO Support Fund (NGOSF) for their services and contributions to communities in Samoa, were identified (Rivers & Sinclair, 2007). The NGOSF was initiated in 2003 and it provided core funding that covered operational and

³² This report was chosen as it was the only known report that published names of NGOs that were funded by NZAID's NGOSF programme. Furthermore this report was also relevant as it was based on a research that was commissioned by New Zealand's Agency for International Development (NZAID) and Australia Agency for International Development (AUSAID) to assess "how attention to gender equality could improve aid effectiveness to deliver positive developmental outcomes" and to provide recommendations on "how to use a focus on gender equality to improve development effectiveness" (Fairbairn-Dunlop et al., 2009, p. 14). The four NZAID and AusAID funded initiatives examined in this research are: Community Development initiative in Samoa, Solomon Islands Roads Improvement (Sector) Projects, HIV/AIDS project in Papua New Guinea, and a Pacific Regional Policing Initiative (Fairbairn-Dunlop et al., 2009).

³³ The community development initiative in Samoa coordinates civil society organisations in Samoa, including NGOs. This is discussed more fully in the next chapter (specifically section 5.4.3).

capacity building³⁴ costs for the 11 NGOs involved. This funding scheme was the first of its kind in Samoa, and the South Pacific, which indicated that the NGOs involved were well established and operational to the extent that they were at capacity for attracting external funding (Low & Davenport, 2002).

These 11 NGOs were reviewed alongside a list of 122³⁵ organisations that are registered with Samoa's Umbrella for Non-Governmental Organisations (SUNGO) (SUNGO, 2011b). This SUNGO list classifies 60 (out of 122) as NGOs (including the 11 on the NGOSF list), while classifying the other 62 as community-based organisations (CBOs)³⁶. The rationale as to why and how an umbrella organisation for NGOs also registers CBOs is outside the scope of this study. For the purpose of this study, I focussed on NGOs and their accountability practices.

In the process of verifying whether the 11 NGOs from the NGOSF list were still operating at the same capacity, and with information about NGOs not readily available, some preliminary fieldwork was necessary. This preliminary fieldwork also assisted in gaining an understanding of the field of NGOs in Samoa, including the Government Ministries involved that were not identified in available documents and literature. As the preliminary fieldwork progressed, almost half the 11 NGOs had ceased to operate when the NGOSF scheme was terminated in 2011, as Interviewee 3 (NGO 14) explains (section 6.2.1, page 168). This meant that these NGOs were unable to be included in this research due to access problems. Therefore, the first seven NGOs included in this research are from this list of 11 NGOs previously funded by the NGOSF.

The other NGOs selected for this research were identified from the list of 60 NGOs registered with SUNGO. From this list, all village and community groups that may have been identified by SUNGO as NGOs were eliminated first, as they did not meet the definition of an NGO used in this research (section 2.2). The remaining organisations on the list were reviewed based on being recipients of significant funds. I also ensured that

³⁴ The concept of 'capacity building' in relation to NGOs, covers an array of concerns including financial, operational and organisational aspects of an NGO's operations which in essence is both administrative (adequate staff, equipment etc.) and institutional (ability to cope with change and to remain viable) (Low & Davenport, 2002).

³⁵ This list of NGOs that were registered with SUNGO up until 2011 was provided in SUNGO's Annual Report 2010-2011 (SUNGO, 2011b): <http://sungo.ws/images/Publications/annual%20report%2010-11.pdf>.

³⁶ Community-based Organisations (CBOs), as detailed in Chapter Five next, is a category of organisations that constitutes the 'third sector' in Samoa. As such, CBOs are active and recognised community groups or organisations that have a form of governing structure and an active membership. These groups include: village council and their development committees, women's committees, and church youth groups, village sports clubs and others (Government of Samoa, 2011d).

the selected NGOs were representative of the profusion of classified NGOs operative in Samoa (Table 4-2). Along with Salamon's (2010) classification framework presented in Table 2-1, this research also referred to SUNGO's classification (Table 4-1) of organisations that constitute the civil society in Samoa. This aided the classification of selected NGOs. For instance, the category of education in particular, as shown in Table 4-2 below, was used to classify two of the selected NGOs based on Salamon's classification yet it is a category that is not explicitly identified in SUNGO's classification (refer Table 4-1). Out of this process, three NGOs were identified and selected for interviews not only because of the significant amount of funding that they receive, but that they represent a category not already included in the study at this stage.

Table 4-1: SUNGO's classification of organisations in the civil society in Samoa

No.	Category	No.	Category
1	Community development	7	Health
2	Women's development	8	Agriculture
3	Youth	9	Environment
4	Social services	10	Religious
5	Arts and Culture	11	Tourism
6	Business	12	Not elsewhere classified

In addition, the last four NGOs selected for this research were identified during the data collection phase. One NGO in particular was selected based on a recommendation by a funder who regarded it to be outstanding in reporting, while three NGOs were recommended by a Government Ministry for their continuous service to Samoa's society. It may appear that the selection of these four NGOs encompasses a degree of bias, but the decision for their inclusion was made after assessing each one on the same basis as the 11 NGOs. As usual with research of this kind, the sampling process here was not straight forward and it was also subject to the availability and willingness of the NGOs. Therefore a total of 14 NGOs that were approached agreed to participate in this research and Table 4-2 below illustrates the classification of each. As well, the below table shows that this study draws on the perception of representatives from six categories.

Table 4-2: Classification of the 14 selected NGOs

Category	No. of NGOs	NGOs
Business	2	NGOs: 1 and 2
Environment	2	NGOs: 3 and 4
Education	2	NGOs: 5 and 9
Social Services	4	NGOs: 6, 7, 10 and 11
Health	3	NGOs: 8, 12, and 13
Professional	1	NGO 14
Total	14	NGOs

4.4.2 NGOs' internal stakeholders

Following the selection of NGOs, the sampling process progressed to selecting internal stakeholders such as staff members, volunteers and members (for members-only type NGOs). The selection process started with the directors or senior managers (as internal stakeholders) of each NGO, as this was the contact listed in SUNGOs' members' database. Once this contact was established, and because information about other staff members, volunteers or members was also not readily available, others within the NGOs were selected using the snowballing technique. Whilst this technique may have resulted in directors and managers recommending individuals of their choice, the selection was based on the interview criteria i.e., whether the individual is involved in one, or more, of the following roles.

- Preparing funding applications;
- Conducting and implementing funded projects and/or activities;
- Preparing financial statements and annual reports for NGOs; and
- Preparing other funding discharge documents.

A total of 25 internal stakeholders from 14 NGOs were successfully recruited for the interviewing process that is discussed in section 4.5.3. However, I was unable to recruit individuals involved in preparing financial statements and other funding discharge documents for NGO 6 (Social services NGO) and NGO 9 (Education NGO). In the case of NGO 6, the finance officer that was approached agreed to participate if the director permitted it, but the director did not, as she claimed she could address the questions, which she did reluctantly. Whilst a similar case was found with NGO 9's director, she was more engaged and, thus, provided more information to aid this research.

The positions of the 25 recruited participants range from a director to an administrator, and this was for the reason of not wanting solely a director or manager's perspective regarding their accountability for granted funds. The positions of each of these participants within the selected NGOs are outlined in Table 4-4 below, along with individuals from the other interviewed groups. In addition to the 25 selected participants for interviews, I had an informal discussion with an individual, with the aim of obtaining background information for the NGO she is affiliated with. This was deemed pertinent due to her years of service with the NGO as a former project manager.

4.4.3 Funders

The sampling process for funders followed a theoretical technique as they were identified earlier in chapter two as one of the main upward stakeholders. The funders here include international donor agencies and Government funders.

From document reviews and the preliminary fieldwork, some of the main funders for NGOs in Samoa were initially identified (Fairbairn-Dunlop et al., 2009; Government of Samoa, 2010e), while the others were identified by the NGOs themselves during the data collection process. The Civil Society Support Programme (hereafter as CSSP) in particular was identified as one of the main funders in the field of NGOs in Samoa during the preliminary fieldwork (Government of Samoa, 2010e, 2011d). The CSSP, is a unit that is jointly funded by the Australian Agency for International Development (AusAID) and the European Union (EU) (Government of Samoa, 2011d). Therefore, individuals from CSSP, AUSAID and the EU were all included in this research.

NZAID is another donor agency selected for this research. NZAID under their NGOSF programme funded 11 NGOs up until the end of 2011, but for some, this funding ceased a few years earlier (Fairbairn-Dunlop et al., 2009). Their inclusion in this research was based on the research question concerned with understanding the structure of the field of NGOs in Samoa. Therefore, it was deemed necessary to elicit an understanding of the reasons as to why this core funding for NGOs in Samoa was terminated because, it affected the viability of some NGOs. This point is revisited in chapter five. A total of five participants from the funders' group were selected comprising of one participant from CSSP, AusAID, EU, and two participants from NZAID.

4.4.4 The Government

A total of six Government Ministries in Samoa were selected for this research. These Government Ministries were firstly identified, as with the funders, through document reviews (Fairbairn-Dunlop et al., 2009; Government of Samoa, 2010e) and, later, during the preliminary fieldwork. Whilst the related Government Ministries are listed here, they will be referred to in the analysis chapters as either Government Ministry A, Government Ministry B etc. for confidentiality reasons (not representative of the below order).

- Ministry of Finance,
- Ministry of Women, Community and Social Development,
- Ministry of Commerce, Industry and Labour,
- Ministry of Health, and
- Ministry of Education, Sports and Culture.

From the above Government Ministries, 11 individuals were recruited for the interview process, and half of these individuals were contacted through email as I had pre-existing relationships with them through my family background. Whilst these pre-existing relationships may signal a degree of bias the selection of these individuals are based on their involvement in areas pertaining to, or influencing, the practice of NGO accountability in Samoa. Subsequently the others were identified by those already selected once again using the snowballing technique. In addition, informal discussions with five individuals from these six selected ministries took place to assist research question one, by gaining an understanding of the structure of the researched context and to inform content.

4.4.5 Auditors

Auditors were a late addition to this research as they were not initially identified as key stakeholders in the literature. Auditors emerged as another important group of research participants after the first phase of data collection, as NGOs, funders and a few Government Ministries had often referred to auditors as key agents in the practice of accountability in Samoa. For this reason, all the selected auditors were contacted and recruited by telephone, as I was in Samoa at the time. A total of eight auditors, out of 19 registered practitioners, were selected for this research but they were not all recruited in the same manner. Six with whom I had a pre-existing relationship because of their

involvement in previous research were directly contacted and recruited, while the other two auditors were recruited through a mutual friend. As with those selected from the Government Ministries, the auditors with whom I had a pre-existing relationship were recruited because they were directly involved in the practice of accountability i.e. they were identified by NGOs as their auditors.

4.4.6 Saturation

While I engaged in a total of six informal discussions, a total of 49 individuals were selected and recruited for interviews. In total I engaged with 55 individuals in this research of which all but three were Samoans. These three participants were all recruited for interviews of whom two are Directors of NGOs and one is a General Manager from a funder. Of the 55 individuals involved in this research: 26 are from NGOs, five funders, 16 government officials, and eight auditors. This is shown below in Table 4-3. This is a result of having reached saturation for each of the four groups of participants (Morse, 1995).

Table 4-3: Summary of research participants

Groups	Interviews	Informal discussions	Total
NGOs	25	1	26
Funders	5		5
Government	11	5	16
Auditors	8		8
Total	49	6	55

Table 4-4 below provides details of the positions held within the organisations represented by the 49 participants selected for interviews. All interviews encompass a *talanoa* approach, as explained in section 4.5.

Table 4-4: Selected participants' details

Positions	Interviews	Organisations
<i>NGOs</i>	(25)	
Directors	10	NGOs: 1, 2, 3, 5, 6, 9, 10, 12, 13, and 14
General managers	2	NGOs: 4 and 7
Project managers	4	NGOs: 1, 8, 10, and 12
Finance managers	3	NGOs: 2, 8, and 14
Senior officers	2	NGOs: 7 and 11
Finance officer	1	NGO 13
Administrators	2	NGO 5
Secretary	1	NGO 10
<i>Funders</i>	(5)	
General managers	2	Funder 1 and Funder 2
Project managers	3	Funder 3, Funder 4, and Funder 5
<i>Government</i>	(11)	
Assistant CEOs	6	Government: A (1), C (3) and E (2)
Principal officers	2	Government: C and D
Senior officers	3	Government: A (2) and B (1)
<i>Auditors</i>	(8)	Government auditors (3) Private (5)
Total	49	Interviewees

The above table also shows that the majority of the participants selected for interviews hold high-level positions in the organisations they represent. These positions include Directors (10), General Manager (4), Project Managers (7), Finance Managers (3), and Assistant CEOs (6). A positive perspective on this is that these participants provided this research with an overarching view of all aspects of the organisations. However, in retrospect, perhaps more participants from the lower levels may provide other views about the organisations they represent that the Directors, General Managers, or Assistant CEOs, for instance, may have overlooked or did not emphasise during the interview process. I provide a more detailed discussion on reflexivity in terms of the influences that affect my research process, later in section 4.8.

The aim of an in-depth qualitative inquiry is not to reach a statistical confidence level but, rather, to maximise information to a point of informational redundancy (Lincoln & Guba, 1985). For this reason, I approached the selection for each of the four groups of research participants with the aim of eliciting maximum information regarding the practice of NGO accountability in Samoa until a point where additional views were no different from those already collected.

How data was collected through semi-structured interviews encompassing characteristics of *talanoa* is discussed first, while qualitative document analysis is discussed later (section 4.6).

4.5 Semi-structured Interviews and *Talanoa*

To aid this inquiry and in line with the epistemological stance this research adopts, semi-structured interviews were employed to collect data and to interact with research participants. Semi-structured interviews were employed in conjunction with characteristics of a *talanoa*. *Talanoa* is a common form of communication in the Pacific Islands used as a customary method for creating and transferring knowledge (Vaiotele, 2006, 2011). The term *talanoa* in Samoa and around the Pacific Island nations means to talk, converse, or as an exchange of ideas and thinking; and it is almost always carried out face-to-face (Vaiotele, 2006), as it is in the case of an interview (Prescott, 2008). This section begins by providing a discussion as to why semi-structured interviews, incorporating *talanoa* techniques, are appropriate for this research.

4.5.1 Rationale for using Semi-structured Interviews and *Talanoa*

Interviewing is the most commonly used data collection method (Mason, 2002; S. Taylor & Bogdan, 1998) and is viewed as a conversation between people, where one person is the interviewer and the other is the interviewee. This method is used to uncover things that cannot be seen or heard, such as the interviewee's reasoning behind their actions and feelings (M. Patton, 2002; Seale, 1998). Similarly, Gray (2009) notes that interviewing is a powerful tool that enables the researcher to produce and extract authentic data on people's perceptions, attitudes and behaviours towards the subject in question. Interviews therefore allow the researcher in this research to elicit authentic insights into the experiences of those agents involved in the practice of accountability within the field of NGOs in Samoa (Miller & Glassner, 2011).

This research takes the position that multiple realities exist and as such knowledge is co-constructed and reconstructed between the researcher and participants as they interact through face-to-face dialogues. Interviews are therefore used not simply as a tool for extracting data but more so as a mechanism that allows for the co-creation of knowledge to occur during each conversation with regards to the inquiry into NGO accountability (Mason, 2002).

As semi-structured interviews are non-standardised, they are designed to have a fluid and flexible structure to assist in nurturing an environment that allows for such knowledge and understanding to emerge (D. Gray, 2009; Mason, 2002). This flexible structure of interviews is consistent with that of *talanoa*, which is a type of dialogue that is viewed non-threatening in a Pacific island context, and is likely to promote frank and open face-to-face discussions (Farrelly & Nabobo-Babat, 2014; Halapua, 2003; Vaioleti, 2011). *Talanoa* has been used in research studies particularly in the areas of education (Lātū, 2009; Manuatu, 2000; Vaioleti, 2006, 2011), business and accounting (Ioane, 2014; Masoe, 2010; Prescott, 2008, 2009).

Talanoa is as flexible as semi-structured interviews as it literally means to have critical discussions and free conversations about anything without a rigid framework (Vaioleti, 2006). However unlike a semi-structured interview, as Prescott (2008, p. 130) explains, “the openness associated with *talanoa* is a product of the underlying trust relationship and sense of cultural connectedness between those involved”. It is this characteristic of the relationship embedded within *talanoa* that is not found in interviews that I incorporated into my semi-structured interviews. This was an important feature of this research process as it allowed me to conduct this study in a way that appreciates *fa’a-Samoa* traditions particularly the significance of acknowledging traditional relationships (*va fealoa’i*) between participants involved. However, it was not as appropriate to fully employ *talanoa* in this research as in a business-like environment discussions are between two people i.e., the researcher and the research participant as opposed to a village setting where a *talanoa* commonly, at least in Samoa, takes place between more than two people i.e., members of a family, village chiefs, village women’s committee etc. Had this research recruited and engaged with the selected NGOs’ downward stakeholders, *talanoa* would be the more appropriate method than semi-structured interviews.

With a total of 46 Samoan participants involved in this research, conducting interviews through a *talanoa* approach was important. This meant that this research, using *talanoa* approach, was not primarily focussed on gaining knowledge as it is in the case of interviews (Halapua, 2003; Prescott, 2008). Instead through *talanoa* and as a Samoan researcher, I ensured the participants that this research was interested in their narrative worldviews regarding the practice of NGO accountability and, thus, allowed them to openly express and share their personal experiences and understandings of the practice in question, with this study. Whilst interviews can mimic this characteristic of *talanoa*

(Prescott, 2008), the difference is that the trust relationship built on *fa'a-Samoa* values of respect (*fa'aaloalo*) and *va fealoa'i*, in the context of Samoa, enables more frank and open discussions between research participants and researcher.

As all four groups of individuals selected for this research worked within established organisations in Samoa, and a semi-structured technique in conjunction with *talanoa* was viewed as the appropriate method to engage with each individual from all four groups. The planning process I undertook for the interviews is discussed next.

4.5.2 Pre-planning Semi-structured Interviews

Several steps were necessary prior to conducting interviews to ensure a smooth flow and a successful data collection process (D. Gray, 2009; Wengraf, 2001). Firstly, research participants that I had a pre-existing relationship with were initially contacted through email (see Appendix One) to request their participation to this study. This email was accompanied by a participation information sheet detailing the purpose of the study and a description of the type of information this inquiry aims to capture from the process. For the benefit of my participants, I prepared these information sheets in both English and Samoan (see Appendix Two and Three). Upon receiving confirmation from each participant through email, a second email was sent to request their availability preference (date, time and location) for the interview. Obtaining this information ahead of the interview was vital especially as research participants are based in Samoa, yet I live in New Zealand. In this manner I was able to organise a tentative interview schedule convenient for participants but within the timeframe that I would be available in Samoa for the data collection (D. Gray, 2009).

For other participants that I did not have a pre-existing relationship with, initial contact was made through a phone call, as culturally appropriate, to discuss possibilities of participating in the research. Some of these phone calls were made before I departed for Samoa while most were made while in Samoa. In cases where phone numbers were unavailable I visited some of the participants' workplaces in person upon arrival in Samoa, once again as is culturally appropriate. This process took place a week prior to the first scheduled interview and it also provided an opportunity to follow up on scheduled interviews to confirm time and location. For some interviewees where initial contact was established in person, the process escalated from a planning phase to an actual interview, for reasons of practicality and convenience on the interviewee's part. In particular, eight interviewees (5 NGOs, 1 Government and 2 Auditors) were recruited

and interviewed in this manner. For the others that were contacted through a phone call and agreed to participate, appointments were made in the same conversation. These appointments were then added to the tentative interview schedule and an allowance for time was also made to cater for any additional interviews that might emerge during the process, as they did.

For reasons of ensuring that the interviews were not conducted in an ad hoc and idiosyncratic manner but, rather, in a more strategic and considered way, and in order to cover all aspects required by the research focus, I prepared a set of indicative questions for each of the four groups as an interview guide (see Appendix Four) (Bryman & Bell, 2007; Mason, 2002). These indicative questions were based on the three primary research questions presented earlier in section 4.2, and were specific to each of the four groups. For instance, with NGOs the indicative questions were developed to inquire into NGOs' source of funding, their intentions on how granted funds are to be used, and how, and what, they will report to their funders. Other questions involved asking them who they consider as stakeholders and their relationship with these stakeholders. In the case of funders, the questions involved inquiring into their reasons for funding a particular NGO, their expectations on how NGOs should account for their funds, and whether they monitor and/or evaluate NGOs. Whilst these indicative questions were available, the questioning during the sessions was not limited to these. This is discussed throughout the following section in relation to how the interviews were carried out. Participant information forms and consent forms, both in English and Samoan (see Appendices Five and Six), were also made available at the interviews. Other materials such as digital recorder, charger and batteries were also included as necessary items for the interviews. I discuss the use of an audio recorder during the interviews later, but how the interviews were conducted is considered next.

4.5.3 Conducting Semi-structured Interviews

All interviews were conducted during the period of June 2012 to April 2013 and all took place in Samoa. The first set of interview sessions occurred over a four-week period from June to July in 2012, and the remaining five weeks of interviews took place in September 2012 (two weeks), December 2012 (one week), and April 2013 (two weeks).

The specific locations of interviews were based on what was convenient for the interviewees. The majority of the interviews took place at the interviewees' offices, except for two sessions (out of 49) which were held at the interviewees' residence. The

interviewees' offices is considered as the interviewee's natural surrounding from a constructivist approach as they are selected as representatives of organisations key to this research. Irrespective of the location, these sessions were conducted in a similar manner and similar interview/*talanoa* protocols were applied. Conducting interviews at their best is of great importance for a successful data collection and, especially, for eliciting authentic and rich data (S. Taylor & Bogdan, 1998).

At the beginning of each interview creating a positive atmosphere was vital, to ensure that the individual was comfortable to freely converse with the researcher (S. Taylor & Bogdan, 1998). Part of this emerged from making a positive first impression achieved through attending each session wearing traditional Samoan attire, known as *puleiasi*, which is formal but non-threatening (Fontana & Frey, 2005; D. Gray, 2009). It was also a culturally sensitive approach to present oneself in this manner as it signals not only *fa'aaloalo* for the interviewee but also for the traditional context in which this study is based.

Before the interview commenced, and ensuring ethical procedures were followed, key elements pertaining to the study were explained: the purpose of the interview/*talanoa* session; who the information or data collected from the session is for; how the data will be handled; why the data is being collected; and how it will be used (D. Gray, 2009; S. Taylor & Bogdan, 1998). These were important to ensure that the interviewee was well informed of the intentions of the inquiry and its purpose. Copies of the participation information sheet and a consent form were presented at the same time. Those who were not given a copy of these documents in advance (through email, as discussed) were given time to read over it and, once consent was given by signing the form, I continued with the interview.

It was important at this introductory stage of the session to also inform interviewees of their rights to withdraw from the research at any stage of the interview if they wish, in which case the interviewees were assured that any collected data from them was removed from the thesis. However not one individual requested to withdraw from the research. The interviewees were also given the opportunity to raise any concerns or ask questions they may have about the study before the session commenced. On a few occasions some interviewees asked why their NGO, funder or Government Ministry was selected for this research. I replied and explained the theoretical basis in which they were selected and how I anticipated that their views on the research topic would provide

insights of the factors and/or agents that influence the practice of NGO accountability in Samoa.

It was also important to establish the language in which the interviewees were comfortable to converse, i.e. whether it was Samoan or English (Fontana & Frey, 2005; D. Gray, 2009). As I am fluent in both languages, and both in oral and written form, I saw this as a positive contribution towards establishing a comfortable relationship with the interviewee, as some were more comfortable with conversing in Samoan. However, the majority of the conversations were conducted in English, which was of the interviewees' choosing. In some cases where several participants found it more appropriate to convey their perspectives in the Samoan language, they did. This is evident in the extracts of Samoan quotes throughout Chapters Five, Six, and Seven.

For some sessions, honorific salutations to acknowledge the interviewee's position as a chief (*matai*³⁷) was deemed culturally appropriate to do so, as well as being *fa'aaloalo* towards these *matai* throughout the sessions. The salutations were made at the beginning of the sessions and were all in Samoan. At the conclusion of salutations for these interviews, the interviewee was then asked whether he or she would allow the session to be audio recorded. As a result, 37 out of 49 interviewees agreed to audio recording, while notes were taken for the other 12 sessions. The 37 sessions that were recorded are discussed in detail later (section 4.5.4).

In line with the epistemological position of this research, it was important that positive relationships with interviewees were maintained during the interview sessions. As such, when interviewees started to share their views on the subject, I ensured that my responses were not judgmental and that I refrained from imposing academic presumptions onto their views (Fontana & Frey, 2005; S. Taylor & Bogdan, 1998). As such I paid more attention to interviewees' views by actively listening and observing their body language and reaction as they responded to each question (D. Gray, 2009; Seale, 1998), which is one of the benefits in having face-to-face interactions with individuals who are actively present in the researched field. *Talanoa* approach assisted in this process to ensure that interviewees were comfortable to freely express their views on the subject matter, through building or enhancing a trust relationship (*va fealoa'i*) and a sense of cultural connectedness with the interviewees (Halapua, 2003;

³⁷ As discussed in chapter five (section 5.2.3) a *matai* or a titleholder is a chief that is conferred a title by the extended family (*aigapotopototo*) and the village council (*fono o matai*).

Vaioleti, 2011). As a Samoan, I was accustomed to these traditions particularly in maintaining *va fealoa'i* with interviewees, which helped build a trust relationship with them. Often this resulted in longer conversations³⁸ which at times were outside the scope of this research due to how *talanoa*, as is the case with semi-structured interviews (Fontana & Frey, 2005), allowed for such free flowing conversations (Halapua, 2003). It was necessary at times to probe so as to steer the conversations back towards the aims of this study (S. Taylor & Bogdan, 1998). It was in situations such as these that the indicative questions I prepared (refer Appendix Four) based on the three primary research questions, were helpful in aligning conversations with the objective of the research. On other occasions, close observation to interviewees' responses indicated whether the session should continue any further or conclude. One particular interview lasted for about five minutes until I detected that she was not as enthusiastic about the session as I was, at which point I concluded the session. Whilst it was a short session, this interview provided relevant information used in the analysis chapters.

In recognising that it is important that research participants are assured confidentiality, they were informed during the session that they will remain anonymous in this thesis. In addition, I assured each interviewee that the data would only be available to the researcher and her supervisors (D. Gray, 2009; Sekaran, 2003). As this study is not about an interviewee's life history or that of the organisations they represent, names of interviewees and the selected NGOs are anonymous in this thesis. Government officials involved in this research are also anonymous in this research as well as the Ministry that they represent.

At the conclusion of each session, appropriate *fa'a-Samoa*³⁹ protocols comprising of expressions of gratitude (*fa'afetai*) for their contribution to this research took place. This was one of the positives of incorporating the *talanoa* approach into interviews so that such *fa'a-Samoa* traditions that culturally connect the interviewees and the researcher are acknowledged in the research process. As well, interviewees were offered another opportunity at this stage for any further comments or questions they wished to add or make before the interview closed. Some interviewees provided additional

³⁸ The longest conversation lasted two hours and four minutes which was with a Government official, and the second longest was an hour and 56 minutes with a participant from the funders' group.

³⁹ As this research is located within the small island developing state of Samoa, it was inevitable and important that I followed Samoa's cultural protocols i.e. traditions, which are commonly referred to as *fa'a-Samoa* (Amosa, 2010; Fairbairn-Dunlop, 1998). *Fa'a-Samoa* is examined in detail in section 5.2.2.

insights on the subject here, while the others offered their availability for another session if needed (D. Gray, 2009).

At the end of the data collection phase, only four follow-ups with existing research participants were necessary and these took place in subsequent visits to Samoa. These follow ups included two from the NGO group, one funder, and one Government official. These interviews were necessary to obtain clarification on a few points the participants had made during their initial interviews.

4.5.4 Recording, Transcribing and Translating Interview Data

Out of 49 interviewees, only 37 gave consent to have the sessions recorded using a digital recorder. The use of an audio digital recorder is useful for conducting interviews because it allowed me to make valuable observations and listen attentively to interpret views expressed by interviewees during the session without having to take extensive notes on content (D. Gray, 2009). Using a recorder also ensured that a careful and accurate account of information shared was captured. Despite being well prepared for each session all can be wasted and, thus, make the analysis stage redundant if the data has not been collected and recorded accurately (D. Gray, 2009; M. Patton, 2002).

Notes were taken at interviews with the 12 interviewees who did not consent to have their session audio recorded. Nine of these interviews were with NGOs, and one from each of the funder, Government and auditor groups. It may seem that with these 12 interviews I could not fully concentrate on the interview, as I would if it was audio-recorded. However, I found that with note taking during these sessions I was able to identify, at a glance, key ideas identified by the interviewee that I needed to explore. As well, note taking also helped to identify whether I have covered all aspects of the indicative questions that I had prepared. Whilst note taking is time consuming (D. Gray, 2009), I found that the interviewees were accommodating by waiting while I was taking notes, and at times even repeated some of their sentences to assist my notes.

It is important to identify that the reluctance of nine interviewees from NGOs was significant, particularly as there were only 25 interviewees in total from this group. I found this consistent with views offered by Hayes and Mattimoe (2004) about individuals in the non-profit sector being reluctant to have their interviews recorded. As well, the low number of audio-recorded sessions could be attributed to the fact that this study examines accountability for granted aid, which is potentially a contentious issue,

particularly as it involves discussion of sources of funds and amounts of funds involved. Furthermore, the timing of this research is another relevant factor as it followed not long after a publicised scandal relating to suspected misappropriation of tsunami funds had filled media reports within Samoa and in New Zealand.

As each of the 37 recorded interviewees were informed of their rights to stop the recorder at any point, I found that often during interviews, particularly with NGOs, a few requested to stop the recorder when they wanted to share information that was both sensitive and contentious. As such, no recording or notes were allowed, but this did assist my understanding and subsequent ability to analyse recorded material. The interviewees were also made known at this stage that sensitive information was to be excluded from the thesis, and it is.

All 37 audio-recorded interviews were transcribed to allow a thorough analysis. At the end of each recorded session, I extracted the files from the recorder to have them ready for transcription. The transcribing process is a crucial part of the data collection process, however, as explained by Gray (2009), Patton (2002) and Silverman (2010), and it can be time consuming and expensive. As there is no standard method for transcribing interviews (Silverman, 2010), I transcribed each audio file word for word and with a focus on capturing any voice reaction or expressions from both the interviewee and myself during the sessions. I transcribed most of the interviews until the final stages of data collection, when I sourced the help of a professional transcriber and an independent Samoan, due to the volume of audio files involved and the length of each interview.

On average, the 37 audio-recorded interviews lasted between fifty minutes to an hour, which resulted in each transcription taking between six to seven hours. For transcription purposes and to ensure that data is treated with caution, all individuals that were involved signed confidentiality forms (see Appendix Seven). Of the 37 audio-recorded interviews, I transcribed 25, the professional transcribers completed nine, and an independent Samoan individual transcribed three. The majority of the interviews I transcribed as well as the three the Samoan individual completed were in both English and Samoan. The nine that I outsourced to professional transcribers were mostly in English. I validated all nine transcripts from transcribers as well as the three the Samoan individual completed by repeatedly listening and re-listening to the recordings to ensure accuracy of transcripts (Bedard & Gendron, 2004). For the 25 that I transcribed, the Samoan individual validated each one. For transcripts that contain words or sentences in

the Samoan language, it was important that these were translated accurately to ensure that the richness and the meaning of the data was preserved.

The translation process took place during the writing stage of this thesis. This was based on a decision to work with original data through the analysis stage until the data needed to be translated for presentation in this thesis. As such, extracts of these transcripts were triangulated with other data sources that were selected to illustrate or support a certain view within chapters five, six and seven of this thesis. Translating these extracts of Samoan data from transcripts during the writing stage was made possible because I am fluent in the Samoan language. In doing so, I translated selected extracts of data sentence by sentence within the analysis chapters as it is impossible to do so word for word due to the unavailability of some Samoan words in the English language. Throughout the analysis chapters of this thesis, the original data is in the Samoan language, as is culturally appropriate, are presented first in italics, followed by the English translations (non-italicised) immediately below. These translations were checked for accuracy by the same independent Samoan individual I employed during the transcription and validation process.

4.5.5 Ethical implications

As this research involved participation of individuals I was required to seek ethical approval with the Auckland University of Technology's Ethics Committee (AUTEC). Ethical approval for this research was granted on 24 May 2012 (Ethical Application Number 12/91), and a copy of this confirmation is provided in Appendix Eight. The ethical considerations primarily involved in this research relate to ensuring that all interviewees' privacy and confidentiality is respected and maintained not only during the data collection phase, but also throughout this thesis. As well, it was vital to ensure that the interviewees' views presented in this thesis have each interviewee's consent. The same applies to documents collected from these interviewees, where their use in the analysis of this research is in accordance with what was agreed to. The analysis of documents is another research method that I adopted and this is now considered.

4.6 Qualitative Document Analysis

In this research, documents were collected and analysed in conjunction with empirical data from the 49 combined semi-structured interviews, encompassing *talanoa* sessions, to address each of the three primary research questions. Documents added valuable information to the research and, thus, I collected and reviewed those related to the

inquiry of this research (Bowen, 2009; Mason, 2002). Qualitative document analysis is a widely recognised qualitative research method and it was through this method that I elicited underlying meanings, patterns and processes of documents and texts pertinent to the inquiry at hand (Altheide, 2000; Altheide, Coyle, DeVriese, & Schneider, 2008; Bowen, 2009). As such all collected documents were cross-examined with interview data in a process of triangulation to ensure credibility of collected data presented and analysed in this thesis (Bowen, 2009; Mason, 2002).

The decision to collect documents and undertake a document analysis was on the basis that there is a lack of extant academic research pertaining to NGOs in Samoa, and almost non-existent academic literature with regards to research about the practice of NGO accountability. This research therefore turned to various documents, e.g., Government reports to complement the collected data from interviews, as well as assisting in the sampling process earlier in the research. Other key reasons as to why I chose document analysis and how I collected various documents are discussed later in this section but first I discuss what the term documents entail.

The term ‘documents’ in this research refers to a variety of materials ranging from the most ‘informal’ to the ‘formal’ and therefore some documents are produced for public records (formal) while others serve personal matters (informal) (Jarvis, 1999; Macdonald, 2008). It is important to understand that “documents...are constructed in particular contexts, by particular people, with particular purposes, and with consequences-intended and unintended” (Mason, 2002, p. 110). Jarvis (1999) concurs with this view and maintains that documents are, or were, drafted to serve a specific purpose, and these were vital points to take into consideration during this document analysis.

While some documents are readily available in the public domain, many were made available by interviewees during or at the end of interview sessions. In particular, the document analysis undertaken in this research examined documents that were readily available in the public domain relating to past events concerning NGOs in Samoa, as well as those provided by the funders, Government Ministries, NGO representatives, and auditors in explanation of their views on the practice of accountability in Samoa (Hodder, 2002; Mason, 2002; Moll et al., 2006). It was through examining these documents that this research not only elicited data that bears witness to past events, including background information on the selected group of participants (Bowen, 2009),

but also enabled this research to elicit underlying meanings of the data itself (Altheide, 2000; Altheide et al., 2008).

This research examined two types of documents which are: public and media records; and private documents. Public and media records are documents and texts that are easily accessed as they are readily available and circulating in the public domain (Mason, 2002) and, therefore, this research accessed different types of public documents that included:

- Statutes and Legislations
- Government Documents (plans, policies, reports etc.)
- Published Annual Reports and Annual Accounts
- Government partnership agreements
- Newspaper articles
- Web Pages

Accessing some of these documents was not necessarily a straightforward process. The statutes and legislations, in particular, were only available at a fee. However, given that I was interested in a few, I asked relevant interviewees during the interview sessions for copies. All copies of legislations used in this research were sourced from various interviewees and were reviewed accordingly. This was similar to obtaining copies of government plans, policies, and other reports that were not readily available on the related Government Ministry website but nonetheless are considered as public documents. It was, however, interesting that these so-called “public” documents were available only upon request and to some extent were only available to me because of my pre-existing relationship with some of these individuals, suggesting that these documents might not have been made available otherwise.

Published annual reports and/or annual accounts for NGOs were also reviewed. These reviewed reports are, in my opinion, public documents as they are available for access at the Registrar (as explained in section 5.3.4) for Incorporated Societies with the Ministry of Commerce, Industry and Labour (MCIL). However, as with the statutes and legislations, these documents were only available at a price. As these documents were key to this research, the latest copies of annual reports and/or annual annuals for all 14 selected NGOs submitted to the Registrar were obtained at a fee because most of these were unavailable at the NGO level. In particular, only half of the selected NGOs (7 out

of 14) willingly provided their reports or annual accounts while the other half refused upon request. This may be explained by the notion that these NGOs may regard annual reports and/or annual accounts as private documents (Mason, 2002).

Private documents are those that are private to an individual, group or organisation and as such are not necessarily available for public access. For this research these may include documents that are produced by NGOs, funders, or the government for their own purposes, and access is only made possible with their permission (Mason, 2002). As such, access to these documents was limited to what these organisations were willing to disclose during and after interview sessions. The private documents that were accessed through NGOs included: organisational and work plans, minutes of meetings, event programmes, pamphlets, newsletters and others. I also obtained documents such as: corporate and sector plans, development policy reports, evaluation reports and reviews of development goal reports from various government ministries. The funders provided documents such as: funding application guidelines; application forms; monitoring and evaluation forms and funding contract documents.

This research is interested not only in how NGOs in Samoa discharge accountability, but also in the factors and/or agents that influence this practice. As such, it is crucial to understand that documents are not simply constructs of social reality but, rather, they construct reality (Rose & Grosvenor, 2001). This means that documents involved in discharging and demonstrating accountability are not simply products of an accountability exercise, but rather they embody certain values and ideologies by which they were constructed (Hodder, 2002). Therefore, accessing documents from NGOs, funders, and the Government were not merely for reasons of triangulation and verifying interview data. Rather document analysis is the second data collection method used by this research to gain a deeper understanding of the various forms of capital in play in the practice of accountability, and the manner in which agents' capital and their positions within the field are used to influence accountability.

Table 4-5: Details of documents analysed in this research

Type of Document	No. of Documents
Statutes and Legislations	4
Government plans, policies and reports	21
Samoa partnership agreements with Australia, New Zealand and the European Union	4
Commissioned Reports	2
Annual Reports and Annual Accounts	15
Funding documents (e.g. application forms, guidelines, funding reviews)	10
Performance Reports and other documents	15
Pamphlets and Newsletters	7
Newspaper articles	16
Web Pages	various

In summary, all public and private documents that I collected and analysed for the purpose of this research are detailed in Table 4-5 above, including the number of each type of document. These documents were analysed alongside interview data to arrive at a more in-depth understanding of the realities that exist in the context under study. I discuss how this data was analysed next.

4.7 Data Analysis

Data analysis is “not fundamentally a mechanical or technical process”, rather “it is a process of inductive reasoning, thinking and theorizing” (S. Taylor & Bogdan, 1998, p. 140). It is a process that brings order, structure, and meaning to the mass of data collected (Rossman & Rallis, 2012). As such, during this data analysis process, the mass of data collected from semi-structured interviews and document analysis will be reasoned with and theorised in search of meaning for the data beyond the data itself (Rossman & Rallis, 2012).

Data analysis is a continuous process in that it may start during the data collection process, or straight after fieldwork is completed. However regardless of when the analysis starts, it is an on-going process (Coffey & Atkinson, 1996; S. Taylor & Bogdan, 1998). As the data collection process for this research took a total period of nine weeks over a period of 12 months, comprising of four phases of interviews, a reassessment of both the interview guides and strategies to approach data collection took place throughout this process. Out of this process emerged the need to include additional Government Ministries for their views on the inquiry at hand, and auditors were then recruited as the fourth group. Interview guides were also amended as a result.

The data analysis process is both iterative and sequential and it requires certain distinct activities which includes: data reduction; data coding; and, finally, data interpretation. As there is no single approach to data analysis (Ghauri & Gronhaug, 2005; M. Patton, 2002), this research discusses its own process within these three activities starting with data reduction in section 4.7.1.

4.7.1 Data Reduction

The data reduction phase of data analysis refers to the process of selecting, focusing, simplifying, abstracting and transforming data from written notes and transcripts to create meaning from the mass of words (Ghauri & Gronhaug, 2005, 2010). In this process I categorised and identified themes and patterns from the mass of data that would later aid the data coding process (section 4.7.2 next). Here, the mass amount of collected data from interviews, encompassing *talanoa*, and documents was organised and, in turn, reduced, as I selected data that focusses on addressing the three main research questions (M. Patton, 2002; Rossman & Rallis, 2012). This process involved long hours of reading and re-reading transcripts and documents and re-listening to audio recordings of interviews (M. Patton, 2002; Rossman & Rallis, 2012).

This early stage of data analysis allowed for a clearer assessment of the large amount of data in search of common patterns and themes to represent them (M. Patton, 2002; S. Taylor & Bogdan, 1998). This led to a gradual discovery of emerging themes that are used in the data coding (discussed in section 4.7.2) and data interpretation (section 4.7.3) stages (Ghauri & Gronhaug, 2005). The data reduction process began at the conclusion of the first, out of four, phases of interviews/*talanoa*. As each transcript became available they were revised and organised using a matrix I developed ('Matrix I'). In this first 'Matrix I' (see Table 4-6 below) all interviews completed at this time

were listed and numbered in the sequence in which they were conducted. The group that each interviewee belonged to was identified and grouped accordingly. This organisation process progressed to a manual selection and extraction of data from each transcript based on the following three broad coding questions (Q1 to Q3):

- **How** do NGOs discharge accountability? (Q1)
- **Why** are NGOs discharging accountability in this manner? (Q2) and
- **What** are the contents of these accountability discharge documents? (Q3)

Table 4-6: Data Coding Matrix I

Research Participants		How?			Why?			What		IFRS Compliant or NOT
Interviewees	Group	Financial	Audit	Others	Relationships	Structure & Systems	Others	Outputs	Outcomes	
8	3	x	x		x	x	x	x		Not applicable
14	2	x		x	x	x	x		x	
15	4	x	x		x	x	x			
18	2	x		x	x	x		x	x	
20	3	x	x	x	x	x	x	x	x	IFRS & IAS IFRS
21	4	x	x		x	x	x			
40	1	x	x	x	x		x		x	
41	1	x		x	x				x	

Throughout the last three phases of data collection, all transcripts, once they were available, were organised in this same way. This ensured that all interview data were reduced in a consistent manner using the three coding questions, which led to the next phase of data analysis referred to as data coding.

4.7.2 Data Coding

Data coding follows on from data reduction, but it should not be thought of as the analysis itself (Coffey & Atkinson, 1996). The common patterns and themes that emerged from the data reduction process were utilised to code data into categories (S. Taylor & Bogdan, 1998). Effectively this is the formal representation of categorising and thematic analysis (Rossman & Rallis, 2012). It involves a process of facilitating the retrieval of data by using emerging themes to code, label and categorise the mass of collected data (Coffey & Atkinson, 1996). This process presents yet another opportunity for the researcher to refine existing understandings (then) of the underlying meaning of the data and to develop explanations and propositions for the next phase (S. Taylor & Bogdan, 1998).

By this stage of data analysis I had developed the first analysis matrix (refer Table 4-6). However, the data coding process extended from this matrix to using NVivo which is a

computerised qualitative data analysis software designed to facilitate data analysis (Ghauri & Gronhaug, 2010; Moll et al., 2006). The decision to employ NVivo was based on its merits in handling the mechanics of data coding efficiently (Moll et al., 2006), and also because of the limited ability of excel matrices to reflect actual interviewees' voices and views pertaining to the inquiry. The matrix was however helpful earlier in the process in identifying patterns of interviewees' responses relating to three coding questions of how (Q1), why (Q2), and what (Q3).

The mechanics of data coding entailed categorising the mass of data sourced from both transcripts of interviews and collected documents into its relevant code, which, at this stage, comprised the coding questions Q1 to Q3. Once all 49 data (37 transcripts and 12 notes from non-recorded sessions) from interview/*talanoa* sessions were imported into the NVivo file, and nodes⁴⁰ were created for each of Q1 to Q3, the data coding process commenced. This entailed reading through each transcript one by one and highlighting sections that relate to a particular node (i.e. Q1, Q2 or Q3). This process was repeated until all imported transcripts were coded.

As this process started not long after the second phase (out of four) of data collection, the same coding process was repeated for the remaining two phases of interviews once transcripts were available. The aim at this first stage was to code the mass amount of data into its relevant nodes. As such, a limited amount of analytical skills were exercised at this stage, deliberately. This was for the reason that at this initial stage of data coding the aim was to organise the mass amount of data into common patterns to aid the next stage of analysis. This process was not straightforward, as it was an ongoing process of coding and recoding as the research progressed. It did, however, allow time to become immersed in the data to an extent that the voices of interviewees embedded within each transcript and data were understood for what they are and what they represent. This process however should not precede or invalidate the need for deeper analysis, and thus a second stage of data coding was necessary to draw insights, judgement and creativity onto the data (Rossman & Rallis, 2012).

In the second stage of data coding, existing coded data within each of the four nodes in NVivo were re-examined. Here, I read and re-read each of the three nodes aimed at identifying categories that reflect the common patterns within each node (S. Taylor &

⁴⁰ A node is a segment in NVivo software that is similar to a theme. So as transcripts are coded into a node, each node essentially stores all coded data pertaining to that particular theme. NVivo allows coding within each node, which, in essence, creates sub-nodes.

Bogdan, 1998). In doing so, a second matrix was developed using Excel to code the data further into categories and sub-categories, where necessary. Therefore, in 'Matrix II', as displayed in Table 4-7 below, data were coded into categories of: mechanisms (C1); contents (C2); and stakeholders and relationships (C3).

Table 4-7: Data Coding Matrix II

#	Category	Mechanism	Contents	Stake holders
1	Business	Annual Business Plan (Report)	Outcome & Output on Activities	Board
		Meetings	Finances	Other NGOs
		Board Retreats (Annual)	Audited report	Donors
		Visits (Monitoring & Evaluation)	Account audit & target audit	Government
		Emails		Banks
		Newspaper & Radio		
4	Environment	Website		
		Annual Report	Financials & Narratives	Donors
		Activity Report	Audited report	Board
		Social Media (Facebook)		Local businesses
		Clinical Reports	Clinical Statistics	Government
6	Social Services	Meetings		Staff & Volunteers
		Annual Report	Financials & Narratives	Donors
		Newsletter (Mthly)	Audited report	Government
		Visits (Monitoring & Evaluation)	Outcome & Output on Activities	Churches
		Social Media (Facebook)	Stories & Pictures	Wider society
		4 Website	List of Individual Donations	
9	Education	Annual Report	Financials	Donors
		Meetings	Schools enrolment, possible openings & closures	Government
		AGMs	Internal Controls	Board
		Visits (Monitoring & Evaluation)		Staff & Volunteers
11	Social Services	Annual Report	Financials & Narratives	Donors
		Meetings		Government
		Outreach Programmes (Villages)		Women
		Art Competitions		Churches
		AGMs		Schools
		Visits (Monitoring & Evaluation)		
12	Health	Annual Report	Financials & Narratives	Public
		Monthly Report	Newspaper Clippings	Cancer Patients
		AGMs	Stories & Pictures	Government
		Media (Newspaper)	Outcome & Output on Activities	Other NGOs
				Volunteers
		Newsletter (Qtrly)		Donors
		Social Media (Facebook)		NHS
				Regional Business (Fiji)
				Local Outrigger Club
				Members

In each of these categories, as shown in the above table, Q1 through to Q3 were addressed and data were labelled into single words or phrases that represent their meanings and not another (S. Taylor & Bogdan, 1998). For instance in C1, mechanisms identified by NGOs were labelled based on emerging themes from the data and, therefore, labels such as those listed below emerged:

- Monthly, Quarterly, Six-monthly and/or Annual reports
- Meetings
- Monitoring and Evaluation Visitations
- Web pages
- Facebook pages

- Emails and Newsletters
- Newspaper and Television

This data coding process continued for the next two categories (C2 and C3). Themes that emerged from reviews of data coded into nodes relating to Q2 and Q3, were also used to categorise the contents (C2) disclosed in each of the discharge mechanisms, and also to identify the stakeholders (C3) that NGOs provide accountability to. As a result, C1 addressed Q1 (How?); C2 addressed Q3 (What?), while C3 addressed Q2 (Why?).

This process, particularly for data related to C1, was assisted by selecting documents to add depth and meaning to the data. On several occasions interviewees, particularly from NGOs, did not explicitly identify some mechanisms as a means by which their NGO discharged accountability to its stakeholders. Yet, in reviewing documents (both private and public) such as annual reports, web pages, Facebook pages, newsletters and so forth, other mechanisms that these NGOs employed were identified (Code 1 or C1).

From this on-going process of data coding, this research's primary question (RQs) extended and resulted in three related questions (RQ1, RQ2 and RQ3), as presented in section 4.2 (page 78). After formulating these three RQs, organised data accumulated in C1 and C2 were linked to RQ3, and at the same time linked C3 (answering both to whom? And why questions) to RQ2. Out of this lengthy, but valuable and constructive, process emerged RQ1 as the missing piece of the puzzle. RQ1 is of significance to this research as it specifically focusses on explaining the dynamics of the field of NGOs in which this research is located i.e. the context.

Like many research projects, this research encountered numerous 'road blocks' throughout and was not always straightforward nor was it conducted with certainty most of the time. It was instead a constructive and iterative process to the extent that data was not just coded but it was recoded, and recoded. To clarify, this process was not linear but instead cyclical in the sense that it went through various phases or cycles, and back and forth, until common patterns emerged and until themes from each of the patterns materialised (Miles, Huberman, & Saldaña, 2014; Saldaña, 2013). These categories and themes were then used in the next phase of data analysis which is data interpretation. I discuss how these themes were conceptualised and theorised using the concept of NGO accountability coupled with Bourdieu's key concepts of field, capital and habitus next.

4.7.3 Data Interpretation

This final phase of the data analysis process is about interpretation which involves making sense of data through a conceptual and/or theoretical lens (Ghauri & Gronhaug, 2005). In this light, this research draws on the concept of NGO accountability and Bourdieu's key concepts of habitus, field, and capital as the basis for interpretation. It is through these conceptual and theoretical lenses that the data is analysed and interpreted to elicit deeper meaning (Rossman & Rallis, 2012). M. Patton (2002, p. 480) concurs and notes that interpretation means:

...attaching significance to what was found, making sense of findings, offering explanations, drawing conclusions, extrapolating lessons, making inferences, considering meanings, and otherwise imposing order on an unruly but surely patterned world.

This interpretation process focusses on making sense of data and offer explanations for interviewees' experiences and constructs of reality in relation to the inquiry on NGO accountability in Samoa (Ghauri & Gronhaug, 2005). As well, it is important that this process is conducted with an understanding of the context in which data was collected (S. Taylor & Bogdan, 1998). This is to ensure the credibility for data presented in this thesis and that the integrity of the collective experiences of the research participants is preserved. This is aimed at ensuring that knowledge presented in this thesis is a co-construction of the interviewees' voices and my interpretations.

This data interpretation phase was, therefore, conducted based on the primary research questions over two interconnected stages (M. Patton, 2002). In the first stage interpretations, findings were analysed in relation to the forms of accountability for each of the 14 NGO, and notions of upward, downward and internal forms of accountability emerged. Accountability relationships between NGOs and their stakeholders and how these relationships constitute accountability practice in Samoa, compared to those identified in prior literature, was analysed.

As it was inappropriate to ask interviewees to identify their capacities, personal and professional background etc. that I would identify as their forms of capital, the data was also interpreted to elicit this. The information that materialised from this ongoing analysis was used to make sense of interviewees' positions within the field as well as their perspectives towards what constitutes accountability. This analysis assisted in identifying the interviewees' habitus. As well, the interplay between the structure of the field of NGOs in Samoa, the capital possessed by agents in the field, as well as the

agents' habitus, were analysed in terms of how they function to uncover alternative forms of accountability practice. How these analyses materialise to form responses for each of the three primary research questions is addressed in chapters five, six and seven.

It is recognised here that the analytical process I undertook was not without the influence of my own personal values, based on my individual habitus, and the forms of inherent and acquired capital that I possess. How these factors afforded this research with certain advantages (and disadvantages) in conducting research in Samoa, and how it has shaped the analytical process this research undertook, are considered next.

4.8 Reflexivity in the Research Process

Haynes (2012, p. 72) posits that reflexivity urges researchers to be conscious about how they and the object of inquiry affect each other mutually and continually in the research process, in particular:

...reflexivity is an awareness of the researcher's role in the practice of research and the way this is influenced by the object of the research, enabling the researcher to acknowledge the way in which he or she affects both the research processes and outcomes.

It is important to acknowledge here how the research process and the manner in which it was conducted is influenced by my (researcher's) embedded values and worldview (habitus and capital). Reflexivity is essentially undertaking a critical inspection of the research process, and the extent to which the researcher is part of the setting, context and social phenomena under study (Lincoln et al., 2013; Schwandt, 2007). This includes being reflexive about the manner in which the network of interviewees selected for this research was established (Schwandt, 2007).

As discussed, the sampling process I undertook benefited from the fact that I am an "insider" in the context, Samoa, in which this research is located. As a young Samoan woman who was born and raised in Samoa until I migrated to New Zealand to pursue and obtain higher education (cultural capital), I accessed many interviewees because they were either known to my parents and extended family or also known to me from my primary and secondary education years in Samoa. All these connections (social capital) afforded me immense access that would not have otherwise been possible.

I also wish to acknowledge that being an "insider", which often suggests an inherent bias (Bishop, 2005; Merriam et al., 2001), also played a part in the research process I

encountered. For instance, approximately half of the 49 interviewees were very receptive to this research's inquiry and, thus, might have shared information more willingly and enthusiastically because they were known to my family. Perhaps, in retrospect being an insider has affected the data I collected. At the same time, I also acknowledge here that perhaps the interviewees may have been cautious and not shared more sensitive data due to my insider position. As such, they perhaps would have been more open to a researcher who is an outsider and would not have known their family or people that would identify them.

Reflexivity urges researchers to acknowledge their position in the research process and how this served as a resource in generating particular data (or outcome) of the research process, and also in developing particular interpretations of this data (Haynes, 2012; Schwandt, 2007). Bourdieu concurs with this view and asserts that it is not only the object of inquiry that needs to be critiqued and reflected upon, but also the explanations of the object of inquiry and the conditions in which it was explained (Bourdieu & Wacquant, 1992; Deer, 2008b). Thus, this means being attentive to and conscious of the cultural and social origin of the researcher's values and perspectives (*habitus*) that shape and are incorporated in the processes of (re)constructing knowledge and the interpretation of this knowledge (Alvesson & Sköldberg, 2009; Lincoln et al., 2013; M. Patton, 2002). In essence, reflexivity is an ongoing examination of '*what I know*' and '*how I know it*' (Hertz, 1997).

The analytical process I undertook in this research was in no doubt influenced by my background as an individual born and raised in Samoa, who migrated to New Zealand, became a New Zealand trained accountant, and more recently an emerging researcher currently located within the academic field in New Zealand (Bourdieu, 1993; Bourdieu & Wacquant, 1992). Thus I recognise that my background of being Samoan and, similarly, as being a trained accountant may have led to particular ways of interpreting the data, compared to another researcher who may not encompass these similar characteristics. As a trained accountant with only New Zealand practical experience and without any in the field of NGOs or in the public and for-profit sectors in Samoa, there was a degree of an objective stance that availed this research.

The interpretations offered in this thesis are my explanations alone, as products of my *habitus* and years of accumulated social capital and cultural capital, but it is by no

means the only explanations for the practice of accountability within the field of NGOs in Samoa, as there can be alternative interpretations.

4.9 Chapter Summary

In this chapter I discussed the methodological approach I undertook in this research as well as the methods of semi-structured interviews, incorporating *talanoa* techniques, and qualitative document analysis that I employed to collect data. I also discuss my reasons for these methods. I have described how I selected the four groups of participants, as well as how and why they were recruited in the manner that they were. I also explained how the concept of NGO accountability, coupled with key concepts from my Bourdieusian theoretical framework as presented in chapter three earlier, are applied and recognised in the data. Reflexivity, as a process of examining '*what I know*' and '*how I know it*', as well as my position in this research process and its impact on the data, were also explained and illustrated in this chapter.

Chapter 5: Research context and the field of NGOs in Samoa

5.1 Introduction

This chapter addresses and analyses the first research question which asks: what is the structure of the field of NGOs in Samoa, and what is its position within the overall structure of Samoa? Whilst chapters six and seven examine what constitutes accountability in Samoa and the manner in which it is practiced by NGOs, this chapter is focussed on examining the field that underpins Samoa's accountability practice. In using Bourdieu's (1993) concept of the field, this chapter is positioned as the first of three analysis chapters to examine the structure and conditions of the field of NGOs in Samoa. Drawing on empirical data sourced from interviews and documents, this chapter examines the field of NGOs in Samoa to provide accounts and logic for the manner in which NGOs, as social agents, practice accountability the way they do.

This chapter builds on discussions in the introduction chapter, and begins with a background to the context of this research, Samoa (section 5.2). While this is an analysis chapter, this first section draws on prior, but limited, literature available on Samoa. As such, this section the chapter is purposely descriptive to give an overview of Samoa and to explain Samoa's culture and traditions as the context within which to understand the practice of accountability examined in this research. Similarly, the first half of section 5.3, which examines Samoa's civil society sector, also draws primarily on prior literature available on Samoa. However, the remaining half of section 5.3 and all of section 5.4, which examines the structure of Samoa at its national level, draws mainly on empirical data⁴¹ sourced from semi-structured interviews and documents. A chapter summary is then provided (section 5.5).

5.2 Contextual background

This section provides a background to the context of this research, Samoa, with the aim of providing an understanding of the social structure in which NGOs are embedded. This discussion will aid understandings into what underpins constructs of accountability and how it is practiced by NGOs in Samoa, as presented and analysed in chapters six and seven later.

⁴¹ As discussed in the previous chapter (page 92), the two data collection methods that this research employs are semi-structured interviews and qualitative document analysis. It was also discussed then that whilst these two methods are explained separately for reasons of providing clarity, but not to create a false separation between the two, data sourced from both methods were analysed together to formulate responses to three research questions that this research addresses starting from the current chapter.

5.2.1 Samoa: an overview

Samoa is a small island state located in the South Pacific alongside Fiji, Tonga, Vanuatu, Solomon Islands along with many others (Lay, Murrow, & Meleisea, 2000). In 1962 Samoa became the first South Pacific Island nation to gain independence⁴² (Fairbairn-Dunlop, 1998; Kerslake, 2010; Meti, 2002). Samoa's total resident population is 187,820⁴³ with the majority being unequally divided between the two main islands of Upolu and Savaii (Government of Samoa, 2011a). While Savaii is the larger of the two islands, Upolu, where the capital of Apia is located, is the most populated (Field, 2006; Lay et al., 2000; Thornton, Kerslake, & Binns, 2010).

Samoa and many of its neighbouring islands in the South Pacific (together with the Caribbean region) make up 43 of 52 developing countries that the United Nations classifies as small island developing states (SIDS) (McGillivray et al., 2010). SIDS are characterised to share a similar degree of vulnerability to external economic shocks (trade and exchange related) and also natural hazards, such as earthquakes, hurricanes, floods and so forth (Guillaumont, 2010; McGillivray et al., 2010). Out of all the developing countries, SIDS receive the highest development assistance (aid), and rely heavily on both remittances from abroad and revenue from exports (McGillivray et al., 2010). With regards to remittances, for instance, Figure 5-1 illustrates how Samoa and Tonga (another Pacific Island nation) are amongst the top 10 countries in the world with the highest receipts of remittances.

⁴² Samoa and its people lived through 62 years of colonialism with Germany and Great Britain. With Great Britain's ruling, Samoa was placed under New Zealand's military force for 48 years from 1914 until 1962 (Meti, 2002).

⁴³ Samoa Bureau of Statistics' most recent census in 2011 accounts for a total population of 187,820, which is a 3.9% increase from the previous census in 2006 that accounted for 180,741. Estimates for the years 2012 to 2020 (as well as census of 2006 and 2011) can be retrieved from:
<http://www.sbs.gov.ws/index.php/population-demography-and-vital-statistic>.

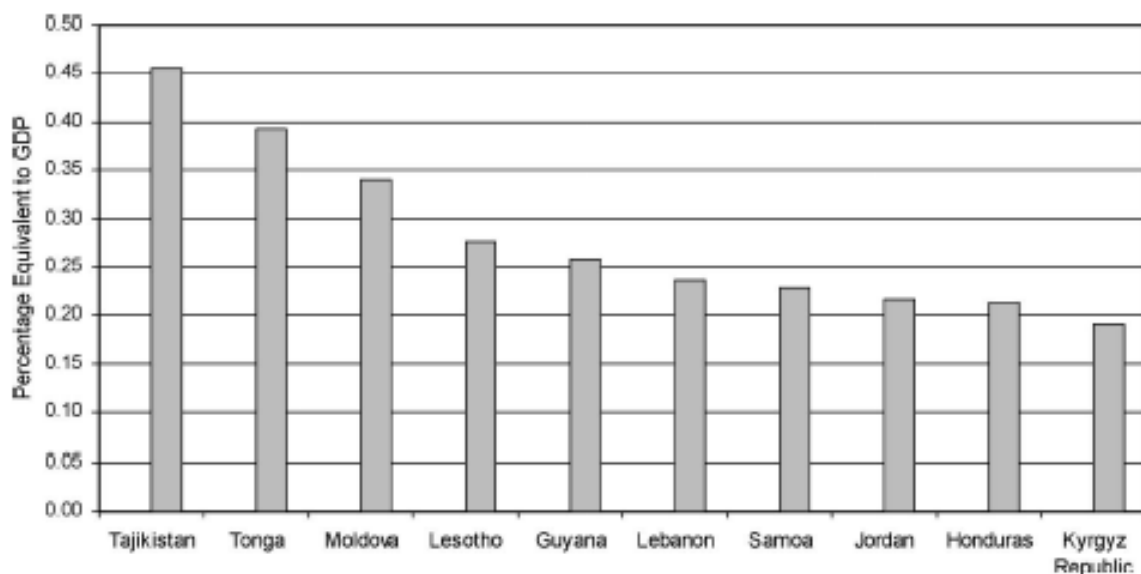


Figure 5-1: Samoa and Tonga amongst the top 10 recipient countries of remittances

Source: McGillivray et al. (2010, p. 820)

Samoa is not well endowed with natural resources and, thus, relies on its three main economic sectors of agriculture, fisheries, and tourism to finance its expenditures (Government of Samoa, 2010e). The capacity of these three sectors to support all development expenditures is, however, limited and has resulted in Samoa becoming heavily dependent on aid over the years (Government of Samoa, 2010e). Samoa's growth is "constrained by its smallness, remoteness and limitations in institutional capacity as well as vulnerability to natural disasters, particularly cyclones" (European Union, 2010, p. 3 Annex II). Samoa remains vulnerable and exposed to consequences of severe natural shocks, as demonstrated with impacts of the 2009 tsunami and cyclone Evan more recently in 2012 (Government of Samoa, 2010e; Kenny, 2012). The tsunami, in particular, affected at least 5,000 people (2.6% of the population), claiming 143 lives, and devastated 850 households across 51 villages (out of more than 300 villages) (Government of Samoa, 2010e, 2011e). In aid of these devastating consequences, a substantial injection of funds was received from Samoa's development partners⁴⁴.

⁴⁴The term development partners refers to Samoa's four main bilateral (Australia, New Zealand, Japan and China) and multiple multilateral (World Bank, Asian Development Bank, The United Nation Development Program, World Health Organisation, European Commission, International Monetary Fund and the Organisation of the Petroleum Exporting Countries) donors that continue to provide official development assistance (ODA) in various forms, particularly aid. I revisit this term later in section 5.4.

The tsunami event, as the Government of Samoa (2010e, p. 27) posits, “has had an impact on how aid is delivered in Samoa and in some cases hastened the use of more flexible aid modalities”. Whilst this research is focussed on the accountability practice of NGOs in Samoa, future research that examines the impacts on aid delivery in Samoa could be undertaken. Aid that was provided for the tsunami, however, enabled the Samoan Government to also address rehabilitation costs and its other development expenditures (i.e., for community developments, education etc.) (Government of Samoa, 2010e). The development partners not only contributed towards initial relief and rehabilitation as shown in Figure 5-2, they also provided additional millions (SAT) for Samoa’s recovery work (see Table 5-1 below) (Government of Samoa, 2011c, 2011e). All these contributions are over and above development partners’ existing and continuing commitment⁴⁵ through official development assistance (aid) (Government of Samoa, 2011c).

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE TSUNAMI FUND
FOR THE PERIOD 29 SEPTEMBER 2009 TO 30 JUNE 2011**

	Note	2010 - 2011 Total \$
Receipts By Donors		
Aus Aid		12,538,056
NZAP		11,543,139
Other Foreign Government Donations	4	5,540,398
European Union	5	3,114,304
Asian Development Bank		2,532,928
Private Donations	6	6,429,485
Total Receipts	3	41,698,310

Figure 5-2: An extract of Statement of Receipts and Payments of the Tsunami Fund

Source: Government of Samoa (2011c, p. 39).

⁴⁵ For instance the Governments of Australia and New Zealand both have joint commitments for development with the Government of Samoa (Government of Australia, 2008; Government of New Zealand, 2011). These agreements were built on notions of partnership and collaboration and principles of the Paris Declaration, aimed at aligning each other’s objectives and also financial and reporting systems relating to the deployment of aid in Samoa. These are discussed later in section 5.4.

Figure 5-2 above and Table 5-1 below highlight the substantial injection of funds into Samoa in aid of rehabilitation and recovery in the aftermath of the tsunami event, and illustrate Samoa's dependence on assistance from its development partners. Further discussion on the relationship Samoa maintains with its development partners and the changes in systems and policies for more efficient aid coordination and allocation in Samoa, as detailed in section 5.4.

Table 5-1: Donors' donations to Samoa's Recovery plan (post Tsunami)

Development partner	Form	Amount	Remarks
Australia	Budget support	A\$7.5 million	Lightly tagged to Environment and Disaster Management
China	Project support	RMB 40 million	Initial work on schools reconstruction
European Union	Budget support	Euro 4 million	To be received
Japan Trust fund	Project support	US\$1.5 million	Pledged – to be received
New Zealand	Budget support	NZ\$6 million	Lightly tagged to housing
	Through PSSF	NZ\$ 2 million	Tagged to tourism beach fale operations
	Through CBS	NZ\$ 2 million	Tagged to interest subsidy scheme – tourism
United States	Project support	SAT631,000	Tagged to NDMO operations
Relief fund	Budget support	SAT14.2million	All sectors
United Nations	Project support	US\$0.45 million	Implementation of its early recovery program
ADB	Budget support	US\$16 million	Emergency response to financial crisis and tsunami
World Bank	Budget support	US\$23 million	Emergency response to financial crisis and tsunami

Source: Government of Samoa (2011e, p. 24).

The tsunami event however, caused a public scandal in 2010 and 2011 where serious questions were raised about how the Samoan Government managed donated aid and other material resources (Harper, 2010; Lewis, 2010; Perrottet, 2011; Wilson, 2010). There were anecdotes that some NGOs in Samoa were involved in this, but no concrete evidence exists to support these claims. The Samoan Government were explicitly alleged of corruption and misappropriation, and was criticised as lacking accountability. In response to these allegations, the Government published several reports⁴⁶ detailing all

⁴⁶ Whilst there are several reports, there are two reports referring specifically to the tsunami with the first one including a set of audited financial statements certified and signed by Samoa's Controller and Chief Auditor and not the other. The reports can be retrieved from the following links:

receipted and pledged contributions as well as outlining where these were allocated, as illustrated in Figure 5-2 and Table 5-1 above.

The tsunami event consequently raised concerns about the accountability practice in Samoa for granted aid, and how it may affect future development for Samoa. This research began with a focus on what constitutes accountability in the field of NGOs in Samoa and, thus, the following sections examine the nature of the civil society in Samoa but, first, the culture that is embedded within Samoa's society known as *fa'a-Samoa* is discussed.

5.2.2 *Fa'a-Samoa: Samoan culture*

Samoa, as with its neighbouring island states, has its own distinct culture commonly referred to as *fa'a-Samoa*⁴⁷. The term *fa'a-Samoa* is used locally and extensively by researchers to describe the Samoan way of life and manners of Samoans (people of Samoa) based on their culture and traditions (Amosa, 2010; Fairbairn-Dunlop, 1998; Field, 2006; Fuimaono, 2012; Lawson, 1996; Linkels, 1997; Macpherson, 2004; Masoe, 2010; Meleisea, 1987b). Mulitalo-Lauta (2000, p. 15) in her study of the influence of *fa'a-Samoa* on social work in New Zealand, provides a definition for the term:

The total makeup of the Samoan culture, which comprises visible and invisible characteristics and in turn forms the basis of principles, values and beliefs that influence and control the behaviour and attitudes of Samoans. *Fa'a-Samoa* [emphasis in original] is the 'umbilical cord' that attaches Samoans to their culture.

Fa'a-Samoa is a culture built on unwritten values, beliefs and traditions and, at its core, are the values of love (*alofa*) and respect (*fa'aaloalo*) (Amosa, 2010; Mulitalo-Lauta, 2000). According to Tamasese (2009, p. 71), these core values of *alofa* and *fa'aaloalo* are most transparent and central in preserving relationships enabled through oral face-to-face interactions, and these values "are enacted in conversation to help save or keep face". *Alofa* is commonly translated in English to mean love, however its meaning also extends to notions of compassion, caring and consideration; all of which are closely related to *fa'aaloalo* (Mulitalo-Lauta, 2000; Suaali'i-Sauni, 2007). The core value of *fa'aaloalo* means respect in a direct English translation. However, it also encompasses the values of courtesy, politeness and pleasantness (Mulitalo-Lauta, 2000). The term *fa'aaloalo* also demonstrates the notion of reciprocity and traditional gifting implicit

<http://www.mof.gov.ws/Portals/195/Services/Aid%20Coordination/Tsunami%20Report%202011.pdf> and http://www.mof.gov.ws/Portals/195/tsunami_publication2_wf_blanks.pdf.

⁴⁷ The meaning of the term *fa'a-Samoa*, along with other Samoan words or phrases presented in this chapter, is outlined in the glossary.

within relationships and is unique and prevalent in Samoa (Tamasese, 2009), and many other small island states in the South Pacific (Crocombe, 2001).

Samoa, being a small island state, consists of closely knitted village communities, with ninety percent of Samoans residing in traditional villages while the others “continue to participate in cultural activities and are not completely divorced from the sphere of influence of *fa’a-matai*” (Vaai, 1999, p. 1). As such, it is ingrained within Samoans to always act in the best interest of their immediate (*aiga*) and extended families (*aigapotopoto*) (Le Tagaloa, 1992) and their village communities (Canfield & Cunningham, 2004; Gough, 2006; Poasa, Mallinkckrodt, & Suzuki, 2000). Samoans do not consider themselves separate from their *aiga* and *aigapotopoto* as *aiga* is the integral source of a Samoan’s identity (Macpherson & Macpherson, 2000). Tamasese (2009, p. 80) concurs and extends this view of what it means to be Samoan or as he terms it, the essence of a Samoan’s sense of belonging.

I am not an individual, because I share a *tofi* (an inheritance) with my family, my village, and my nation. I belong to my family and my family belongs to me. I belong to my village and my village belongs to me. I belong to my nation and my nation belongs to me. This is the essence of my sense of belonging. These are the reference points that define who I am, and they are the reference points of other Samoans.

In Samoa’s traditional society, immediate and extended families are significant to Samoans and, thus, Samoans prioritise their commitments to the *aiga* and service (*tautua*) to the *aigapotopoto* over other responsibilities. This is evident in Macpherson and Macpherson’s (2000) and Huffer and So’o’s (2005) writings, where the abilities of those in public administration in Samoa, during the 1990s under new (then) western governance⁴⁸ agendas, were hindered due to the influence of *fa’a-Samoa*. The significance of *aiga*, *tautua* (service), reciprocity and the exercise of power and authority were identified as the influencing values of *fa’a-Samoa* in public administration (Macpherson & Macpherson, 2000). The above values of *fa’a-Samoa* underpin a Samoan proverb which states “*o le ala ile pule o le tautua*” which translates to “service is the road to power in Samoan family life” (Macpherson & Macpherson, 2000, p. 30). This proverb also extends to capture the essence of what constitutes governance in *fa’a-Samoa* referred to as the *fa’a-matai* system.

⁴⁸In these research and others below, the definition of governance provided by the World Bank in relation to public administration is followed which states that governance refers to the manner in which power is exercised in the management of a country’s economic and social resources (Huffer, 2005; Huffer & So’o, 2005; Iati, 2009; Macpherson & Macpherson, 2000).

5.2.3 *Fa'a-matai: a traditional governance system*

Fa'a-matai is a traditional governance system that organises *matai* titles and holders of these titles to serve the interests of the *aigapotopoto* and the villages and represent the *aigapotopoto* in the village council of chiefs or *fono-o-matai* (Le Tagaloa, 1992). A *matai* is a selected family leader who is expected to act in the best interests of the *aigapotopoto*, as the *aigapotopoto* is the owner and the authority of a *matai* title (Fairbairn-Dunlop, 1998). In effect the *aigapotopoto* holds the *pule* to bestow an individual a *matai* title or to withdraw it from its holder when they no longer are seen as fit to serve its interests (Iati, 2009; Le Tagaloa, 1992). The *aigapotopoto* is at the centre of the *fa'amatai* system, and thus this system organises *matai* (titleholders) and other members of an *aiga* into three main conceptual groups. Figure 5-3 illustrates how individuals in a traditional village⁴⁹ are organised into four broad groups: *fono-o-matai* (council of chiefs); *aualuma* (daughters of the village) and *faletua ma taus* (wives of *matais*) who are grouped together in a women's committee; *aumaga* (untitled males) and *tamaiti* (children) (Amosa, 2010; Fairbairn-Dunlop, 2000).

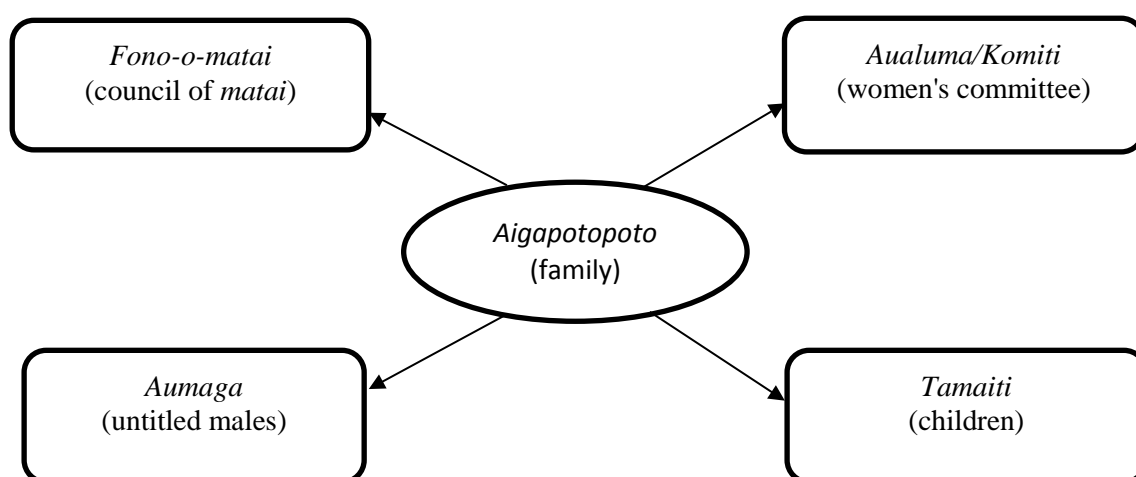


Figure 5-3: The organisation of Samoa's society in a traditional village
Adapted from Fairbairn-Dunlop (1998, p. 5) and Amosa (2010, p. 13)

A *fono-o-matai* (hereafter *fono*) is constituted by *matai* of *aiga* that reside in the village. Each *matai* within this *fono* is endowed with a collectively-owned capital (from their *aiga*), which represents what Bourdieu (1986a) terms as social capital. In Samoa's

⁴⁹There are more than 300 villages in Samoa and the majority are traditional villages which means that to this present day they are still under the governance of a *fono o matai* (Vaai, 1999). However there is a growing number of non-traditional villages in Samoa and this social structure and traditional form of governance does not apply. Instead individuals living in these non-traditional villages continue to participate in cultural activities and mostly remain connected with their traditional villages of origin (Vaai, 1999).

society, a *matai*, as a holder of this social capital, is therefore conferred power and authority by the *aiga* and *fono*, but within limits of the title's rank and status as embedded within Samoa's *fa'alupega*. *Fa'alupega* is defined as the ranking and status of each *matai* title and their families within the village and the village council (Amosa, 2010).

The *fono*, as a group of *matai*, therefore holds significant authority over all decisions pertaining to the (traditional) village and its affairs (Amosa, 2010; Fairbairn-Dunlop, 1998; Thornton et al., 2010). How the *fono* exercises this authority varies with each village and its own specific protocols. Generally, the *fono* is responsible for the stability of its village and ensures that any member of the *fono*, and/or the village in general, is held accountable for his/her actions (Amosa, 2010; Iati, 2009). At the same time, the *aiga* that constitute the village and that of the *fono* can also hold the *fono* accountable to ensure a check and balance on the *fono*'s exercised authority and power (Iati, 2009). The *fono* can hold its members accountable as well as any other village member and, to illustrate, Amosa (2010, p. 17) provides an example of this practice in the context of a village where the traditional governance of *fa'a-matai* is deeply rooted.

For instance, a [village] council member who fails to follow a council's decision is mandated to appear in the *fono*. He or she is given the opportunity to explain and to defend his/her action before the council deliberates on a decision...In the end, the member concerned is penalized if he/she is found guilty, and the weight of the punishment depends on the severity of the offence.

As Amosa (2010) argues, accountability is embedded within *fa'a-Samoa* and its traditional governance system of *fa'a-matai* which is enforced by the *fono*. The above example illustrates that accountability here takes an oral form where those held accountable offer an oral account for their actions to those to whom they are accountable. The outcome from the *fono*'s deliberations is also communicated in a similar oral manner in front of the *fono*, which Amosa (2010) argues is a way to ensure transparency. These events are, however, sensitive and emotional because any individual whose offence is the subject of the *fono*'s meeting is bound to have a family member in the *fono*. However, despite this, the *fono* still exercise their authority as the governing body at the village level to ensure that accountability and transparency is adhered to. It is through these traditions and the role of the *fono* that *fa'a-matai* remains intact to this present day and is seen as the pillar for stability, not only at the village level, but right through to the national level where only a *matai* can hold a seat in the

parliament office (Amosa, 2010; Iati, 2009; Le Tagaloa, 1992; Macpherson & Macpherson, 2000). I problematize this point below.

This social structure of *fa'a-matai* embedded within *fa'a-Samoa* is internalised and inscribed in individuals (Samoans) subjected to it to an extent that it becomes a second nature. Bourdieu (1990) terms this habitus, and posits that habitus predisposes individuals to produce and reproduce actions and practices that are appropriate for the structure and conditions within which they are situated. The social structure in Samoa is underpinned by *fa'a-matai* and thus the oral and direct manner in which the *fono* holds individuals in the villages accountable can be seen as a product of habitus and the appropriate way of behaving in such a context. This represents what Bourdieu (1991) terms as the influence of habitus on how individuals produce practice, as practical sense (or feel for the game) and bodily hexis where one's body has become a repository of ingrained dispositions that certain actions and ways of behaving altogether seem natural. As such, habitus is not only long-lasting and transposable across all fields but that it is embodied in individuals as a permanent disposition (Bourdieu, 1991).

The ways and the extent to which this inscribed habitus is transposed to the field of NGOs in Samoa, is explored in the next section. How and to what extent this habitus impacts on the practice of NGO accountability is examined later in chapters six and seven.

5.2.4 *Fa'a-Samoa meets governance systems*

Huffer and So'o (2005) write that Samoa is not invulnerable to governance problems⁵⁰, despite its strong *fa'a-Samoa* values and its traditional governance of *fa'a-matai* that is the pillar for stability at all levels of the society. One particular report⁵¹ named the "Controller and Chief Auditor's Report to the Legislative Assembly, Period 1 January 1993 to 30 June 1994" (Macpherson & Macpherson, 2000, p. 20) issued by the Chief

⁵⁰ Huffer and So'o (2005, p. 311) assert that these governance problems include "misunderstanding, frustration, alienation, migration, discrimination, malpractice, patronage, and violence", and that they are found in other countries of the Pacific region (for example Vanuatu see Huffer and Molisa (1999), although Samoa is perhaps on a lesser scale).

⁵¹ This particular report was not directly reviewed in this research as it is not available in the public domain due to its controversial nature. It is, however, thoroughly reviewed and examined by Macpherson and Macpherson (2000) from whom I derive my understanding of it, in addition to media reports (for example <http://www.samoaoobserver.ws/other/government/1799-sua-backs-12-year-term-for-auditor>). This report implicated six out of 13 cabinet ministers of Samoa, in 1993-1994, for improper activities and payments where public monies and resources are concerned. Despite being dismissed from his role as a result of publishing this report, the former Controller and Chief Auditor of Samoa was awarded an Integrity Award in 2003 by the Transparency International (see http://www.transparency.org/getinvolved/awardwinner/sua_rimoni_ah_chong).

Auditor in 1994, as Meleisea (2000, p. 192) states, “gave details of extensive official corruption” concerning governance issues in the public system. These issues include unaudited public accounts and allegations of corruption relating to how public monies and resources were administered and appropriated by elected officers and public servants (Macpherson & Macpherson, 2000).

Macpherson and Macpherson (2000, p. 37) argue that these acts of corruption identified in the Chief Auditor’s report can be seen as results of how a good governance agenda “prescribes the displacement of certain cultural practices”. For example, Meleisea (2000, p. 193) maintains that “Samoa cultural principles disapprove of questioning, challenging or criticising the chiefs and, by extension, the Government” yet liberal democracy, for instance, universal suffrage, implies that the people of Samoa can hold its elected officers accountable for their actions. As well, Meleisea (2000, p. 193) points out that in contemporary Samoa, “prestige and power come from the possession of money, and to obtain money it is necessary to be a determined individualist”. Yet, traditionally, authority and power is a collectively-owned capital that is conferred to *matai* by their *aigapotopoto* and the village to which this *matai* belongs (Iati, 2009; Le Tagaloa, 1992).

Macpherson and Macpherson (2000) also argue that the discussed contradictions between *fa’a-Samoa* values and governance principles is not the problem: the problem is how “the two sets of principles can be selectively invoked to justify almost any action”. For instance, one of the public officers implicated in the Chief Auditor’s report defended his actions by stating:

...we find it difficult to carry out our duties and responsibilities in accordance with the laws when there is this relationship between the Minister [elected officers] and requests from the village. We have to carry out what the Minister instructs us to do (Macpherson & Macpherson, 2000, p. 32).

In Bourdieusian terms, the behaviours of *matai* as elected officers and public servants here reflect ingrained habitus and practical sense of a *matai* (Bourdieu, 1991). By this I refer to *matai* as *pule*, or holders of social capital underpinned by the *fa’a-matai* system that predisposes them to produce behaviours, such as attending to the Minister and addressing requests of the village, which, in their view, seems natural. Yet in the field of public administration such is not the appropriate habitus for an elected officer or a public servant, and such actions are then labelled as corruption in the Chief Auditor’s report. This represents what Bourdieu refers to as habitus being field-specific, and that a

field does not exist without agents who embody the appropriate habitus for the given field (Bourdieu & Wacquant, 1992). This is where it becomes somewhat problematic for social agents.

On one hand the elected officers and public servants' actions that are labelled as corrupt in the Chief Auditor's report can be explained by the concept of habitus. Habitus, as Bourdieu (1991) posits, is transposable in the sense that agents incorporate the necessary disposition required to enter a field. However the *matai* here are seen to produce behaviours and actions that are not of the public administration field. This can be for two reasons. First, habitus is always constituted in the moment of practice as a feel for the game and, as such, these *matai* in the moment may feel that their positions as elected officers or public servants afford them the authority and power to appropriate public resources in a certain manner (Bourdieu, 1990; Webb et al., 2002). Secondly, a field is a field of struggles where agents engaged within it have every interest of winning the game, thus, referring to the existence of individuality and intentionality that influences agents, as *matai* here, to behave in a given situation in a field that define and improve their positions (Grenfell, 2008a). Therefore the manner in which *matais* here exercise their *pule* over public resources reflects the notion of *illusio* because, by serving the *aiga* and village and region (*itumalo*) that elected them, they can retain and/or improve their position and *pule* that comes with it. In this vein, as Webb et al. (2002, p. 38) notes, "all practices are informed by notions of power, politics and self-interest".

On the other hand, a field is also a field of forces in the sense that a field can and does impose its structures and properties onto individuals engaged in it and, in consequence, structures these individuals' habitus and orients their practices in certain ways (Bourdieu, 1993, 1998b). Macpherson and Macpherson (2000, p. 17) posits that the introduction of good governance to Samoa was pursued by aid donors and, since, "has become an important condition for continuing aid". Macpherson and Macpherson (2000, p. 18) also add that:

Concern with good governance may be seen as an attempt to ensure that equitable development occurs and that the poorest people in the developing world [like Samoa] enjoy the benefits of aid programs in the way that had been intended by donors from the outset. Seen in these terms, the 'good governance' agenda could be represented as a set of initiatives motivated by a desire to ensure that the apparent goals of donors and recipients - social justice and equity - are more effectively met.

These governance agenda, as conditions for continuing aid, led the Samoan Government to embark on public sector reform programmes in the 1990s (Macpherson & Macpherson, 2000). In effect, the governance agenda pursued and enforced by aid donors through these structural adjustments to governance systems in Samoa, reflects what Bourdieu (1977) refers to as symbolic systems as instruments of symbolic domination. It is symbolic domination in the sense that these symbolic systems have prescribed a change to the structure of the field of public administration in Samoa where, as Macpherson and Macpherson (2000, p. 37) describes, “people [Samoans] are required to accept that work spaces are separate from the rest of their lived spaces and are governed by distinct norms”. The traditional governance of *fa’a-matai* embedded within *fa’a-Samoa* can be seen here to impede governance at this level and, therefore, individuals’ habitus here are structured based on governance principles as they move into this field of public administration, a field of forces (Bourdieu, 1991). This force of influence and its effects on the structure of certain fields within Samoa is neither unfamiliar nor is it limited to the field of public administration as discussed.

Samoa and its people have, since 1900, lived through 62 years of colonialism with Germany and Great Britain; Great Britain during its ruling placed Samoa under New Zealand’s military force for 48 years (Meti, 2002). Samoa’s independence in 1962, as Vaai (1999, p. 5) explains, “was the culmination of a struggle for recognition of indigenous authority that was nourished by a nationalist ideology of “Samoa *mo* Samoa” or “Samoa for the Samoans”. In other words, independence for Samoa came as a result of long periods of struggle by chiefly titled leaders (*matai*) aimed at governing Samoa based on *fa’a-Samoa* values and *fa’a-matai* system (Meleisea, 1987b; Vaai, 1999). The governance of Samoa post-independence and to this present day however is not purely based on *fa’a-Samoa* values. Instead, the 62 years of colonialism resulted in the embeddedness of western rules of law within the Samoa’s legislative framework by 1962 (field of law) (Vaai, 1999). Similarly, the International Financial Reporting Standards (IFRS) are now prevalent in the field of accounting practice in Samoa (Ioane, 2014; Masoe, 2010).

The fields of law and accounting in Samoa are also fields of forces (Bourdieu, 1991) where the introduction of written western rules and practices were uncritically accepted by Samoa and, thus, are incorporated into the practices of each field along with Samoa’s own unwritten uncoded body of *fa’a-Samoa* procedures (Ioane, 2014; Macpherson & Macpherson, 2000; Masoe, 2010; Meleisea, 1987b; Vaai, 1999). Similarly, habitus of

individuals engaged within these fields are transposed and adapted to embody what is appropriated within these fields which, to an extent, displaces the individual's inherent disposition of being Samoan and certain *fa'a-Samoa* values. For instance, the former Chief Auditor is seen to acquire the necessary habitus of being a member of the accounting profession, both in Samoa and in New Zealand (as a qualified Chartered Accountant) and, thus, embodies the practical sense appropriate for the field. It is through his habitus as a Chief Auditor that he sees the actions of public servants and elected officers' that serve their villages and families as *matai*, as acts of corruption, because these actions are not accepted as appropriate behaviours within the accounting field.

How individuals' habitus and practical sense are transposed into and/or influenced by the field of NGOs in Samoa and how this may or may not impact the practice of accountability within this field, is the focus of chapters six and seven. The civil society in Samoa in which NGOs are located is examined next.

5.3 Locating and Defining NGOs in Samoa

The term civil society is used in Samoa, both in prior literature (Fairbairn-Dunlop, 2000, 2011; Iati, 2009; Low & Davenport, 2002) and in practice (i.e. in various Government documents) (Government of Australia, 2011, 2012; Government of Samoa, 2010e, 2011d). This section examines the nature and form of organisations that constitute the civil society in Samoa using information sourced from prior literature, documents and interview data, starting with an overview of Samoa's civil society.

5.3.1 Civil Society in Samoa

Civil society, as discussed in section 2.2.1, encompasses a wide range of organisations that are organised by individuals who share common interests important to them and, thus, pursue it collectively (D. Brown et al., 2000; Edwards, 2000; Teegen et al., 2004). These organisations are seen to range from a soup kitchen and community association to universities and hospitals (D. Brown et al., 2000; Salamon, 2010). However, as noted by Gray et al. (2006), these organisations differ in terms of rationale for formation, formality, size (in membership), and linkages to the market/state/family categories. Civil society in Samoa is constituted by three main forms of organisation: traditional groups or associations, social movements, and non-governmental organisations (NGOs) (Iati, 2009).

The traditional groups are based on traditional linkages of kin, community and alliances, and some of these groups are organised as a social-movement type of civil society (Iati, 2009). They are traditional because they are derived from the social structure of Samoa, underpinned by *fa'a-Samoa* and its *fa'a-matai* system, such as *fono-o-matai* (village council) and *aualuma/komiti* (women's committees) (Amosa, 2010; Fairbairn-Dunlop, 2000). The nature of these traditional groups identifies them as community-based organisations (CBOs) and differentiates them from NGOs. NGOs, as discussed later in section 5.3.3, are not traditional groups based in communities but, instead, are urban-based organisations that operate nationally (Government of Samoa, 2011d; Low & Davenport, 2002). Overall, the civil society in Samoa is constituted by CBOs and NGOs (Government of Australia, 2011, 2012; Government of Samoa, 2010d).

5.3.2 CBOs in Samoa

As with the *fono-o-matai*, other groups such as the *aualuma/komiti* also contribute to maintaining order within and outside the village setting in Samoa (Amosa, 2010; Fairbairn-Dunlop, 2000). The *aualuma/komiti* group (women's committee) was traditionally tasked with hospitality and well-being related activities in traditional villages until the 1930s. The *aualuma/komiti's* role has since extended to include the provision of wealth through weaving *ietoga* (fine mats), and health and education (Amosa, 2010; Fairbairn-Dunlop, 2000, 2011). This change came about when the Department of Health (now Ministry of Health) under the New Zealand administration⁵², introduced a women's health committee (*komiti tumamā*) in every traditional village tasked with communicating health messages in the villages (Fairbairn-Dunlop, 2000). Fairbairn-Dunlop (2000, p. 99) explains:

In the 1930s, ...the New Zealand administration incorporated these vigorous customary institutions into a national system of shared responsibility for village development...As part of these development partnerships, women's health committees were introduced in every village with the aim of ensuring that families in even the most isolated rural areas had access to essential health services, sanitation and nutrition programs.

The women's committees have since been incorporated into Samoa's national health strategy plans and operate in partnership with the Ministry of Health where they are effectively implementers of national plans (Fairbairn-Dunlop, 2000). Fairbairn-Dunlop (2000, p. 100) explains this relationship:

⁵²As discussed, Samoa during its 62 years of colonialism was under New Zealand's administration for 48 years from 1914, until Samoa gain independence in 1962 (Meti, 2002).

The Department of Health had modern health expertise but didn't have the community networks for delivering their health message, nor the capacity to develop networks. The *komiti tumamā* provided these networks: they ensured the health education went right into the homes of every village family and that families observed good health practice in their daily lives.

This partnership demonstrates the Government of Samoa's recognition of the *komiti tumamā*'s capacity to deliver health messages at the village level using its existing social networks, on their behalf. Over time, women's committees emerged to play a central role in community development activities as they became successful community networks for health training (Fairbairn-Dunlop, 2000). This partnership was the first of its kind in Samoa and, thus, started to influence a similar arrangement in other areas such as education (Fairbairn-Dunlop, 2000). By 1999 Samoa's national strategy plans started to favour the newly established and urban-based NGOs over the traditional CBOs (Fairbairn-Dunlop, 2000). Urban-based NGOs are explained later and CBOs are defined below to make the distinction between NGOs and CBOs clear, and to show that whilst this research is focussed on NGOs, CBOs too are recognised by the Samoan Government as key agents in community development (Fairbairn-Dunlop, 2000; Iati, 2009).

Empirical data⁵³ from Interviewee 13, an assistant chief executive officer (ACEO) from a Government Ministry and Interviewee 3, a Director from NGO 14, identifies groups that are characterised as CBOs.

...o CBOs foi latou, when i say CBO it can range from a women's committee to a youth komiti, and it can range also from saofaiga a village councils o taulele'a, o lalo a ia ole Ministry that's a CBO pe a matou tilotilo iai, ole saofaiga mafutaga a tina, aulotu, women's fellowship, it can also be a fa'alapotopotoga ekalesia, so the definition can be quite broad for CBOs...that is why e ta'u ai o CBO it has to be an organisation within a village.

For CBOs, when I say CBO, the term can be quite broad in the sense that it can range from a women's committee to a youth group. It can also range from a village council to a group of untitled men in the village. Under our Ministry, those are CBOs. It also includes women's fellowship of the church. Therefore, CBOs has to be an organisation that exists within the structure of the village (Interviewee 13, ACEO, Government Ministry A).

...o kalapu foi a gae e le register iga...e le require iga ga iai se constitution...for example tatou autalavou, fa'apea gei lea tatou te lolotu ii, ia ole tatou autalavou lea, ma le mafutaga a tina - ia e leai ni constitution...A e alu nei i nu'u, ia ole kalapu a ga lea e faia

⁵³As discussed in the method chapter (section 4.5.4), interview data encompasses Samoan language. These original data are presented first in italics, followed by a full translation (non-italicised). This process is applied to all original data of such nature and presented in this manner in the current chapter as well as in chapters six and seven. The interview data are also identifiable by putting in brackets the group each interviewee belongs to.

mea a le nu'u o komiti a nai tina...o latou a na e asiasia ma faia togalaau, faia le fuagapepe, asiasi ia grounds a nu'u...but e leai la ni hands on skills a nai tagata ga e tusi ai ni lipoti.

CBOs are groups or clubs that are not registered and do not have a constitution. For example the youth groups is a CBO, and the women's fellowship in the church is also a CBO...If you go to the villages, these CBOs are the groups tasked with maintaining and preserving village grounds, gardens and other tasks such hosting monthly visits where a mobile clinic provides a district health nurse to check new-born babies in each village, and the mothers too, for immunisations and ensure formulas are correct. However, these groups do not have hands-on skills or the required capabilities to write up reports on their work (Interviewee 3, Director, NGO 14).

The director from NGO 14 describes the role of *komiti tumamā* or the women's committee in a village, which is a function of a CBO. The above data also identifies women's fellowship and youth groups as other CBOs. In general the church and youth groups are similar to those identified by Brown et al. (2000) and Salamon (2010) to constitute the broad civil society. These CBOs are similar to those identified as grassroots NGOs and/or indigenous NGOs in prior research in other developing countries (Awio et al., 2011; Dixon et al., 2006; Edwards & Hulme, 1996; Omona & Mukuye, 2013). However, as the term CBO is used in Samoa to represent these small-sized, traditionally structured and organised village community groups, this research uses the term CBO instead of grassroots or indigenous NGOs used in the academic literature.

Interviewee 3 (Director, NGO 14) also states that CBOs are groups that are not registered and do not have constitutions, unlike NGOs. Similarly Iati (2009, p. 19) shares this view asserting that CBOs “do not need to be registered and do not require a constitution”. Contrary to Interviewee 3 and Iati's (2009) views, Interviewee 8 (Senior Officer, Government Ministry B) and Interviewee 9 (ACEO, Government Ministry C) maintain that CBOs, as with NGOs, can choose to acquire legal status if they wish. In the context of Samoa, legal status can be acquired through registering as an incorporated society, and complying with “The Incorporated Societies Ordinance” (1952); or by registering as a charitable trust and complying with “Charitable Trust Act 1965” (Government of Samoa, 2015b). The legal structure that an organisation acquires is not a definitive characteristic to differentiate CBOs from NGOs, as CBOs can also register with a Government Ministry and an Umbrella NGO.

The CBOs' historical partnership with the Government through *komiti tumamā* has since the 1930s, as discussed, integrated CBOs under the mandate of Samoa's Ministry

of Women, Social and Community Development (hereafter as Ministry of Women) (Fairbairn-Dunlop, 2000; Government of Samoa, 2010a). However since Samoa's Umbrella for NGOs (SUNGO) was established in 1997 (SUNGO, 2011b), an increasing number of CBOs are seen to also register with SUNGO. In SUNGO's list of registered organisations in 2011 totalled 122 (section 4.4.1), 62 (51%) are classified as CBOs (SUNGO, 2011b). By 2013, the number of CBOs had increased to 88 (64%) out of a total of 138 registered SUNGO members. Only 36% of SUNGO's members in 2013 are NGOs (Government of Australia, 2013).

Interview data demonstrates divided opinions about CBOs that are associated with both the Ministry of Women and SUNGO. In particular, Interviewee 13 posits that:

We have worked with CBOs before SUNGO was set up and, also, the CBOs prefer that we liaise directly with them rather than going through an umbrella body. It is just another layer of the process that CBOs do not want to get caught with as it takes some time and resources so it is better that we work with them directly so that when we give them funds it will go directly to the CBO (Interviewee 13, ACEO, Government Ministry A).

The above highlights three points that relate to: CBOs' preference of Ministry of Women over SUNGO; concerns that SUNGO adds another layer to the process; and lastly that there is a direct relationship and a direct funding process. This latter point is discussed later, but the first two points relating to concerns about CBOs affiliations with both the Ministry of Women and SUNGO are considered next.

Interviewee 7 (ACEO, Government Ministry E) shares Interviewee 13's (ACEO, Government Ministry A) concerns about CBOs affiliations with SUNGO and poses a few questions:

Why are CBOs registered with SUNGO? Is it so that SUNGO can build up its members database to influence or increase their credibility as an umbrella organisation that can help them access more funding?

While the above questions SUNGO's role in registering CBOs, it does not explain why CBOs choose to register with SUNGO. As such, Interviewee 9 (ACEO1, Government Ministry C) and Interviewee 3 (Director, NGO 14) views below indicate that CBOs may be affiliated with SUNGO for the training available to organisations that are registered.

SUNGO plays a role in the capacity building of NGOs and CBOs, in the programme design they are contracted to play that function – to deliver training programmes and to assist in mentoring organisations [civil society] on how to organise themselves, and also be able to have the skills to draw up proposals or something of that nature – and especially also with issues like how to keep records for their finances and how they can

meet reporting obligations under the programme (Interviewee 9, ACEO1, Government Ministry C).

The programme design that Interviewee 9 is referring to is the Civil Society Support Programme (CSSP). Discussed further later, the CSSP unit provides funding to CBOs and NGOs in Samoa. Therefore SUNGO's role, contracted through this programme, is to provide training that ranges from organisational skills to drawing up proposals and basic bookkeeping skills (SUNGO, 2011b). Interviewee 3 (Director, NGO 14) offers an explanation of SUNGO's role.

...that is what [SUNGO] are rolling out now, mo community based organisation trainings...why you record ma tusi tusi i lalo, aua a e fai atu nei iai po'o fea na alu iai latou seleni ae fai mai ia e SAT 20.00 na alu ile matou pasese ma le matou meaai, ae lea e lei totonu ose pateti le mea lea...so [SUNGO] does simple bookkeeping mo nai lo'omatutua ma nai community based organisations...it's always good to tell them to do simple financial bookkeeping..

That is what [SUNGO] are rolling out now – [the] community based organisation trainings which are: why you record and write down things – for instance when you ask what they have spent their funds on and they would respond – we spent SAT 20.00 on bus fare and our meals – yet it was not budgeted for. So [SUNGO] does simple bookkeeping for the women's group and some community based organisations...it is always good to tell them to do simple financial bookkeeping.

While the above indicate that some CBOs may lack the skills to acquire funding and to document and report on the use of funding, it also illustrates how being a member of SUNGO could lead to CBOs being equipped with these skills. This training available with SUNGO is not available with the Ministry of Women with which CBOs are also registered. This can be attributable to the process and strategy the Ministry of Women uses regarding funding for projects that are assigned to the CBO for implementation. Interviewee 20, a Senior Officer from Government Ministry A, explains this process:

O le matou strategy la na fai for the small gardens to ensure e fai vegetable gardens e lei direct iai [CBOs] le tupe pau le mea na matou tauga iai e maua le tou funding faapea e SAT 4,000 or SAT 2,500. Ia e pay sa'o a e matou le SAT 2,500 to the supplier and we call le komiti...alii ma faipule or le youth group, to go to the Ofisa o Fa'atoaga la ua iai le tou supply of seeds e piki or uili paelo or anything e mana'omia for the vegetable garden. So a fa'apea a la e alu atu ia matou e ga o seeds a, ia e supply a seeds worth SAT 2,500. Pau a la ga. E vaai a la e ga o seeds e o e vaai ae no cash so o le matou faiga ga e fai ai.

Our strategy that we use for our small gardens project, for instance, and to ensure that the vegetable gardens actually happen, is that we do not give the funds directly to CBOs. Instead, we tell them how much funding they will get whether it is SAT 4,000 or SAT 2,500. And then what we do is we pay, for instance, SAT 2,500 directly to the supplier then we call them [CBO] – whether it is the village council or youth group [CBOs] – and we tell them to go to the Agricultural Office to collect their supply of seeds or wheel barrows or any other resources they need for the vegetable garden. So for instance if we

only approve supply of seeds worth SAT 2,500 to the supplier, then that is all the CBO will receive, so they do not get any cash.

Figure 5-4 below illustrates the procurement process, established by the Ministry of Women, which CBOs in Samoa are subjected to. In essence, funding relating to the approved projects for CBOs are directed to a resource supplier, instead of the CBOs. This means that CBOs are supplied the materials they require to implement their project, but not any cash from the approved funding.

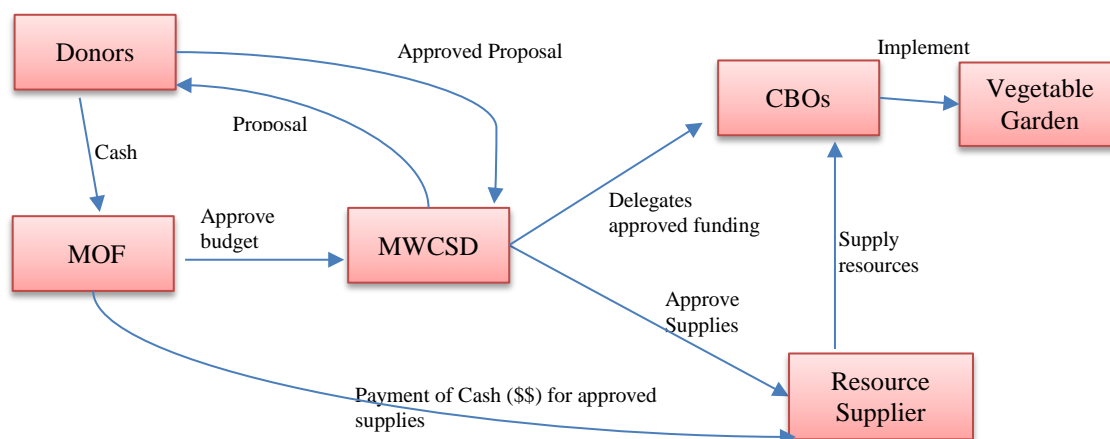


Figure 5-4: Procurement process for CBOs

When Interviewee 20 was questioned directly as to why this process was designed in such a way, his response was:

...so it is a strategy just to avoid le handle iga o le cash and to make sure e fai le project and also they don't need to acquit mai for funding. Tagata foi i tua e vaivai in terms of le faiga o le acquittal ma mea fa'a'pega...so pau a lo'u mea e fai iai o le piki mai receipts mai i o le Agriculture Office, fai le lipoki, o receipts uma ia mai le Agriculture store, e submit i donors, ia pau a lega.

It is a strategy to avoid giving cash to CBOs to manage and spend – so with this strategy we are making sure that the projects actually happen. In addition, by not giving them cash, it means that they [CBOs] do not need to acquit for any funding. This is because with these groups in the rural villages - they lack the skills in terms of to do acquittal reports and things alike. Therefore, with this strategy, I would pick up receipts from the Agricultural Office, then I prepare the report with these receipts and then submit it to donors and that is it.

As illustrated above by Interviewee 20, the procurement process (refer Figure 5-4) is deliberately designed so that CBOs are not assigned funds directly, which implies that there are likely to have been instances in the past of incomplete projects due to either poor management of project funds or poor reporting, or both. However while this process may demonstrate the Government as being an intermediary between the CBOs

and funders for the benefit of the CBOs, it also indicates a process designed primarily to safeguard the funders' funds.

In Bourdieusian terms, the process (as shown in Figure 5-4) reflects the Government's dominance in prescribing the structure in which CBOs are involved, and how CBOs are positioned in this structure (Bourdieu, 1991). By this, I refer to how CBOs are positioned to accept that they will not be assigned any cash directly for approved projects under this particular Government Ministry's process. In accepting this process the CBOs' habitus indicates that of dominated agents' as agents that do not hold the necessary capital to influence change in this structure (Bourdieu & Wacquant, 1992). However this dominated position for CBOs assumes complicity on their part as some continue to pursue funding available at this particular Government Ministry. How the selected NGOs are positioned in their relationship with Government ministries, is examined in chapter six (section 6.3), but what constitutes an NGO in the context of Samoa is considered.

5.3.3 *NGOs in Samoa*

NGOs in Samoa are characterised as legally established, urban-based organisations that operate nationally and have governing boards (Government of Samoa, 2011d; SUNGO, 2011a). One key funder interviewed (out of five) offers a similar definition of what constitutes an NGO:

We [Funder 1] look at NGOs as those that are organised at a national level to provide services against their mission and vision. CBOs we have distinguished it at the village level and at district level. They are our community based. They are more tied to our communities and are more geographically based. Therefore, it includes small societies, farming groups (Interviewee 2, Director, Funder 1).

While the above quote appears to offer a negative definition for what an NGO is and what it is not, it does indicate the different levels of society in which NGOs and CBOs operate. NGOs are national organisations whereas CBOs are more embedded within the communities. Fairbairn-Dunlop (2000) shares this view and, thus, characterises NGOs as urban-based, professional organisations that do not have the same level of social network and connection to communities that the traditional CBOs have. Similarly, Interviewee 9 (ACEO, Government Ministry C) also offers the view that "all of these major NGOs *o totonu o le taulaga lea e base ai*". This translates to mean that the major NGOs are urban-based.

Iati (2009, p.18) shares the above view and goes further to characterise NGOs as more established and structured organisations, compared to CBOs. He explains that NGO's have:

...an organisational structure, meet organisational standards such as being able to produce financial statements concerning their operations, and their objectives are often long-term, although they may also have short-term goals. There are legal conditions associated with the formation of NGOs that distinguish them from civil society organisations in general.

By legal conditions, Iati (2009) refers to the fact that NGOs need to legally register with the Registrar of Incorporated societies and Charitable Trusts as an implicit requirement in order to attain funding. Interviewee 8's (Senior Officer, Government Ministry B) view supports Iati's (2009) as he explains how they cooperate with donor agencies regarding NGOs registered as incorporated societies⁵⁴.

...o leisi foi la itu we look at their financial statements to find out latou financial progress, po'o le mea o alualu i luma ae poo a ni a latou aid na maua because sometimes if they ask for aid...if they ask the EU po'o le AusAID ia e uma fesili mai vaega na ia matou e confirm atu ia status o groups ia and whether they have a good record, ia o mea foi na matou te tulitulia ai ia latou financial statements ina ia aumai aua every time latou te mana'omia ai se fa'amaoniaga o faalapotopotoga ia ia e tau atu ai fa'apea such a group o lo'o lelei le tulaga i totonu o mea fa'apena.

On another note, we review their [incorporated societies] financial statements to find out how they have progressed, financially, in terms of how much aid they have received etc. The reason for this is that when they apply for funding either with the EU or with AusAID we are contacted by these donor agencies to provide them with an assessment on a certain society's status and whether they have a good record with us. So that is why we always follow up societies to lodge their financial statements with us on a regular basis so that we are equipped with information, and proof, to make an assessment if and when were are approached by these donor agencies (Interviewee 8, Senior Officer, Government Ministry B).

The above demonstrates how incorporated societies are assessed and monitored by the Registrar and such assessments are made available to donor agencies, upon request, as proof of an NGO's legal status and whether required submissions are up to date. As well, the above also indicates that acquiring legal status is a condition to receive funds from funders, which is similar to the case of non-profit organisations in New Zealand (Tennant et al., 2006). Whilst the relationship between NGOs and their funders is examined in chapter six (section 6.2), the legal structures that NGOs can hold in the research context, is considered next.

⁵⁴Incorporated societies are defined later as well as the requirements stipulated under "The Incorporated Societies Ordinance" (1952) with which legally structured organisations must comply. Included here, is the requirement to submit 'audited financial statements' on an annual basis.

5.3.4 Legal structure

This section defines and examines each of the two legal structures that civil society organisations can hold in Samoa. This is important because the legal structure may or may not influence the ways in which NGOs discharge accountability. These legal structures are incorporated society and charitable status, and civil society organisations in Samoa can hold only one of the two.

All 14 NGOs selected for this research are legally registered. Thirteen NGOs are registered as incorporated societies with only one registered as a charitable trust (NGO 3). This section outlines the legal requirements for each legal form. Due to the lack of readily available information about the legal forms of NGOs in Samoa, this section draws on information sourced from webpages⁵⁵, statutes, literature, and interview data.

5.3.4.1 Incorporated Societies

As represented in the NGOs included in this research, the most common legal form is that of an incorporated society. Interviewee 8 (Senior Officer, Government Ministry B), who holds a position that would know these things, identifies over 510 organisations that were registered as incorporated societies by 2013 in Samoa. However, not all 510 societies are fully operational, as some are encountering ongoing issues regarding the preparation of reports required by the Registrar. This is considered further later.

Section 3(1) of the Incorporated Societies Ordinance 1952 defines an incorporated society as:

Any society consisting of not less than 15 persons associated for any lawful purposes but not for pecuniary gain may on application being made to the Registrar in accordance with this Ordinance become incorporate as a society under this Ordinance (1) ...No such application shall be made except with the consent of a majority of the members of the society (2) ("The Incorporated Societies Ordinance," 1952).

The web page of the Registration for Companies and Intellectual Property division (Registrar) with the Ministry of Commerce, Industry and Labour (hereafter as Ministry of Commerce) defines an incorporated society as “a group usually of people with common interests, such as a sports club, social club, cultural group, service or activist group” (Government of Samoa, 2015b). This illustrates a profusion of groups that are

⁵⁵The following link to the webpages of the ‘Registration for Companies and Intellectual Property’ division with the Ministry of Commerce, Industry and Labour in Samoa was one of the main source of information used in this section: http://www.mcil.gov.ws/rcip_inc_society.html and http://www.mcil.gov.ws/rcip_charitable_trusts.html.

legally structured as an incorporated society. However the exact nature of these groups is elusive, and Interviewee 8 (Senior Officer, Government Ministry B) concurs and asserts:

Well o sosaiete poo fa'alapotopotoga uma lava ia ua register as incorporated societies, e le fa'apea e mavaevae aua a simple example e iai mea kau sports, agriculture, PTAs, fa'alapotopotoga a toeaiga mo mea kau community developments...ae e eseese fo'i lava la ma isi tulaga foi la mea tau fisheries, development organisations, marine, eseese lava ituagia societies, e eseese lava, but they all come under incorporated societies.

Well societies or associations that are registered as incorporated societies are not well defined because they range from sports clubs, agriculture, parents and teachers associations (PTAs), group of village chiefs for community developments – to others such as fisheries groups, development organisations, marine – so they are very different but they all come under incorporated societies.

By definition, an incorporated society must have a minimum of 15 members, a constitution outlining their operations, and must submit their accounts to the Registrar annually (Government of Samoa, 2015b). Section 22(1) of the Incorporated Societies Ordinance (1952), particularly, requires each incorporated society to submit, annually, the following to the Registrar:

- Annual report
- Audited financial statements
- A list of current members
- A list of Executive(s)
- Any changes to the society (Note: any changes to the society's constitution and any other resolution or changes made at a special meeting of the Society)
- Minutes of meetings.

Section 22A of the Incorporated Societies Ordinance (1952), in particular, requires that audited financial statements are tabled and approved at the society's annual general meeting (AGM). A declaration by members of the society must then be made to signal their approval and to submit it with the financial statements no more than 20 working days after the meeting. How this process is perceived by interviewees from the selected NGOs is examined in chapter seven where mechanisms and channels used by NGOs to discharge accountability are identified and analysed.

These financial statements, as per section 22(1) of 'The Incorporated Societies Ordinance' (1952) must contain:

- (a) The income and expenditure of the society during the society's last financial year;
- (b) The assets and liabilities of the society at the close of the said year;
- (c) All mortgages, charges and securities of any description affecting any of the property of the society at the close of the said year.

Failure to comply with any of the requirements outlined above; section 22(3) states that every officer of the society shall be liable to a fine not exceeding 10 *sene* for every day during which the default continues.

Of the requirements outlined in section 22(1), Interviewee 8 states “*the main thing that is expected of them [incorporated societies] is their audited financial statements*”. Furthermore Interviewee 8 discusses that the Registrar is firm on ensuring that all financial statements must be audited by qualified auditors⁵⁶, and, thus, rejects unaudited statements or statements audited by unqualified auditors.

...e kakau foi la oga audited e auditors foi gale lea ei lalo ole lisi a Samoa, i mean the qualified ones, the qualified accountants and auditors. Aua o mea na so'o se mea lava e aumai ia matou we look to see whether such auditor or accountant is in the list of the registered members, if we find out e le o se qualified one then we won't accept the financial statements.

...these financial statements have to be audited by qualified auditors. Any financial statement that are submitted to us we always check whether the auditor is qualified. If we find out that the auditor is not qualified then we won't accept the financial statements.

When Interviewee 8 was questioned as to what reporting standards they require incorporated societies to comply with, he replied “what the Government is using”. The auditor (Interviewee 15) for NGOs 1, 2 and 14 however, provided a clear response to the same question and explains that incorporated societies must comply with full International Financial Reporting Standards (IFRS)⁵⁷.

...in the beginning they [NGOs] really didn't follow IFRS, and I suppose because IFRS at that time hadn't developed to a stage where it was taken seriously. But now they do. Especially with New Zealand now demanding greater accountability in the financial reporting (Interviewee 15, Auditor).

With regards to the appropriateness of incorporated societies being required to comply fully with IFRS, Interviewee 21 (Auditor) offers the view that:

⁵⁶ By qualified auditors, Interviewee 8 here is referring to registered practitioners approved by Samoa Institute of Accountants, incorporated under the Samoa Institute of Accountants Act 2006.

⁵⁷ In the case of Samoa, Interviewee 5 (Auditor) explains that the Samoa Institute of Accountants and its members have approved the adoption of IFRS for SMEs and it came into effect on the 1 July 2011.

Yes. I think it's appropriate - well it's just that we don't have the resources in Samoa to develop our own [accounting standards], so it's pointless developing our own standards when the international one [IFRS] is readily available. A lot of the stuff may not apply to us but still we have a framework that we can use (Interviewee 21, Auditor).

As well, both auditors (Interviewees 15 and 21) assert that over the years they have helped their incorporated society clients to prepare compliant financial statements and improve reporting processes. However this was found to be limited to only a handful of incorporated societies, as Interviewee 8 (Senior Officer, Government Ministry B) identify how other incorporated societies are encountering difficulties in preparing financial statements. One key issue is related to where an incorporated society has no receipts to support items and their amounts disclosed in financial statements.

...o isi mea e faigata ia latou pea prepare o mea ia o some organisations e le manatu mamafa lava latou i latou receipts especially the new ones, they didn't know o ni receipts e fa'aaoga later on mo le siaki'iga o latou mea. Pei la o leisi society na matou tulituliga a ile faiga la o latou financial statements, ga o atu ile Su'a and Associates fai iai le Su'a and Associates they need the receipts - o mai lea fai mai ai ia matou fai atu ia e le mafai. Present mai loa le point of view a Su'a e le mafai ona latou audit iga on the fact e le o present iga receipts to confirm the amounts of payments and everything. So that's the thing ou te iloa e fa'afaiata ia latou tulaga ia ole leiloloa o latou lisiti.

Other things that make it hard for them to prepare their statements is the little regard they have for receipts, especially the new ones [incorporated societies]. They did not know receipts would be used later on when their accounts are examined. For instance, one society that we have been chasing after for their statement – they went to Su'a and Associates [an accounting and audit firm] and Su'a and Associates told them they need to provide receipts. Then they came to us and we said we would not accept their statements. The auditors presented their point of view about this society and said they could not conduct an audit because there were no receipts to confirm the amounts of payments and everything. So it is hard when they [incorporated societies] lose their receipts.

The above presents a view that an incorporated society's inability to provide receipts is attributable to the lack of regard in safeguarding receipts and/or lack of knowledge of the use of receipts. Whilst the incorporated society in question was not directly questioned to provide their view on this matter, Interviewee 3 (Director, NGO 14) from another incorporated society posits that there are cases where receipts do not exist. In these cases, she explains that she advised members of another incorporated society to write down every detail of events, and their costs, for a given project and then “*ave fa'asaini le lima o le tagata na na tou totogia*”/ “take the note and have it signed by whoever you paid funds to”. For instance:

Ia ole pasi e alu i Apia ma le toe sau, e leai la se lisiti ole mea lena ae la e iloa uma a tagata e tolu tala [SAT 3.00] ia tusi i lalo le tolu tala. Ia e fia lau meaai ga ai? ia ta'u mai a laia lea. Ia na faafefea la na aumai le ūta? Aua ua fai mai ua leilola po'o fea leisi

vaega ole tupe ae ou fai atu iai - ia na fa'afefea na aumai le ūta, fai mai oi ia! na aumai ile loli a ai - ia na a la na totogi? Ioe! na ou tago tu'u ma le ave ta'avale le fa sefulu tala [SAT 40.00]...so it's always good to tell them [CBO] to do simple financial bookkeeping....

For a return bus fare to Apia, there are no receipts for such things, but everyone knows it cost three *tala* [SAT 3.00] so write it down that it costs three *tala*. [Director asks] how much was your meal? How was your load of materials delivered? Because they would say that they cannot recall where else they have spent funds, so I asked them how their load was delivered and they would say, oh yes! It was delivered by someone's truck – and I asked them, did you pay the truck driver? They replied yes! We gave the driver forty *tala* [SAT 40.00]...so it is always good to tell them [CBO] to do simple bookkeeping... (Interviewee 3, Director, NGO 14).

The above illustrates an approach where signed notes are used as supporting documentation for how funds are spent, in cases where receipts do not exist. This approach is consistent with the case of a Megwa (a district) women's group, a CHAI NGO, in Uganda where acknowledgement notes signed by payee are provided as supporting documents (Awio et al., 2011). However, Interviewee 8 (Senior Officer, Government) offers a view to indicate that the Registrar, as with the auditors, will only accept receipts as supporting documents. He explains that the Registrar' office has informed incorporated societies that failure to provide receipts will not hold up against requirements stipulated in the Incorporated Societies Ordinance 1952.

...ga matou su'esu'e atu, fai atu poo le a le mea ua tupu ae fai mai ua leiloa le lisiti ia ou fai aku okay! ia ae silafia foi e le mafai ona fai le excuse lena e cover ai le tulafono... still lava ou te le taliaina because se'ilona ua sau le point of view a le auditor o la ua sa'o le statement - so la ua toe fo'i e ta te alofa ai foi i nai tagata ile tigaiga ile mamao o le mea e o mai ai – they are from Manono.

...when we did look into it, we asked them [incorporated society] what is happening? and they replied, we have lost our receipts. So I said to them, you cannot use that excuse that you have lost your receipts to cover what you are required by law. So we will not accept any statements unless the auditors have given their opinion that the statements are correct. So they have left but I do feel for them because they have travelled so far. They are from Manono⁵⁸.

As shown above, the particular incorporated society has, as a result of not providing receipts, failed to file their audited financial statements to the Registrar and, thus, are subjected to financial penalties as per section 22(3). The views of NGOs on these matters are examined in chapters six and seven but, these issues raised by the Government are further examined.

⁵⁸ Manono is a rural village on the main island of Upolu, and is located about almost an hour's drive from the capital, Apia.

These findings represent a practice that is a product of the interplay between an individual's dispositions (*habitus*, practical sense, bodily *hexis* and *doxa*) and the structure of the field in which they are located. The symbolic value assigned to financial statements and the auditor's role of declaring a true and fair view, an accounting convention, on these statements represent what Bourdieu (1977) refers to as the effects of symbolic systems. Bourdieu (1977) posits that symbolic systems are properties of a structure of a field that function as instruments to legitimise symbolic domination.

Alawattage (2011) and Farjaudon and Morales (2013) in their research demonstrate how accounting templates, such as balance sheets, are powerful symbolic systems that structure practices in a particular way. As demonstrated above, the structure of the field, enforced by the Registrar, insists on audited accounting templates and will not accept anything less. The role of auditors in providing the declaration of true and fair view (Hamilton & Ó hÓgartaigh, 2009) reinforces this practice structured by and through accounting templates. The *habitus* of the Registrar (as the regulator), the auditor and the incorporated societies here are structured by this practice to see and accept the world through these accounting templates (Alawattage, 2011; Farjaudon & Morales, 2013; Malsch et al., 2011; Neu et al., 2013).

The *habitus* of the Registrar seen here is reflective of their position as the regulator and enforcer of the law. They take the position that the law must be adhered to, and see the world through this lens. This therefore organises, rather than orders, them to produce certain actions, which in this case is to only accept audited financial statements. As such, the Registrar are seen to confer symbolic value to the role of auditors, which in turn reinforces the dominance of these accounting templates and the symbolic system it underpins (i.e., audited financial statements as the primary mandatory requirement for all incorporated societies).

Habitus of auditors, as seen here, orients them to refuse an audit to incorporated societies that are unable, or fail, to provide receipts to support their financial statements. *Habitus* of individuals in incorporated societies, consequently, is structured to accept that financial statements are the appropriate practice and, thus, must submit them. As well, incorporated societies are structured to assign a value to receipts similar to that of the auditors and Registrar and, thus, accept that an audit requiring receipts is the appropriate practice. In effect, the practice that is produced and reproduced here by

incorporated societies is a product of their habitus as it intercepts with the structure of the field.

The effect of accounting templates as a symbolic system, as Alawattage (2011) posits, is to promote receipts, auditors' opinions and financial statements as the particular way of behaving, while negating the presence of other practices such as the use of signed notes where receipts do not exist. Meanwhile the value that the local people place on receipts reflects how receipts are not significant documents in the Samoan culture (*fa'a-Samoa*). This can be attributed to the way knowledge about past events is passed from generation to generation or from one individual to another in the form of songs, poems and stories, as a common practice in Samoa and many other Pacific Island nations (Meleisea, 1987a; Tamasese, 2009; Vaioleti, 2011). Therefore, it is through this symbolic system that these accounting templates are instruments of symbolic domination (Bourdieu 1991). This, in turn, leads to the structuring of habitus of the registrar, auditors and incorporated societies, to the extent that it becomes second nature to produce these accounting templates and have them audited, with receipts (Alawattage, 2011; Farjaudon & Morales, 2013; Neu et al., 2013). Incorporated societies who are subjected to the domination enforced by the Registrar and the auditors suffer and produce what Bourdieu (1991) refers to as symbolic violence.

The incorporated societies, however, do not recognise these accounting templates, and audits as domination that is subtly inflicted upon them. Instead their habitus predisposes them to comply with these mandatory requirements which reflects an acceptance of them and a misrecognition of such practices as legitimate and appropriate (Alawattage, 2011; Bourdieu, 1977, 1991; Farjaudon & Morales, 2013). What is appropriate to these agents is what their habitus structures them to believe and accept. This acceptance represents what Bourdieu (1991) terms symbolic violence because the incorporated societies do not see or recognise that the symbolic system in which they are engaged, and are compliant with is, in effect, an instrument of symbolic domination. Analysis of the extent to which these symbolic systems embedded within the legal structure of incorporated society impact the practice of accountability for the selected NGOs is examined in chapter seven.

5.3.4.2 Charitable Trusts

Another legal form that civil society organisations in Samoa can acquire is that of a charitable trust. It is the least common legal form. Interviewee 8 (Senior Officer,

Government Ministry B) identifies over 200 organisations registered as charitable trusts in 2013. In Samoa, there is only one Registrar. The same registrar monitors both incorporated societies and charitable trusts.

All charitable trusts must comply with provisions of the Charitable Trust Act 1965. Section 2 of the Charitable Trust Act 1965 defines a charitable trust as needing to be engaged in “every purpose which is charitable in accordance with the law of Samoa; and includes every purpose which is religious or educational whether or not it is charitable in accordance with the law of Samoa”. In essence, a charitable trust or institution must be for public benefit (Government of Samoa, 2015b).

Organisations that wish to register as a charitable trust must submit a statutory declaration by the chairperson of the board of trustees of their charitable purpose, and the trust’s rules or constitution. Once the charitable trusts are registered, the registrar requires the following submissions once they occur.

- Any changes in the Board’s constitution or rules
- Any updated list of Board members (if there have been any changes)
- Any changes in the address of the Board’s registered office

Unlike the incorporated societies, charitable trusts are not required to submit annual audited financial statements to the Registrar. The extent to which the legal structure acquired by the selected NGOs influences their practice of accountability is the focus of chapter seven. However, this chapter next examines the structure of Samoa’s society at the national level, and identifies attributes of this structure that influences the analysis in chapters six and seven.

5.4 The structure at the national level

At the national level, Samoa’s economy is organised by the Samoan Government into 14 specific sectors derived from broad sectors of economic, social, infrastructure and environment. These 14 sectors, which are identified in Figure 5-5 below, underpin Samoa’s national plans referred to as the Strategy for the Development of Samoa⁵⁹ (SDS) (Government of Samoa, 2010e, 2012b).

⁵⁹A copy of the Strategy for the Development of Samoa (SDS) for the years 2012 – 2016 can be retrieved from the following link: <http://www.mof.gov.ws/Portals/195/Services/Economy/SDS%202012%20-%202016%20ENGLISH%20VERSION.pdf>

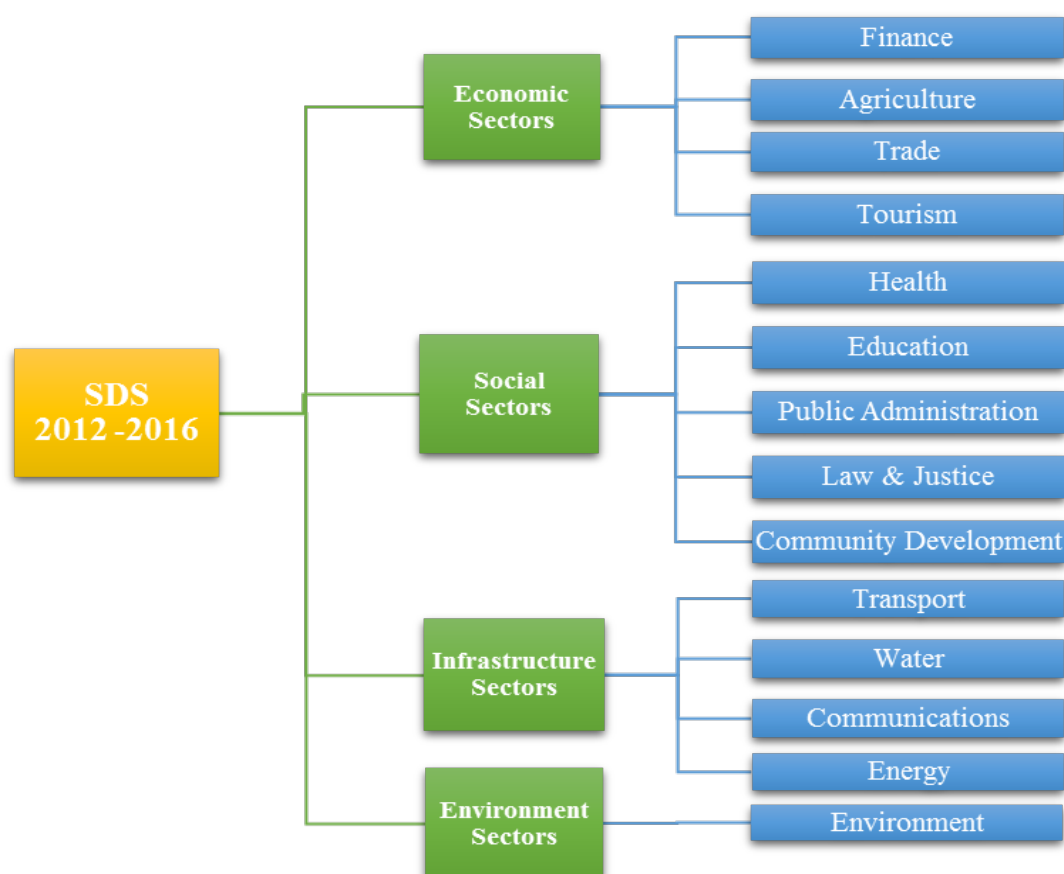


Figure 5-5: Strategy for Development of Samoa 2012 – 2016

Adapted from the Government of Samoa (2010e, 2012b).

Samoa is a recipient of significant amounts of official development assistance in the form of grants and loans (see Table 5-2). Samoa has become heavily dependent on this development assistance (Government of Samoa, 2010e). This assistance is sourced from Samoa's bilateral and multilateral donors (Government of Samoa, 2010e, 2012b). Samoa has four bilateral donors which are Australia, New Zealand, Japan, and China. All four donor agencies have field offices in Samoa (Government of Samoa, 2010e). Multilateral donors of Samoa are: the World Bank; Asian Development Bank; the United Nations Development Program (UNDP); World Health Organisations (WHO); the European Commission; International Monetary Fund (IMF); and Organisation of the Petroleum Exporting Countries (OPEC). The European Commission, UNDP and WHO all have offices in Samoa with a joint World Bank and Asian Development Bank field office established recently in 2009 (Government of Samoa, 2010e).

Table 5-2: ODA from donor agencies in 2000, 2005 and 2010

Donor agencies	2000	2005	2010
World Bank	USD 5.41m	USD 4.47m	USD 141m
Asian Development Bank	USD 12.3m	USD 8.06m	USD 26m
New Zealand	NZD 7.7m	NZD 10m	NZD 20.3m
Australia	AUD 12.8m	AUD 18.4m	AUD 27.5m
European Union	€20m	€27.23m	€35.4m
Japan	Yen 925m	Yen 1,000.2m	Yen 1,045m
UNDP	USD 1.2m	USD 0.5m	USD 0.4m
WHO, UNFPA, UNICEF, FAO, UNESCO	USD 1.2m	USD 1.78m	USD 1.4m
China			USD 127.2m

Source: Government of Samoa (2010e, p. 31)

Table 5-2 outlines commitments by the bilateral and multilateral donors of official development assistance from 2000 to 2010. This is the most recent data available (Government of Samoa, 2010e). The significant increases from 2005 to 2010 are attributed to the substantial injection of aid for the 2009 tsunami (Government of Samoa, 2010e). The Government of Samoa also asserts that this increase is reflective of the donor agencies' confidence in Samoa's political, economic and social stability and Samoa's effective use of assistance (Government of Samoa, 2010e).

This section aims to provide an understanding of the structure at the national level with a particular focus on the processes in which development assistance (aid) is allocated in Samoa. This is for the purpose of illuminating the context and related systems involved in the allocation of aid to NGOs in Samoa, in order to understand the conditions in which NGOs operate, particularly on how these systems may or may not influence what constitutes accountability for the selected NGOs. While this is examined in chapter seven, the next section examines these processes and, in particular, the effects on the Government of Samoa's systems as a result of endorsing the Paris Declaration on Aid Effectiveness.

5.4.1 The Paris Declaration on Aid Effectiveness

In 2005, a Paris Declaration on Aid Effectiveness (hereafter as the Paris Declaration) was signed by representatives of more than 100 partner governments, multilateral institutions and donor governments including New Zealand and Australia (Fairbairn-

Dunlop et al., 2009). Samoa was a late signatory in 2008 (Government of Samoa, 2010e).

The objective of the Paris Declaration is to strengthen partnerships between donor agencies and aid recipient countries, such as Samoa, on the effectiveness of aid delivery to achieve maximum development results. The Paris Declaration provides guidance to achieve these results through five principles (Government of Samoa, 2010e, p. 12). These principles are:

- **Ownership:** Developing countries exercise leadership over their development policies and plans;
- **Alignment:** Donors base their support on countries' development strategies and systems;
- **Harmonisation:** Donors coordinate their activities and minimise the cost of delivering aid;
- **Managing for results:** Donors and developing countries orient their activities to achieve the desired results;
- **Mutual Accountability:** Donors and developing countries are accountable to each other for progress and managing aid better and achieving developing results.

Embedded within the scope of the Paris Declaration is an evaluation framework that assesses a country's development progress based on these five principles. The framework stipulates that an independent evaluation of each signatory is required. Samoa volunteered to be one of the first 22 countries to conduct a country specific evaluation⁶⁰. This evaluation was carried out in 2010⁶¹ (Fairbairn-Dunlop et al., 2009; Government of Samoa, 2010e). The first phase of this evaluation focused on inputs and early outputs which contributed to discussions at the third High Level Forum on Aid Effectiveness held on September 2008 in Accra, Ghana (Government of Samoa, 2010e). Out of this forum, the Accra Agenda for Action was endorsed to enhance and support the Paris Declaration principles on improving the effectiveness of aid (Government of Samoa, 2010e).

⁶⁰A copy of this evaluation report conducted by Samoa's Ministry of Finance can be retrieved from: <http://www.mof.gov.ws/Portals/195/Services/Aid%20Coordination/Paris%20Declaration%20Evaluation%20Report.pdf>

⁶¹Samoa has not published another evaluation report on how the country has progressed since 2010. This 2010 evaluation report is therefore the most recent and only report available that outlines the amount of development assistance Samoa receives, and how this assistance is coordinated and allocated in Samoa.

The evaluation conducted by the Samoan Government highlights the extent to which the Paris Declaration and the Accra Agenda has significantly influenced the Government of Samoa and its systems (Government of Samoa, 2010e). These influences are:

- strong ownership by the Government of Samoa of its aid development process
- the shift to adopt sector-wide approach programmes
- strong coordination between the Government of Samoa and aid development partners
- support for civil society through joint donor programs
- insistence on the use of government systems where possible
- strengthening of public finance management and procurement systems
- growing preference for budget support mechanisms and new aid distribution policy (Government of Samoa, 2010e).

Two of the substantial influences: the adoption of sector-wide approach programmes to coordinate and allocate aid (section 5.4.2) and the support for civil society through joint donor agency programs (5.4.3); are examined later. These two influences demonstrate how the Government of Samoa has taken strong ownership of its development process.

The evaluation report also shows that the Paris Declaration and the Accra Agenda resulted in significant growth in assistance for Samoa from its development partners since 2007. This is particularly related to when Samoa adopted a sector-wide approach for assistance relating to the education, health, water sectors, and later, the energy sector. These are further analysed in the next section.

With regards to the strong coordination between the Government of Samoa and its aid development partners, Tolley (2011) notes that principles of the Paris Declaration encourage a ‘partnership’ between the two parties. This partnership, as Tolley (2011, p. 39) notes, refers to the “empowerment, and trades of illusion of shared power and trust. Explicitly, it ties partners together in a ‘good’ relationship of mutually-shared ambitions, projects, strategies and outcomes”. This notion is consistent with the Government of Samoa’s (2010c, p. 29) view which asserts that “Samoa maintains a constructive and positive relationship with its donors”. In this relationship, encouraged through the Paris Declaration, Interviewee 9 (ACEO1, Government Ministry C) posits that:

...e leai a se mea e introduce mai ese donor. The government of Samoa will always say o priorities ia a matou.

...the donors do not introduce anything to us [Government]. The government of Samoa will always say these are our priorities.

Interviewee 9's (ACEO1, Government Ministry C) view echoes the principle of ownership where the Government of Samoa identifies and plans its own development goals and priorities. As such, aid from donor agencies is allocated to priorities identified by the Government, and not the donor agencies'. This was not a position that the Government of Samoa was in less than a decade ago, as Interviewee 10 (Principal Officer, Government Ministry C) explains:

...historically donors used to dictate where funds should be allocated to and what they can be used for...but not anymore under Paris Declaration, where the donors agree to have recipients, like Samoa, decide instead.

The above supports Negin's (2010a) view that, unlike the case of the Solomon Islands, Samoa experienced a much smoother transition from project-based funding to sector-wide approaches under the Paris Declaration. Negin (2010a) attributed this to two main factors. First, donor agencies' landscape in Samoa is uncrowded with only a few key bilateral and multilateral donor agencies compared to the Solomon Islands. Secondly, the political stability in Samoa's Government contributes positively to how Samoa has taken ownership of its developmental plans and collaboration with donor agencies.

Contrary to the views offered by Interviewees 9 and 10 (Government) above, Knack (2013, 2014) and Tolley (2011) claim that partnerships enclosed within the Paris Declaration are one of unequal power. These authors argue that what is hidden here is often the reality that development partners and recipient Governments share asymmetrical risks (Knack, 2013, 2014; Tolley, 2011). By this the authors refer to how donor agencies' expertise in economic and social developments, and their technical system access, are valued over local experience in these partnerships (Knack, 2013, 2014; Tolley, 2011). These unequal power relationships are further considered next.

5.4.2 Sector-wide approach programmes in Samoa

In the context of Samoa, 100% of donor agencies' assistance was delivered through over 300 discrete projects prior to 2005. In 2005, approximately 30% of donors funds shifted to a sector-wide approach, with approximately 74% by 2010 (Government of Samoa, 2010e). One of the key influences of the Paris Declaration and the Accra Agenda on the Government of Samoa is the shift from discrete project-based funding to pooled funding through sector-wide programmes (Government of Samoa, 2010e). One

key event which prompted this shift to sector-wide approach programmes was the 2009 tsunami.

As discussed, the 2009 tsunami resulted in a substantial injection of funds from Samoa's bilateral and multilateral donors for Samoa's relief and rehabilitation costs (Table 5-1 and Table 5-2). Additionally, millions were provided for recovery plans in the areas of environment, tourism, disaster management and financial crisis, amongst others (Table 5-1, page 120) (Government of Samoa, 2011c, 2011e). Consequently the Government of Samoa's (2010e) report identifies that the tsunami has influenced how aid is coordinated and allocated in Samoa, particularly in hastening the use of more flexible aid modalities. Here the Government is moving away from project-based funding and towards sector-wide budget support systems, thus allowing the Government to coordinate and deploy aid to areas that they identify and prioritise as areas that require funds the most (Government of Samoa, 2010e). This reflects a degree of ownership for the Samoan Government over its own affairs.

5.4.2.1 Initiation of sector-wide programmes

Sector-wide programmes emerged 20 years ago as a tool to improve the effectiveness of aid delivery in health and other sectors (Negin & Martiniuk, 2012; Tolley, 2011). However, as Tolley (2011) explains a sector-wide programme was only introduced into the Pacific region in 2002. In the case of Samoa, Interviewee 6 (Government) identified that sector-wide programme was initiated by the EU through the water sector for the period 2010-2015. This view is supported by data provided by the Government of Samoa (2010e) and that offered by Negin (2010a).

Negin (2010a) maintains that Samoa's initial experience of a sector-wide programme through the water sector, and later with an Asian Development Bank-financed education sector, enabled the smooth establishment of a health sector-wide programme. This was attributed to many things but primarily due to Samoa's longstanding and strong political stability. More so, sector-wide programmes in Samoa are largely driven by its Government and its strategic plans to ensure greater coordination (Negin, 2010a). This was not the case in the Solomon Islands, another small island developing state nation similar to Samoa (Negin, 2010a). Solomon Islands' health sector-wide approaches experienced more challenges that were mainly due to political instability, ethnic tensions and social unrest. For these reasons, Solomon Island's health sector-wide approach was driven by their development partners (Negin, 2010a).

A health sector-wide programme for Samoa was initially proposed in 2006 by NZAID and the World Bank based on their experiences in Tonga (Negin, 2010a; Tolley, 2011). After much consideration by the Samoan Government and persuasion from the World Bank, NZAID and AusAID, a health sector-wide programme emerged during 2007. The initial components comprised a health sector plan, greater coordination among donor agencies, and pooled funding that supported Government priorities (Negin, 2010a). Initial pooled funding for Samoa's health sector-wide programme commenced with contributions totalling SAT 29.4million from the World Bank, AusAID, NZAID and the Government of Samoa (Negin, 2010a). The World Bank contributed SAT 7.7million, with AusAID's SAT 11.6million, NZAID's SAT 6.2million, and the Government of Samoa with SAT 3.9million (Negin, 2010a).

5.4.2.2 Established sector-wide programmes in Samoa

By 2010, sector-wide approach programmes were established for eight sectors (out of 14) which are: health, education, water, energy, tourism, public administration, law and justice, and community development sectors (Government of Samoa, 2010e). This is a significant development for Samoa since its initial adoption of sector-wide programmes for the water, education and, later, the health sectors. However, for these eight sectors the Government of Samoa's (2010e, p. 16) report identifies that some employ the donor agencies' procurement systems, not Samoa's.

...cases where government [of Samoa] procurement systems are not yet acceptable to the donors, and where there is a pooled financing arrangement involving several donors including a multilateral financing institution, one donor system, usually that of the multilateral agency, is used for all procurement (in health, this is the World Bank system; in energy, it is the Asian Development Bank system).

The above highlights that although Samoa has made progress towards sector-wide programmes, their procurement systems are still not yet trusted by the donor agencies. As well, sector plans for the other six sectors were still under development. Due to lack of available data it is unknown at present whether the health and energy sectors have begun to employ Samoa's procurement systems. Whether the other six sectors have established sector-wide programmes over the past five years or not, is unknown and it was not covered in the interview data.

In terms of how each of the eight sectors are allocated their pool of funds, Interviewee 9 explains that funding is based on sector plans.

The process is that a sector plan is prepared and then a sector programme. It is then the sector programme that determines the level and type of funding or resource required to achieve goals outlined in the sector plan, which is usually a plan of 5 to 10 years. These sector plans are financed by both local assistances plus that provided from donors (Interviewee 9, ACEO1, Government Ministry C).

Sector goals and programme activities that are outlined in sector plans, as Interviewee 6 explains, are the responsibility of the lead agency of each sector. A lead agency is usually a Government Ministry or agency that coordinates various agents involved in a sector (Government of Samoa, 2010e). These agents include Government Ministries, Government agencies such as Samoa's national health services, and for-profit organisations and, as discussed later, also NGOs. Later, the community development sector is analysed to identify key agents directly involved in the civil society sector in Samoa.

Interviewee 9 (ACEO1, Government Ministry C) discusses and places an emphasis on the importance of a sector plan to clearly outline the role of agents involved. This way, she argues, the agents involved understand where their resources and efforts should be focussed.

...what we're getting to see is that e kele a Ministries that even up to now e le iloa e gata a le latou role i le policy development ma le regulatory functions. The implementation has to go out, be left i tagata la e more in connection with communities.

What we are starting to see is that many government ministries, up until now, are not fully aware that their role lies in policy development and regulatory functions. The implementation of these sector plans has to be outsourced to those who are more closely connected with the communities.

The sector-wide approach recognises the need for increased coordination between recipient governments, such as Samoa, and aid development partners to achieve development goals (Negin & Martiniuk, 2012). However, as the above quote demonstrates, this research identifies that the sector-wide approaches go beyond the partnership between Governments and donor agencies. In effect, sector-wide approaches coordinate efforts between the Government of Samoa and local organisations, or agents, to work collaboratively towards achieving Samoa's national goals. How and to what extent these collaborative efforts are enabled through sector-wide approaches, and have impacted on NGOs in Samoa, are considered next.

5.4.2.3 Impact of sector-wide programmes on NGOs

For NGOs who have previously accessed project-based funding from donor agencies directly, three ACEOs from three different divisions in one Government Ministry (Interviewees 6, 9 and 11) posit that NGOs now have to apply for funding through the related sector. Interviewee 11 (ACEO2, Government Ministry C) refers to an NGO, as an example, that was directly funded by NZAID.

The budget support system is a system that is now in place to coordinate channelling of funds. For example [an NGO] that was funded directly before by NZAID now has all funding redirected through to the Ministry of Finance, using the budget support system, and then it is allocated to [NGO]. The budget support is the key element of Samoa's government system now, as it increases efficiency and effective allocation and consumption of development assistance. So the donors are agreeing to channel their aid through the government system as it now provides a more effective way and increased assurance of appropriate consumption of their funds (SIC).

The above quote also highlights the Government's commitment to developing its systems to a degree satisfactory to donor agencies. Where Samoa's procurement systems are not yet acceptable by donor agencies, as discussed, the donors' systems are used instead, as is in the case of the World Bank and the Asian Development Bank for the health and energy sector-wide programme. This is because the donors' commitment to a particular sector's pool funding system is dependent on whether they are confident of the system in place.

With regards to the education sector, the lead Ministry (Government Ministry D) is responsible for managing education's sector-wide programmes. Interviewee 28, a Principal Officer from Government Ministry D, explains their approach to incorporating NGOs into one of their sector-wide programmes, and their reasons for this approach.

We just finished a mission - it's for [sector-wide programme]...I think we got a process now, we're just starting to look at a process on how we will engage with NGOs and any other organisation that we will be giving money to. So the first thing is to setup a strategic plan, we need to look at a plan make sure that their [NGO] goals are aligned with the Ministry's, after that we need to formalise it by a contract then we have to have an implementation plan and the last one is a monitoring and evaluation. Because from what I have seen from projects, government is giving money to NGOs but there is no accountability. You question and you ask, "What are the outputs? And are they really achieving what they're set out to do" and I think most of the NGOs have to work with us (Interviewee 28, Principal Officer, Government Ministry D).

The above demonstrates the formalised relationship between a lead Ministry and an education NGO within a sector-wide programme. A few key points are explicitly, and implicitly, highlighted. For one, the NGOs are selected based on the extent to which

their goals are aligned with the programme's goals. If and when successful, the NGO is then contracted by the lead Ministry to implement certain activities of the programme. Through this contract, the lead Ministry monitors and evaluates the NGO's performance based on whether they have achieved agreed upon goals. What is demonstrated here is that this lead Ministry has evolved into an intermediary role between the donor agencies and the NGOs. As identified by a Principal Officer from Government Ministry D (Interviewee 28), this role of the lead Ministry will yield increased levels of accountability for donor agencies' funds. This is one of the impacts of sector-wide approach programmes, which are analysed further in section 5.4.2.4.

This intermediary role of the Government, as Interviewee 28 (Principal Officer, Government Ministry D) quote below implies, is new and challenging.

...it is going to be a challenge for us [Government Ministry] because [an education NGO] used to manage their own money but now it will have to come through us [Government Ministry]. We have to set up a contract with them...because we need to formalise it. We're going to be accountable for the money, they are providing a service for us, they are working for us so we need to have it as a contract...it's for the donor's confidence, because they want to make sure they are getting value for money but also it is what we want...because we used to just let them [NGO] do their thing.

This education sector-wide programme has now positioned the lead Ministry as the authority that views NGOs as organisations that "are working for" them. In this vein, as Interviewee 28 (Principal Officer, Government D) posits, the lead Ministry will be accountable for the funds instead of the NGO. Interviewee 28's view accentuates the role of NGOs within these sector-wide programmes as sub-contractors to the Government. Interviewee 9 (ACEO1, Government Ministry C) quoted earlier, shares this view about the position of NGOs in the national structure of developmental plans. This sub-contractor function of an NGO is consistent with that identified by Gray et al. (2006), but this research also extends understanding of this function for NGOs. This is considered next.

Prior to the establishment of sector-wide programmes in Samoa, NGOs have been independently accessing donor agencies' project-funds, giving account in return and also functioning as implementers of Government policies. However, since sector-wide programmes, NGOs are now positioned directly under the authority of the Government and incorporated into sector plans through formal contracts. The impacts of sector-wide approach programmes identified in this section are analysed below through Bourdieu's lens.

The above discussion has focussed on the health and education sectors as they are the most developed in terms of established sector-wide programmes. As there are 12 other sectors⁶² it is vital to make explicit here that NGOs can also be incorporated in those sectors as they are with health and education here. The community development sector, as the sector that specifically focuses on coordinating civil society organisations in Samoa, is examined later in section 5.4.3.

5.4.2.4 Analysis of the impacts of sector-wide approach programmes

As identified, the health and energy sector-wide programmes use the World Bank's and the Asian Development Banks's procurement systems because the donor agencies are dissatisfied with Samoa's. These donors' systems will remain until a time when Samoa's procurement systems are developed to a level that is satisfactory to the donor agencies. This is consistent with Knack's (2014) view about the effects of the Paris Declaration. Knack (2014, p. 839) asserts that the Paris Declaration not only commits donor agencies to use recipient country's systems and procedures, "it also recognises the weaknesses in [aid recipient] country system". The Paris Declaration and the sector-wide programmes are in effect what Bourdieu (1977, 1991) refers to as symbolic systems that mask the effects of symbolic domination and symbolic violence.

Samoa, as noted earlier, as a small island developing state whose growth is constrained by its smallness, limitations in institutional capacity, and increasing vulnerabilities to natural disasters, is heavily dependent on aid (European Union, 2010; Government of Samoa, 2010e). This is Samoa's position in this field of forces they are engaged in with their development partners. It is a field of forces because being a signatory to the Paris Declaration has led Samoa to commit to sector-wide programmes. As such, Samoa has had to develop its budget support and procurement systems to increase its effectiveness in deploying aid, while still using donors' systems where systems are underdeveloped.

What is perhaps misrecognised in this process, because the Samoan Government is heavily dependent on the donor agencies' aid (economic capital), is that these systems are systems of symbolic domination. On one hand, the donor agencies, as the source of economic capital, perceived expertise in development and technical systems, are endowed with symbolic capital that confers them symbolic power. This power allows them to impose order on Samoa's systems where they see fit. On the other hand,

⁶²As discussed there are 14 sectors in which Samoa's economy is divided into to drive developmental plans outlined in Samoa's national plans (SDS) (see Figure 5-5, page 160).

Samoa's dependency on aid orients them to see the legitimacy in this domination, without recognising it as such, because it is enclosed in sector-wide approach programmes.

These systems are therefore embedded into the structure at the national level, which not only prompted the Samoan Government to develop its national systems, but also structures other agents, particularly NGOs, as previously identified. For instance, the education NGO no longer has direct access to project-funds through donor agencies. Instead, they are redirected through the education sector's lead Ministry, where aid for education is centralised (pooled funding). In this vein, the lead Ministry is the authority that can either allocate the NGO the funds or not, depending on their sector plans and whether the NGO's goals align with the sector's goals.

The impacts of sector-wide approach programmes on NGOs in Samoa contribute to and extend Knack's (2013, 2014), Negin's (2010a, 2010b) and Tolley's (2011) research. These prior research focussed on the impacts of the Paris Declaration and sector-wide programmes on the recipient countries' systems with very limited mention of how this impact infiltrates down to implementing agencies such as NGOs. This research makes a contribution by examining and highlighting how the Paris Declaration and sector-wide programmes structures: the channels in which NGOs in Samoa access funds (section 5.4.4), how NGOs are positioned in the field as sub-contractors to the Government (below), and the impacts on the channels of accountability that are available to NGOs (examined in chapter seven).

NGOs involved in this research, as a result of sector-wide programmes, are identified as sub-contractors that implement the Government's development plans through the related sectors. This function was also identified by Brown et al. (2000), Edward and Hulme (1995b) and Lehman (2007). However, this research identifies that through sector plans, NGOs that are selected by the lead Ministry are incorporated through formal contracts to implement services the Government requires them to. Therefore this research posits that NGOs in Samoa function more as sub-contractors. Here NGOs are seen as another arm of the Government which, as Banks et al. (2015) argues, positions NGOs 'too close' to the Government. In this vein NGOs are less in their traditional functions but, instead, exist to implement Government policies and serve the interests of the donor agencies. The extent to which NGOs subject, and/or have subjected, themselves to this process is examined later in chapters six and seven.

The Government, particularly in relation to donor agencies, is oriented by the field of struggles in which they are engaged to produce certain actions that are products of their habitus. For instance, Interviewee 28 (Principal Officer, Government D) earlier identified that sector-wide programmes, where they are in control to allocated aid, ensures that donor agencies' get their "value for money". This view is indicative of the Government's habitus towards donor agencies that they are oriented to exert every effort to assure donor agencies' confidence in their system. They do so without knowing that their actions are products of the symbolic violence they are subjected to. Their habitus also structures, not determines, them to believe that the levels of accountability for these donor funds are more effective under their control and using their systems. As well, the Government recognises no legitimacy in any system other than theirs (as implied by Interviewee 28). The consequences of these systems for NGOs and their practice of accountability are examined later in chapter seven.

5.4.3 Community Development Sector

This research identifies that the community development's sector plan, unlike that of the health, energy and education sectors, was only recently established at the end of 2010. This sector plan outlines that under the leadership of the Ministry of Women, this sector aims to ensure a sustainable community development in Samoa (Government of Samoa, 2010a). This is said to be achieved through empowering village communities to lead, own and sustain community development assisted by groups and organisations of the civil society (Government of Samoa, 2010a). These groups have existed since the 1930s when women's committees (*komiti tumamā*) were incorporated into health national plans, and encompass primarily CBOs. NGOs were introduced later in the 1990s, and have since been incorporated into the Ministry of Women's national policies (Fairbairn-Dunlop, 2000; Government of Samoa, 2010a).

As shown in Table 5-3 the community development sector, as with the other 13 sectors, are assigned significant amount of funding (Government of Samoa, 2010e). The community development sector, particularly, was allocated SAT 2,114,588 in the year 2000; SAT 7,900,833 by 2005 and a further increase in the year 2010 to SAT 10,651,044 (Government of Samoa, 2010e).

Table 5-3: Commitment by donor agencies in each sector for 2000, 2005 and 2010 (SAT)

Sector	Donors	2000	2005	2010
		(in millions, SAT)		
Water	EU, ADB	-	2,497,000	8,905,779
Energy	ADB, UN	-	2,100,000	14,764,941
Justice	NZ, Aus, China	3,266,466	5,828,082	8,193,724
Public admin	NZ, Aus	1,692,843	2,125,617	2,997,543
Environment	UN GEF SPREP IUCN	5,356,678	12,470,314	25,141,373
Health	WHO Aus NZ UNFPA	27,893,691	35,081,618	64,889,154
Infrastructure/transportation	WB Japan China	21,176,261	26,915,990	52,869,706
Trade	NZ Aus	4,764,065	3,865,029	5,773,525
Community development	Aus NZ EU	2,114,588	7,900,833	10,651,044
Agriculture	WB Aus China	9,847,316	11,667,462	12,327,563
Communications	WB Japan	-	1,853,984	4,159,907
Education	Aus NZ ADB UN	37,750,995	54,126,114	83,574,538
Private sector - Tourism	NZ UN ADB	-	3,000,000	10,221,359
Finance	Aus UN ADB WB NZ	60,111,089	81,847,804	72,674,112
Sports development	Aus NZ	-	5,800,000	1,850,000
Multisector	ADB WB Aus NZ	39,444,110	43,799,082	58,900,399
Total Commitments		213,420,102	300,880,934	437,896,677

Source: Government of Samoa (2010e, p. 32)

Data sourced from the Government of Samoa's Approved Estimates of Receipts and Payments for the financial years 2012 through to 2015, identifies estimates of allocated funds to this sector. Other key information is also identified in these Approved Estimates documents. The projects or programmes of the community development sector, and the other 13 sectors are identified. The donor agencies and lead agencies for each programme are also identified. Extracts of these estimates are outlined in Table 5-4, showing that allocated amounts over the years vary (Government of Samoa, 2012a, 2013, 2014, 2015a).

Table 5-4: Community Development Sector's Approved Estimates for FY2012 – FY2015 (SAT)

Projects	Donor agencies	Lead agencies	FY 2012	FY 2013	FY 2014	FY 2015
Civil Society Support Programme (CSSP)	AusAID EU.	MoF	3,791,979	9,990,000	4,823,050	5,638,800
Community Sustainable Development	UNDP.	MWCSD	168,474	-	-	-
Talavou (Youth)	NZAID, UNDP.	MWCSD	56,680	-	-	-
Child Protection	Unicef	MWCSD	-	276,000	-	-
Samoa Disability	AusAID	MWCSD	-	-	-	1,343,232

Source: Government of Samoa (2012a, 2013, 2014, 2015a)

A key programme of this community development sector is the Civil Society Support Programme (CSSP). Interviewee 9 (ACEO1, Government Ministry C) identifies that funding for civil society organisations is centralised with CSSP. However, as discussed, civil society organisations can also access funds in other sectors, as they do already in health and education. Interviewees 6 and 10 (both ACEOs from Government Ministry C) also share this view. The process by which CSSP appropriates funding to civil society organisations is examined next.

5.4.4 Civil Society Support Programme

The CSSP unit in Samoa is a multi-partnership initiative between the Government, aid development partners and civil society organisations (Government of Australia, 2011). CSSP manages and funds projects for civil society organisations in Samoa with a purpose to “deliver sustainable social and economic benefits to the people of Samoa through strengthened civil society organisations” (Government of Australia, 2012, p. 2). As the European Union (2010) explains, CSSP:

...will harmonise civil society support with a common programme to improve aid effectiveness and utilise synergies as well as increasing transparency, efficiency, and local ownership while reducing transaction and management costs (Annex II, p. 3).

Since inception, CSSP reports⁶³ identify a significant number of approved projects for CBOs and NGOs for the FY 2012 and FY 2013. Table 5-5 below identifies that CSSP approved SAT 5,438,465 in FY 2012 for projects that contributes to six sectors. This approved funding increased significantly for the FY 2012 to SAT 9,249,570 (Government of Australia, 2012, 2013).

⁶³Reports provided by CSSP to AusAID, as one of the joint-funders, sourced from the following links are the most recent information available about CSSP’s operations and the amount of projects approved and their nature, since inception. The reports for FY 2014 and FY 2015 are not yet available. The links are: <http://dfat.gov.au/about-us/publications/Pages/samoa-civil-society-support-facility-annual-report-1-july-2010-30-june-2011.aspx>; <http://dfat.gov.au/about-us/publications/Documents/civil-society-support-ar-2011-2012.pdf>; <http://dfat.gov.au/about-us/publications/Documents/samoa-civil-society-support-mtr.pdf>; <http://dfat.gov.au/about-us/publications/Pages/civil-society-support-programme-six-month-report-january-2013-july-2013.aspx>.

Table 5-5: CSSP's Approved Funding for NGOs and CBOs in FY 2012 and FY 2013 by Sector

SECTORS	Approved Funding (SAT)		Increase %
	FY 2012	FY 2013	
Education	1,687,438	3,374,415	100
Water	1,523,289	1,625,777	7
Community Development	1,149,222	2,589,452	125
Health	565,382	810,133	43
Agriculture	463,134	799,793	73
Justice	50,000	50,000	-
TOTAL	5,438,465	9,249,570	

Source: Government of Australia (2012, 2013).

CSSP reports also identified that 85% of approved funding for FY 2012 was granted to CBOs for 145 projects. The remaining 15%, which accounts for 14 projects, was granted to NGOs. This illustrates that CBOs are significant contributors to the development of communities in Samoa. This is attributed to their close ties to the communities being traditional groups that are instituted at the village level. CBOs are also recognised at the national level, by the Government, to be of significant value in developing communities (Fairbairn-Dunlop, 2000; Iati, 2009).

CSSP, as identified by Interviewees 6 (ACEO3) and 9 (ACEO1) from Government Ministry C, operates independently of the development partners and Government ministries. Kenny (2012) shares this view and he identifies that CSSP is endorsed as the appropriate channel to provide financial support for civil society organisations. Contrary to these views, this research poses that while CSSP may be independently operated by local personnel, they are nonetheless deeply influenced by Government Ministries and joint-funders. The Ministry of Finance, as identified in Table 5-4 above, is the implementing agency responsible for the CSSP. In fact, Interviewee 9 (ACEO1, Government Ministry C) posits that “*the Ministry of Finance chairs the CSSP*”.

At the design stage for the CSSP, NZAID was included as one of the development partners, however CSSP is now co-funded by the EU and AusAID. CSSP was initiated by the Government of Samoa and the development partners to improve the coordination and synergies between donor-funded support programmes for civil society organisations (NGOs and CBOs). This is because, prior to CSSP, both AusAID Small Grants Scheme and the EU Micro-Projects programme provided funding for small projects with broadly similar criteria. At the same time, the EU Micro-projects were providing capacity training for CBOs and grants to national NGO programmes in support of community

development. This EU Micro-project was broadly similar to that offered under NZAID's NGO Support Fund. As such, a single programme, now the CSSP, was developed and now established to coordinate all three development partners efforts for NGOs and CBOs towards improving community development in Samoa (Government of Australia, 2010).

Interviewees 18 (Manager) and 12 (Director) from two different donor agencies (funders) support the above views about how CSSP was established. They argue that:

[Other donor agencies] all had something similar. And when we were going through a harmonisation phase, they decided - the donors and Government of Samoa decided - oh maybe we should just put all these three schemes together into one programme and that's how CSSP was born. There was a lot of consultation at the time. Now I was not a part of this, because we had another manager who used to manage CSSP from its implementation stage, but there was a lot of consultations between the donors and the Government of Samoa, about having this one scheme (Interviewee 18, Project Manager, Funder 4).

Yeah [we] co-finance CSSP. These objectives [referring to documents] are [funder's] in conjunction with the Government of Samoa, not [funder] imposing anything on the Government of Samoa. The aim is for a longer life expectancy (20 years or more) of utilising of international aid in Samoa. So that it is a continuous programme that does not end with each project when they are completed. With CSSP there is one centralised point of contact for NGOs; funds are closer to NGOs rather than project funded by [us] because before CSSP it was project funded (Interviewee 12, General Manager, Funder 2).

The EU and AusAID, as joint-funders, have committed up to four years of funding, starting December 2010. For the initial start-up phase of the programme AusAID granted SAT 3,464,573 by the end of FY 2011 (Government of Australia, 2011). For FY 2012, both development partners provided a total of SAT 4,700,000, with the EU contributing SAT 2,700,000 and AusAID SAT 2,000,000 (Government of Australia, 2011, 2012). These funds, according to Interviewee 18 (Funder 4), pay for salaries and other operational costs of the programme.

The salaries, all operational costs are paid for by EU and AusAID. The programme itself, at the moment, well during the design, the intention was to run it for a four year period, so we are now into what – 2012. There's going to be a mid-term review in November of this year [2012] to see how it's progressing and what impacts it has made on civil society organisations. This mid-term review, we are hoping to see what our next steps are and what our future moments are with CSSP. And I foresee it to be a continuous programme, it's something that we have signed up to under our [two countries'] partnership for development (Interviewee 18, Project Manager, Funder 4).

Also highlighted in the above quotes, this programme is underpinned by partnership agreements between the Government of Samoa, AusAID and the EU that commit these

donor agencies' funds to the programme for four years. This programme is due for a review at the end of 2015.

The CSSP is a centralised programme enabling NGOs and CBOs to attain project funding. Reporting requirements for each of these funding streams, upon approval, will also go through this programme (Government of Australia, 2012). Similar to the Special Inclusive Education Development Programme under the education sector, discussed previously, NGOs will report to the CSSP directly for these community development projects, and not to the donor agencies. How this has impacted NGOs who had previously attained funds directly through donors prior to the establishment of CSSP is examined in chapters six and seven.

The CSSP also provides capacity building and technical assistance training workshops to NGOs and CBOs through SUNGO (Government of Australia, 2011, 2012; SUNGO, 2011b). These workshops are designed to equip NGOs and CBOs to prepare proposals to submit to CSSP for available funding. CSSP, according to Interviewees 2 (Director, Funder 1), 12 (Director, Funder 2) and 18 (Manager, Funder 4), offers project funding in three categories with each category offering specified amounts. As illustrated in Table 5-6, project Category 1 funding ranges from SAT 5,000 to SAT 30,000 funded by the EU. Category 2, funded by the AUSAID, offers funding between SAT 30,000 and SAT 150,000, while category 3 offers between SAT 150,000 up to SAT 300,000 (Government of Australia, 2011, 2012).

Table 5-6: Project funding for NGOs and CBOs available at the CSSP

Project categories and available funding (SAT)	Donor agency	Target applicants	Application and Reporting
Cat. 1: 5,000 to 30,000	European Union	CBOs	CSSP
Cat. 2: 30,000 to 150,000	AUSAID	NGOs	CSSP
Cat. 3: 150,000 to 300,000	European Union	NGOs	European Union

Source: (Government of Australia, 2011, 2012; Government of Samoa, 2010d).

The above table outlines that CBOs are the targeted applicants for Category 1 whereas NGOs are targeted in both Categories 2 and 3 (Government of Samoa, 2010d). Whilst holding legal status is a key condition for NGOs applying for Categories 2 and 3 funding, Interviewee 2 (Director, Funder 1) shares that Category 1 primarily targets

CBOs who are not required to hold any legal structure⁶⁴. She asserts that it is unfair to require CBOs to obtain legal status as a condition to obtain funds.

For CBOs definitely not [registered]. I do not think it is fair. And it has gotten much more rigid and very expensive to uphold their registrations, very expensive, even for small NGOs, especially starting up. You do not want to get stuck into audits when the organisation is starting out. That could be their whole budget for the year to pay an auditor SAT 6,000 to do that, just for that. Its precious money that is going into an auditor when it could be going into services. I do not buy that (Interviewee 2, Director, Funder 1).

The above raises the issue of audit and audit fees that CBOs will be subjected to if they were to be incorporated as a society. Particularly, she offers the view that it is unjustifiable to subject small sized CBOs to audit procedures as it can consume majority of the project's funding. As such, the funders' position with regards to the requirement to produce audited financial statements differs from the Registrar's and the auditors', as previously discussed). This may be because funders' objective is to provide funds that will contribute to community development in Samoa through the services of CBOs. Audits and audit fees are seen here as a hindrance to these objectives. This point is examined in detail later in chapters six and seven.

CSSP provides CBOs with a budget and reporting template that they consider is appropriate for the nature and size of CBOs and for Category 1 funding (see Appendix Nine) (Government of Samoa, 2010d, p. 13). For Category 2 CSSP also provides an annual budget and reporting template for NGOs (see Appendix Ten) (Government of Samoa, 2010c, p. 14). Contrary to Categories 1 and 2, where application and reporting guidelines are available both in English and Samoan (Government of Australia, 2011; Government of Samoa, 2010b), application forms for Category 3 funds strictly follow EU requirements as shown in Table 5-6 (European Union, 2011). Interviewee 2 (Director, Funder 1) explains that funding guidelines, reporting forms and the assessment tools used for Category 3 are from the former EU Micro-projects Programme (MPP). However she offers the view that the:

...[funders] know a bit more now so [they] are going to work with this form and get away from EU stuff, you know, something more reflective of Samoa... with the EU guidelines - they use the same ones for an organisation that's been funded €2 million and €100 million. It is a standard one. If you go on to EU website and look at Prague you see the same guidelines, it is worldwide. I guess they make it easier for themselves, they have done it that way with little regard for the scope of the project ...it is cumbersome, way

⁶⁴In the context of Samoa, as discussed, civil society organisations can acquire legal structure if they choose to register either as an Incorporated Society or a Charitable Trust (details are discussed in section 5.3.4).

too cumbersome. Anyway... [funders] need to make the process flexible so that we could have it in Samoa (Interviewee 2, Director, Funder 1).

As shown above, at least one Interviewee finds the EU's forms to be "...cumbersome, complicated, and very difficult". Thus, this highlights that where CSSP does not have the appropriate forms and processes for Category 3 SAT 300,000 funding to the EU's satisfaction, then the EU's forms and processes are used instead. In essence the EU, as the World Bank and the Asian Development Bank have in the case of health and energy sectors, has imposed their funding guidelines on the community development sector and CSSP. This is indicative of the EU's dominant position, which in Bourdieusian terms, enables them to subtly, but effectively, inflict symbolic domination upon CSSP and the NGOs applying for Category 3 funds.

In addition, Interviewee 2 (Director, Funder 1) above identifies the misalignment of the EU's standard funding guidelines with the scope of projects they are offering in Samoa. A Director from NGO 13 (Interviewee 40) shares Interviewee 2's (Funder) view about the EU's cumbersome guidelines, stating that her NGO finds the process long and rigorous.

...we [NGO] have an EU project, so to get EU funding we have to write a thesis. To be honest the applications are about this fat [hand gestures] and they want all your details. They want audited accounts for the last five years, and they want to know all the names of your board. The strategic plan, that is fine, but they want a lot of information so that I guess they are reducing their risks (Interviewee 40, Director, NGO 13).

As depicted above, Interviewee 40 makes sense of these requirements in saying "I guess they [EU] are reducing their risks". The fact that Interviewee 40 holds this view represents that their dispositions (*habitus* and 'feel for the game' and *doxa*) orients them to see the logic in these processes. This acquired *habitus* is a product of what Bourdieu (1991) refers to as the effects of symbolic violence that the NGOs here are subjected to. It is symbolic violence because Interviewee 40 here does not recognise the domination enclosed in these processes but, instead, misrecognises the legitimacy in these processes.

In addition, CSSP uses the EU's procurement systems for its Category 3 funding. Interviewee 40 (Director, NGO 13) identifies that, if and when an applicant is successful, the EU provides a project manual detailing the procurement process for funds.

...the EU project has a manual this thick [hand gestures], and I am happy to show it to you, that has all the procedures. You cannot change a budget line over 15%, you have to write to them for permission. If things are delayed you have to write to them. There is a whole lot of procedures which is okay because if you ever want to do something you can go and have a look at it. It is a little bit tricky though, they have a funny thing, like you get a grant for a certain amount but they only give you 75% of that amount. And then when the project ends you have to have implemented all the activities that might cost 100%, but they only give you 75%. And then when you submit your report, you can then get the remaining 25% (Interviewee 40, Director, NGO 13).

Interviewee 40 raises issues with this procurement system requiring NGOs to expend 100% on the project to completion, with only 75% funding. However these reports, as Interviewee 40 (NGO) posits, are one of the easiest they have to prepare.

...after all that stuff [application process], all that detail and everything, then the EU report is one of the easiest reports to fill out. So I guess they're taking a lot of precaution at that [application review] stage and they have simplified the reporting process (Interviewee 40, Director, NGO 13).

The above indicates that the EU appears to place more emphasis on who they grant funds to than the reporting process, or that they believe that the former reduces the risk of them doing the latter in a questionable manner. As well, the views offered here indicate that the EU, as a funder, is a dominant agent in the field of NGOs in Samoa. In this dominant position, the EU determine the rules of the game with reference to funding guidelines for Category 3 funding, and the procurement and reporting processes that NGOs are subjected to. These rules of the game are in turn internalised by NGOs as the appropriate feel for the game and they believe it to be the natural order of things. This is reflected in Interviewee 40 from NGO 13 justifying the appropriateness of EU's application process. This represents what Bourdieu terms as *doxa* (Bourdieu & Wacquant, 1992; Swartz, 1997) because, in spite of EU's application process being cumbersome and complex, the NGOs remain within the system to pursue funds available with EU (*illusio*). How and the extent to which these systems impact on what constitutes the practice of accountability for the NGOs involved in this research, is examined in chapter seven.

5.5 Chapter Summary

The first research question examined in this chapter asked: what is the structure of the field of NGOs in Samoa and what is its position within the overall structure of Samoa? In addressing this question, this chapter highlighted that the *fa'a-Samoa* values and traditions are embedded within the researched field and, thus, are ingrained in agents involved in this research. How agents' habitus in the *fa'a-Samoa* and *fa'a-matai* system,

which is mainly visible at the village community level, conflicts with the required habitus in fields outside of the village setting (for example the field of public administration) was examined and identified.

This chapter also highlighted that the field of NGOs in Samoa is structured in such a way that NGOs can be legally structured either as an incorporated society or as a charitable trust. Consequently, NGOs, as incorporated societies, are organised to discharge audited financial statements to the Registrar on an annual basis, while those structured as charitable trusts are not required any annual discharge of their accounts.

As well, this chapter identified that Samoa is a recipient of significant amounts of aid and thus, Samoa has become heavily dependent on aid from its bilateral and multilateral donor agencies. At the national level, the researched context is structured by being a signatory to the Paris Declaration on Aid Effectiveness, which includes the influence of adopting sector-wide approach programmes to coordinate and allocate aid within Samoa. Consequently, the field of NGOs in Samoa is structured by sector-wide approach programmes coordinated primarily under the community development sector led by the Ministry of Women. As well, this chapter identified that funding available for NGOs, and CBOs, in Samoa, under the community development sector is channelled through CSSP. The extent to which the structure of Samoa at the national level may or may not have influenced how NGOs discharge accountability, is the focus of chapter seven. However chapter six firstly identifies and critically analyses the views of NGOs on how this national structure influences the stakeholders they have, and the forms of accountability relationship they maintain with these stakeholders.

Chapter 6: NGO accountability relationships between NGOs and their stakeholders.

6.1 Introduction

This chapter analyses the second research question which asks: to what extent is the practice of accountability influenced by particular agents within the field, and what is the relationship between these agents? In this chapter, those to whom the 14 selected NGOs consider they are accountable are identified and analysed. The nature of accountability relationships that NGOs maintain with their stakeholders is also examined. The analysis is structured to begin with the most recognised stakeholders and to end with the least recognised and, as such, begins with the funders (section 6.2) and the Government as regulators (section 6.3). The downward and internal relationships are examined in sections 6.4 and 6.5 respectively. The chapter is summarised in section 6.6. Overall, this chapter seeks to examine the effects of the relationships that NGOs maintain with each group of stakeholders on what constitutes the practice of NGO accountability in Samoa.

6.2 Funders

All 14 selected NGOs involved in this research consider funders as one of the salient stakeholders that they are accountable to. This is not surprising given the relationship that NGOs maintain with funders, as prior research identifies (Andrews, 2014; Awio et al., 2011; Ebrahim, 2003a; Jordan, 2005; Murtaza, 2012; O'Dwyer & Boomsma, 2015). This section analyses two groups of funders identified by the interviewees: donor agencies and Government funders.

6.2.1 Donor agencies

Donor agencies⁶⁵ were identified by interviewees from all 14 NGOs as salient stakeholders. Since 2006 when the Government of Samoa adopted sector-wide approach programmes, the Civil Society Support Programme (CSSP)⁶⁶ unit became the central point of funding for NGOs in Samoa (Government of Samoa, 2010e). Interviewee 43 (Director, NGO 12) identifies CSSP as their key financial provider.

⁶⁵ Donor agencies, as identified in chapter five, provide development assistance to Samoa and are numerous. Donor agencies include the Governments of Australia and New Zealand, the European Union and more recently, China.

⁶⁶ CSSP, as identified and examined in chapter five, is jointly funded by the EU and AusAID since 2010 which replaces prior project-based funding that each of the agencies operated separately.

Currently our major funder is the CSSP that is the EU and AUSAID. So they are the ones that are currently sponsoring for three staff and their salaries, and mainly the infrastructure in terms of running the operational side. And they have given us funding for two years. Hopefully everything works out and we might be able to review it again and they will give it to us again for another two years. Hopefully (Interviewee 43, Director, NGO 12).

While Interviewee 43 was not specific as to which CSSP's funding category NGO 12 received, an analysis of newspaper articles shows that NGO 12 is one of the first recipients of a Category 3 funding (see section 5.4.4) since the establishment of CSSP in 2010. This funding is valued at SAT 300,000. When Interviewee 43 was asked how NGO 12 was successful in attaining Category 3 funding, she shares that as a former senior public servant she believes she has the knowledge and skills to identify available funding, and how to access it.

...it is a benefit for the society to have me come from the public system and I know how it goes...the previous executive officer was really good but it's just that she didn't know the local procedures...the way to work the system - so I brought that local knowledge.... But that's the thing - I actually feel bad about it being a former public servant. I was saying to my ex-colleagues, you know I feel like we failed the system because somehow it is not getting out to the NGOs that they can get this [funding]. It takes a public servant expert to go in to be able to know that. But if you're this person who's never been in the system, the public system, you don't know what's there at the Ministry that we could possibly tap in to. The only reason why I know this because I was in the system (Interviewee 43, Director, NGO 12).

The Director's competencies illustrated above represent what Bourdieu (1993) terms cultural capital. Bourdieu (1993) explains cultural capital as a form of knowledge that equips a social agent (as the Director) with cultural competency to decipher cultural relations. In the case of NGO 12, the Director's former position at a Government Ministry means that she is equipped with the appropriate resources to attain funds. As well, this demonstrates what Bourdieu (1991, 1993) refers to as one form of capital being convertible to another, with the use of cultural capital (competency) to attain economic capital (funds). This conversion of capital for NGO 12 is far from prevalent amongst the selected NGOs. However as conversions of capital occur at differing rates, this means that even if a similar cultural capital is available to other NGOs their realised success may be less than anticipated. This is because conversions depend on invested time and effort (Bourdieu, 1984, 1986a), which involve using one's competency to attain economic capital, for instance. How the Director's cultural capital also enabled NGO 12 to access Government funds, is considered in section 6.2.2.

Meanwhile the Director from NGO 13 (Interviewee 40) claims that their NGO was specifically advised by CSSP not to apply for Category 3 funding because they hold funding from other funders. This came as a surprise for Interviewee 40, because prior to the establishment of CSSP, she claims that NGO 13 held funding from both Funder 2 and Funder 4 directly and simultaneously. In this vein, Interviewee 40 is adamant that CSSP's process in selecting grant recipients is not transparent.

[Funder 2] has now put their funds into the Civil Society Support Programme funds. So we have not applied for any more [Funder 2's] funds because I am not convinced that the process for selection of grants under that [CSSP] is transparent...actually we did submit one to CSSP because we were told that "you get so much [Funder 4] funding, you don't need to apply for this money". And we said "but that is not how...that should not be the criteria for exclusion" (Interviewee 40, Director, NGO 13).

Analysis of NGO 13's third year project's quarterly report for [Funder 4] identified that they were granted a total sum of SAT 1,293,200 and expenses of SAT 1,066,108 by this third quarter. This illustrates that NGO 13 is a significant recipient of [Funder 4] funds and, as the above quote indicates, that CSSP are aware of it. However, these [Funder 4] funds were redirected at the end of the fourth quarter to the education sector's lead Ministry which, as with the CSSP, is due to the structure of the field since the adoption of sector-wide programmes.

CSSP's decision to deny funding to NGO 13, given that NGO 13 was simultaneously heavily funded directly by [Funder 4], is indicative of the reasons that underpin the decisions by the Samoan Government to coordinate funds through sector-wide programmes (see section 5.4.2). Interviewee 9 posits that a key benefit in using sector-wide programmes, such as CSSP, is effectively to avoid organisations, such as NGOs, from 'double-dipping' into the available pool of funds.

Yes, [Government Ministry C] have a screening process where [staff's name] sees and reviews all applications when they come through especially health related NGOs. So when they put forward a proposal, then [Government Ministry C] look at what they have been given under the health sector. A lot of that information is open, [Government Ministry C] also happen to chair the CSSP where they are representative of all the sectors' committees so [Government Ministry C] know exactly what is going out [funds approved] so that there is little opportunity for anyone to double dip using the same proposal...and I think they [NGO] know now that system is tight in that even if they try to bypass [Government Ministry C] to attain funds [Government Ministry C] will find as they have reached an understanding with all development partners that any application that comes through, they must refer them to [Government Ministry C] (Interviewee 9, ACEO1, Government Ministry C).

The above identifies that in collaboration with donor agencies and using sector-wide programmes, the Samoan Government is better informed to control the allocation of funds to NGOs. This implies that greater Government control and improved systems will result in a more effective aid delivery in Samoa, and it is to this that Negin (2010a, 2010b) attributed the success of sector-wide programmes in Samoa. Therefore, this research identifies that NGOs, such as NGO 13, must adapt to the sector-wide programmes that now underpin the structure of the field if they wish to acquire economic capital from CSSP. This requires NGOs, as agents, to acquire the necessary dispositions (*habitus* and *feel for the game*) to partake in this field and, in this case, to recognise the three categories of funding and their criteria offered by CSSP. This, in effect, is what Bourdieu (1993) refers to a field being a field of forces. The conditions of the field, i.e., the systems employed through CSSP and the required *habitus* and conditions of the field, are imposed onto NGOs as agents.

Economic capital in the field of NGOs in Samoa can be seen as the most desirable resource to acquire as, without it, NGOs may find themselves in unfavourable financial circumstances that can lead to closure. This was evident in a few NGOs in Samoa who were core-funded by NZAID's NGO Support Fund (NGOSF) scheme. The Director from NGO 14 (Interviewee 3) explains how a number of NGOs struggled to continue operations without this core funding to the extent that one NGO ceased to operate as a result.

...as you may have noticed...kalu ga leai se core funding ia collapse loa le kele o NGOs ga. One NGO folded over, ua tapuni...aua ua leai nei se core funding sa fund ina staff, ma le rent ma le electricity. That is what people forget. They think that NGOs are people that do voluntary work, but they don't need logistics support. E need e latou [NGOs] le tupe e survive ai. E pay ai le eletise, pay ai le internet, pay ai le telefoni.

...as you may have noticed, since there is no longer any core funding, many NGOs have collapsed. One NGO folded over and they have closed down...and this is because there is no more core funding that pays for staff, rent and electricity. That is what people forget. They think that NGOs are people that do voluntary work and do not need logistics support. NGOs need those funds to survive. It pays for electricity, the internet and also for the telephone etc. (Interviewee 3, Director, NGO 14).

The above illustrates the significance of core funding for NGOs in Samoa. NZAID's NGOSF was initiated in 2003 with seven NGOs in Samoa being core-funded to begin with. By 2007 this scheme core-funded an additional five NGOs, making a total of 11 NGOs. These 11 NGOs were selected on the basis that they meet demands of their communities with a focus on alleviating poverty (Rivers & Sinclair, 2007). However,

this NGOSF scheme was terminated in 2011 due to a change in the NZ Government administration that led to a decision to redirect funding towards economic development projects instead. A Senior Staff member from NGO 7 (Interviewee 1) and a Manager from Funder 3 (Interviewee 14) offer their views on why NZAID's NGOSF was terminated.

[Funder 3] no longer provides any assistance for NGOs as a result of amendments to policies when the NZ government changed from Labour to National...so the NZ government have decided to place the funds into more profit-oriented projects for Samoa for e.g. taro and cocoa plantations etc. (Interviewee 1, Senior Staff, NGO 7).

Basically there was a change in government from Labour to National and under the Labour government they were looking at poverty elimination through, just general – but then *sui loa le malo* [there was a change in government] so they wanted to focus more on economic development. And because of that, there was a lot of resources being put into the private sector because economic development is looking at generating jobs and generating livelihoods for people and not really on the social sectors so that's why NGOSF has been stopped because it wasn't really seen as something that contributes as much to economic development as other initiatives (Interviewee 14, Manager, Funder 3).

Whilst a few NGOs struggled to continue operations without NZAID's NGOSF scheme, NGOs 8 and 2 are one of the few former recipients of NGOSF that have secured core funding through two different international NGOs. Furthermore, as Interviewee 33 (Finance Manager, NGO 8) and Interviewee 44 (Director, NGO 2) explain, core funding from these international NGOs funders is sourced from [Funder 3], and in NGO 8's case from [Funder 4] too. For NGO 8 Interviewee 33 asserts that:

I aso la sa masani a ga aumai sa'o le fesoasoani a [Funder 4] ma le [Funder 3] ia matou. Ae tau ai e pei o le [Funder 3] ma le [Funder 4] ma isi donors na...na ua ave sa'o i le [international NGO] then them to us. Ae tusa e separate mai lava ile funding lea e aumai as core funding. E aumai ese a la le fund a le [Funder 4] ma le [Funder 3] na e ta'u ole capacity building funding. Ia po'o a la gi mea e faaleleia i le kausaga ia e fa'atupe mai ai lea e le vaega ga.

Previously, [Funder 4] and [Funder 3] used to fund us directly. But now [Funder 3] and [Funder 4] have given their funds to [an international NGO based in London] then them to us. But when we get funding from [international NGO], they separate the core funding from [international funder] and funding from [Funder 4] and [Funder 3] that is known as capacity building funds. So things that are core funding related that we have identified as things that needs to be developed and improved in a year will be funded by that funding [core funding] (Interviewee 33, Finance Manager, NGO 8).

For NGO 2, Interviewee 44 (Director) explains that “*the process now is that NZAID gives the money to [NZ NGO] and then [NZ NGO] to us*”. Interviewee 36 (Finance Manager) also from NGO 2 concurs and states:

...we were working with the New Zealand government, but they have given the funds to [NGO in New Zealand], so we do not really go directly to NZAID anymore. It comes through [NGO] New Zealand (Interviewee 36, Finance Manager, NGO 2).

Furthermore NGO 2's Finance Manager (Interviewee 36) asserts that their NGO also receives funding from the United States of America (USA) embassies based in Fiji and Samoa.

We also work with the US Embassy here in Samoa. We have also worked with the US Embassy in Fiji. They helped to run some of our challenge programmes. It was for a [specified] programme with people from the village, and just encouraging healthy eating and exercise and all that...We also work with the Canada Fund, the one based in New Zealand. They are based in Wellington, that branch. They fund mainly little projects for us. They have helped fund some of the regional trips around the Pacific Islands to help set up [equipment for our products] (Interviewee 36, Finance Manager, NGO 2).

The ability of these two NGOs (2 and 8) to secure core, and other, funding, positions them at an advantage in comparison to other selected NGOs. This is because the field of NGOs in Samoa being a field of struggles where capital, for instance economic capital (funding), is unequally distributed amongst agents within the field. The struggles in the researched field relate not only to an NGO's ability to access economic capital, but more so to the NGO's ability to secure continuity of this funding.

The field of NGOs in Samoa is structured in such a way that donor agencies, being the source of economic capital to the field, are afforded symbolic power to influence the structure of the field to serve their dominant interest (Bourdieu, 1993). This is seen in altering the channels through which their funds are disseminated, either through the Government of Samoa's sector-wide programmes or through international NGOs. Furthermore, these donor agencies can also terminate their funding altogether as seen in the case of the NGOSF scheme. The donor agencies are therefore dominant agents within this field, while NGOs are positioned as dominated agents.

NGOs, individually, are seen as dominated agents in the field because they are not in positions to influence change in the structure of the field in terms of the channels or the systems involved in attaining economic capital available. Instead, any changes to the structure of the field, in turn structures NGOs to adapt and adjust, in order to acquire funds, and to remain operable and viable within this particular structure. These systems are what Bourdieu (1977, 1991) refers to as symbolic systems because, as properties of the structure of the field, these systems mask the domination that they subtly inflict on agents within the field. NGOs that subject themselves to this domination do not see

these effects of symbolic violence because they have internalised these changes in the system and misrecognised the legitimacy of the donor agencies' symbolic power over them (Bourdieu, 1991; Bourdieu & Wacquant, 1992; Webb et al., 2002). In essence, NGOs are structured by the field.

The donor agencies' dominant position is also seen in how NGOs are required to spend granted funds specifically on what was agreed-upon between the two parties. For this reason Interviewee 22's (Senior Staff, NGO 11) view indicates a preference towards the less restrictive core funding than the designated funds.

Any funding that had come into this NGO always had specific purposes that tied to it, of what needed to be delivered and needed to be included in the acquittal after it was spent. It was just the NZ core funding that had a little bit of flexibility. It had a core operations funding to fund staff and there was a pool of funds that was identified for specific activities but it had a little flexibility in terms of paying bills for the office and paying staff.

This is consistent with Najam's (1996) and Kilby's (2006) views that accountability in such an NGO-funder relationship involves funders using funds to impose control upon NGOs. This, in turn, leads NGOs to engage in what O'Dwyer and Boomsma (2015) refer to as a reactive and compliance-based form of accountability (as examined further in chapter seven). Whilst this type of relationship shows the dominance of donor agencies, it also reflects how an NGO, as dominated agents, are seen to internalise donor agencies' requirements as the rules of the game (Bourdieu & Wacquant, 1992).

With designated funds, Interviewee 35 from NGO 4 and Interviewee 36 from NGO 2 identify how they too have been compliant to requirements specified by donor agencies on how granted funds can be used.

CSSP provides funding for us – and we only use it for our drugs. We are not allowed to use it for any administration costs. We get funding of SAT 75,000, but we do not get it all at once. We get SAT 37,500 first and then if we satisfy CSSP requirements, we will receive the rest. And so, we report for each payment of SAT 37,500 separately. This is not sufficient for drugs, as sometimes we spend SAT 80,000 on drugs, so we have to find other funding to pay for the difference of SAT 5,000. So we have to work hard to promote ourselves and to get funding (Interviewee 35, Finance Manager, NGO 4).

With the US Embassy, we had proposed for some funding but we did not get all of it. They said --- Oh no, you can only get this amount of money. You can get whatever you want with this amount of money. So we couldn't get all of the items that we wanted within that money. So we just made do with whatever we could within that amount of money. So we had asked for a video camera and stuff like that but they said - no - just get the digital camera, the tents, and things like that. Whatever they say goes (Interviewee 36, Finance Manager, NGO 2).

Interviewee 35's views, in particular, illustrate the dominance of donor agencies with regards to the allocation of funds in proportion, with which NGO 4 struggles to conform. In addition Interviewee 36 above shows how donor agencies determine the volume of economic capital that is distributed to NGOs. NGOs, as dominated agents, are, therefore, structured to accept what they are granted by donor agencies. This is because the field of NGOs in Samoa is structured in a manner that, as Interviewee 36 states, "whatever they [funders] say, goes".

The Director of NGO 3 (Interviewee 34) identifies another related issue to that raised above regarding one of their donor agencies insisting on a separate account that caters primarily for their funds.

There are minor changes between funders...for example there is one donor who insists that we must have a particular bank account that receives only their funding and we've been fighting that because the next thing is if we have five donors we are going to have five accounts. So we have one major bank account...so these people want a separate account, so we have a savings account in which they put their money in...so what we do is that after a month the clerk pulls out all our expense and then transfer the money from that account to our general account – so more or less we pay for expenses and in the next month we get the money out of that [funder's] account (Interviewee 34, NGO 3).

It is implied here that the provision of funds was contingent on NGO 3 setting up a separate bank account. As well, this appears to be another procurement system where funds are expended first by NGO 3 and then reimbursed by donor funds in the following month. Thus, both of these are symbolic systems that demonstrate how donor agencies use funds to leverage and influence NGOs to be compliant to their requirements. These findings confirm Agyemang et al. (2009) and Ebrahim's (2003a, 2005) studies, as well as adding the view that donor agencies also use funds to impose their procurement systems upon NGOs, who subject themselves to it.

The extent to which donor agencies' dominate NGOs in Samoa is contingent on the degree to which NGOs subject themselves to this domination. All NGOs discussed here identify how they have been compliant to donor agencies' funding requirements and demonstrate a great degree of reliance on funds. Thus, it is through these funds that NGOs are structured to acquire the necessary habitus to produce practice they deem appropriate in such circumstances. This involves NGOs being compliant, because any failure or indication of such, can impede their ability to obtain future funding. These findings are consistent with those raised by Banks et al. (2015), Burger and Owens (2013) and Ebrahim (2003b). However this research adds by arguing that NGOs'

conformity to the rules of the game is not only due to donor agencies' dominant influence, but to the NGOs self-interest as agents that are taken in the game (Bourdieu & Wacquant, 1992; Swartz, 1997). Bourdieu (1991) terms this *illusio* because, despite NGOs' struggles to meet donor agencies' requirements, NGOs justify these struggles to remain in the game, because they believe that the economic capital at stake here is worth pursuing (*doxa*). Therefore NGOs struggle assumes complicity on their part which Bourdieu (1993) refers to as the influence of individuality and intentionality of agents involved in a field. This, in essence, is the manner in which domination is reproduced within a field.

The next section examines the second most common accountability relationship identified by interviewees, which is between NGOs and Government funders.

6.2.2 Government funders

Interviewees from the selected NGOs also identified the Government of Samoa as a funder or an intermediary to which they are accountable. Interviewees 36 (NGO 2), 25 (NGO 5) and 43 (NGO 12), quoted below, discuss the form of assistance they receive from the Government.

The Government of Samoa funds our certification, our organic audits that we have of our farmers, just to make sure that certification of our coconut oil and everything comes through... the certification is so expensive...we get a certifying body from Australia... They come over and go on site visits and inspect our farms to make sure they're meeting all the requirements and that they're not using chemicals, plastics and all that stuff. If we are not complying with certain requirement standards of organic certified standards, then we have to fix it before we get our certification (Interviewee 36, Finance Manager, NGO 2).

[Government Ministry D] pays for our operational costs...and the Government of Samoa and China have signed a contract for a new building for our NGO (Interviewee 25, Administrator, NGO 5).

Another major funder is the [Government Ministry E]. They currently pay salary for one of our [staff]. So part of that funding includes not just the salary but administrative expenses of the [one] staff (Interviewee 43, Director, NGO 12).

Interviewee 36 (NGO 2) discusses certification funding from the Government that is dependent on their full compliance to certain certification standards. NGO 2's relationship with the Government funder is therefore one of what Bourdieu (1991) refers to as symbolic domination, with the Government as the dominant agent and the NGO as the dominated one. NGO 2's dominated position and the symbolic violence that they are subjected to is conveyed in Interviewee 36's quote where she said "*if we're*

not complying...then we have to fix it before we get our certification". NGO 2's position here is similar to that discussed in the previous section in terms of the relationship between NGOs and various donor agencies. By this I refer to agents within NGOs acquiring the appropriate habitus and feel for the game that is required to play the game. This is reflected in the compliance of these NGO agents with the rules of the game established by the Government Ministries (Bourdieu, 1991). This notion is also found to resonate with NGO 5.

Interviewee 46 (NGO 5) identifies Government Ministry D as one of their funders. He also goes further to identify that the assistance they receive from the Government is attributed to their good governance and ability to provide reports that illustrate how "funds are being used appropriately".

With the [Government Ministry D], we are under a project called the Samoan [removed for confidentiality purpose] Project. So we're part of that, and that's where the funding comes from, from an [Australian Government department] ...We also got two acres of land from the government...So that's why we get these things, because of how we do things here how we report. And we have a good board and good governance...So that's why you know, the government is very supportive of things that we do because they see that the funds are being used appropriately and that the results are there (Interviewee 46, Director, NGO 5).

A good governance agenda, as examined in chapter five, was introduced in Samoa in the 1990s and endorsed by aid donors thus making it an important condition for the ongoing provision of development aid to Samoa (Macpherson & Macpherson, 2000). Therefore, this research adds to Macpherson and Macpherson (2000) and argues that good governance continues to be a condition for funding that is prevalent not only at the national level between the Government of Samoa and its development partners (see chapter five); but also at the local level between the Government and NGOs.

Interviewee 9 (ACEO1, Government Ministry C) echoes Interviewee 46's view about the importance in illustrating results for the funds provided.

...what is pleasing to note, ua tele a foi le change ile mind set o tagata Samoa. I think they [NGO] are beginning to accept and realise e le o toe...it's just not a matter of them asking and we give. They have to show something in return, otherwise e le mafai a ona toe access seisi I se fesoasoani.

...what is pleasing to note is that there is significant change in the mind-sets of Samoans. I think they [NGOs] are beginning to accept and realise that it's just not a matter of them asking and we give. They have to show something in return, otherwise they can no longer access any more assistance from us (Interviewee 9, ACEO1, Government Ministry C).

Interviewee 9 also argues that NGOs are beginning to “accept and realise” that the provision of funds is conditional on the illustration of results. In essence the Government funders, as with donor agencies, have significant influence on the structure of the field and the rules of the game. The NGOs as dominated agents, in turn, are structured by these structures and rules and, thus, accept and internalise these rules as the feel for the game of what is appropriate practice here (Bourdieu, 1991, 1998a). In this NGO-Government funder accountability relationship, NGOs are compelled to comply with funding requirements in fear of jeopardising their ability to attain future funding (Banks et al., 2015; Burger & Owens, 2013; Ebrahim, 2003a, 2003b). The form of accountability mechanisms employed by NGOs in Samoa in this NGO-Government funder relationship is presented and examined in chapter seven.

As the Government of Samoa employs a sector-wide approach in coordinating development assistance from its bilateral and multilateral donors, the NGOs are structured to access funds from donor agencies through lead Ministries or Agencies of the 14 specific sectors (section 5.4). For the health sector, particularly, Interviewee 43 from NGO 12 raises concerns about how health NGOs are unaware of available funding they can access.

...I do not know if it's the fault of the public system or whether it was just that people weren't aware but there are lines of funding available to NGOs within the Health sector from the WHO [World Health Organisations]. They have funding they never tapped into. Funding for [specified] programmes with WHO so I said that I am going to send this to WHO and see if they can fund it. Remember that the core function of WHO is health promotion and health prevention. So that was when I came on board and I did the proposal and that is how we were able to do that activity. Funding is from them, the [Government Ministry E] (Interviewee 43, Director, NGO 12).

NGO 12, however, was able to access WHO funding available for the health sector because of its Director's (Interviewee 43) cultural capital, as previously discussed. Therefore, in Bourdieu's (1991, 1993) terms, NGO 12 here has converted its cultural capital to obtain economic capital from the health sector. Similarly, they were also successful in attaining economic capital from CSSP. Such cultural capital may not be available to other NGOs unless they have another way of knowing what funds are available. If they do, then it may or may not enable them to obtain the same level of funding as NGO 12 because, as Bourdieu (1991, 1993) posits, capital is converted at differing rates.

The above also implies that the Samoan Government, particularly the Government Ministry E, are withholding information from NGOs about available funding in the health sector. Whether this is Government Ministry E's intention or not, is unknown from this research. However the notion that NGO 12 was unaware of the available funding until Interviewee 43 joined them, suggests two possible explanations. On the one hand, it may be that there is no extant channel in the current structure of the field of NGOs through which such information can be disseminated. On the other hand, the NGOs may be unaware because they were focussed on attaining funds directly from donor agencies, as was the case until sector-wide programmes were established in 2006 (see section 5.4.2). What remains, however, is the notion that the Samoan Government in collaboration with the donor agencies dominates the structure of the field that, in turn, structures NGOs.

The Director from NGO 3 (Interviewee 34) shares Interviewee 43's concerns regarding funding available with the Government.

It's getting tougher and tougher for NGOs, That's funding. That's why we're moving towards government because government get millions. Then you hear them saying 'well we can't spend it' and I say what? ...and you hear stories about money being sent back to donors because they [Government] haven't been able to spend SAT 5million of so and so...well it is a very well-kept secret (Interviewee 34, Director, NGO 3).

The structure of the field is, thus, organised in a manner that dominates the struggles of NGOs to attain funding. Notwithstanding this, and Interviewee 43's views above, what remains is the notion that an NGO-Government funder relationship is fraught with information asymmetries. It is in this vein that this research contributes to Burger and Owen's (2010) and Ebrahim's (2005) findings, and argues that, in a field where available funds are coordinated and allocated at the discretion of the recipient Government, information asymmetries are less in an NGO-donor agency than they are in an NGO-Government funder relationship.

Despite Interviewees 43 and 34's views above, Interviewee 9, below, explains that the decision to adopt sector-wide programmes in Samoa was aimed at improving the levels of accountability for donor funds.

...what we have built over the years, and that's why ole focus lea ole CSSP, the capacity of NGOs and CBOs need to be built so that ina ia credible, that's basically what the implications are, because for many years, i tausaga ua te'a atu when the donors used to give them money directly they find it very hard e maua mai se tala on how the funds were used, that's why everyone adopted the idea when we said it has to be a centralised

system, i lalo ole umbrella, ole vaaiga a le Ministry of Finance, ina ia mafai ai ona o mai donors and we say, this is how we accounted for the funds. We have lost a lot of money, there were lots of money wasted over the years ona o le le mao'opopo.

...what we have built over the years and that is why CSSP is focussed on building capacity for NGOs and CBOs so that they are credible which is basically what the implications are. Because for many years, in the past, when the donors used to give them money directly, they find it very hard to obtain information on how the funds were used. That is why everyone adopted the idea when we said it has to be a centralised system under the umbrella and the care of the Ministry of Finance so that when donors come to us we can say 'this is how we account for the funds'. We have lost a lot of money. There were lots of money wasted over the years due to poor coordination of aid (Interviewee 9, ACEO1, Government Ministry C).

Interviewee 9 here attributed donor agencies' difficulties in obtaining information on how their funds were used by NGOs in past years, as a case of NGOs lacking accountability. The above also implies that, through sector-wide programmes, such as the CSSP, the Government can increase levels of accountability for donor agencies' funds. However, this research attributes donor agencies' difficulties more towards the inadequate channels or avenues available at their disposal for obtaining the information they require, and less about the notion that NGOs lack accountability. Gray et al. (2006, p. 334) argues that "to think of NGOs in general as un-accountable would be incorrect" as there are multiple accountability channels and accountability can take many forms. The forms of accountability that NGOs in Samoa employ to discharge accountability to funders are examined in chapter seven.

6.2.3 Summary

The NGOs involved in this research identify donor agencies and Government funders as salient stakeholders to whom they are accountable. As identified here, NGO-donor agencies and NGO-Government funder relationships are relations of power and domination. NGOs as dominated agents in these relationships are therefore structured by these rules of the games in terms of how they are organised to internalise and adapt to these rules as the required habitus to remain in the game.

NGOs are so deeply embedded within the field of NGOs in Samoa that they remain in the game because of their beliefs (*doxa*) that economic capital from donor agencies and the Government are worth pursuing (*illusio*). Therefore, NGOs are not only dominated to comply with the upward stakeholders' rules of the game but that their choice to continue to struggle for the stakes within this field assumes complicity on their part. This, in essence, epitomises the manner in which symbolic domination is produced and

reproduced within the field of NGOs in Samoa. The form of accountability relationship that exists between NGOs and, as regulators, the various Government Ministries and Government agencies they consider they are accountable to, is considered.

6.3 The Government

The second group of upward stakeholders that NGOs are accountable to are the Government Ministries, in relation to their regulatory and monitoring role within the field. As previously discussed, development assistance that is available in the researched field is coordinated and allocated to 14 sectors through sector-wide approach programmes led by Government Ministries (Government of Samoa, 2012a). This structure of the field was identified to have impacted how funds are allocated to NGOs (see chapter five). How this field structure may or may not have influenced the form of accountability relationships NGOs maintain with related Government Ministries is examined next, beginning with the most recognised: the Ministry of Women.

6.3.1 The Ministry of Women

The Ministry of Women, as identified in chapter five (section 5.4.3), is the lead ministry for the community development sector that coordinates civil society organisations in Samoa (Government of Samoa, 2010a). It is through this role of the Ministry of Women that they have been identified as stakeholders by the majority of NGOs.

Interviewee 32 from NGO 8, and Interviewees 43 and 47, both from NGO 12, identify the Ministry of Women as one of their stakeholders. In this relationship, Interviewees 32, 43 and 47 identify that the Ministry of Women provide their NGOs with an entry-point into the villages to implement their projects.

Aua foi la ole Ministry of Women e tele divisions. O le division of women and division of youth e tele na makou galulue. Mo le silafia foi o le mea na ou talanoa aku ai a'u ia pei a o i tua i le community, e go through Ministry of Women i sui o nu'u aua o sui o nu'u e under i le Ministry faapea sui o tina ma tama'ita'i. So e o la lakou contact, o aku makou implement.

The Ministry of Women has many divisions. We mostly work with its division for women and the division for youth. For your information, that is what I was talking about earlier with regards to doing work out in the community which is through the Ministry of Women and the representatives of the villages (*sui o nu'u*) who are under the Ministry of Women. The same goes for representatives of women of the village (*su'i o tama'ita'i*). So the Ministry will contact the village through these representatives and then our NGO will come in and implement our programmes (Interviewee 32, Project Manager, NGO 8).

With the Ministry of Women, we are now utilising them to get into the villages that is one of their mandates. It makes things so much easier and reduces costs of what my team had to do to get out into villages in terms of that cultural aspect. So we now utilise them to do that sort of negotiation with the villages before we go in. So we have done advocacy programme as well with them in terms of getting in the village through representatives for women (*sui o tama'ita'i*) and the village (*sui o nu'u*) (Interviewee 43, Director, NGO 12).

E lelei ia la o ministries. We have to go through government ministries like Ministry of Women, you know, o matou lea e fafo mai o le public system a e iloa a la fai e faigofie a ga e piggyback I luga o le latou galuega and they have the systems and the strength in place...ia ma ma'imaui ai le taimi e toe tau fai, ia ma maimau ai fua tupe aua manatua you have to give to the village, ete le la'ala'a I totonu o le nu'u and for an NGO like us we cannot afford to give to the village (Interviewee 47, Project Manager, NGO 12).

The Government Ministries are really good. We have to go through the Government Ministries, like Ministry of Women. We are outside of the public system but if you are familiar with the system, you can easily piggyback on the Ministry as they have the systems and the controls in place and it saves us time and money because you have to give to the village because you don't just wander into a village and for an NGO like us, we cannot afford to give to the village (Interviewee 47, Project Manager, NGO 12).

Utilising channels available through the Ministry of Women as a means of access to the villages indicates that these NGOs do not have direct linkages to the villages. This can be attributed to the nature of NGOs in Samoa being, as discussed, urban-based national organisations. This finding contributes to Fairbairn-Dunlop's (2000) criticism about NGOs not being as endowed with the social network and ties to the villages as the traditional CBOs. In Bourdieusian terms NGOs 8 and 12 do not possess the same volume of social capital as the CBOs within the villages, yet the significance of this social capital to NGOs' work is implicit. Therefore, this relationship with the Ministry of Women is seen to mitigate this lack of social capital for NGOs 8 and 12, as well as mitigating other related issues examined below, that concern accessing and implementing projects in the villages.

Interviewees 43 and 47, in particular, identify that their relationship with the Ministry of Women provides them with ease of access into villages and the knowledge and skills necessary to conduct affairs in a village according to *fa'a-Samoa* traditions. This relationship also enables the NGOs to implement projects in an affordable manner. The latter relates to the notion of reciprocity through traditional gifting that are inevitable for NGOs, given the embeddedness of *fa'a-Samoa* in the structure of the field. These three key benefits available to NGOs 8 and 12 are therefore vital, as Interviewees 32 and 47 discuss how these traditions can impact the implementation of funded projects in villages. These traditions are conditions of the field that Agyemang et al. (2009) identify

as affecting the impact of aid delivery processes at the local level. How these impacts are facilitated through the Ministry of Women's assistance, is analysed.

6.3.1.1 Accessing villages for the implementation of projects

Ease of access into villages that is facilitated through this relationship with the Ministry of Women is key for NGOs. Interviewee 13 from the Government identifies that their direct link with communities can make things easier for NGOs.

The clients NGOs and CBOs prefer a direct relationship with us...it makes things a lot easier...but if they have things they want to channel through SUNGO then that can be done but it's just another layer of the process you don't want to get caught up with...But going out into the community - that's a different ball game altogether because of our mandate and direct link with the communities (Interviewee 13, ACEO, Government Ministry A).

This difficulty for NGOs in accessing villages is attributed to the fact that each traditional village is organised hierarchically based on the *fa'a-matai* system that involves its own ranks and status (Amosa, 2010). In this manner, a traditional village is an institution that is governed by a council of chiefs or *fono o matai*, who is the authority in the villages and over all decisions pertaining to the village and its affairs (Amosa, 2010; Fairbairn-Dunlop, 1998; Thornton et al., 2010). This includes the authority to permit or prohibit an NGO to engage with the village and its members regarding its projects. There are protocols involved in engaging with villages which must be adhered to, as Interviewee 49 (Project Manager, NGO 10) asserts that: "*e te le la'ala'a i totonu o le nu'u*" which translates to "you don't just wander into the village". These protocols refer to traditional greetings that the village, particularly the *fono o matai*, engage in to invite and welcome guests, such as NGOs, to their village.

Interviewees 32 and 43 identify that their access to villages is facilitated by the Ministry of Women through their representatives in the villages referred to as *sui o nu'u* and *sui o tama'ita'i*. *Sui o nu'u* are male leaders or representatives and *sui o tama'ita'i* are female representatives whose roles are identified and explained by Interviewee 13 (ACEO, Government Ministry A).

...sui o nuu o representative ole nu'u e address iga ia concerns to the Government and the Government channels communication i nu'u through le vaega lea. Ole vaega ia lea o official positions ia ale malo o sui o tama'ita'i ma sui o nuu...so they are our implementers i totonu o nu'u so in order to coordinate and mobilise women i totonu ole village it's through our sui o tamaitai.

...*sui o nuu* are representative of the villages that raises and addresses concerns of the village to the Government and it is also through these representatives that Government uses as their channels to communicate with the villages. *Sui o tama'ita'i* and *sui o nu'u* are official positions in the Government, so they are our implementers at the village level. So to coordinate and mobilise women within the village it is through our *sui o tama'ita'i* (Interviewee 13, ACEO, Government Ministry A).

In essence, *sui o nu'u* and *sui o tama'ita'i* are implementers and enforcers of Government policies and authority at the village level. It is through this exercise of authority in villages by *sui o nu'u* and *sui o tama'ita'i* that ease of access into the villages is facilitated for NGOs. Thus, through these representatives, the NGOs can transcend the hierarchical structure of a village and appeal to the *fono o matai* regarding their projects. As there are more than 300 villages in Samoa (Government of Samoa, 2010e), this authority of the Government is prevalent across the country with 273 established *sui o nu'u* and 186 *sui o tama'ita'i* as identified by Interviewee 13 (ACEO1, Government Ministry C).

...at the moment e 185 sui o nu'u for Upolu ae 88 sui ole nu'u for Savaii, 109 sui o tama'ita'i for Upolu ae 77 for Savaii. There is less numbers of sui o tama'ita'i versus sui o nu'u. In Upolu for instance the reason being is there are some villages there is only one sui o tama'ita'i that looks after probably 5 or 6 villages...o sui o nu'u ia there's a sui o nu'u in every village ae e iai foi isi sui o nu'u that looks after 2 villages.

At the moment there are 185 *sui o nu'u* for Upolu and 88 for Savai'i; 109 *sui o tama'ita'i* for Upolu and 77 for Savai'i. There is less numbers of *sui o tama'ita'i* in relation to *sui o nu'u*. For instance in Upolu there are some villages where there is only one *sui o tama'ita'i* for five to six villages which differs with *sui o nu'u*. There is a *sui o nu'u* in every village with some representing two villages.

Sui o nu'u and *sui o tama'ita'i* are also identified by interviewees to influence the process in which CSSP grants funds to applicants of Category 1 funding. For instance CSSP's funding guidelines for Category 1 requires the endorsement of a *sui o nu'u* and/or *sui o tama'ita'i* (Government of Samoa, 2010b). This demonstrates that these representatives are awarded much value by the Government. Interviewee 9 echoes this point and explains the role of *sui o nu'u* and *sui o tama'ita'i* within the CSSP and the villages regarding CSSP funds.

...o tagata na e pay uma lava e le malo o latou totogi. They are all government employees o sui o nu'u ma sui o tama'ita'i e pay uma lava e le malo. So they play a role ile fa'atinoia ole polokalame lea o le CSSP in that a aumai ni talosaga mai i nu'u or where there are land issues involved e mana'omia a le endorsement either from le sui o nu'u, poo le sui o tama'ita'i e foia ai ituaiga mea ia. Aua tele a mea in the past for instance e iai se atina'e e fai, a collective one, like e fai ese autalavou ae a vaai atu loa le pulega a ali'i ma faipule ua le work then they take over. So ole mea la lena e require le latou sign

off on those things that indicates to the programme o la e iai le latou fa'amalumaluga to protect interests for whichever group lea ua iai i totonu o nu'u.

These representatives are all Government employees. *Sui o nu'u* and *sui o tama'itai* are all paid by the Government. So they play a role in the implementation of the CSSP in that where applications for funding from villages or land issues are involved, *sui o nu'u* or *sui o tama'ita'i* are required to provide an endorsement for these, to avoid any issues. There have been many issues in the past for instance the collective developments by youth groups. These representatives role is to step in and take over when they see that things are not working. So that is why these representatives are required to sign off on those things to indicate to the programme [CSSP] that these developments in the villages are under their guidance to protect the interests of whichever group in the villages (Interviewee 9, ACEO1, Government Ministry C).

The above highlights how *sui o nu'u* and *sui o tama'ita'i* are custodians for CSSP funds in terms of how recipient groups or organisations utilise these funds for developments within the villages. This role also involves the *sui o nu'u* and *sui o tama'ita'i* in monitoring progress of these developments which indicates the existence of strong Government control at the village level. Yet Interviewee 9 offers the view that this control, through these *sui o nu'u* and *sui o tama'ita'i*, is in the interests of the villages. Whilst this may be the case, this research argues that these representatives are afforded economic capital (wages) from the Government, not from the villages, which is likely to orient them to behave in certain ways that serve the interests of the Government more. As such, the system in which these *sui o nu'u* and *sui o tama'ita'i*'s roles are endorsed and recognised in the field, are, in effect, instruments of domination. This domination is reflected in the authority of *sui o nu'u* and *sui o tama'ita'i* in villages for assisting NGOs in accessing villages and endorsing CSSP's funding criteria.

6.3.1.2 Traditional greetings and related costs

Interviewees 43 and 47 above also raise concerns relating to the costs of implementing projects in the villages. These costs involve reciprocating traditional greetings that are entrenched within *fa'a-Samoa* tradition. These interviewees indicate that reciprocating these traditional greetings are costly but unavoidable, as they are symbolic of the village's permitting and welcoming the NGO. However, as previously discussed, NGO 12's relationship with the Ministry of Women was seen to assist in not only mitigating these traditional greeting costs, but also in facilitating the implementation of projects in villages in a more affordable manner.

Interviewee 9 (ACEO1, Government Ministry C) and Interviewee 13 (ACEO, Government Ministry A) offered views earlier that indicate that such benefits available

from the Ministry of Women are available to all NGOs in Samoa. However a view offered by Interviewee 47 suggests otherwise. Interviewee 47's view, particularly, indicates that information about this role of the Ministry of Women, and how NGOs can benefit from it, is known only to a selected few. Therefore only these selected few are seen to capitalise on this relationship with the Ministry of Women to implement their projects in the villages in a more cost-effective manner. This suggests that NGOs other than NGOs 8 and 12, who have not established this relationship with the Ministry of Women, may be at a disadvantage. However, views offered by Interviewees 3 and 49 below suggest a different notion.

A Director from NGO 10 (Interviewee 3) and a Project Manager from NGO 14 (Interviewee 49) identify and discuss how their NGOs accessed and engaged with various villages without the Ministry of Women's assistance. Interviewee 3 explains how they reciprocated a village's traditional greeting.

...the village we went to ga alu atu le latou usu, we said we'll give you SAT 300 tala. Ae magatua la oe a o atu uma nei le nu'u o aku ma le latou laulautasi ia e le lava le SAT 300.00 aua o taita ia ole Samoa ta te ma, aua fai ole o mai ole nu'u ma le ava, ia ae aumai ai ma meaai, ia tusa la ua matou o atu e fa'aaoga le nu'u. We tried to tell them please we are here to help you and not be a burden to you. Ga ou fai atu a laia...please e leai se fa'a-Samoa...because we want to give you the money to help you out, but e le mafai a, we are still unsuccessful ile itu lega.

The village we visited greeted us with an *ava*⁶⁷ ceremony which we initially decided to gift SAT 300 in return. But the *ava* ceremony was followed by a *laulautasi*⁶⁸ so we revisited our SAT 300 gift because we know it won't be enough. I'm Samoan and I would be embarrassed to gift SAT 300 as it would look like we are exploiting the village. We tried to tell them, please we are here to help you and not to burden you, so please restrain from *fa'a-Samoa* traditions...because we want to give you the money to help you out but we are still unsuccessful in that department because they still insist on these traditions (Interviewee 3, Director, NGO 14).

The above indicates that these traditions are ingrained in individuals within the village and, thus, they continue to follow protocols in welcoming visitors such as NGOs through an *ava* ceremony. However, as is consistent with Interviewees 43 and 47 views offered earlier (from NGO 12), reciprocating these traditions are costly, and the director from NGO 14 (Interviewee 3) offers another view in this regard and states:

⁶⁷ An *ava* ceremony is a welcoming ceremony that is "a very formal and traditional process undertaken in Samoan with specific etiquette involving where to sit, the giving of *ava* sticks, introductions, speeches, and drinking *ava* and sharing a meal [*laulautasi*]" (Daly, Poutasi, Nelson, & Kohlhase, 2010, p. 269). An *ava* ceremony seals a covenant between the village chiefs and its visitors which establishes a mutual understanding before the project begins.

⁶⁸ A *laulautasi* takes place after an *ava* ceremony which is a traditional way of present to village visitors a collective offering of food prepared by each family in the village symbolic of *fa'aaloalo* (respect) that is critical in any relationship in a *fa'a-Samoa* tradition.

The issue here is not the *ava* ceremony itself but the cost of having one. These can cost between SAT 100 and SAT 1,000 or more depending on the size of the village or the project which can be for example, building a school, a women's committee house, a church hall, a meeting house for the village etc. (Interviewee 3, Director, NGO 14).

The related costs that an NGO can incur in and during these *fa'a-Samoa* traditions varies, as it is dependent on both the village involved and the size of the NGO project at hand. Interviewee 49 (NGO 10) concurs, and identifies that, despite incorporating costs for traditional giving in their project budgets, they too will give, depending on the village they come in contact with.

Traditional giving is for the people that greet you when you go out to the village...po'o ni lo'omatutua....Matou talosaga iai please e leai se fa'a-Samoa e faia leaga e delay ai le project toe tele ai le tupe e alu. O le tupe lea na aumai mo latou e le o se tupe na aumai e foa'i ii ma o...E le fa'apea ete alu atu tu'u iai. E fa'agāgā a...E depend a where you're going. Ae o nu'u a ia i tua ia aua nei e fa'atamala ai...O mea uma lena o le fa'a-Samoa ia e le mafai ona tu'u. O isi taimi e mau te o atu ae alu ifo le usu a le nu'u, pe to'afa ni matai e o ifo e welcome matou it's just the Samoan way, our tradition. A uma loa lea ga fai lauga ia ave loa iai se SAT 100...ia e fetu'uga'i a e matou, matou ia ua masani i le o i tua, ok ave iai le SAT 100 and they can go and divide it SAT 25 each..

Traditional giving is for the people that greet you when you go out to the village which may be a group of elder women of the village...We pleaded with the village if they could restrain from *fa'a-Samoa* traditions because it delays the project and it will cost a lot of money. We explained to them that the purpose of these funds and our work is to help them and not to spend it on traditional giving. As this giving is more about reciprocating the village's welcome, we do not give them the money as a gift upfront. Depending on the village you visit, you must always be prepared for these things...All of this is part of *fa'a-Samoa* that we cannot avoid. Sometimes the village *matais* [chiefs] would greet us upon our arrival as a tradition, then we need to decide at that moment, those of us who are accustomed to these traditions, to give them SAT 100 and they can go and divide it amongst themselves (Interviewee 49, Project Manager, NGO 10).

However, through data analysis, only NGO 10 was found to explicitly account for costs incurred during these *fa'a-Samoa* traditions. Table 6-1 below, adapted⁶⁹ from collected documents illustrates how NGO 10 accounts for these traditional giving costs throughout numerous phases of one of their projects.

⁶⁹ For reasons of protecting the identity of NGO 10, Table 6-1 is an extract of a worksheet sourced from NGO 10 but modified here to eliminate details about the NGO and this particular project so that it can be used here to illustrate a point.

Table 6-1: NGO 10 identifying costs for ‘traditional giving’ in their accounts

Seven Villages	Phase 1	Phase 2	Phase 3	Closing Trainings and Display + Monitoring and Evaluation	Phase 4
Expenses Itemization	Consultation and Orientations	Delivery of [Products] and Preliminary Orientations	Closing of training and End of year Visitations		Training on Maintenance of [Products]
Period	9 Jul - 31 Aug 2010	1 Sept - 31 Oct 2010	1 Nov - 31 Dec 2010	Jan - May 2011	June - Dec 2011
	(SAT)	(SAT)	(SAT)	(SAT)	(SAT)
Training	14,468.00	8,627.80	-	765.70	1,400.00
Training materials	-	-	-	-	6,000.00
Transportation	700.00	640.00	320.00	453.50	1,400.00
Communication	150.00	350.00	150.00	280.00	-
Traditional Giving	200.00	1,140.00	-	1,130.00	700.00
Refreshments	1,000.00	600.00	100.00	950.00	1,200.00
Administration	54.70	179.60	468.50	765.50	1,700.00
Allowances	1,000.00	950.40	600.00	880.00	200.00
Bank Fees	-	-	46.50	61.50	-
TOTAL	17,572.70	12,487.80	1,685.00	5,286.20	12,600.00

With regards to costs included in project budgets, Interviewee 49 was questioned as to whether these budgets were approved by funders, to which she replied saying:

Ioe. Aua lea foi ua masani le US Embassy ia matou. E le na'o matou fo'i. There are other CBOs and NGOs la ua latou iloa lava o le mea e tatau na fai.

Of course, the US Embassy is well aware of our traditional monetary gifting. This is not unique to us. There are others CBOs and NGOs that are also aware of these traditional gifting in the villages (Interviewee 49, Project Manager, NGO 10).

The above indicates that the US Embassy, a funder, is aware that the conditions in which NGO 10 operates necessitates spending on these traditional greetings. This does not necessarily suggest that other funders are as aware as Interviewee 49 claims the US Embassy to be. However, comments from Interviewee 49 (NGO 10) and Interviewee 3 (NGO 14) describing how they pleaded with the villages to refrain from *fa'a-Samoa* traditions, highlight that these NGOs were cautious about how funders' money was

spent. These comments also indicate that NGOs are struggling with balancing funders' requirements for the utilisation of funds and the inevitable *fa'a-Samoa* traditions involved in implementing projects in villages. Equally important for NGOs in these *fa'a-Samoa* traditions, is whether or not they hold the required capital to conduct themselves in a culturally sensitive manner whilst in the villages.

6.3.1.3 Knowledge and skills

Social capital of being a *matai*, and cultural capital of having the intellect and knowing the etiquette of *fa'a-Samoa* traditions involved in deliberating with village *matai*, are identified as being critical to a successful implementation of projects in the villages. This is important, as Interviewee 49 (NGO) identifies that these *fa'a-Samoa* traditions can delay a project. The above quotes from Interviewee 49 (Project Manager, NGO 10) and Interviewee 3 (Director, NGO 14) indicate that both are capable of making spontaneous decisions to reciprocate traditional greetings and gifts. This indicates that these interviewees possess both social and cultural capital. The possession of both types of capital was, however, less important, or not required, in the case of NGOs 8 and 12 (above) due to their relationship with the Ministry of Women, which helped mitigate their need for these forms of capital.

For NGO 10 however, Interviewee 49 (Project Manager) is a *matai*. As a *matai*, Interviewee 49 explains that, at an encounter with a village, she acknowledged the village *matai's* traditional greetings and gifts saying "*fa'afetai mo le taliaina o matou*" which translates to "thank you for greeting us and allowing us to be here". A village *matai* replied saying "*fa'afetai mo le tou amanaia maia o matou*" which translates to "thank you for considering us to benefit from your projects". As a *matai*, Interviewee 49 holds social capital, but her ability to engage in these traditional greetings demonstrates that she also holds cultural capital.

Also at play here are Interviewees 49 and 3's ingrained dispositions (*habitus*, practical sense, *doxa*) as a Samoan, and as a *matai*. These *fa'a-Samoa* traditions are deeply ingrained in Interviewees 49 and 3 to the extent that they are perceived as second nature. Interviewee 49, particularly, states that given the ad hoc manner in which these traditional gifting encounters may emerge, decisions are made in the moment by a group of them who are accustomed to these traditions. Therefore, the practical sense of these Interviewees of being *matai* orients them to produce appropriate actions to reciprocate these traditions.

6.3.1.4 Summary and analysis

This section has highlighted how three key features of *fa'a-Samoa* are unavoidable for only four NGOs in Samoa. Two of these NGOs (8 and 12), had a relationship with the Ministry of Women that enabled them to transcend *fa'a-Samoa* traditions, particularly with accessing villages, while NGOs 10 and 14 have accessed and implemented projects in villages without the Ministry's assistance, as they possess social and cultural capital that NGOs 8 and 14 do not seem to possess and, thus, sought help through *sui o nu'u* and/or *sui o tama'ita'i*.

These features of *fa'a-Samoa*, particularly the related costs involved in traditional giving, are attributable to the nature of the researched context in which these NGOs operate. Thus it is demonstrated that *fa'a-Samoa* traditions, as conditions of the researched field, are likely to impede the ability of NGOs to implement and execute these projects in the villages effectively. These findings make a contribution to prior literature. *Fa'a-Samoa* traditions and traditional monetary gifts that NGOs encounter as part of their community-related projects are not identified in any of the prior literature. Although Agyemang et al. (2009) identified that NGO projects in Ghana were designed to be conducted in a participatory manner to recognise the rights of community members and utilise local knowledge on what is appropriate in Ghana, traditional welcoming ceremonies and related costs were not one of the factors in consideration.

These were also not considered in Goddard and Assad's (2006) study of three national NGOs in Tanzania or in Dixon et al.'s study (2006) of Zambian Micro-finance Institutions either. Yet the nature of the NGOs examined in these three studies (Agyemang et al., 2009; Dixon et al., 2006; Goddard & Assad, 2006) is similar to that of NGOs 8, 10, 12 and 14 in relation to being national organisations involved in service delivery and/or advocacy. This may be because the NGOs in these prior studies are not involved in community projects or the communities in these countries do not have cultural traditions or social structures similar to those of Samoa that necessitate traditional giving as well as a *matai* to conduct these traditions.

Similarly, traditional ceremonies and their costs are also not considered in Awio et al.'s (2011) study of Community-led HIV/AIDs Initiative (CHAI) NGOs in Uganda. However, these CHAI NGOs are similar to CBOs in Samoa. For instance a Megwa women's group (a CHAI NGO) in Uganda is similar to a *komiti tumamā* that is categorised as a CBO, in the sense that both these organisations are embedded within

and operated by their respective communities, and are not urban-based organisations that operate at the national level like the NGOs involved in this research. This explains why implementing CHAI projects would not necessitate a traditional welcoming ceremony as encountered by NGOs 8, 10, 12 and 14.

The role of the Ministry of Women in the field of NGOs, identified here, also makes a contribution to prior literature, particularly regarding its mandate in all the traditional villages in Samoa through *sui o nu'u* and *sui o tamaitai*; and the associated benefit to NGOs, such as NGO 8 and 12, in helping to implement their projects in villages with ease and in an affordable manner, is worth noting. The success of the Ministry of Women, through its sector-wide approach programmes in assisting NGOs in Samoa to transcend *fa'a-Samoa* traditions for the benefit of successful projects at the village level is also key. These findings therefore extend Knack (2013, 2014), Negin (2010a, 2010b) and Tolley's (2011) research by demonstrating how the adoption of a sector-wide programme in a Pacific Island such as Samoa can also encourage collaboration between the Government and NGOs in order to implement projects more effectively.

6.3.2 Other Government Ministries

The NGOs involved in this research also identified the Ministry of Education, Sports and Culture (hereafter as Ministry of Education), Ministry of Health, and the National Health Services as other Government Ministries that they are accountable to. Interviewees 25 and 46, both from NGO 5, Interviewee 32 from NGO 8, and Interviewee 43 from NGO 12 explain their accountability relationships with related Government Ministries.

... [Government E] makes the referrals to our NGO for [health issue] therapy and [Government A] is our way to the government that is through [health issue] (Interviewee 25, Administrator, NGO 5).

...we have stakeholders we have interests with...the [Government D] because we work together with them, we use the curriculum for our school. We have a partnership with the [Government E] because they are the ones who refer children with [health issue] to us. Because at the moment there's no service available with the National Health Services or the [Government E] to look after these children, so we take care of them on their behalf. So that's a partnership with the National Health Services. Partnership with the [Government A] is so that we can be involved in the community (Interviewee 46, Director, NGO 5).

Every year, we start the year with our awareness programmes for schools on [health issue]...we work with school principals and associate principals to do a referral system. If they have a case in school on [health issue] [Government D] can refer the case to us so that we can monitor the cases each year...So I also train subject teachers on this [health

issue] to build their understanding and awareness of it. That is our partnership with [Government D] (Interviewee 32, Project Manager, NGO 8).

National Health Services is one of our major stakeholders because they are the ones that feed us statistics about [health issue], they are the ones that people actually go to, to get screened and get treatment (Interviewee 43, Director, NGO 12).

The above quotes illustrate a partnership between NGOs and the Government. This can be attributed to NGOs' position as implementing agents or sub-contractors to Government Ministries (see chapter five). A structure that is endorsed through sector-wide approach programmes and the Paris Declaration, therefore, as evident here, coordinates and positions NGOs within the national structure of Samoa's society. This finding adds to Negin's (2010a, 2010b) research by highlighting how these sector-wide approach programmes not only encourage more effective coordination between aid recipient countries and their donor agencies, but can also be an instrument to improve coordination within aid recipient countries between the Government and implementers of national policies (i.e., the NGOs).

The positions of NGOs 5, 8 and 12 here is similar to the public health organisations (PHOs) in New Zealand who, as identified by Cordery et al. (2010), are contracted by the Ministry of Health to provide health services. However, unlike NGOs 5, 8 and 12 (which are all Health NGOs), these PHOs are funded and coordinated by District Health Boards (DHBs). Therefore the PHOs in New Zealand are identified to be directly accountable to their DHBs and not the Ministry of Health (Cordery et al., 2010). More importantly, is the basis of these accountability relationships. The above quotes indicate that NGOs 5, 8 and 12 maintain a relationship with these Government Ministries that is less hierarchical and contractual, but more collaborative. This is similar to the situation of PHOs 1 and 3 in Cordery et al.'s (2010) research, which identified that the accountability of these PHOs was based on mutual trust not control.

This form of collaborative and partnership relationship between NGOs and the Government is a view that Interviewee 29 feels strongly about.

Partnership with government, is a must...Government and NGOs working together; it's important to have a clear connection. When NGOs have issues to raise at the national level that is where the government can help out. Government have all the resources and the strength of the government is the work of NGOs. NGOs are the government's 'watchdog' – recognised as the arms of the government; as government cannot work alone. Both have valuable parts to play in the society (Interviewee 29, Manager, NGO 7).

Although Interviewee 29's view here is not shared as strongly by other NGOs, it nevertheless posits that an NGO-Government relationship is critical for the benefit of society. However Interviewee 29 did not specifically identify the Government as one of those funders to whom they are accountable. Instead, as the above indicates, this partnership with the Government sees the NGO's role as that of a subcontractor to implement national policies. This relationship therefore rests on NGOs and the Government to understand their positions within the structure of the field. This view echoes that offered by Interviewee 9 from the Government about how critical it is for the Government to recognise that their mandate "*lies in policy development and regulatory functions*". As such, both Interviewee 9 (ACEO 1, Government Ministry C) and Interviewee 29 (Manager, NGO 7), in recognising their positions within the field, are adamant that the implementation of national plans should be delegated to NGOs.

What is hidden in these NGO-Government relationships is symbolic domination. This domination is symbolic and subtle because, as reflected above, neither the NGOs nor the Government (through ACEO1 from Government Ministry C) recognise it as such. This system of domination therefore prevails because on one hand the NGOs 5, 7, 8 and 12 are taken in this game (*illusio*) and, thus, are oriented to justify their roles as sub-contractors to the Government as the natural order of things (*doxa*). This is, in effect, a product of NGOs' internalising their positions in the field, as well as adopting the required habitus of this position.

On the other hand, the dominant Government comes to perceive their own symbolic domination as natural (*doxa*) as well (Malsch et al., 2011). This is because, as Bourdieu (1990, p. 69) explains, agents "never know completely what they are doing, that what they do has more sense than they know". As such, the dominated NGOs' individuals' habitus and the dominant Government officials' habitus and their appropriate feel for the game (practical sense) are structured by the field and its conditions (Bourdieu, 1990). Therefore, NGOs, as sub-contractors to the Government, are structured by the field to consider these Government Ministries as those to whom they are deemed accountable.

6.4 Beneficiaries, the communities and the public

The selected NGOs also identified downward stakeholders such as beneficiaries, the communities and the public as those to whom they provide account, in addition to upward stakeholders. This finding supports the views offered by Ebrahim (2003a,

2003b), Edwards and Hulme (1996) and Najam (1996) that NGOs are accountable to these downward stakeholders. However only eight (out of 14) of the selected NGOs, without being prompted by the researcher, discussed their accountability relationship with these downward stakeholders. The views of some of these NGOs are conveyed below.

...our stakeholders would be mostly the women in the villages, the youth groups, church groups, kids in school...they are the main ones (Interviewee 22, Senior Staff, NGO 11).

So our most important stakeholders are the people at large, the public because our core function is advocacy and making people more [health issue] aware so therefore it includes everyone not just the patients... (Interviewee 43, Director, NGO 12).

Our second most important stakeholder will be the [health] patients, their families and their friends. We provide palliative care support, not service delivery but we make sure that the palliative care reaches the [health issue] patients, their families and their friends in terms of making sure that the community nurses when they go out to the villages they actually have time to see our [health] patients out in the villages and when I say [health] patients I mean only the ones that have given their consents for us to help them (Interviewee 43, Director, NGO 12).

We have a parent group, not only for the school but also for our [community] programme. So we have interaction with those stakeholders because they are the ones I mean without the children with [health issue] from these families we do not exist (Interviewee 46, Director, NGO 5).

The above quotes identify that NGOs 5, 11 and 12 consider themselves accountable not only to their direct beneficiaries, for instance health patients and their families (NGOs 5 and 12), but also to those in the communities that their services directly involve and the public who may be interested in the NGOs (NGO 11 and 12). These findings support the views offered by O'Dwyer and Boomsma (2015) and Unerman and O'Dwyer (2006b) that the construct of accountability is both a relational and an identity issue. This is in the sense that, despite these downward stakeholders not holding equal dominance over NGOs to influence accountability as the upward stakeholders do, eight NGOs still identify with them enough to consider themselves accountable to them (Dixon et al., 2006; Ebrahim, 2003b; Kilby, 2006; Najam, 1996; O'Dwyer & Unerman, 2010; Unerman & O'Dwyer, 2006b).

With only eight of the selected NGOs identifying their responsibility to give account to these downward stakeholders, this research supports the views offered by prior literature. Downward accountability for NGOs in Samoa is, as anticipated, not nearly as dominant as the accountability to upward stakeholders (Andrews, 2014; Awio et al.,

2011; Ebrahim, 2003a; Jordan, 2005; Murtaza, 2012; O'Dwyer & Boomsma, 2015). Similarly this research supports the view offered by Cooper and Johnston's (2012) study of the Manchester United football club, where accountability serves to reconstruct the social space in favour of the dominant agents, as is the case with NGOs prioritising upward accountability in this research. As I did not ask each of the 14 selected NGOs whether they were accountable to either upward, downward or internal stakeholders specifically, the results here are based on the NGO's interviewees' responses to a general question of: who do you consider are the stakeholders that you are accountable to? As such, the other six selected NGOs did not make explicit, or imply, that they were in any way accountable to downward stakeholders. This can be attributed to Awio et al.'s (2011) claim that NGOs often overlook downward accountability.

This research also adds to Andrews (2014), Ebrahim (2003a) and Jordan (2005) by arguing that NGOs may have overlooked downward accountability because they are taken in the game dominated by upward stakeholders. This refers to NGOs pursuing their self-interest (*illusio*) in satisfying requirements of upward stakeholders in order to remain in the game. In Bourdieusian terms, this is a product of the manner in which upward stakeholders, as discussed, have structured the field, as well as how the NGOs have accepted their positions in it as natural (*habitus* and *doxa*).

6.5 Internal stakeholders

The NGOs involved in this research also identified that they consider themselves internally accountable to their board members, members, staff and volunteers as their internal stakeholders (Ebrahim, 2003a, 2003b; Najam, 1996). The following discussion and analysis begins with board members as the most recognised internal stakeholders by interviewees.

6.5.1 Board members

While all 14 selected NGOs are governed by boards, only half of the NGOs identified board members as stakeholders to whom they are accountable. In their quotes below, Interviewees 37 and 42 from NGO 1 and Interviewee 40 from NGO 11 discuss the roles of their respective boards in terms of the degree of power they hold to approve or deny certain expenditures by their NGOs.

Our Mission is to provide the best development services for Samoa. So within ourselves we have to improve, so we have our board as our key stakeholders... (Interviewee 37, Director, NGO 1).

...we basically have to have everything approved by the board before we do anything major. Like everything [with an emphasis] is approved by the board, even travel (Interviewee 42, Project Manager, NGO 1).

No-one can just sign a cheque and hey go and shop. No, so it is very controlled. And approval of certain expenditures is subject to board review. I make the budget of a programme I do, submit it to the board and they approve it, then I stick within that limit that was approved to me (Interviewee 40, Director, NGO 13).

The above quotes from NGOs 1 and 13 identify that they only expend funds on what is approved by the board which indicates that they value their boards' position in the organisation. NGO 8, conveyed in Interviewee 33's quote below, also shares this view. Interviewee 33 identifies that transparency must be mandatory in NGOs, but that if the board's governance is not as strong as it should be, then managers tend to make decisions freely and independently, which leads to problems for the NGO, as a result.

E pau a le mea o le toe fa'amalosia mai ole transparency aemaise a la ii NGOs a ia e pei e leai se malosiaga tele ole board...ole good governance ale board - aua o tatou e pei a iai loa se mea foi lele e leai se kupe e maua ai ia se'ase'a commit tagata. Pei la e fa'apecta board members ia. Ua leai se commitment foi a lele e pei o le mafuaga togu a na tupu le mea lea na tupu. Pei foi lele ua sa'oloto a le manager ia e fai aga ia decisions na fai ma mea fa'apecta. Na te leiloa e iai leisi vaega na te talanoa iai i decisions ia ia ato'ako'a ai ma meet ai criteria e tatau na iai.

The thing is – it is important that transparency is a must especially for NGOs because with boards of NGOs it seems that they are not as strong as they should be, as well as their good governance, because people in general tend to rarely commit to work that is unpaid which is the case with these board members. There is no commitment and that is probably the reason why the things that happened, happened. It was as if the manager was free to make his own decision and things like that – but he didn't know that there are others he should make these decision with so that criteria are met (Interviewee 33, NGO 8).

The view on the importance of a good board and good governance was also identified by Interviewee 46 from NGO 5 earlier as key to gaining Government support and funding for their NGO. Both Interviewees 33 and 46 lend support to Macpherson and Macpherson's (2000) study that found good governance to be the basis on which aid is granted. Therefore, the notion of transparency is embedded within good governance.

Also indicated in the earlier quote, is the view that if NGO 8's board members were committed, the manager would not have had the opportunity to freely make decisions that resulted in problems for NGO 8. Thus, this contributes to Ebrahim's (2009) view that such failure is attributable to poor guidance and oversight from the boards, as the board is responsible for aligning NGO policies to its missions and values, and for oversight of internal controls. Although Interviewee 33 did not make explicit the effects

of poor board governance encountered in the past, it implied and indicated that problems such as misappropriations by managers can be avoided with a good board. Thus, these findings support prior literature in accentuating the importance for NGOs of having good boards and good governance to guide and monitor their operations (Ebrahim, 2003a; Fry, 1995; Kilby, 2006; Najam, 1996; O'Dwyer & Boomsma, 2015). Next, I discuss staff and volunteers.

6.5.2 Staff, Members and Volunteers

The findings show that only three selected NGOs (NGOs 4, 7 and 9) identified staff as stakeholders. While five NGOs (NGOs 2, 4, 5, 9 and 12) identified volunteers as their stakeholders, six NGOs (NGOs 2, 5, 7, 10, 12 and 14) identified members as other stakeholders. However these NGOs did not explicitly identify that an accountability relationship exists between them and these stakeholders. Yet, as identified and analysed more explicitly in chapter seven next (section 7.4, page 228), four NGOs discharge accountability to their staff members, and six to their members. For volunteers though, not one NGO identified them as those to whom they owe accountability but, instead, they were identified by Interviewees 36 (NGO 2), 43 (NGO 12) and 46 (NGO 5) as key agents who assist in providing NGO services.

There are our staff that are stakeholders. We also have on-going volunteers as well from Australia. Yeah. We have one lady that's with us now. She's helping us with all our database and our filing for our farmers for our audit. So she's been doing a lot of work that's been helpful to us... We just had some NUS [National University of Samoa] students to do work experience with us for about four to five weeks...but our volunteers from overseas usually stay for about two years...like previously we had [name]. He helped us with all our pricing structures and everything. They're very helpful. It's good for us (Interviewee 36, Finance Manager, NGO 2).

...our other stakeholders are our volunteers...So with these volunteers, they were previously involved in...the volunteers were placed in schools and were able to mobilise the schools for our society to come and talk to them about [health issue] for our awareness programmes. So that was part of their contribution (Interviewee 43, Director, NGO 12).

...we have a partnership with VSA [Volunteer Services Abroad] New Zealand because we have some volunteers working for us (Interviewee 46, Director, NGO 5).

This section has indicated that many of the selected NGOs do not consider volunteers as those to whom they are accountable. These findings also identify that internal accountability of the selected NGOs is considered to be the weakest and least dominant compared to their upward and downward accountability. This can be attributed to the view that internal accountability, as discussed, is more a felt accountability than an

imposed one, as it is in the case of upward accountability. With felt accountability, internal stakeholders are seen to take responsibility for their actions and ensure their actions are aligned with their mission and goals (Fry, 1995; O'Dwyer & Boomsma, 2015). Yet the findings here add to O'Dwyer and Boomsma (2015) and Unerman and O'Dwyer (2006b) by identifying that felt accountability for the NGOs involved in this research is weak, and not seen as a priority. This contrasts with the more imposed upward accountability that is enforced by funders and regulators upon NGOs (Ebrahim, 2003a).

6.5.3 Summary

This section has identified and highlighted how weak NGO internal accountability is towards board members and, particularly, towards staff and NGO members. This section also identified that NGOs do not consider themselves accountable to volunteers. As well, the NGOs are seen to have little regard for internal accountability, and this can be attributed to the benefits there may be for them to do so. With upward accountability these consequences are clearer in terms of giving account, not only in compliance with imposed requirements, but more so in fear of funding retraction or the risks of jeopardising future funding. Such consequences for internal accountability are not as clear and, therefore, explain why internal accountability for NGOs involved in this research is not at the forefront of the interviewees' minds during interview/*talanoa* sessions. How NGOs discharge internal accountability is covered in the next chapter.

6.6 Chapter Summary

In this chapter the accountability relationships that exist and are maintained between the selected NGOs and their stakeholders were identified and analysed. The salient stakeholders are the upward stakeholders which is no surprise given the views already identified in prior literature. However, this chapter analysed how power and domination is embedded within an NGO-Upward stakeholder relationship. This relationship is one of symbolic domination in the sense that both the NGOs and the upward stakeholders do not recognise this relationship as domination. This is because both groups of agents are structured by the field, with upward stakeholders dominating this structure, and both are self-interested and, thus, behave accordingly to serve their own interests (*habitus*, practical sense, *doxa* and *illusio*). As such, the donor agencies and the Government (as regulators) come to see their won domination as natural. At the same time the NGOs also come to accept and internalise their roles as sub-contractors tasked with

implementing Government policies so that compliance with donor agencies' requirements is also natural. This is the essence of symbolic domination and the violence it inflicts is produced and reproduced in the field of NGOs in Samoa.

This domination filters down to the low priority given to downward and internal stakeholders by the NGO interviewees when questioned, as they are caught up in the game that serves the dominant interests of upward stakeholders (*doxa* and *illusio*). This chapter has identified that downward and internal accountability relationships are the weakest for the selected NGOs, compared to the upward relationships that they prioritise. The ways and the extent to which NGOs discharge accountability to each of these three groups of stakeholders is the focus of chapter seven, next.

Chapter 7: Discharging NGO accountability

7.1 Introduction

This chapter addresses and analyses the third research question which asks: how is accountability practiced and discharged by NGOs in the field of NGOs in Samoa? As the NGOs interviewed identified three groups of stakeholders that they are accountable to (see chapter six), this chapter focusses on identifying and analysing the ways in which NGOs discharge accountability to each of these stakeholders. This chapter begins with examining discharge mechanisms used in discharging upward accountability.

7.2 Upward Accountability

Upward accountability refers to the flow of information from NGOs to upward stakeholders. These upward stakeholders, as identified by all 14 NGOs (see chapter six) consist of funders and the Government as a regulator. This section critically analyses the mechanisms used by NGOs to discharge accountability to upward stakeholders, as well as NGOs' perceptions of these discharge mechanisms. The analysis begins with the funders as the most salient stakeholders.

7.2.1 Accountability to Funders

The relationship between the NGOs and their funders is one of power and domination with the funders dominating the manner in which the game is played. The NGOs' acquired habitus in this field therefore impels and orients them to comply with funders' requirements. This is reflected in the views offered by two NGO Directors.

...the donor agencies have their particular requirements on how you have to acquit your funds (Interviewee 34, Director, NGO 3).

...there are specific reports that donors require from us, in terms of accountability for the utilization of funds (Interviewee 3, Director, NGO 14).

The above quotes illustrate how reporting requirements for NGOs 3 and 14 are prescribed by their funders. This is a typical NGO-funder relationship that supports the views of Ebrahim (2009) and O'Dwyer and Boomsma (2015) on how funders impose reporting requirements as systems of accountability upon NGOs. What is identified here is how these reporting requirements are the means by which funders dominate the structure of the field, and dominate NGOs as agents within this structure. This is with regards to NGOs compliance with reporting requirements established by the funders.

This is what Bourdieu refers to as agents conforming to the rules of the game (Bourdieu & Wacquant, 1992). For instance, Interviewee 34 identifies how the funders specify “*particular requirements on how you have to acquit*” for funds. In this vein an NGO is likely to produce actions that are reflective of their accepting and complying with requirements imposed upon them by funders. This form of compliance practiced by NGOs 3 and 14 is also evident in NGOs 13 and 5 discussed below. This is inevitable in an NGO-funder relationship and, thus, confirms the views offered by Goddard and Assad (2006) and O’Dwyer and Boomsma (2015).

Adding to the above discussion, Interviewee 41 identifies how they have also been compliant to their funder’s requirements.

That is the report there, it’s for our AusAID funds, that’s how they want us to report. They give us a budget, it is just this part here [pointing at quarterly financial report], those are the total funds that they transfer to us. Then those are different levels of the programmes – so each of us, each department and each programme in here has its own budget to work against. This year the funds were for six months, so every six months we have to report back to AusAID and have to do a financial report and report on activities that we do (Interviewee 41, Finance Officer, NGO 13).

The above indicates that funders not only specify reporting requirements, they also prescribe how their funds should be utilised. The latter was also evident in the case of NGOs 2, 4 and 11, as identified in the views offered by Interviewees 22, 35 36 (NGOs) in the previous chapter. These interviewees discussed how they have also been compliant with their funders’ requirements as to how they could allocate funds. While all these interviewees’ views confirm Najam’s (1996) and Kilby’s (2006) opinions on funders’ control over NGOs, they also add to prior research in two ways. On the one hand the interviewees here identify how accountability in an NGO-funder relationship is still, and continues to be, controlled by funders’ designated type of funding. On the other hand it is evident through NGOs 2, 3, 4, 11, 13 and 14 that NGOs continue to receive this restrictive type of funding and, thus, remain subjected to specific requirements. It is in this vein that I argue, and also add to Andrews’ (2014) research, that until NGOs can attain less designated streams of funding, specific reporting requirements will continue to prevail and control the NGO-funder accountability relationship.

With regard to reporting requirements, Interviewee 41’s (above) identifies that AusAID, as their funder, specifies how NGO 13 prepares financial reports, and a six-monthly report on activities. In her words “*that is how they want us to report*”. This in essence

demonstrates how the funders use their funds to control the practice of NGO accountability in prescribing what NGOs should disclose in their reports. While this finding supports that identified in Agyemang et al. (2009) and Ebrahim (2003a, 2005) it also, through applying a Bourdieusian lens, adds by pointing to these reports as instruments of symbolic domination. The funders' determination of the frequency and format of these reports is another form.

These forms of domination are also evident in NGO 5's relationship with its funder. This is illustrated further by Interviewee 40 (Director) and Interviewee 46 (Director).

Well last year it used to be quarterly reports for [Funder 4] and then I collate the reports and I might do a bit of an analysis about it all. So there's tables and a format for [Funder 4], but praise the Lord they [Funder 4] said this year 'don't do a quarterly one but report six monthly'. So we haven't done a six monthly one yet but it's coming up shortly (Interviewee 40, Director, NGO 13).

So they [donor] said no need to put through quarterly reports, there's so much work yet each quarterly report reflects that similar activities are recurring in each quarter, the first quarter, second quarter, third quarter and fourth quarter. So they decided just to have a six monthly report. But for me, every quarter I provide them with a financial statement just to make sure that they know what we spend our money on and so forth because they give us so much money (Interviewee 46, Director, NGO 5).

A common view identified in the above quotes is that reports are resource consuming. This view supports that offered by Ebrahim (2003a) on how these reports can be costly and time consuming particularly for small-sized NGOs. As such, the change from quarterly reports to six-monthly ones came as an immense relief for Interviewee 40 as expressed through her phrase, "*praise the Lord*". Implied here is the excessive time consumed by these reports as NGOs struggle to comply with funders' requirements. However, the consequences for NGOs are that prioritising their efforts to be compliant can be counterproductive to their effectiveness in delivering aid to their beneficiaries. It is through this vein that this research confirms the views offered by Agyemang et al. (2009), Dixon et al. (2006), Goddard and Assad (2006) and Unerman and O'Dwyer (2006a).

This research also supports and, thus, contributes to O'Dwyer and Unerman's (2010) view on the growing recognition of how a focus on discharging prescribed reports to satisfy upward accountability can hinder the effectiveness of aid delivery. Although this research has not specifically traced the effects on aid delivery, it has identified how these reports continue to dominate NGOs. In Bourdieusian terms these reports represent a certain order of things in this field or game, and thus can be seen as one of the rules of

the game. They become rules of the game because the field of NGOs in Samoa is a field of forces, where these reports and their specified requirements are imposed upon the NGOs. That these NGOs are compliant to the reporting requirements, illustrates a practice they deem necessary in order to remain in the game. This represents what Bourdieu (1990) refers to as the relation between habitus and field. In this relation, the habitus of agents in NGOs is structured by these reports as conditions of the field, and this, in turn, has led NGOs to produce reports as a form of accountability practice. These practices are products of the NGOs' inscribed habitus and practical sense of what has become, and is perceived as, appropriate practice. Bourdieu (1977) terms this *doxa* which refers to practices that have become unquestioned beliefs because they are recognised as legitimate and are, therefore, accepted as the natural order of things. This is also true for NGO 5 according to Interviewee 46.

Interviewee 46 identifies that, despite its funder amending reporting requirements to a six-monthly basis, NGO 5 still prepares and discharges quarterly reports. He asserts that this is necessary practice because, in his words, "*they [funders] give us so much money*". As well, Interviewee 46 posits that, in doing so, their NGO is being proactive towards discharging accountability which he hopes will benefit NGO 5.

They [funder] have a look at it and say up to April for example, up to the 31st of March there are x amount of dollars left...Then they come back to us and say whatever money is left over from certain activities you can use, all you need to do is to write to us let us know that you're going to use that money. So that's the reason why I want to keep them informed, we want to be proactive (Interviewee 46, Director, NGO 5).

The above highlights that NGO 5 has a mutual understanding about expectations with this particular funder. It is also indicated here that Interviewee 46 believes that discharging these reports ensures that the funder is informed and updated on how funds are consumed. This practice and/or Interviewee 46's opinion regarding more frequent updated reports to funders appears not to be shared by other NGOs. However it has highlighted how an NGO can come to rely on these funds and, thus, orient themselves to believe in the utility of these reports to function as a legitimate means of managing this accountability relationship. At the same time, this is not to say that the other 13 NGOs do not share a similar relationship with their funders as does NGO 5. If they do there was no mention of it. What remains, is that not all funders maintain similar reporting requirements, even for the same NGO. Interviewee 36 captures this view.

Funders all have different requirements. So with our main [funder] we need to do six-monthly reporting...Some others funders like [funder] for our smaller projects they just

require only an end-of-project report...But the smaller projects are easy. They are just a bit flexible. But then it differs. Sometimes they want a progress report, sometimes they do not. Sometimes they are just happy with an end-of-project report...like with the US Embassy they just want an end-of-project report. It differs among donor agencies but with that main one [funder] it's six-monthly and it's a lot of work for six months (Interviewee 36, Director, NGO 2).

The quotes above have all illustrated how funders have different requirements on how NGOs are to render accountability. These views support that offered by Ebrahim (2003a) about how reports vary considerably among funders and projects, as well as suggesting some degree of negotiation between NGOs and funders. More importantly, these interviewees' views raise a concern on how NGOs, particularly those who source funds from more than one funder, manage multiple reporting requirements. As such, the above views have indicated that the NGOs are entrenched in a dominated position in relation to the funders, without seeing it as so. This denotes what Bourdieu (1991) refers to as the effects of symbolic domination upon those subjected to it, and illustrates why he terms it symbolic violence.

It is symbolic violence because these reports have been recognised as a legitimate form of accountability practice by both NGOs and their funders. These reports are ingrained and practiced as a natural order of things (*habitus*, practical sense and *doxa*) (Bourdieu, 1991). This appears to be done without recognition by NGOs that they are being dominated by the funders and vice versa. The effects of symbolic domination are further examined below in relation to the prescribed format and content of these required reports that NGOs are to prepare.

7.2.1.1 Templates for Reporting

A view also offered by Interviewee 40 from NGO 13 above relates to how Funder 4 specifies the format of required reports. Similarly, NGO 2 is required by their funder to report using specified templates. However Interviewee 36 (NGO 2) identifies that the templates they use are established through a collaborative effort between NGO 2 and a main funder.

...with the [funder's] funds, they have templates...when we're doing the new budget for the year and stuff like that, we work on the outputs that we want to achieve for that year. So just recently we had [funder] come here and we worked together on the outputs that we want to achieve in the next two years. So that really sets up the – like a template for all of our activities to fall under. Then from there they send us a template and then we input our outputs...We input the outputs that we want to achieve into the template and then we describe how we have achieved them in that year. So they come and help us but they give us the template to do it (Interviewee 36, Finance Manager, NGO 2).

The above identifies that the discussed template is framed by a set budget, agreed upon goals and projected outputs for the year. The above also indicates how this template then guides the activities of NGO 2. While this template is not publicly available a copy of a completed report using this template was provided and, thus, analysed in this research. For reasons of ensuring that the anonymity of NGO 2 and its funder is maintained, an extract of this template will not be affixed here. However, what can be said about it is that this report requires an annual account of NGO 2's activities over the year with narratives on how these activities have contributed to agreed-upon goals. Reporting through such a template is, however, rare among the other 13 NGOs. However, it does represent what is referred to in the prior literature as a performance-based report (Ebrahim, 2003a, 2003b, 2009; Edwards & Hulme, 1996; Najam, 1996; Saxton & Guo, 2011; Saxton et al., 2014).

The manner in which the discussed template is established and, thus, adopted by NGO 2 to use for reporting, differs from that identified in prior literature (Agyemang et al., 2009; Awio et al., 2011). Both Agyemang et al. (2009) and Awio et al. (2011) discuss how standard templates are imposed upon NGOs and how they prescribe the format and contents of what is to be reported. Agyemang et al. (2009), particularly, identified how the NGOs' officers found these templates limiting in what they were allowed to discharge. This is not the case with NGO 2 here. As the above view indicates how an NGO can have an input, at the least, in the framing on this template. Therefore, this research identifies that a reporting template can be perceived not only as a tool that serves the dominant interests of the funders, as it is commonly viewed in the prior literature, but that it can also serve the interests of the NGOs themselves. This, however, would vary with each NGO and whether they hold the knowledge, skills and expertise (cultural capital) to contribute to these templates.

NGO 2 also has other minor funders and they do not prescribe a report format. This can be attributed to the smaller volume of economic capital these two funders contribute in comparison to NGO 2's main funder. Interviewee 36 discusses how these funders allow the NGO to report in any format of their choosing. In addition, Interviewee 36 draws attention to the term 'acquittal reports' which refers to financial reports that acquit them for their usage of granted funds. This is often a term used in prior literature to discharge upward accountability to funders and sector regulators (Ebrahim, 2003a, 2005; Flack, 2007; Palmer, 2013). The use of this term in this research by Interviewees 36,

Interviewees 20 and 22 earlier, and by Interviewees 3 and 35 below, is similar to its use in prior literature.

With the other ones, it is a little bit easier. We just do whatever – we can just do a report on our letterhead and then attach a financial acquittal. Just a spreadsheet or something like that. But with the main one, [funder], they require a certain format to do that in. But the other ones they [funder] are a bit flexible that they will allow you to do your own format and your own style of report just so long as there's a narrative and financial ... (Interviewee 36, Finance Manager, NGO 2).

The above quote indicates that although some funders are flexible on how an NGO can render accountability, as well as identifying that reports must comprise financials and narratives of their performance over a period. This finding supports the views offered in prior literature with regards to the notion that accountability reports generally constitute financial- and performance-related information (Agyemang et al., 2009; Ebrahim, 2003a, 2003b; Flack, 2007; Murtaza, 2012; Saxton & Guo, 2011; Saxton et al., 2014). This is also consistent with Ebrahim's (2009) view about how NGOs are not only accountable for the use of funds but also for what they deliver. Interviewees 33, 37, 44 and 46, from four different NGOs, identify how their reports contain both financial data and narratives of their activities.

For annual reports ile system lea e iai it's both financial and narrative about programmes. E iai foi ma activities, activities ga fai e le youth e kakau a ga detail lelei po'o a mea ga fa'aaoga i activities ia ma projects ka'ikasi. Usually a e base a i projects le faiga, le fa'aaluga o tupe. E fai a la activities according i projects la ga propose ga iai ma activities la ga fai.

With our current system, our annual reports contains both financial and narrative about programmes. We also have activities that we did for our youth that we have to detail what was used for each activity and each project, individually. Usually all expenditures and activities that are implemented are based on projects. So the activities we conduct are all according to projects that we proposed and the related activities (Interviewee 33, Finance Manager, NGO 8).

...we have an annual business plan, so that's basically our annual report which combines our outcomes for the year plus our plans for the next year... it reports summaries of activities for the year - the achievements of the year and the issues... (Interviewee 37, Director, NGO 1).

Annual reports are provided to all stakeholders both in English and Samoan. Our annual reports include financial statements that are audited. They also include details about exports, and also especially money going back into the community because it's important for the government to see that money is going back into the community (Interviewee 44, Director, NGO 2).

We provide [funder] with our financials and narratives...and because we get funding from the government, the government grant so we provide them with a report, our annual

report. And our annual report is distributed to other stakeholders, so we do report to them in that sense... (Interviewee 46, Director, NGO 5).

The above quotations illustrate the use of annual reports to discharge upward accountability to funders. Thus, indicating that these NGOs are concerned with ensuring that they demonstrate to their funders that granted funds are used for their designated purpose. For instance, ensuring that funds are expended based on approved project activities (Interviewee 33) or showing that the “*money is going back into the community*” (Interviewee 44). These reporting templates, as implicit here, are fostering a compliance-based and reactive approach to accountability, although referring to interim reports.

We do acquittal reports and narratives illustrating trainings that were implemented, number of trainees, success rate of trainings, training costs such as venue, catering, trainers’ wages, and any other related expenditures (Interviewee 3, Director, NGO 14).

We prepare audited financial reports for all funders. For CSSP it is a big one. We provide them with acquittal reports, financial reports with all receipts (Interviewee 35, Finance Manager, NGO 4).

...with [our NGO], we do financial reports but we also do the narrative reports on a six-monthly basis. So it’s a lot of work for us at that time...These reports have both financials and narratives as in the achievements of the project. Because you would have a proposal that outlines the goals and everything that you want to achieve from the funding and the project. Then at the end you describe what was achieved and how the money was spent and whatever’s left over (Interviewee 36, Finance Manager, NGO 2).

These quotations offer consistent views with those identified in prior literature on how reports comprising financials and narratives are generally used by NGOs to discharge accountability (Agyemang et al., 2009; Ebrahim, 2003a, 2005; Saxton & Guo, 2011). The narratives on what the NGOs have delivered and/or achieved in a period compared to their approved or agreed-upon goals, represent what is commonly referred to in the NGO accountability and not-for-profit literature as performance-based reports (Ebrahim, 2003a, 2003b, 2009; Edwards & Hulme, 1995b, 1996; Najam, 1996; O'Dwyer & Unerman, 2008; Saxton & Guo, 2011; Saxton et al., 2014). Yet none of the above quotes or the ones to follow refer to this type of information as such. Instead, the general term narrative(s) is common among the NGOs in Samoa involved in this research.

7.2.1.2 Media, Photographs and Stories in Reports

There is a view, offered by Interviewees 43 and 40, that the reporting templates provided by the funders are limited. While this view concurs with that identified in Agyemang et al.'s (2009) study, the quotes below also illustrate that NGOs can voluntarily disclose more than required. In essence, this indicates that NGOs in the researched context are being proactive in discharging accountability to funders.

There is a six monthly review report from the day of the first instalment the [funder] gave us ...That report really lists out everything that we've done...it's mostly the activities that we've done. How we did it is actually have all the media clippings from the Observer [Local Newspaper] about our activities in the report, instead of describing what we did. The narrative was very limited, so all the clippings...we gave it to them and said this is what we did...It saves time and they [funders] like that. [Former director] said to me that she submitted a report like that last year and they [funders] never asked for anything more ...So I'll continue doing it. For me it is more effective...And if it was in the newspaper, that's more evidence that the activities did take place (Interviewee 43, Director, NGO 12).

...for [Funder 4], we went above their expectations for reporting and it took a bit more time but...the guidelines they gave us weren't really capturing what was happening. So we added pictures and we added little side stories and things like that, and [Funder 4] have said 'we use these in [Funder's home country] and at regional meetings and things' I mean we had the minimum standards there. We filled out the matrix and the data and that sort of stuff, and the financial reporting kind of thing. But we also, like there was no criteria for photos or additional personal stories, that sort of thing...So we needed to say what's the real impact for this child actually accessing education, what's your bang for bucks kind of thing (Interviewee 40, Director, NGO 13).

The above quotations identify that NGOs 12 and 13 voluntarily incorporate extracts of media reports, photographs and stories into their reports. This practice is, however, rare amongst the selected NGOs. The capacity of these two NGOs to disclose these items indicates that they both possess the knowledge and skills necessary to do so. In Bourdieu (1986a) terms, this capacity represents cultural capital. Bourdieu (1986a) also identifies that one form of capital is convertible to another, but at different rates. This is reflected in how successful both NGOs are, and have been, in attaining and retaining funds. For instance NGO 12 was identified earlier (section 6.2.1) as the first NGO in Samoa to receive CSSP's Category 3 funding, and analysis of collected documents identifies NGO 13 as the recipient of the most funding, mainly from donor agencies, compared to other NGOs.

Each of these three items of disclosure is examined separately next.

Media

Revealed through document analysis, NGO 13 also makes media disclosures similar to those of NGO 12 in their reports. Also identified through document analysis, is NGO 13's disclosures in its interim report on its use of various media outlets, such as print and online newspapers, television, and radio. One particular event was identified in the report to have had coverage in all three media outlets, and it was a plenary meeting that NGO 13 hosted in 2012. Interviewee 41 explains that this meeting was funded and attended by their stakeholders, including their funders.

... apart from the major funds that we receive, we received some funds from [Funder 4] to host the second [health] plenary meeting in March this year [2012]. We received SAT 24,000 from [Funder 4] to bring over people from Australia and New Zealand to be at this meeting...we had good coverage by TV1 [Samoa] and the media. There was always a news item from TV1. Coverage by TV1 was excellent... (Interviewee 41, NGO 13).

The use of media to broadcast an event to reach multiple households, as Interviewee 41 claims, reflects a means of discharging downward accountability to the general public. Document analysis also identifies that the use of media is focussed on gaining awareness for the NGO's work, and not primarily as an accountability discharge mechanism. However extracts of what are covered in the media can be used, as NGOs 12 and 13 have done, as evidence of events taking place. Interviewee 43 of NGO 12, in particular, believes that this is an effective way to illustrate to donors "*that the activities did take place*". As such, this research makes a contribution to the relatively scarce, but increasing, body of literature that examines the connection between media and disclosures in reports (N. Brown & Deegan, 1998; Deegan, 2002; Deegan & Islam, 2014; Eljido-Ten, 2011; Samkin & Schneider, 2010).

While the current research has not traced the impacts of media coverage on the levels of disclosure, as prior literature has, it has illustrated how the media can play a role in discharging NGO accountability. Although the media is not seen to be vital in discharging upward accountability directly, disclosure of extracts from media reports as evidence in funders' reports is evident. Despite the fact that such disclosures are limited to only two selected NGOs, it is indicated here that the effectiveness of these disclosures is contingent on the funders accepting such forms of disclosures. This is indicative of a funders' dominance in a typical NGO-funder relationship, as previously discussed. This research finds a similar case with regards to disclosures of photographs and stories in reports.

Photographs

While the use of photographs in reports was identified in Interviewee 40's (from NGO 13) quote above, two other selected NGOs who also use photographs were identified through document analysis. Document analysis also highlights that the use of photographs is prevalent across these three NGOs' reports, as illustrated in Table 7-1.

Table 7-1: Frequency of photographs used in NGOs' reports

NGO	Type of Report	Total photos	Pages with photos	Availability
2	Annual	17	17 (out of 20)	Website
13	Interim	16	11 (out of 25)	Not available
14	Annual	26	12 (out of 36)	Website

Interviewee 40 in particular identifies the use of photographs in reports to illustrate the “*real impact*” of their work or their “*bang for bucks*”. This is consistent with two other selected NGOs (2 and 14) through their use of photographs, thus adding to the growing literature on the use of photographs in reports to discharge NGO accountability (Agyemang et al., 2009; Davison, 2007, 2008; Samkin & Schneider, 2010; D. Taylor et al., 2014). In particular, this research identifies that the use of photographs here is consistent with that identified by Agyemang et al. (2009), i.e., to accompany narratives in reports that serve to discharge accountability primarily to funders.

Table 7-1 above shows that while NGOs 2 and 14's reports with photographs are available on their websites, NGO 13's interim report is not publicly available. This indicates that NGO 13's interim report is primarily used to discharge accountability to one of its funders. Therefore this finding adds to that of Taylor et al. (2014), who identify that NGOs' use photographs primarily to present their work and brand in order to attract funding, and not to discharge downward accountability. They refer to this as the identity aspect of accountability that is consistent with NGOs 2, 13 and 14 identifying with their funders, not downward, with stakeholders and, thus, discharge photographs of their work to funders. This is illustrated in the selected images presented here from these NGOs' reports.



Figure 7-1: Image in NGO 13's Interim Report

Figure 7-1 by NGO 13 illustrates their training activities for their beneficiaries in terms of teaching them mobility skills. This image was on the cover page of their interim report. Figure 7-2 by NGO 14 shows their members annual meetings (right) and an image showing boxes of goods they have received (left).



Figure 7-2: Images in NGO 14's Annual Report

Stories or storytelling

Another disclosure identified are the stories that NGO 13 incorporates into their reports for funders. The Director from NGO 13 explains one of these stories.

There is a story about a child who was not seeing in school was picked up through our vision screeners came here and got glasses. It was a big prescription. At school she'd previously been sitting at the back by herself, not confident, not achieving. Now, she gets the glasses goes back to her school in Savai'i [one of the Islands of Samoa], personality changes, she is playing netball with her glasses on. I do not know how safe that is, but anyway she was doing it. So yeah, stories like that (Interviewee 40, Director, NGO 13).

The above reflects Interviewee 40's position on the importance in using stories to convey to funders the impacts of their work on their beneficiaries. Interviewee 41, also from NGO 13, adds to this view and explains why they disclose stories in reports and also encourage the use of storytelling.

...what we know is that telling the story is more effective. It is more effective than hearing a story. And you know the people of Samoa, if you tell them something or you try to put it in another form, they're not interested. If you tell the story and that person is there to tell their own story, the emotions and all you get from that has more impact than anything else. The people featured in the stories on the banners [used at the plenary meeting] were invited [to the plenary meeting] to come tell their stories...and we had a lot of phone calls after that meeting (Interviewee 41, Finance Officer, NGO 13).

The above indicates that a story is very effective, as it is a common form in which knowledge about past events is communicated from one individual to another in the researched context, as in many other Pacific Islands (Meleisea, 1987a; Tamasese, 2009; Vaioleti, 2011). This finding supports a view offered by Awio et al. (2011) about the use of more appropriate oral accounts for developing countries with low literacy rates. However contrary to Awio et al.'s (2011) research, the current research identifies that the use of stories or storytelling to give an oral account of the NGO's work, while uncommon, does not substitute for the discharge of prescribed reports. As well, contrary to Chen's (2013) research, the use of storytelling as an accountability mechanism here is to complement formal reports discharged to funders, and not as an internal accountability discharge mechanism. Therefore, what is evident here is a co-existence of imposed and felt accountability in practice, which Ebrahim (2009) and O'Dwyer and Boomsma (2015) identify as an adaptive regime of accountability. As well, this research adds that storytelling is one form in which NGOs can employ to manage the tension between what is required by funders and what they feel will convey accountability for their work with beneficiaries, more effectively.

As stories are not required by funders, and neither is storytelling a common form of discharging upward accountability, its use here indicates an influence of what Bourdieu (1993) terms *illusio*. It is an influence of *illusio* because NGO 13, being the only NGO that is engaged in an adaptive accountability approach, in Bourdieusian terms (Bourdieu, 1993; Grenfell, 2008a; Webb et al., 2002), reflects a degree of self-interest and desire to be better positioned in this field of struggles than other NGOs. It also reflects how a NGO can convert its abilities to make such disclosures, which represents cultural capital (skills and knowledge), to attain economic capital (Bourdieu, 1991, 1993).

While the above sections highlight the uncommon practice of voluntarily disclosing media extracts, photographs and stories within reports as well as the use of media and storytelling in addition to reports; what was common was the desire of these two NGOs

to demonstrate the results of their work to funders. This shows how much value the NGOs place on ensuring that the results of their work are discharged to funders. This view is also captured by Interviewee 41 (Finance Officer, NGO 13) and Interviewee 9 (ACEO1, Government Ministry C) who explain why they believe it is important to illustrate these results.

...the most important thing that they [funders] want is results from the funds that they are giving us; seeing that the goal that we wrote in the proposal has been achieved (Interviewee 41, Finance Officer, NGO 13).

...is not just looking at how the money was spent, but looking at all the different impacts and whether it is really making a change in the lives of the civil society (Interviewee 9, ACEO1, Government Ministry C).

The above view is also reflected in Interviewee 18's (Funder 4) quote below. In particular, Interviewee 18 identifies that a focus on reports that identify achievements by NGOs through good and bad stories is a recent strategy for Funder 4. She explains:

...I am hoping that under the achievement report...like for example an NGO, for example Cancer Society, they apply for funding for, lets say, Cancer Awareness Programmes and when we ask them for an achievement report, they should actually say, Okay! This money has been used...because what we are hoping to see in an achievement report is Okay! We gave you 'x' amount of money, it was used for Cancer Awareness Programmes. I mean how many people did it actually help? How has it impacted their lives? Have there been any changes? That sort of thing... now we're more focused on wanting to hear more about the good stories and the bad stories as well and the impacts ... but I haven't seen an achievement report yet – we've asked CSSP for it...(Interviewee 18, Project Manager, Funder 4).

The above indicates that it is uncommon for NGOs to discharge information that demonstrates the impact, results, or achievements of their work. This is consistent with my finding that a focus on such information in NGOs' reports was not common amongst the interviewees, nor was it evident through analysis of documents. However, with such disclosure on impacts now a requirement of Funder 4, future reports by the selected NGOs that are recipients of Funder 4's money are likely to include information on their effectiveness. This is especially if they wish to attract or secure future funding.

7.2.1.3 Meetings

Another contribution to the manner in which accountability is discharged is identified by Interviewee 46 from NGO 5. NGO 5 is part of a management team created for a particular project which includes Funder 4 and Government Ministry D as a facilitator.

This project team, according to Interviewee 46, holds quarterly meetings where NGO 5 makes available project reports that contain both financials and narratives.

With the [Government Ministry D] we are under a project called [X Project]. So we're part of that, and that's where the funding comes from [Funder 4]. So we have quarterly meetings, because we are part of a management group with the [Government Ministry D] and [Funder 4]. So we meet quarterly, and we provide quarterly reports both financial and narrative because in the agreement that we have with [Funder 4], they've given us activities that we need to work with. So we need to, you know, to report to them what has been achieved, where we are, where we're moving towards (Interviewee 46, Director, NGO 5).

The above identifies that as part of an agreement with Funder 4, reports that are based on agreed activities between NGO 5 and Funder 4 are made available at these meetings. The reports comprising financials and narratives accounts for what has been achieved, the progress of activities, and future events. Therefore, this meeting is a channel not only to discuss reports, but also an opportunity for NGO 5 to have face-to-face discussions with Funder 4 and Government Ministry D.

As this channel of accountability was identified only by NGO 5, and not by any of the other NGOs, it indicates that it may be available for the duration of the project only. Nevertheless, the above shows that this meeting allows managers from NGO 5 to actively participate in project reviews, and to be physically present to provide an oral account of the NGO's performance in addition to reports. While Awio et al. (2011) identified how CHAI NGOs give oral accounts at community meetings to achieve downward accountability, this research argues that meetings can be used to discharge upward accountability. This is attributed to the structure and conditions of the field in which NGOs are located, where such meetings with the funders and the Government are possible. By this, I refer to the Government of Samoa's sector-wide programmes towards the use of aid so that it ensures and enhances collaboration between the Government and the funders, as well as with the NGOs that implement national policies (see section 5.4.2.3).

7.2.1.4 Evaluations

As the field of NGOs is structured in a way that the CSSP unit, which is jointly funded by two donor agencies, is responsible for distributing funds to NGOs in Samoa, evaluations are conducted by CSSP. However, as CSSP was established only in 2011, Interviewee 29's view indicates that an annual evaluation process is new and unfamiliar for their NGO.

...they [CSSP] have an evaluation process for NGOs...it is a new thing as CSSP is new and it is done yearly (Interviewee 29, Manager, NGO 7).

One form in which these evaluations are conducted is through site visits. These site visits are used by funders to physically assess the progress of the project(s) and/or to verify that projects are conducted according to what was approved.

We do site visits to review 80% of the work then we will release the other 20% of the funding (Interviewee 2, Director, Funder 1).

They [CSSP] go out on site visits to have a look and see whether, you know, locations for a water tank is exactly where they've identified in the application form. After that, once the water tanks have been installed for example, they go out on a site visit to check if it's been done properly, things like that... they [CSSP] do monitoring visits...it's much more visible when you're out on the field with them (Interviewee 18, Project Manager, Funder 4).

Interviewee 2 identifies that funding is made available on a *pro rata* basis, where the remaining 20% can be released only if they satisfy requirements of the evaluation. This notion is consistent with that identified by Awio et al. (2011). However, the difference is that, for the CHAI NGOs, the release of the remaining funds was based on compliance reports and not on an evaluation through site visits, as it is here.

The site visits offers an alternative channel of accountability which NGOs in Samoa can use to illustrate to the CSSP visible evidence of their work. This is made possible, not only by the fact that the CSSP unit is based in Samoa but, also, because the joint funders of the CSSP have field offices in Samoa. The local presence of these funders in Samoa is a condition of the field of NGOs that facilitates site visits as a means of discharging upward accountability. Thus, this finding confirms the view offered by Burger and Owens (2010), who maintain that, where donors are remotely located from the site in which NGOs operate, the assessment of NGO accountability is primarily through formal reports.

7.2.2 Accountability to the Government

Upward accountability also involves accountability discharged to the Government as the regulator in the field of NGOs in Samoa. As highlighted in chapters five and six, the NGOs in their legal structures are accountable to the Ministry of Commerce as the Registrar (see section 5.3.4); while in their subcontractor role they consider various Government Ministries as those to whom they are accountable (see section 6.3). This

section examines both, beginning with the NGOs' partnership with various Government Ministries.

7.2.2.1 NGOs as subcontractors to the Government

While there were only a few NGOs (5, 8 and 12) that identified with their subcontracting role with the Government, the partnership between these three NGOs and related Ministries reflects the influence of the structure of the field. By this I refer to the impacts of sector-wide programmes in encouraging this partnership between, for instance, health NGOs and the Ministry of Health. However, while NGOs 5, 8 and 12 all consider themselves accountable to various Government Ministries, not all consider it necessary to discharge accountability to them.

For instance when Interviewee 46 was questioned on whether or not they discharged accountability to Government Ministry E, he replied "*not directly, no*". This can be attributed to the finding that this relationship primarily involves the Government Ministry E directing individuals towards NGO 5 for the services that NGO 5 provides (section 6.3.2). Interviewee 46 however identifies that NGO 5 discharges accountability to Government Ministry A and Government Ministry D through annual reports.

We do however report to the [Government A]. We give them our annual report. We also give it to [Government D] and our annual audited accounts – for the [programme] report - that report goes to the [Government D] and also [Funder 4] (Interviewee 46, Director, NGO 5).

In this case, Interviewee 46 refers to Government Ministry D as the main Ministry with which they collaborate (see section 6.3.2). Therefore the discharge of annual reports and audited accounts, as implied here, reflects a form of compliance-based practice on NGO 5's part. On the contrary Government Ministry A was identified by NGOs in section 6.3.2 as only a gateway into the villages. NGOs 8 and 12 maintain a similar relationship with Government Ministry A as well. As with NGO 5, NGO 12 also discharges accountability to Government Ministry A. This is reflected in Interviewee 32's view as he explains how they discharge upward accountability using the same type of report.

... We have signed a MOU [memorandum of understanding] with a lot of government ministries so that there's no confusion. If they [Government] need our help then they ask us and we go and implement it... So with [Government Ministry A] they will contact the villages for us and then we come and implement the programme – then afterwards we will prepare reports about the programme that we provide [the Funder] and we send a copy to [Government A] (Interviewee 32, Project Manager, NGO 12).

When Interviewee 32 was asked as to what information is disclosed in this report he responded:

...so here in this report, say the month of July, we have three clinics... so we get all the data from our different clinics and we put it together to prepare our reports...so I have to do all the statistical analysis and the reports from different clinics...so in our system we have a template given to us by [our Funder] to use for these reports. So those are the reports that we give [our Funder] and the same report that we give the Government (Interviewee 32, Project Manager, NGO 12).

The above indicates a similar influence of prescribed templates in fostering a compliance-based approach to discharging accountability to funders, as identified in section 7.2.1.1. While the above view is far from suggesting the same approach exists in a NGO-Government relationship discussed here, it does, however, illustrate a notion that such a compliance-based accountability approach exists primarily when funds are involved. This notion is further illustrated in the case of NGO 12. For instance, when Interviewee 47 (Project Manager, NGO 12) was questioned about their accountability relationship with Government Ministry E, she replied *“yes we work with them but we don’t report to them”*. Furthermore, Interviewee 47, when asked if NGO 12 discharges accountability to Government Ministry A, also replied *“not necessarily because of our relationship with them”*. By relationship Interviewee 47 is referring to Government Ministry A being their gateway into the villages.

7.2.2.2 NGOs as Incorporated Societies

As identified in section 5.3.4, 13 NGOs involved in this research are registered as incorporated societies, with only one (NGO 3) registered as a charitable trust. The 13 incorporated societies must therefore comply with the Incorporated Societies Ordinance (1952), while charitable trusts are to conform to the Charitable Trust Act (1965). The Ministry of Commerce as the Registrar of all legally structured NGOs in Samoa is responsible to govern these NGOs in accordance with these two statutes.

As noted in chapter five (section 5.3.4.1) incorporated societies are required to submit audited financial statements to the Registrar ("The Incorporated Societies Ordinance," 1952). This is reflected in Interviewees 35 (Finance Manager, NGO 4) and Interviewee 46 (Director, NGO 5) quotes. The Finance Manager from NGO 4, in particular, states, *“we provide MCIL with audited financial statements...”*, while Interviewee 46 from NGO 5 indicates that audited financial statements are seen as a good way of showing the Registrar what is happening.

With MCIL, the only thing that we do is we pay our annual fees to them because of course we are an NGO but we still need to file our returns on an annual basis and pay for the annual fee. And we also furnish them with our annual report, audited accounts and all sorts so they know what's happening (Interviewee 46, Director, NGO 5).

Interviewee 8 supports the above quote about what is expected by MCIL as well as offering a view, which suggests that there, is more emphasis on audited financial statements than other mandatory requirements identified in section 5.3.4

The only thing that [Registrar] look for and expect from NGOs is their annual audited financial statements...I mean e kakau ga maioio mai lakou income and expenditures ia ma lakou assets and liabilities ia ae e kakau foi la oga audit.

The only thing that [the Registrar] look for and expect from NGOs is their annual audited financial statements...they have to clearly identify their income and expenditures as well as their assets and liabilities and these have to be audited (Interviewee 8, Senior Officer, Government Ministry B).

Results from the analysis of all selected NGOs' submissions to the Registrar showed that all 13 incorporated societies, in conformity with mandatory requirements, submit annual audited financial statements. Table 7-2 summaries findings of this document analysis. This analysis also examines the type of reports and content of each one.

Table 7-2: Document analysis of reports submitted to the Registrar

NGO	Category	Annual Report	Financial Reports	Audit Report	Narratives Outcomes	Outputs
1	Business		x	x	x	x
2	Business	x		x	x	x
3	Environment					
4	Environment		x	x	x	x
5	Education	x		x	x	x
6	Social Services		x	x		
7	Social Services		x	x		x
8	Health		x	x		x
9	Education		x	x		x
10	Social Services		x	x		x
11	Health		x	x		
12	Education/Health		x	x	x	x
13	Health		x	x	x	x
14	Other	x		x		x

With regards to financial reports submitted to the Registrar, Table 7-2 shows that these were either an Income and Expenditure report with narratives, or a set of audited financial statements. For those NGOs who submitted a set of financial statements, the document analysis shows that these consist of three or more of the following:

- Statement of Financial Performance/Profit and Loss Statement
- Statement of Financial Position
- Statement of Receipts and Payments
- Statement of Changes in Accumulated Funds
- Statement of Cash Flow
- Notes to Financial Statements

These discharged financial statements are in compliance with section 22(1) of 'The Incorporated Societies Ordinance' (1952). Table 7-3 details that five NGOs (1, 2, 3, 4, and 13) submitted only an Income and Expenditure report while seven NGOs (5, 6, 7, 8, 9, 10, and 14) submitted both a Statement of Income and Expenditure and a Statement of Financial Position conforming to section 22(1) (a) and (b). However eight NGOs submitted other financial statements such as Statements of Receipts and Payments (5 out of 14), Statement of Changes in Accumulated Funds (3 out of 14) and a Statement of Cash Flow (1 out 14) as well. All these submitted statements were accompanied by an audit report, as per Table 7-2, which signals that accounts have been audited.

Table 7-3: Type of financial statements selected NGOs submit to the Registrar

Type of Financial Statements	Selected Non-Governmental Organisations														Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Income and Expenditure Report	x	x	x	x									x		5
Statement of Income and Expenditure ⁷⁰					x	x	x	x	x	x	x	x		x	9
Statement of Financial Position					x	x	x	x	x	x				x	7
Statement of Receipts and Payments					x	x	x			x	x				5
Statement of Changes in Accumulated Funds								x				x		x	3
Statement of Cash Flow														x	1
Notes to Financial Statements					x	x	x	x	x	x	x	x		x	9

The above findings demonstrate, unsurprisingly, that the discharge of audited financial statements is prevalent amongst the selected NGOs. This is attributed to these financial statements being mandatory requirements. As such, the discharge of accountability through these statements is a product of these NGOs' habitus and what Bourdieu (1990) terms a feel for the game or practical sense. This is because the findings here indicate that the Interviewees from the selected NGOs have internalised these requirements as the necessary habitus in this field. They have done so without recognising that these financial statements are instruments of symbolic domination that they have been subjected to. This is a view consistent with that found in Alawattage's (2011) and Farjaudon and Morales' (2013) research about the dominance of these accounting templates that goes unchallenged because it is (mis)recognised as legitimate.

With regards to audit reports, while they are important as they meet criteria under section 22 (1) as discussed in chapter five (specifically section 5.3.4.1, page 138), the stature of the auditor and/or audit firm is equally important. This view is reflected below.

...NGOs provide us [funder] with an audit report. They need to be audited...as long as they have a good auditor, auditing firm that we are confident in, seeing that the audit has no significant findings, that kind of thing, then we are okay with that (Interviewee 2, Director, Funder).

⁷⁰ Majority of the selected NGOs that prepared income and expenditure statements used the title Statement of Income and Expenditure (7 out of 9), however other titles such as Statement of Financial Performance (NGO 12) and Profit and Loss Statement (NGO 9) were also used to illustrate income received and expenditures incurred types of information.

...e kakau ga audit e auditors foi ga le lea e i lalo ole lisi a Samoa, i mean the qualified accountants and auditors aua o mea ga so'o se mea lava e aumai ia makou we look at whether such auditor or accountant is a registered accountants and auditors, so if we find out e le o se qualified auditor then we won't accept lakou financial statements.

...accounts need to be audited by an auditor registered in Samoa, I mean a qualified accountant and auditor because all audit reports submitted to us we look at whether the auditor is registered and if we find that he/she is not then we will not accept their financial statements (Interviewee 8, Senior Officer, Government Ministry B).

In effect the individuals involved in conducting audits must possess the required cultural capital as a registered auditor that is recognised within the field of NGOs in Samoa. For NGO 8, a change of auditor was a consequence of an incident involving one of the directors. Interviewee 33 explains that this, in turn, led their main funder to question the stature of the local audit firm and, thus, insisted on using a multinational audit firm instead.

kusa lea faakoa sui gei makou auditors this year – sui ia Fiji - ae kusa sa fa'aaoga ale local auditor [local audit firm] ia according to [funder's] policies ua magagao e fa'aaoga seisi foi lele pei o le [multinational audit firm] in Fiji...o le lakou policy ga e iai e kakau a ga iai se auditor o le la e ile list a le au vaega o international auditors...ga ok mai a la e le [funder] ia [local accounting firm] ae peitai ga alualu a ga iai foi gai faalekogu laiki a le asosi ga i ai from previous director ga iai ga la pei ua amaka ga koe iloilo mai ele [funder] - magao loa e kakau a la ga aumai seisi aukika e fai ai seisi suiga.

We have just changed our auditors this year [2013]. We have been using a local audit firm but according to our funder's policies we have to use an auditor like [multinational audit firm] in Fiji. The funder's policy is that we have to use one of the listed international audit firms. Well they [funders] were okay with us using [local audit firm] but since the incident that involved our previous director the funders started investigating the organisation and it was then that they insisted that we change the auditors to [multinational audit firm] in Fiji (Interviewee 33, Finance Manager, NGO 8).

The above shows the extent to which an NGO is compliant with its funders' requirement to employ an audit firm with multinational stature. Therefore, this indicates that audit firm stature is a vital requirement to comply with if they wish to secure future funding. This finding appears to be consistent with the case of an NGO in Tanzania who dismissed a local audit firm for a multinational one (Goddard & Assad, 2006). However, this was not without a three-fold increase in this NGO's audit fees, which implies that quality audit costs more (Goddard & Assad, 2006). Whilst this was also evident for NGO 8, as per results from the document analysis, it shows that the attainment of symbolic capital is not without the need to expend a significant volume of economic capital.

High audit fees was one issue that was raised by interviewees from NGOs. While Interviewee 23 from NGO 9 identified that they pay an annual audit fee of SAT 3,000, NGO 14 was found to pay SAT 6,500. Interviewee 8 shares these concerns and asserts that:

...the main concern ia a lakou pea faapea e uma gei oga fai lakou financial statements o mea ia ole payment a auditors...e fai mai e fai lava siga kaugaka.

...the main concern for these NGOs once their financial statements are completed is the payment for auditors because they say that it is quite expensive (Interviewee 8, Senior Officer, Government).

A Director from NGO 10 (Interviewee 38) shares the above views. She also argues that given the insignificant volume of economic capital involved in NGOs, an audit is somewhat pointless yet the fees are ridiculously high.

There is an issue, I think, in terms of accountability and the requirement for audited accounts by all organisations. Some NGOs simply do not have the funds to have their finances audited and I think especially [our NGO] our operating fund, what's in our bank account right now separate from the project funds – we keep them separate - we never ever mix the two – only has SAT 5,000. Now I mean to do an audit – well we are registered with MCIL so we have to submit audit accounts every year – I mean how ridiculous – we only have a little bit of money here and there – so I think there needs to be some flexibility and the same thing goes with CSSP – I said hey our organisation, we do not have enough money to make it worthwhile to be audited so they have allowed that flexibility – I mean they have not asked our organisation to have audited accounts although it is a requirement ... (Interviewee 38, Director, NGO 10).

The above indicates that audit is one of the rules of the game that NGO 10 and all but NGO 3 (charitable trust), as incorporated societies, are required to comply with or they face penalties as per section 22(3) of the Incorporated Societies Ordinance 1952. However, another view offered by Interviewee 38 from NGO 10, identifies that a number of legally structured NGOs do not conform to these requirements, and that the Registrar often overlooks this. With some degree of frustration, she asserts that:

For audited financial statements - well that is what MCIL is asking for but a lot of NGOs don't do it because they can't afford it so it's overlooked so what's the point of having a rule when they know d*** well it can't be met. I know a number of NGOs that are registered simply cannot afford to submit audited funds every year because their operating funds are minuscule (Interviewee 38, Director, NGO 10).

The above highlights that these mandatory requirements for discharging audited financial statements are merely symbolic. This can be attributed to the insignificant volume of economic capital in play here. Whilst some NGOs do not conform to having their accounts audited, what remains is the symbolic domination of these audits,

particularly the role of auditors, in providing a declaration that financial statements are free from material misstatement. While this finding is seen to support the view offered by Hamilton and Ó hÓgartaigh (2009), it also adds by arguing that the dominance of audits in the field of NGOs in Samoa, together with the dominance of accounting templates, influence what constitutes the practice of accountability.

7.2.3 Summary

This section has identified that reports comprising audited financial statements and narratives are the most dominant discharge mechanisms. Also identified here, is how the majority of the reports are prepared by NGOs using prescribed templates imposed upon them by the funders. Evaluations through site visits by funders were also identified as another imposed discharge mechanism. In addition to reports, these site visits were used by funders to leverage the release of funds that are granted on a pro rata basis.

The analysis also identifies that the dominance of these imposed discharge mechanisms amongst the NGOs demonstrates a compliance-based and reactive accountability practice where NGOs must conform to funders' reporting requirements. In Bourdieu's terms, these reports and templates function as instruments of symbolic domination that determine what constitutes the practice of NGO accountability in Samoa. It is symbolic because neither the NGOs nor the funders see these accounting templates as domination but, instead, misrecognise the compliance-based practice of accountability as the *doxa*. This domination will and can prevail because the field of NGOs in Samoa is both a field of forces and a field of struggles.

7.3 Downward Accountability

Downward accountability refers to the discharge of accountability to beneficiaries or clients; communities and the public at large (Ebrahim, 2003a; Edwards & Hulme, 1996). As identified in section 6.4 (page 193), only eight (out of 14) NGOs, without being prompted by the researcher, identified that they were accountable to their downward stakeholders. This section aims to illuminate the various forms in which NGOs in Samoa discharge accountability to downward stakeholders. Evidence that is presented and analysed below is from the perspectives of the selected NGOs only, as this research did not capture the voices of downward stakeholders for reasons identified in the methods chapter (section 4.4).

7.3.1 Annual General Meetings

Nine NGOs (2, 5, 7, 9, 10, 11, 12, 13 and 14) were identified, through interviewees, to use their annual general meetings (AGMs) as a forum in which to discharge accountability. However, only two of these NGOs (12 and 13) explicitly discussed it as a means of discharging downward accountability to the public. This is reflected in the views of Interviewees 43 and 40.

The AGM is a very important way for us to...it is the main event whereby all our members and the public get to see everything in terms of our CSSP reports...And also where we can invite the public...to hear matters concerning the society as well. With our AGM, we want the public to be involved as much as possible (Interviewee 43, Director, NGO 12).

The above indicates that NGO 12's specific reports to CSSP (funder) are mainly available to the public and their members at AGMs and not elsewhere. This is attributable to the view that these reports are considered by the majority of the NGOs, except for NGO 13, as private documents. Apart from the reports for the Registrar, the reports that are discharged to funders are not publicly available. This research has found that these two reports (i.e. for the registrar and for funders) are not the same because they serve different purposes, as noted earlier.

The AGM is one forum in which NGO 12 and NGO 13 distribute reports to their beneficiaries that attend the meetings. However unlike NGO 12, Interviewee 40 explains that NGO 13 makes their annual reports available at AGMs, but not the reports they prepare for their funders.

...we put a lot of effort into that [annual report] because our annual report will not only be used at the AGM. We can give it to people and it sort of shows a snapshot of [NGO 13]. So we have used that a lot, and we will be doing another one of those this year as well. And we can take out the finance if we don't want to distribute all of our accounts, although they are rather transparent. But there is that whole notion that those are our annual general accounts – so they are transparent and we're not hiding them. So if someone comes, a possible funder or some organisation that wants to connect with us, they can see we've got audited accounts (Interviewee 40, Director, NGO 13).

Whilst the above demonstrates a downward form of accountability, it also shows how an NGO can decide not to include financial accounts in reports at these AGMs, unless it would promote the NGO to prospective funders. This points to a notion that NGOs may not consider it necessary to provide downward stakeholders with financial accounts, given that these are primarily for upward stakeholders, as discussed. This also demonstrates how downward stakeholders do not have the same influence over NGOs

as upward stakeholders have to control what information is discharged to them. With the perspectives of downward stakeholders not captured in this research, this finding posits that these perspectives are critical and, thus, provides a direction for future research.

7.3.2 Websites

Half of the NGOs interviewed (1, 2, 3, 6, 8, 13 and 14) identified the use of websites as a means of discharging information to downward stakeholders. The other half of the selected NGOs made no comment about websites because they do not have them.

The use of websites by two of the NGOs (2 and 14) is reflected in the views of Interviewees 3 and Interviewee 36 below.

Our website has now been upgraded, and we are disclosing more and more [about our NGO] on our websites to our clients and the wider public, and hopefully increase our members as well (Interviewee 3, Director, NGO 14).

We just upgraded our website...and we have been getting a lot of hits on there, a lot of queries through the mail on there. So it has been really good, especially with the overseas people...We get a lot of people asking for [traditional craft] sponsorship through the website. And also people asking for [product A] information...and for [product B] ...We have a media officer that works on all that. She goes out into the field and collect stories...our annual report is on our website as well (Interviewee 36, Finance Manager, NGO 2).

The above indicates that while stories about the NGO as well as annual reports are made available on websites, the website itself is more an effective channel to encourage and increase stakeholder engagement. This finding supports the view identified by Saxton and Guo (2011), Saxton et al. (2012) and Unerman and Bennett (2004). The above also indicates that websites are used more to promote the NGO's brand in the hopes of attracting the public's and prospect funders' interests, both local and overseas, than it is to discharge downward accountability. This is consistent with a view offered by Saxton and Guo (2011), who found that the NGOs they examined tended to engage online primarily for the purpose of attracting funders.

7.3.3 Facebook

Five NGOs (4, 6, 8, 12 and 13) identified Facebook as a means by which information is discharged to the public. Three of these NGOs (6, 8 and 13) also discharge information through websites, which shows a relatively higher online presence compared to the others. Reasons as to why NGOs 6 and 13 are this active online were not identified

through interviews. However reviews of these two NGOs' websites and Facebook illuminate that the NGOs use these mediums both to discharge information and photographs about their ongoing work, and to share information about their awareness programmes, workshops or trainings.

For NGO 8, Interviewee 32 explains how their NGO utilises Facebook to interact with their clients.

...e iai le makou youth Facebook page...o lega la e share ai e kamaiki information on [specific] health. E o'o foi la ile...a iai se kamaikiki fesili i mataupu ia, ia e fai mai lakou fesili i luga ile page, ou kali ai lea ma ave iai educational information e faikau ai, ia ma e comment mai ai le koakele o kagaka...Aua ua access uma a kamaiki i le facebook. Ua le koe o i luga o gi imeli, ga o le Facebook.

...we have a youth Facebook page, where we share information with the youth on [specific] health issue. The youth also use it to post questions about any health issue they may need information on, so I would respond to their questions and provide them with educational information to read through. Other people may also contribute to the discussions on the page as many youth now access Facebook instead of emails (Interviewee 32, Project Manager, NGO 8).

The use of Facebook here, as the above shows, is to disseminate information to beneficiaries and interested parties as well as a means of engaging with various stakeholders through online discussions. This is consistent with how Interviewee 36 and 3 use their websites, and also with what is evident on NGO 8's Facebook.

However, despite the perceived effectiveness of these mediums in enabling and/or increasing stakeholder engagement, it is highlighted here that their use to disseminate information is scarce and uncommon amongst the selected NGOs. This finding is seen to be consistent with the scarce use of the internet by Spanish NGOs (Rodríguez et al., 2012) as well as non-profits in the United States (Saxton & Guo, 2011).

This research contributes to the prior literature by arguing that in a small island developing state such as Samoa, it would be ineffective to discharge downward accountability through websites and Facebook. This is for the reason that downward stakeholders would not all have access to the internet. If they did, it would be very limited, as reflected in Interviewee 36's view.

...Most of our clients are in Savaii [one of the main islands] so I would not say the farmers because they would not have the access to it. But definitely overseas people (Interviewee 36, Finance Manager, NGO 2).

The above indicates that access to the internet can hinder an NGO's ability to use web-based technologies effectively to discharge downward accountability. However, in terms of addressing the needs of interested parties located both within Samoa and abroad, websites and Facebook can enable an NGO to accomplish this.

The limited use of web-based technologies, particularly websites, by the selected NGOs can also be attributable to lack of funds (economic capital) and/or a lack of knowledge and skills (cultural capital), or both, to develop one. For NGO 8, while they had Facebook at the time of the interview, a website was only under development. Interviewee 32's view captures this.

...e leai la se makou website...e le'i faia a se makou website ae o la e galuega ai si makou youth ambassador mai Australia lea e volunteer ia makou – ae pei o leisi masiga lea ua sau ua uma laga assignment ga ole website - ae pei o le kaua ga o le website ia iga ia access ai kagaka i information.

...well we do not have a website yet, we have not developed one but we have a youth ambassador from Australia who is here as a volunteer. Her assignment is to develop a website for us which she might complete by next month. So that's why we think it is important to have a website so that people can access information about us (Interviewee 32, Project Manager, NGO 8).

The above identifies a similar use of websites as that offered by Interviewees 3 and 36, i.e., as a medium of disseminating information about the NGO to the outside world. In particular, the above identifies that the development of a website for NGO 8 was made possible with the assistance from Australia through the youth ambassador scheme. This form of assistance is both in economic and cultural capital form. Therefore, this highlights that if these forms of capital were available to the other NGOs for developing a website if they wished, more NGOs in Samoa might employ websites. This is perhaps not for the purpose of disseminating information to external stakeholders, but more as a means of demonstrating downward accountability.

7.3.4 Annual Open Days

The Director from NGO 1 (Interviewee 37) identifies an annual open day that the NGO hosts as a means of discharging information about the NGO to their clients.

...when we have our annual open day where all [our clients] will come together and this is information sharing, so we give them an update of where we are...for our clients we just give them the highlight of the status of our NGO, for e.g. how many clients we have supported, what the issues are, and also information on financing available for them and any new programmes we may introduce (Interviewee 37, Director, NGO 1).

Whilst the exact number of clients who attend these forums is unknown to this research, the above nevertheless reflects a downward discharge of accountability. As an accountability discharge mechanism, the use of an annual open day is as limited amongst the NGOs as it is in extant literature. However, it does identify a way that an NGO can engage with their clients and give them an opportunity to question the NGO on certain issues. With the perspectives of clients or beneficiaries not being included in this research, it is unknown as to whether they view such event to be as beneficial as Interviewee 37 claims. What is known, is that such an event is one way that an NGO is accessible to its clients and used to discharge downward accountability. This view supports Goddard and Assad's (2006) view, that an accessible NGO is more accountable.

Overall, this section has highlighted that downward accountability mechanisms used by selected NGOs varies. These mechanisms include: annual general meetings where formal reports are available, websites, Facebook and annual open days. The most common amongst these are the websites and Facebook. With only eight of the selected NGOs recognising their responsibilities to discharge downward accountability, this research posits that downward accountability in the field of NGOs in Samoa is not prioritised. While this notion supports the view that downward accountability is often overlooked (Awio et al., 2011) and/or the weakest (Murtaza, 2012) compared to upward accountability, this research confirms and adds to the studies of O'Dwyer and Boomsma (2015) and Unerman and O'Dwyer (2006b) by arguing that it is an identity, rather than a relational, issue.

Furthermore, whether or not the discharge mechanisms employed by these eight NGOs were effective in demonstrating downward accountability, or whether they were appropriate for downward stakeholders, are areas for future research. The ways in which the NGOs involved in this research discharge internal accountability are examined next.

7.4 Internal Accountability

Half of the selected NGOs identified that they are accountable to their board members, staff and/or volunteers, and members (for members-based NGOs) for their actions and for demonstrating whether their actions align with their mission, agreed targets and plans. The other half made no comment on whether or not they were accountable to their internal stakeholders. Interviewees 25, 29 and 48 identified the use of performance assessment and evaluation tools and processes as internal discharge mechanisms. These

discharge mechanisms are identified as ways to measure an NGO's progress as well as enabling the NGO to hold staff accountable for their conduct.

Our office reports to the CEO on students' progress in terms of educational development using assessments tools and also on educational plans to assess whether targets are met (Interviewee 25, Administrator, NGO 5).

...at the NGO level, we have our own internal monitoring and evaluation process. For our staff we have a six monthly evaluation and we also have an end of projects evaluation and a yearly work plan (Interviewee 29, Manager, NGO 7).

For each project we have mid-term evaluations and one month before completion and end of project. It is a good system as it keeps people accountable (Interviewee 48, Secretary, NGO 10).

To further illustrate how half the selected NGOs demonstrate and discharge internal accountability and for reasons of providing clarity, the following sub-sections focus on each internal stakeholder identified above, beginning with board members.

7.4.1 Accountability to Board members

While 13 selected NGOs, as incorporated societies, are governed by a board of directors, one NGO that is a charitable trust is governed by a board of trustees. However, out of these NGOs, only seven identified that they are accountable to their boards. Out of this seven only five (1, 2, 4, 5 and 13) identified board meetings as a forum in which they discharged accountability to board members. At these meetings, the staff members discharge accountability on their performance and progress towards achieving set goals. The regularity of these meetings varies with NGOs as they can be held either monthly, quarterly or annually. This is captured below.

For our board members we have business management reports, clinical reports, educators' report and financials. We do monthly reporting for monthly meetings. Office manager prepares reports the week before monthly board meetings and minutes are taken at the board meeting (Interviewee 35, Finance Manager, NGO 4).

...we do monthly accounts for our Board for their monthly meetings – sometimes they would have it maybe bi-monthly (Interviewee 36, Finance Manager, NGO 2).

...we have our own reporting mechanisms to our board, we also have performance indicators, we have targets and we have annual targets to report at our quarterly board meetings (Interviewee 37, Director, NGO 1).

...so we report to our board and we put a lot of time and effort into reporting. Last year for our AGM was the first time that we produced a nice, glowing with lovely pictures, annual report with our philosophy and all our activities in it (Interviewee 40, Director, NGO 13).

We have monthly board meetings and we take minutes. And these minutes are available for any stakeholder to come and have a look at (Interviewee 46, Director, NGO 5).

There are no specific requirements under the Incorporated Societies Ordinance (1952) as to the regularity of board meetings, but as registered societies these NGOs are required to establish a constitution. In a constitution, these NGOs, according to Interviewee 8 (Government), must specify how often they will hold board meetings and, thus, carry it out accordingly. However as these constitutions are not publicly available, and, therefore, not available to this research, the extent to which the NGOs conform to their own established *rules* remains unknown. What is known though, as indicated above, is that there is a range of various types of reports that are discharged at these meetings.

As there are also no legal requirements regarding the type of reports NGOs are to discharge at their board meetings, the above quotes identify that these reports are likely to comprise of financials and narratives that illustrate their performance against agreed-upon targets. In addition, NGO 13 is focussed on furnishing their board with a glowing annual report that has photographs to illustrate activities during the year. Analysis of a copy of this report confirms that photographs are prevalent, as well as narratives on activities throughout the year.

While such a glowing report with photographs discharged by NGO 13 to board members is not prevalent amongst the other NGOs, it does add another feature to prior literature on the use of photographs in NGOs' accountability reports (Agyemang et al., 2009; Davison, 2007; Samkin & Schneider, 2010; D. Taylor et al., 2014). In particular, this research identifies that photographs in reports are not only effective in discharging accountability to external stakeholders (Samkin & Schneider, 2010), particularly funders (Agyemang et al., 2009), or presenting one's brand to the outside world (D. Taylor et al., 2014), but also as an internal accountability discharge mechanism, as NGO 13 has done.

On the contrary, Interviewee 29 offers the view that NGO 7's audited financial reports are mainly available to their board members.

...our financial reports or audit accounts are prepared on a six monthly basis. These are mainly only available to board members (Interviewee 29, NGO 7).

The above view is shared by six other selected NGOs (3, 6, 9, 11, 12 and 13). While NGOs 3 and 13 reluctantly offered other avenues for the researcher to sight their reports and NGOs 6, 9, 11 and 12 refused outright to provide this research with a copy, NGO 7 was the only one that, at the end of the interview session, tendered a copy of their recent annual report with audited financials. In the case of NGO 3, I was directed to their auditor to sight their financial reports instead of a hard copy. NGO 13 made their financial reports available for sighting on site but, unlike NGO 3, they offered them during the interview. NGO 9 offered an option, but it required writing a letter to their board to seek approval to release a copy of their financials, while interviewees from NGO 12 made it clear during the interview that their financials were available only at their AGMs for any external individuals or groups.

The above findings indicate a degree of secrecy towards financial reports, and a wish to conceal them from the prying eyes of outsiders. This is found to be consistent with 75% of the 300 surveyed Ugandan NGOs, who according to Burger and Owens (2010), while claiming that their accounts and annual reports were available to the public, NGOs were often reluctant or unwilling to provide them when asked. This research at the same time argues that the secrecy here is not necessarily an indication that the selected NGOs have something to hide. Rather this research argues that it more as a case of these NGOs conferring symbolic value to these financial reports, and that their distribution is reserved for those who have the power to influence the NGOs. This notion is consistent with that identified in prior literature by Oakes and Young (2010) and Rahaman et al. (2007) that accounting and financial reports, as symbolic capital, was seen to be used by its holders to produce and control discourse around accountability.

However unbeknown to the majority of the selected NGOs, their accounts and annual reports that are submitted to the Registrar are available for public access. While these accounts and reports may not necessarily be the same as those discharged to the board, they still demonstrate affairs of the NGOs for the reported period. Interviewee 8 confirms this notion and asserts that:

For any incorporated society, we allow the public or whoever wants to come and view the society's files. I mean if they want to search through the files they have to pay SAT 12.00 and then they can have a look at the files (Interviewee 8, Senior Officer, Government Ministry B).

The above shows that an NGO's accounts are not as exclusive to board members or NGO members as the above NGOs claim. While this demonstrates that the perceived

secrecy by NGOs towards their financial accounts is somewhat redundant, it does present a concern that the NGOs' are unaware that their accounts are publicly available. Whether this is attributed to a lack of understanding on the NGOs' part of how their submitted accounts will be used by the Registrar; or whether it is a fault of the Registrar's office for not making this known to NGOs, this raises concerns about the clarity of what is involved in the regulatory framework for NGOs in Samoa. This posits a policy and practical implication of this research as well as a direction for future research.

7.4.2 Accountability to Staff

While half of the selected NGOs identified accountability to internal stakeholders, only four of these NGOs (5, 7, 9 and 13) acknowledged accountability to their staff, as discussed (see section 6.5.2, page 197). This internal form of accountability was identified by several interviewees to be achieved through meetings that are held either weekly, monthly or annually. This is captured through Interviewee 23's and Interviewee 40's views.

We have monthly meetings with the [staff], to follow up i asiasiga ma tala o tupe. At our AGMs, e discuss ai tala o le tupe mai le okika, ma discuss ai mea faalelei mo aoga aua announcements goes out to all uluaoga o aoga ma faiaoga to attend the AGMs.

We have monthly meetings with the [staff] to follow up on our school monitoring visits and also about our finances. At our AGMs, we discuss matters about our financials from the auditors and also discuss matters about things to improve in our schools. Announcement goes out to all school principals and teachers to attend our AGMs (Interviewee 23, Director, NGO 9).

I have nine coordinators across the different programmes. So on a micro level we have weekly meetings to discuss things and ideas which I think is really important for sharing ideas about the programmes and getting that cross-over of information and opportunities (Interviewee 40, Director, NGO 13).

The above quotes identify that these meetings provide a forum to discharge an oral account of various matters concerning the NGO, including follow-up from prior site visits, as well as an avenue for the staff to discuss "tala o tupe", which translates to "financial report". While Awio et al. (2011) identifies the discharge of oral accounts as a downward accountability mechanism for community members, this research highlights and adds that NGOs can also discharge oral accounts internally to their staff. This can be seen as a product of Samoans' inherent habitus from its cultural traditions embedded within *fa'a-Samoa* and *fa'a-matai* system where the *fono o matai* at the

village level, for instance, holds the offending member of the village accountable for their actions (Amosa, 2010). In this context, the offending individual is required to appear in front of the *fono o matai* to give an oral account and justification for his/her actions, and such is a traditional way of discharging accountability (see section 5.2.3).

Also identified above is how NGO 9 conducts monthly site visits to assess and monitor their staff's performance. While these site visits demonstrate the discharge of internal accountability to staff, their use is far from prevalent amongst the selected NGOs. This can be attributed to the observation that these site visits are not recognised as a means to discharge NGO accountability, as they are in the case of NGO 9. Therefore this research adds to Awio et al.'s (2011) research and identifies that site visits are not only an upward accountability mechanism that the funders use to leverage release of funds to NGOs but also an internal discharge mechanism.

In addition, Interviewee 25 identifies how their teachers (staff) are assessed as to whether classes are conducted in a manner consistent with organisational plans.

...our [staff] are also assessed using appraisal forms on a six monthly basis, according to our annual plans and weekly plans. This is to assess teaching progress in classrooms and see what sort of activities they are conducting in class (Interviewee 25, Administrator, NGO 5).

These six monthly staff assessments demonstrate an internal discharge of accountability. While this supports Najam's (1996) view on the importance of ensuring all staff are accustomed to the NGO's mission and values, it also adds to Ebrahim (2009) and O'Dwyer and Boomsma's (2015) research by putting forward staff assessments and monitoring site visits as internal accountability mechanisms. In particular, this research adds to this literature and argues that NGOs do not necessarily need to develop additional internal accountability mechanisms, but instead can use similar mechanisms that they use to discharge upward accountability.

While it was not specifically identified as such, and despite its limited use, staff assessments can be seen as a way in which NGOs are accountable to their mission and values. A regime of felt accountability is therefore evident here, through NGOs taking the responsibility of assessing their performance in relation to set goals, without external influence. However, felt accountability amongst the selected NGOs is rare, coupled with the notion that the interviewees do not recognise some of what they are doing as a discharge of accountability.

The notion that felt accountability is scarce in this research can be attributed to the NGOs prioritising upward accountability. This notion supports the views offered by Ebrahim (2009) and O'Dwyer and Boomsma (2015), that a focus on upward accountability due to external pressures can limit an NGO's ability to discharge felt accountability. As well, this research argues that it is more an identity issue, where the chances of an improvement in an internal discharge of accountability are highly contingent on the extent to which NGOs identify with their internal stakeholders enough to give them an account.

7.4.3 Accountability to Members

Less than half (6 out of 14) of the selected NGOs identified members as their stakeholders. This may be explained by the fact while two of the selected NGOs (3 and 10) are members-based organisations and have paying-members, the other four NGOs (2, 5, 7, and 14) are mainly service-providers who have members, but they are non-due-paying members (Ebrahim, 2003b; Najam, 1996). In light of this, members can simultaneously be considered clients or downward stakeholders (non-due-paying members) or due-paying members where accountability to them would be considered internal accountability (Najam, 1996).

For NGOs 5, 7 and 10, regular meetings with and for their members were identified as a means by which they give account in an open discussion forum.

Members meetings are every 2 months to voice their concerns and have them engaged in discussions on activities (Interviewee 29, Manager, NGO 7).

Yes, we have meetings with our [members]. We have a [members] group, not only for the school but also for our community-based programme. So we have meetings with them, and we also have an AGM that they are all invited to (Interviewee 46, Director, NGO 5).

We have members' meetings monthly. We can verbally report at meetings. For each project we setup project committees that will coordinate the project and focus on filling compliance reports. The project committee will then report to members on the amount of funds granted; [our NGO's] contributions to the project and on continuous progress report on the project. Progress reports include financials and non-financials and impacts on how the project has progressed. These reports are discussed in monthly meeting to ensure everyone are kept informed. Continuous meetings is key (Interviewee 48, Secretary, NGO 10).

As identified above, the reports discharged at these members' meetings comprise both financial and narratives relating to the performance and impacts of the projects. The emphasis on disclosing progress reports at regular meetings highlights a significant

regard for making sure that members are kept informed. This demonstrates an internal discharge of accountability.

In addition to regular meetings, Interviewees 3, 36, and 44 specifically identified AGMs as another forum to discharge accountability despite the fact that the AGM only occurs annually.

At AGMs, annual reports are made available to all members, once the annual reports are audited. The public are not allowed to attend AGMs, just the members only (Interviewee 44, Director, NGO 2).

...so at the AGMs, our members get an annual report that has a description of activities throughout the year as well and financials (Interviewee 36, Finance Manager, NGO 2).

...at AGMs we provide our members with annual reports and other reports illustrating achievements of the organisations over the year, in line with strategic plans. Whether the organisation has satisfied its objectives for the year and how they have achieved them. At AGMs, we also take minutes which are then sent to members and other groups as a confirmation and also to illustrate matters that were discussed and approved at the meeting (Interviewee 3, Director, NGO 14).

The above explicitly identifies that annual reports are distributed to members at the AGMs. However, what is implicit here is that these reports are not available before or after the AGMs, nor are members allowed to distribute them. In essence, this practice of discharging members with annual reports at the AGM is found to be compliance to the 'rules of the game'. By this I refer to the requirement under section 22(A) of the Incorporated Societies Ordinance (1952), as identified in section 5.3.4.1. This requires all incorporated societies to present audited financial statements or annual reports at AGMs for approval before they are submitted to the Registrar. Therefore, while the above demonstrates a degree of felt accountability through these AGMs, it is in essence also indicative of an imposed accountability regime. However, as previously discussed, these reports are available after the AGM, perhaps without the NGOs' knowledge, through the Registrar.

7.4.4 Summary

The analysis in this section has highlighted that, whilst internal accountability by the selected NGOs is the weakest form of accountability, evidence of mechanisms used here have not only confirmed prior literature but have made some contributions worth noting. For all three groups of key internal stakeholders, namely board members, staff and members (for members-based NGOs), regular and annual meetings were found to

be a common way of discharging accountability. These meetings provide an avenue for the NGOs to discharge *tala o tupe* (financial accounts) and give oral accounts of their affairs to their internal stakeholders. As well, whilst it was not explicitly identified as a means of discharging accountability, site visits to assess and monitor staff members were also identified.

What was also common was the discharge of reports, comprising financials and narratives focussing on the NGOs' performance over a specified period or annually, at these meetings. While only one interviewee emphasised that it is important to discharge a glowing report with photographs to board members at these meetings, several interviewees posit that these reports are exclusive to boards and members. Yet this research identifies that the reports are discharged at AGMs to conform to requirements of section 22(A) of the Incorporated Societies Ordinance (1952). As well, these reports, particularly the financials, are not as exclusive as the interviewees claim, as the analysis identified that these are available for public access through the Registrar's office.

7.5 Chapter Summary

In this chapter, accountability mechanisms employed by the selected NGOs to discharge upward, downward and internal accountability were analysed. While a range of mechanisms were evident, reports, unsurprisingly, were found to be the most commonly used and dominant across all three forms of accountability. However, for downward and internal stakeholders these reports were identified by the NGOs to be available only at meetings (regular and/or annual), with the exception of board members. These meetings enabled the NGOs to give oral accounts of their affairs in conjunction with the reports. While meetings also provided another forum in which NGOs discharged upward accountability, this was discussed by only one selected NGO.

Half of the selected NGOs were found to use websites and Facebook to demonstrate accountability. While only a few appeared to disclose their reports online, the majority used websites and Facebook to disseminate information about their brand, primarily to increase engagement with various stakeholders, particularly beneficiaries.

Despite the dominance of reports, a few NGOs recognised that the required templates and formats for these reports were limited, and therefore the NGOs' were found to voluntarily employ other discharge mechanisms to accompany these reports. These discharge mechanisms included the use of media (and media reports), photographs and

stories (storytelling) in reports. Although these mechanisms were found to be rare, the NGOs interviewed believed them necessary to demonstrate, not only to funders but to other stakeholders, the impacts of their work. As a result NGOs 12 and 13, which used alternative discharge mechanisms, were found to attain and secure significant amounts of funds.

Evaluations through site visits, albeit rare, are one discharge mechanism that was identified as one the funders used to leverage release of further funding to certain NGOs. While the funders appear to see these site visits as a means of assessing NGO accountability for their funds, the selected NGOs do not. This chapter has highlighted that this is one discharge mechanism that the selected NGOs, and other NGOs in Samoa, can use to discharge more visible evidence of their work, especially where the funders, particularly CSSP, are based in Samoa. This is one channel in which NGOs can discharge accountability, although it may not be easily available to NGOs in other countries where funders are remotely located from the site in which NGOs operate.

Chapter 8: Conclusions, Contributions, Limitations and Future Research

8.1 Introduction

The questioning of accountability for Samoa came to the forefront in 2010 when serious questions were raised over the whereabouts of millions in aid donated for the tsunami disaster. This questioning went further to accuse the Government of Samoa of corruption and misappropriation. Statements made also suggested a lack of accountability on how these funds were appropriated. As a Samoan, a New Zealand trained accountant and an emerging accounting researcher, I was drawn to these issues of accountability. I embarked on this research to understand what constitutes the practice of accountability in Samoa, and selected NGOs in Samoa as the particular site of research. This research also aimed to address the scarce, but growing, body of literature on NGO accountability in the context of developing nations.

In this final chapter, I reflect on how this research has addressed, not only my interests in pursuing this topic, but also three primary research questions as well as contributions the research makes to the field of knowledge. This chapter begins with addressing and reflecting on responses to each of the research questions. My research contributions to knowledge and to policy and practice are presented and discussed in section 8.3. The limitations of this research that provide directions for future research are noted in section 8.4 and I make some concluding comments in section 8.5.

8.2 Reflecting on the responses to research questions

This research was aimed at examining what constitutes accountability within the field of NGOs in Samoa and its effects on how NGOs in Samoa discharge accountability. In doing so this thesis addressed three research questions, and responses to each question were analysed in chapters five, six, and seven. In this section these responses are reflected upon, starting with the first question.

8.2.1 The structure of the field of NGOs in Samoa

The first question was: what is the structure of the field of NGOs in Samoa, and what is its position within the overall structure of Samoa? I addressed this question through examining and analysing existing literature, interview data and documents. In chapter five the aim was to examine conditions of the researched context of Samoa, including

its entrenched culture (*fa'a-Samoa*), and particularly the structure of the field of NGOs to provide accounts or reasons and logic for the ways in which NGOs practice accountability. Samoa's vulnerability to economic shocks and environmental disasters and its lack of natural resources that have led it to become heavily dependent on aid over the years, was also identified.

The analysis identified that the NGOs in Samoa can hold one of two legal structures: i.e., an incorporated society or a charitable trust. While NGOs in their charitable trust forms are not required to submit annual accounts to the Registrar, NGOs as incorporated societies are required to do so as per section 22(1) of the Incorporated Societies Ordinance (1952). However, the analysis identified that the Registrar places more emphasis on incorporated societies submitting audited financial statements over other requirements. As a result, the field of NGOs is seen as a field structured by these mandatory requirements. The symbolic value the Registrar and auditors assign to audited financial statements represents a symbolic system that functions as an instrument of symbolic domination within the field of NGOs in Samoa. In effect these audited financial statements, which Alawattage (2011) refer to as accounting templates, were identified to dominate what constitutes the practice of accountability from the Registrar's position. Whether this dominance of accounting templates extends to the ways in which NGOs discharge accountability, is reflected upon in section 8.2.3.

In examining how the field of NGOs in Samoa is structured, this research found that funders (i.e., donor agencies and Government funders) and the Government of Samoa as a regulator, dominate the structure of the researched field. With regards to funders, the analysis identified that their dominant influence was attributable to their being the source of funding (economic capital) to the field. More so, the funders' were found to hold symbolic power to grant or deny an agent funds. Therefore, the struggles within the field were found to primarily involve agents pursuing their interests to attain and/or secure future funding, as the most desirable capital in the field.

With regards to the Government of Samoa as a regulator, the analysis found that, as agents who dominate the national structure of Samoa, they also dominate in influencing the structure of the field of NGOs. In particular, the analysis shows that, as a result of the Government signing the Paris Declaration and adopting sector-wide approach programmes, national systems (e.g. budget and procurement systems) have been developed to improve the coordination and allocation of development aid within Samoa.

These systems have, in turn, structured agents within the researched context of Samoa through 14 sectors, as well as the allocation of aid through sector-wide programmes. For the community development sector in particular, funds are allocated by the Government, in agreement with its development partners, through a sector-wide programme called CSSP. This means that Samoa's development partners have agreed to channel and pool funds for their development assistance to Samoa, through sector-wide programmes such as CSSP. What this means for NGOs in Samoa is that they no longer access project funds directly through donor agencies, but are redirected to CSSP for funding related to community development projects.

For other specific sectors such as education and health, the related NGOs are redirected through the education or the health sector's lead Ministry to access available funds. In this vein the lead Ministry, such as the Ministry of Education, is the authority that allocates funds on a contractual basis to implementing agencies such as NGOs. This national structure of Samoa has in turn structured NGOs as sub-contractors that function to implement the Government's policies through each sector. In essence the Government is seen to determine the rules of the game in which the field of NGOs is structured. This is potentially problematic given that some of the movements towards developing systems to improve levels of accountability for Samoa were in consequence to allegations raised against the Government, and, thus, prompted this research. How this structure of the field affects accountability relationships within the field of NGOs in Samoa is reflected upon next, and the impact of this structure on the practice of accountability in the researched field discussed in section 8.2.3.

8.2.2 The influence of relationships on the practice of NGO accountability

The second research question asked: to what extent is the practice of accountability influenced by particular agents within the field, and what is the relationship between these agents? I addressed this question primarily in chapter six where I examined agents identified by the selected NGOs, as well as the form of relationship NGOs maintain with these agents. This was aimed at understanding the extent to which these relationships influence the practice of NGO accountability.

The analysis identified that the NGOs involved in this research consider themselves accountable upward to funders and to the Government as regulator; downward to beneficiaries, the community and the public; and internally to board members, staff, volunteers, and members (members-based only NGOs). The analysis however identified

that the NGO-funder and NGO-regulator relationships are the most salient amongst all the NGOs, largely because these particular accountability relationships are relationships of power and domination. Here, accountability is relational in the sense that those who have the power to control and influence accountability, are prioritised by NGOs.

The analysis shows that whilst this NGO-upward accountability relationship reflects the saliency of upward stakeholders, this is not without the NGOs assuming complicity in this relationship. The NGOs justify their struggles within this domination because of their desire to attain and retain economic capital from these funders. Similarly, in their relationship with related Government Ministries, the analysis shows that the NGOs consider it necessary to operate as subcontractors to the Government and, thus, remain within the field. As the NGOs choose to remain within the field to play the game: a game that is dominated by funders and the regulator (the Government); they are seen, as the analysis shows, to contribute to a system that reproduces symbolic domination within the field. This domination is further reflected upon with regards to how the practice of accountability adds to this reproduction of domination in the field of NGOs in Samoa.

The analysis also identified that downward and internal accountability relationships were the least discussed by interviewees without prompting by the researcher. This was found to be attributable to the assessment that the downward and internal stakeholders, unlike the funders and the regulator, were not in positions to influence the NGOs' decisions as to whether or not to give them an account. At the same time, the analysis also identified that these downward and internal accountability relationships appear to be the weakest because these stakeholders are not at the forefront of the NGOs' interviewees' minds during interview/*talanoa* sessions. This is, perhaps, because they are caught up in the game that orients them to focus primarily on the dominant interests of upward stakeholders (*doxa* and *illusio*).

8.2.3 *The discharge of NGO accountability*

The third and final research question was: how is accountability practiced and discharged by NGOs within the field of NGOs in Samoa? I addressed this question specifically in chapter seven where I examined mechanisms used by NGOs to discharge accountability to salient stakeholders. I also examined the manner in which the field structures and influences what constitutes accountability in the field of NGOs, and how this influences the discharge mechanisms NGOs employ.

The analysis in chapter seven identified that, while a range of discharge mechanisms were evident, reports comprising audited financial statements and narratives of the NGOs' affairs were most prevalent across upward, downward and internal forms of accountability. This is attributed to the prescription and imposition of these reports upon NGOs, not only by the funders but, also, by the regulator for all 13 interviewed incorporated societies. In Bourdieusian terms, these reports are, in effect, instruments of symbolic domination that are used by funders and the regulator to control the information that is discharged to them, and to control the discharge mechanisms they impose upon NGOs.

It is symbolic domination in the sense that the NGOs and the upward stakeholders do not recognise the domination that is inflicted through these prescribed reports. This is because the field of NGOs is structured by the dominant upward stakeholders in terms of setting the rules of the game. This, as analysis shows, leads to NGOs being structured (through habitus) to accept and recognise the system under which these reports are required as the appropriate approach to discharging accountability.

This symbolic domination is also misrecognised because the dominant and the dominated agents are 'taken in the game' (*illusio*) and thus believe that the stakes are worth pursuing (*doxa*). The analysis shows that these stakes are primarily economic capital (aid), and the cultural capital needed to access funds. Therefore, it is seen that the NGOs believe that pursuit of this desirable capital would position them better in the field to secure further economic capital and to remain viable in the game. With audited financial statements being the dominant discharge mechanism, this research posits that as long as this discharge mechanism is conferred symbolic value, symbolic domination through audited financial statements will prevail and continue to determine how the game is played, i.e., what constitutes accountability within the context of NGOs in Samoa.

However despite its dominance, the prescriptive format of these reports were identified by a few NGOs to be limited in demonstrating the results and impacts of their work. Therefore, a few NGOs were found to employ alternative discharge mechanisms to accompany their reports. They were able to do so because they possessed the necessary knowledge and skills (cultural capital) to use alternative discharge mechanisms or to consider them as alternatives to existing discharge mechanisms. The alternative discharge mechanisms include the use of the media, photographs and storytelling, which

these NGOs also disclosed in their reports. While the use of discharge mechanisms do not appear to be shared by the majority of the NGOs, the few that did mention them, undertook them out of self-interest. This self-interest was evident in the analysis where the disclosure of these media, photographs and stories in reports was seen primarily to serve the purpose of attaining and securing economic capital. This was shown to be successful as the amount of funding these NGOs received was relatively high compared to that of NGOs who have not explored the use of these alternative discharge mechanisms.

The analysis also identified that reports are available at regular and/or annual meetings of NGOs, thus illustrating a discharge of internal and downward accountability. These meetings provided a channel for the NGOs to give oral accounts of their affairs to their members and downward stakeholders. However, the analysis identified that this conformed to a mandatory requirement under section 22(A) of the Incorporated Societies Ordinance (1952) that requires incorporated societies to present their annual accounts at AGMs for approval before they are submitted to the Registrar. Websites and Facebook were also identified as another channel through which NGOs demonstrated their accountability externally. Only a few NGOs were found to disseminate their reports through websites. The majority that used websites and Facebook were found to use it more as a means of disseminating information about their brand, and to increase stakeholder engagement.

Apart from reports and their discharge mechanisms, evaluations through site visits were identified as ways that upward accountability is discharged. As with reports, site visits were another means that some funders used to assess accountability and to leverage the release of further funding. However, unlike other discussed discharge mechanisms, NGOs do not appear to see site visits as a way of discharging accountability. Nevertheless this research has identified that this is one channel of accountability that the NGOs involved in this research, and others in Samoa, can use to provide visible evidence of their work and to discharge oral accounts to their stakeholders. With CSSP as the main funder for the NGOs in Samoa, based in Samoa, along with the majority of the donor agencies' field offices, site visits were one channel of accountability that are readily available to NGOs.

Overall the discharge of accountability by the selected NGOs reflects the dominance of a compliance-based, imposed and reactive approach to accountability. While there was

some evidence of NGOs voluntarily employing alternative means of discharging accountability, the majority of NGOs were found to focus primarily on serving the needs of upward stakeholders.

8.3 Contributions

Contributions that this research has made to knowledge, in particular to the prior literature and to policy and practice, are explained here. The contribution to prior literature is discussed first.

8.3.1 Literature

This research contributes to three areas of prior literature: NGO accountability in developing countries, Bourdieusian accounting research, and the impacts of the Paris Declaration and sector-wide approach programmes in small island developing states.

8.3.1.1 NGO accountability in developing countries

One of my main aims for this research was to contribute towards the debate around NGO accountability with regards to who and what influences the extent and the methods of accountability discharge, particularly within the context of developing countries. Prior research has examined NGO accountability in developing countries such as Zambia (Dixon et al., 2006), Tanzania (Goddard & Assad, 2006), Uganda (Awio et al., 2011) and Ghana (Agyemang et al., 2009). In these developing countries notions of closeness, reciprocity, moral obligations, and oral traditions were seen to play a significant role in influencing accountability particularly towards beneficiaries and the communities.

This research adds to the above literature and argues that closeness and oral traditions can also feature in an NGO-funder relationship, not just NGO-downward stakeholders as prior research claims. In fact, this research found no evidence of the influence of these notions towards downward accountability. Instead, the closeness of an NGO-funder relationship is attributable to the structure of the field of NGOs in Samoa, where funders have local field offices. Therefore in contributing to Burger and Owen (2010), this research argues that having the funders based in Samoa has made channels of accountability, such as face-to-face meetings and monitoring site visits available to NGOs in Samoa as a way to discharge oral accounts and provide visible evidence of their work. However, these channels of accountability would not have been available to NGOs if the donor agencies were remotely situated from the sites of NGO operation.

Adding to the above discussion, this research also makes a contribution to Awio et al. (2011) and Gray et al. (2006) in arguing that NGOs can also discharge oral accounts of their affairs to funders and the regulator where a degree of closeness is extant. The availability of an accountability channel to do so is also an important aspect, whether it is through site visits or regular meetings. For instance, in the case of meetings the analysis identified that these were commonly used by NGOs to give oral accounts, similar to those identified by Awio et al. (2011). While discharging oral accounts through meetings was found to be rare amongst the selected NGOs, it was nevertheless used to discharge upward and internal accountability.

As discussed evaluations through site visits by the funders, although scarce, were another channel that was available to NGOs to discharge oral accounts of their work. However contrary to meetings, this analysis identified that the NGOs do not see site visits as an upward accountability discharge mechanism to provide visible evidence of their work. Instead, the NGOs were found to see it as an activity needed to comply with requirements. This can be attributed to the requirement that the release of the remaining 20% of CSSP funds to NGOs in Samoa, was contingent on the results of these site visits, unlike the situation identified in Awio et al. (2011). While site visits were evident in demonstrating internal accountability to staff, which also adds to Awio et al. (2011), the one NGO who engaged in these visits to assess their staff performance, also did not see it as accountability. Thus, this research argues that this is one discharge mechanism that the selected NGOs, and other NGOs in Samoa, can use to discharge accountability, not only towards downward stakeholders as identified by Awio et al. (2011), but also to enhance upward and internal accountability.

The analysis in chapters six and seven identified and highlighted that the dominance of funders is not seen only in imposing reporting requirements upon NGOs, but also in determining what accountability channels are available for NGOs. Thus NGO accountability in Samoa is primarily compliance-based and reactive, where the use of reports is as dominant as it was found to be in prior literature. Therefore this research supports, as well as contributes to, Robert and Scapens (1985) and Gray et al. (2006) in arguing that accountability can and will continue to reflect notions of power if 'change' does not take place for agents involved, such as NGOs, funders and the regulator, to expand their understandings of what constitutes accountability. This is because as sources of economic capital for NGOs, funders can and will remain powerful in this relationship and, thus, are at liberty to exercise it at their discretion.

At the same time, NGOs in this relationship are predisposed to continue to use these discharge mechanisms which, in effect, not only preserve this power relation, but also fuels the continuity of these formal reports. As such, this research argues, using Bourdieu's theory, that what constitutes accountability is as much a product of the influence of power and domination by the funders, as it is a complicity of the NGOs who remain in the game to obtain and/or secure funding (Bourdieu, 1991; Bourdieu & Wacquant, 1992; Swartz, 1997; Webb et al., 2002). This is reflected not only in how NGOs regularly and continually produce these formal reports but also, albeit seldomly, incorporate the use of media (and media reports), photographs and stories in their reports as further evidence to demonstrate accountability. As these are not required by the funders, their inclusion in reports reflects what Bourdieu refers to as actions that are a product of agents being taken in the game and, thus, pursuing desirable resources out of self-interest. This is because, as Bourdieu argues, no player enters a game without an interest in winning (Bourdieu, 1993; Grenfell, 2008a). In the field of NGOs in Samoa, winning the game can be seen as the ability to hold, and secure, more economic capital as well as the ability to convert one's cultural capital to economic capital. In essence winning the game would mean to possess more of these forms of capital in order to gain an advantageous position within the field to acquire more economic capital in comparison to other NGOs, and to remain viable in a field that is heavily dependent on aid from international donor agencies.

The use of media reports and photographs in this research supports the notion that they are seen by the selected NGOs as effective ways of demonstrating accountability through visual images of their activities taking place, as identified in prior literature (Agyemang et al., 2009; Davison, 2007; Deegan & Islam, 2014; Eljido-Ten, 2011; Samkin & Schneider, 2010; D. Taylor et al., 2014). In particular, and similarly to Agyemang et al. (2009) and Samkin and Schneider (2010), activities of some of the selected NGOs are photographically recorded to accompany reports. In this vein, this research contributes to this scarce but growing body of literature, and argues that the use of photographs can potentially serve both as an upward accountability mechanism and as a means of presenting an NGO's brand and their work to the outside world.

In this same light of disseminating information to the outside world, and demonstrating accountability, this research confirms the use of websites and Facebook as identified by Saxton and Guo (2011), Saxton et al. (2012), Rodríguez et al. (2012), and Unerman and Bennett (2004). This research, however, makes a contribution and posits that the use of

such mechanisms to discharge downward accountability is ineffective, due to a lack of access to internet. If there is access, for a small island developing state like Samoa, it would be very limited.

8.3.1.2 Bourdieusian Accounting Research

This research makes a contribution to the increasing volume of accounting research that employs all three key concepts of field, capital and habitus to the study of accountability. Together they are the relational thinking that underpins Bourdieu's theory of practice. In particular, these prior studies have examined how accounting templates such as profit and loss statements and balance sheets and accounting procedures are powerful sources of symbolic capital (see Alawattage, 2011; Rahaman et al., 2007). Those endowed with it or in possession of this symbolic capital are conferred symbolic power and are seen to deploy 'accounting' as a weapon of domination (see Sánchez-Matamoros et al., 2012; Xu & Xu, 2008).

In using Bourdieu's key concepts, this research has shed light on the practice of NGO accountability in a small island developing state, Samoa, as one of symbolic domination and symbolic violence. Symbolic domination is seen in this research to be produced and reproduced in the field of NGOs because the dominant funders, the regulator and the dominated NGOs are taken in the game (*illusio*) and misrecognise their positions and their manoeuvres as legitimate. On one hand symbolic domination is soft and subtle and so even the dominant do not see it as such while, on the other hand, the dominated misrecognises this domination as legitimate (symbolic violence) because of their beliefs that the game, and what is at stake, i.e., economic capital in the form of aid from funders, are worth pursuing (*doxa*).

The formal reports, particularly audited financial statements, have been identified as the instrument of this symbolic domination. Whilst this confirms Alawattage (2011) and Farjaudon and Morales (2013) studies, this research adds that this influence of audited financial statements, or what these two research studies term accounting templates, is entrenched within the practice of accountability. This is not only attributable to the influence of funders but also because for NGOs registered as incorporated societies, the discharge of these to the Registrar is mandatory. It is in this vein that these accounting templates are the symbolic systems that mask the domination they exert upon the NGOs. The emphasis on having these statements audited reinforces this domination, as Hamilton and Ó hÓgartaigh (2009) claim. Therefore, despite evidence, albeit

uncommon, of the selected NGOs employing other means to demonstrate accountability, the dominance of these audited financial statements will prevail due to the unchallenged nature of their being assigned symbolic value by the funders and regulator as reporting requirements, as well as by the NGOs through their compliance to these requirements.

For the practice of NGO accountability to recognise the legitimacy of alternative mechanisms other than accounting templates, this research argues that it strongly requires, and is contingent upon, the dominant funders and the regulator accepting and assigning similar value to alternative discharge mechanisms. Overall this research has contributed to this body of literature by highlighting the benefit of employing Bourdieu's theory and key concepts to accounting and accountability studies, and also the importance of using Bourdieu more broadly than previous literature has. Furthermore, this research also makes a contribution by highlighting the benefit in using Bourdieu to examine NGO accountability practice within a small island developing state in the South Pacific, such as Samoa.

8.3.1.3 Impacts of the Paris Declaration and Sector-wide approach programmes in Small Island Developing States (SIDS)

Since the focus of this research was to examine the practice of accountability in the field of NGOs in Samoa, examining and contributing to a body of literature on the impacts of the Paris Declaration and sector-wide approach programmes was not intended. Yet, as seen in chapter five, there is a scarce but growing literature on the impact that the Paris Declaration and sector-wide programmes have had on the structure of the context in which NGOs are located. In this vein, this research makes a contribution to, and also extends, Knack's (2013, 2014), Negin's (2010a, 2010b) and Tolley's (2011) findings by identifying and highlighting how the Paris Declaration and the adoption of a sector-wide approach has influenced the field of NGOs in Samoa primarily in two areas.

The first area of impact concerns the changes to the channels by which aid is made available to NGOs in Samoa. Prior to signing the Paris Declaration on the Aid Effectiveness agenda, the majority of aid was project-based and accessed by NGOs directly from the donor agencies. However the Samoan Government and its development partners have since endorsed numerous sector-wide approach programmes

where aid is pooled together to improve its coordination. As a result, the CSSP⁷¹ unit emerged along with other sector-wide programmes with new funding policies and guidelines to which NGOs must adapt. Although accessing funds through CSSP resulted in some NGOs losing funds, it does reflect the positive influence of the Paris Declaration in enhancing the effectiveness of aid coordination within recipient countries such as Samoa.

Secondly, the analysis illustrated how sector-wide approach programmes accentuated the notion that NGOs are sub-contractors to, and found to work collaboratively with, the Government in order to implement national development plans. This function for NGOs is attributable to how sector-wide approach programmes not only coordinate aid available within the sectors, but also coordinate NGOs and other agents under the leadership of a Government Ministry or Government agency. Overall, this research has highlighted that signing the Paris Declaration and employing sector-wide programmes has made a positive impact in improving the coordination of aid between the Samoan Government and its development partners. As well, this research highlights that sector-wide programmes have enabled the Government to have more control on how aid is allocated to implementing agencies within Samoa such as NGOs and enhanced a partnership between the Samoan Government and the civil society sector. The implications of this research on policy and practice are considered next.

8.3.2 Policy and Practice

Implications of this research on policy and practice relate to three areas: the interface between the Samoan Government and the civil society sector, accounting and auditing, and NGO accountability in Samoa.

8.3.2.1 Interface between the Government and the Civil Society sector

While I have not yet engaged at the level of policy and practice, findings presented and analysed in this research have brought to the forefront the developments in Samoa's national systems as a result of signing the Paris Declaration and adopting sector-wide approach programmes. These developments were designed in alignment with principles of the Paris Declaration to improve the effectiveness of aid coordination within recipient countries, as well as accountability for granted aid. This research has shown that these

⁷¹ As established in Chapter Five (page 158), the CSSP unit is, since 2011, is now the centralised point of access for all funds pertaining to community development projects and activities that is available to NGOs and CBOs in Samoa. CSSP unit is jointly funded by the European Union and the Australian Government and it was established and is based in Samoa, staffed by locals.

developments have emerged in recent years because, in Interviewee 9's (ACEO1, Government) words, *"we [Samoa] have lost a lot of money. There were lots of money wasted over the years due to poor coordination of aid"*.

As a result these systems make certain that all development aid from bilateral and multilateral donors⁷² is channelled through the Government of Samoa, which then coordinates and allocates aid based on its national development plans. Although these systems are operational and are entrenched within the researched context, what is lacking is a set of policies that defines and outlines the interface between the Government and the civil society sector. This research has highlighted the need for such a set of policies to define the roles of the Government and the civil society organisations, such as NGOs, within Samoa's society. I feel that policies aimed at improving coordinated efforts between the Government and the NGOs, and also at bringing to the forefront the NGOs' contributions towards Samoa's development goals is much needed. At the moment very little is known about this.

With regards to research that informs practices of accounting and NGO accountability, this landscape remains largely untouched, in practice, for the field of NGOs in Samoa. For this reason, my research has set out from the beginning to make a contribution towards these practical areas as well as the policies that guide and regulate the practices, in Samoa. These are addressed separately below beginning with the practice of accounting and auditing.

8.3.2.2 Accounting and Auditing

This research has highlighted that the existing reporting framework for legally structured NGOs in Samoa confers control and symbolic value on audited financial statements, thus making them a priority and a dominant accountability discharge mechanism. However, the variations in the types of financial statements (see chapter seven – Table 7-3) as well the number of statements submitted by the selected NGOs to the Registrar⁷³ suggest that the manner in which these are prepared lacks clear guidelines. This research found that the selected NGOs and the Registrar are more

⁷² Samoa has four main bilateral relationships with Australia, New Zealand, Japan and China. Samoa has several multilateral donors and they are the World Bank, Asian Development Bank, United Nations Development Program, World Health Organizations, European Commission, International Monetary Fund, and the Organization for Petroleum Exporting Countries.

⁷³ As identified in Chapter 5, the Ministry of Commerce, Industry and Labour (MCIL) in Samoa is the Registrar for incorporated societies and charitable trust. For the 13 selected NGOs that are legally structured as incorporated societies are required to submit primarily audited financial statements on an annual basis.

concerned with the symbolic nature of these financial statements than whether or not appropriate guidelines are followed. This research found no evidence to indicate that such guidance on the preparation of these audited financial statements exists in Samoa, or that the field of accounting in Samoa has reporting guidelines appropriate for NGOs. I argue that it is imperative that a set of financial reporting guidelines that caters for civil society organisations, both NGOs and CBOs, is formulated. This is with the aim of developing reporting guidelines that provides conditions that are appropriate for organisations that operate for reasons other than making a profit. For instance, this research has highlighted that where receipts, as supporting documents, do not exist the NGOs can benefit from guidelines that do not force them to produce receipts but rather to accept signed notes in place of receipts, as seen in the case of CHAI NGOs in Uganda (Awio et al., 2011).

In addition, given the nature of NGOs, as well as the volume of economic capital involved, the assumption that NGOs in Samoa are to discharge financial statements that comply with IFRS used in Samoa, warrants a revision. This is both on a policy and a practice level, because IFRS are designed for the capital markets and not for NGOs. For instance, in the case of New Zealand, new reporting standards for registered charities have been developed and approved by the External Review Board (XRB) effective on 1 April 2015. These new reporting standards encompassing four different reporting tiers, as shown in Figure 8-1, were developed to allow smaller registered charities to prepare financial statements on a simplified basis (Charities Services, 2016).



Figure 8-1: Reporting tiers for registered charities in New Zealand

Source: Charities Services (2016).

The above figure not only illustrates how the full IFRS is unsuitable for smaller charities but also shows that registered charities whose annual expenses are under NZD 2million or under NZD 125,000 are only required to use simple formats for reporting, not full IFRS. As a result of this research I would argue that perhaps a similar set of reporting standards needs to be developed for registered NGOs in Samoa, instead of enforcing unsuitable reporting standards. At a practical level, developing these reporting standards requires significant amount of funding (economic capital) and, more importantly, a group of competent individuals (cultural capital) and the approval of the Samoan Government (symbolic capital). In particular, this would require the contributions of, and deliberations between, representatives from NGOs in Samoa, Samoa Institute of Accountants, SUNGO, CSSP, related Government Ministries, and other interested parties. It is also important that these deliberations are conducted according to the *fa'a-Samoa* traditions that individuals in Samoa are accustomed to, to ensure a collective benefit for all involved, particularly for the civil society sector in Samoa.

This research also leads to the same conclusion for the practice of auditing. My research touches, though lightly, on issues concerning the emphasis placed on the requirement that NGOs' financial statements and accounts must be audited. These audits, for a number of the selected NGOs, are very costly and one interviewee went further to state that these audits are "ridiculous" given the size of their NGO and the amount of funding they receive and expend each year. However, the unchallenged nature of the auditing practice and financial statements, as symbolic systems, makes it difficult for NGOs to avoid these costs and the related difficulties. At the same time, this research has also highlighted that it is perhaps unnecessary for NGOs to discharge audited financial statements when the funders are seen to be more concerned with NGOs discharging accountability on how their funds have been spent. This is an agreed upon procedure, not an audit. Therefore this research has provided a basis for practical implications with regards to reviewing existing frameworks, enforced by the Registrar, which require the discharge of audited financial statements. This is aimed at understanding the basis on which requirements for audited financial statement were formulated and the objectives they serve, in order to provide a basis on which to develop appropriate guidelines for the benefit of not only NGOs but also the funders, regulator, and interested parties. This research posits that the accountability practice in the field of NGOs in Samoa could encourage the use of self-regulation and social auditing processes. These accountability

mechanisms are addressed next in relation to how they contribute to the practice of NGO accountability in Samoa.

8.3.2.3 NGO Accountability in Samoa

This research, amongst key prior research (Ebrahim, 2003b; Gray et al., 2006; Unerman & O'Dwyer, 2006a), has highlighted the dominance of accounting and auditing in the practice of NGO accountability. The existing framework for NGO accountability in Samoa, regulated and monitored by the Registrar, underpins and contributes to this accounting domination with little consideration of the conditions and the scope in which NGOs in Samoa operate. Therefore this research provides practical and policy implications for the funders, the regulators and also the NGOs to expand their understandings on what constitutes the practice of accountability within the field of NGOs in Samoa. This can begin with these agents recognising the legitimacy in alternative, but effective, ways which NGO accountability can take aside from reports that are dominated by audited financial statements. Self-regulation and social auditing identified by Ebrahim (2003a) are two accountability mechanisms that can benefit NGOs in Samoa.

This research found no evidence of any local codes of conduct for the civil society sector in Samoa or that any selected NGO is engaged with any self-regulation standards. Therefore this research posits that, in practice, a code of conduct to govern the civil society sector in Samoa with the aim of encouraging self-regulation amongst the NGOs could be developed. While this research has not yet engaged at the practice level, I feel that this is an area that warrants the attention of, and collective efforts between, the Samoa Umbrella for NGOs (SUNGO) and representatives from NGOs and CBOs.

This research identified that while a few NGOs use meetings, websites and Facebook to engage with external stakeholders, some use site visits to assess their social performance. The media, photographs and stories were identified as mechanisms used to report upon their performance. However although these discharge mechanisms may reflect elements of social auditing, they were not explicitly identified as such. This research therefore provides grounds on which to recognise the capacity of, and potential effectiveness in, using meetings, websites and Facebook to encourage and/or increase stakeholder engagement. The media (or media reports), photographs and stories (or storytelling) can be used to record, report and externally verify social interactions of

NGOs. This research posits that this social auditing process, though complex, can be employed in practice by NGOs in Samoa, in place of financial (accounting) audits.

Overall this research has provided grounds for discussions about the use of alternative forms of NGO accountability and their effects that should take place between NGOs and their salient stakeholders. This is not only for the purpose of creating or extending awareness of what constitutes accountability, but more so to steer discussions towards an adaptive regime where accountability is not defined nor limited to the use of reports and accounting templates, with the hope of influencing practice of NGO accountability going forward. I recognise that to arrive at this destination will not be without great difficulty given the embeddedness and dominance of accounting within (traditional) accountability, but I feel that it is not entirely impossible. This is because accountability is embedded within *fa'a-Samoa* tradition and, although it takes an oral form, it is possibly beneficial for the funders, the Government of Samoa, and particularly the NGOs to recognise the legitimacy of this form of accountability, rather than restricting accountability primarily to audited financial statements. In this vein, criticisms of what may appear to be a lack of accountability can be lessened, if and when alternative discharge mechanisms such as oral accounts are accepted to complement what cannot be reported in financial statements due to lack of financial documentations.

8.4 Directions for Future Research

The scope of this research was limited to capturing and reporting the voices of NGOs, donor agencies, Government, and auditors, but not the selected NGOs' downward stakeholders. A natural extension of this research is to capture the voices of these downward stakeholders with regards to the practice of NGO accountability. This future research would also address the lack of extant literature on NGO accountability that incorporates the perspectives of downward stakeholders. I feel that insights from this research can provide a holistic view on the extent to which the selected NGOs who claimed to have discharged downward accountability to this group actually did so. This is aimed at capturing an understanding of the outcomes and consequences of the way in which accountability is practiced by NGOs in Samoa. Furthermore, I feel that the perspectives of beneficiaries and the communities with regards to services provided by the NGOs involved in this research can illuminate the extent to which aid has an impact, if it has, on those for whom aid is intended. This future research can also replicate the approaches I used here, and its findings can also provide a platform on which to build.

Due to the nature of this research, I also feel it is only natural to extend this research to other small island developing states (SIDS) in the South Pacific such as Fiji, Tonga and Solomon Islands. This research provides a platform for this extension, as well as a future research project that addresses the growing literature on NGO accountability within developing nations. While Fiji, Tonga and Solomon Islands may share similar characteristics to Samoa, each one is structured differently with their own unique culture and traditions that can offer further insights into the debate around NGO accountability in developing countries, particularly SIDS. For instance, I take Tonga as an example to illustrate what I mean by different structures.

Unlike Samoa, Tonga is a constitutional monarchy and a parliamentary democracy with a unicameral legislative assembly (The Commonwealth, 2016). Whilst Samoa's legislative assembly comprises of 49 members of whom 47 are to be contested only by *matai* titleholders, Tonga's legislature of 26 members consists of nine elected hereditary nobles and 17 members elected on the basis of universal adult suffrage in a general election, under its 2010 constitution. Prior to this, the constitution of Tonga's executive power resided with the monarch. I suspect that this governance structure of Tonga comprising of a constitutional monarchy and a parliamentary democracy will make an interesting and insightful research topic that can contribute to current understandings of accountability, particularly NGO accountability, in that context. In particular, I am interested in examining what would constitute as symbolic capital, both in its cultural and social capital forms, in Tonga, and how the Royals, Nobles, the Government, the donor agencies as well as the NGOs are positioned within such a context, including related effects on the practice of accountability and accounting.

This extension to other SIDS also presents an opportunity for researchers of Fijian, Tongan and Solomon Islands origin to give their insider perspectives, as I have done here. This extension can of course replicate the approach I undertook in this research. However an alternative approach that focusses on a single NGO or a case study approach of two or three 'big' NGOs in each of these Pacific nations could also yield useful insights that other developing countries, including Samoa, can draw on.

Research that examines comparisons between the findings of this research and those from Fiji, Tonga and Solomon Islands could also be undertaken. A consideration of whether results, similar to those presented in this research, for locally established NGOs might resonate with regional or international NGOs that are operating in Samoa, would

also provide an opportunity for future research. Also, as the current research has identified the dominance of upward accountability in the field of NGOs in Samoa, future research that examines how this impacts the effectiveness of aid delivery at the village level by NGOs in Samoa could be undertaken. This potential future research addresses the growing body of knowledge on the influence and consequences of NGO accountability practice on aid delivery within developing nations, particularly in SIDS in the South Pacific.

This current research also provides an opportunity for future research to examine the practice of accountability for Community-based organisations (CBOs) in Samoa. While CBOs were identified in this research to receive 85% of approved funding from CSSP for the financial year 2012 (section 5.4.4, page 160) they were not examined here as the focus was on NGOs. The close ties of CBOs to the communities, more so than the NGOs, could yield helpful insights on how these CBOs are successful at attaining funds whilst managing CSSP's reporting requirements.

8.5 Concluding comments

I began this research with an interest in understanding the extent and the ways in which NGOs in Samoa are accountable and, thus, discharge accountability for funds entrusted to them. This interest was triggered by past events that accused Samoa's Government of lacking accountability for aid donated for the tsunami disaster, amongst other scandals. However after carrying out this research I found that what constitutes accountability, or the lack thereof, is dominated by accounting templates and the relationships that exist between NGOs and those to whom they are accountable. The views therefore on what has been framed as a 'lack of accountability' can be seen as a lack of accounting templates, and/or supporting documents (receipts) to legitimize these templates; and/or a lack of responsiveness of those being called to account to satisfy prescriptive accountability demands of the funders and regulator. It does not, as is evident from this research, necessarily mean that an organisation is unwilling or unable to give reasons for their actions or to take responsibility for the consequences of their actions, as so often assumed.

This research has provided insightful understandings of what constitutes NGO accountability in Samoa and has been able to shed light on alternative, but nonetheless effective, ways of discharging accountability. After carrying out this research, I feel that there is a real need for donor agencies, Governments in recipient countries such as

Samoa, NGOs, as well as interested parties to expand their views on what constitutes accountability. NGO accountability within developing countries, can, and should be more than a practice focussed on discharging prescribed reports.

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Appendix One: Email to Recruit Participants



Date: dd mm yyyy

7 Kambalda St,
Mangere 2022
Auckland
New Zealand.

Subject: Requesting your participation and contribution to my PhD Research.

Dear Participant

My name is Agnes Masoe and I am a student of the AUT University Faculty of Business & Law currently undertaking research towards a Doctor of Philosophy (PhD). I am writing to request your assistance with my research. My research topic is:

“Discharging NGO Accountability: the case of Samoa”

You have been selected as a participant for this study because of your involvement in Samoan NGOs or your association in or with donor agencies or governing agencies in Samoa. All information about this research is detailed in the Participant Information Sheet attached.

If you wish to participate in this research, could you notify me by email on agnes.masoe@aut.ac.nz

Kind regards,

Agnes Masoe

Appendix Two: Participant Information Sheet – English

Participant Information Sheet



Date Information Sheet Produced: 16 April 2012

Project Title: Discharging NGO Accountability: the case of Samoa

An Invitation

My name is Agnes Masoe and I am a student at AUT University Faculty of Business & Law, currently undertaking research towards a Doctor of Philosophy (PhD). I am writing to kindly request your assistance with this research. If you consent to participate in this research, you are assured confidentiality and anonymity and you may withdraw at any time during the study. My principal supervisor for this study is Professor Keith Hooper and my advisor is Dr. Rowena Sinclair both of the Faculty of Business & Law at AUT University.

What is the purpose of this research?

The purpose of this study is to examine how the non-profit sector and non-governmental organisations (NGOs) in Samoa discharge their accountability. In particular, this study aims to collect information on how NGOs in Samoa report to their stakeholders for funds that were donated to them. Results of this study will be published in my Doctoral thesis, and potentially journal articles, conference papers and other academic publications or presentations.

How was I identified and why am I being invited to participate in this research?

You have been selected as a participant for this study due to your involvement in Samoan NGOs or your association in or with either a donor agency or a regulatory agency in Samoa. For this reason, this study hopes that, with your consent, you will provide this study with insights on the manner in which NGOs in Samoa report to their stakeholders.

What will happen in this research?

Due to the design that this study has adopted, it will necessitate a face-to-face interaction between the researcher and yourself at your natural setting. In particular, this study hopes to engage with you through either an interview(s) or a *talanoa* session(s), with regards to the aim of the study. With your permission, this research also aims to gather any relevant documents you may provide to assist with this research. As a participant of this study, you will be asked various questions during the interview(s) or *talanoa* which are about the NGO or the stakeholder group that you are involved with.

What are the discomforts and risks and how will my privacy be protected?

At this point, this study anticipates that you, as a participant of this study, will encounter very limited discomforts or risks. This is for the reason that this study is aimed at collecting data about how Samoan NGOs report to their stakeholders, which are factual information. However if, and

when, you do wish to disclose information that might perhaps cause you any discomfort or distress, this study will ensure that you will be protected by remaining anonymous in the final report. In addition, all collected data (notes, recorded tapes & documents) from you, will be assured confidentiality and that only the researcher will access it.

What are the benefits?

This study aims to benefit the non-profit sector in Samoa and its NGOs, by providing insights that will lead to a greater understanding of accountability. In particular, this study aims to assure participants that with their assistance, this study can contribute to knowledge with regards to understandings pertaining to NGOs in Samoa and how they report to their stakeholders. Such insights and understanding will aid not only this study, but will also inform, and even assure overseas donors, regulatory agencies and the general public of the legitimate activities that NGOs in Samoa are engaged in.

What are the costs of participating in this research?

These discussions (either an interview or a *talanoa*) are expected to take about 30 minutes or an hour of your time, although this may depend on your availability and the content of the discussion.

What opportunity do I have to consider this invitation?

It would be appreciated if you could notify the researcher (Agnes Masoe contact details below) of whether you consent to participate in this study or not, within the next two weeks. The recruitment process will then continue, or not, from then onwards.

How do I agree to participate in this research?

If you do wish to participate, this study requires that you complete an *ethical consent form* (see attached) which details your rights as a participant to this study. You may wish to decline being a participant at which point, no further contact or communication will be made to you.

Will I receive feedback on the results of this research?

As a participant in this study, you may request (on consent form) to receive a copy of the results of this study which will be in the form of my Doctoral thesis.

What do I do if I have concerns about this research?

Any concerns regarding the nature of this study should be notified in the first instance to the Project Supervisor, Professor Keith Hooper, khooper@aut.ac.nz, +649-921-9999 extn 5758.

Concerns regarding the conduct of the research should be notified to the Executive Secretary, AUTECH, Dr Rosemary Godbold, rosemary.godbold@aut.ac.nz, 921 9999 ext 6902.

Whom do I contact for further information about this research?

For any further information about this research, you may contact me, Agnes Masoe at agnes.masoe@aut.ac.nz or, or my supervisor Prof. Keith Hooper on khooper@aut.ac.nz

Appendix Three: Participant Information Sheet – Samoan

Pepa o Fa'amatalaga mo e o le a a'afia i lenei su'esuega



Aso: 16 Aperila 2012

Autu o le su'esuega: Fa'amatalaga o le fa'agaioina o fa'amaumauga a Fa'alapotopotoga Tumaoti i Samoa.

Talofa lava,

O lou igoa o Agnes Masoe, o lo'o o'u aoga nei ile Iunivesite ole AUT i Aukilani Niu Sila, ile vaega o Pisinisi ma Tulafono, ma o lo'o o'u taumafai atu nei mo le faailoga maua luga ole PhD (Doctor of Philosophy) e auala lea ise galuega su'esu'e ile mataupu e pei ona taua i luga.

O lea ou te talosagaina ai ma le faaaloalo tele lau fesoasoani i lenei galuega su'esu'e, ua ou taumafai nei, aua lou faamoemoe. Afai ae o le a e finagalo malie e te auai ma avea ma se e fesoasoni mai ilenei galuega suesue, ou te matua tautino atu ma le faamaoni, le malupuipua o nei faamatalaga, ma e le taua foi o outou suafa i totonu ole lipoti tusitusia o lenei suesuega. E avanoa foi ona e fa'ama'amulu mai i lenei suesuega i soo se taimi lava. O le susuga ile Alii Polofesa o Keith Hooper, o ia lea o le fesoasoani sili poo le o loo iai le vaavaaia lenei galuega suesue, ae o le tamaitai o Dr. Rowena Sinclair, o ia lea ole faufautau. O i lau uma o loo galulue i totonu ole Aoga o Pisinisi ma Tulafono a le Iunivesite ole AUT.

Ole sini autu o lenei suesuega ole sailia ma faailoaina lea pe faapea ona faaogaina ma faaalua e Fa'alapotopotoga Tumaoti o Samoa a latou faamaumauga. E faapitoa foi lenei galuega suesue ile sailia lea poo faapefea ona tuuina atu e fa'alapotopotoga tumaoti i Samoa faamatalaga o galuega i e o loo latou faipaga aemaise lava ile faaogaina o seleni poo tupe o loo tuuina mai mo i latou. O fesili o le a tuuina atu ile pepa o Fesili mo lenei suesuega ole a mafia ai ona maua mai le tali o lea tulaga.

Ole auala o sailiiliga ua faaogaina i lenei galuega suesue, e manaomia ai e a'u nei oloo faia le suesuega, ona feiloai ma faafesagai ma i latou o lea auai pe fesoasoani mai ilenei galuega suesue ina ia mafai ona talatalanoa ma fetufaa'i pe soalaupule foi ilenei mataupu. O lea e talosagaina ai ma le faaaloalo tele ona faaavanoaina mai sina taimi e le sili atu ma le itula mo lea feiloaiga.

Talu ai ona e taua tele le malupuipua ma le faalauaiteleina o nei faamatalaga, olea e, talosagaina ai ona faatuuina mai le "Pepa o Tautinoga" ua faapiiina atu, ma o loo i ai ni faamatalaga mo lou aia tata e tusa ai o lenei galuega suesue. Afai ae ole a e faamaamulu ma le toe auai ilenei galuega, ole a amanaia lea tulaga, ma ole a faamutaina uma ai fesootaiga e tusa ma lenei mataupu.

Afai ole a iai ni faamaumauga poo ni faamatalaga na aoina mai mo le fesoasoani ilenei galuega suesue, e faamoemoe tele lea i se faatagana ua e tuuina mai ia te au. O nei uma faamaumauga ma faamatalaga o le a avanoa mo a'u nei ma le oloo puleaina lenei galuega suesue. E pei ai ona taua muamua, e matua malupuipua faamatalaga uma ole a e tuuina mai mo lenei galuega. Ole faainga ole suesuega ole a faaoga ina lea mo lau pepa ole Filosofia, ole a lolomiina foi ma faalauaiteleina

mo tusitusiga o faamatalaga, o pepa mo aoaoga ma nisi tulaga aoga mo le aoaoina o tupulaga ole humanai.

O le avefa o oe ma sui auai o lenei su'esuega, e mafai ai ona tauaao atu sau kopi o le lipoti o lenei su'esuega I se taimi o I luma pea ma'ea lenei faamoemoe.

A fa'apea o lo'o e fesiligiaina le autu o lenei su'esuega, fa'amolemole fa'afeso'otai ane le fa'auluuluga o lenei su'esuega, Professor Keith Hooper, i le imeli khooper@aut.ac.nz, po'o le telefoni ile +649-921-9999 extn 5758.

A fa'apea fo'i o lo'o e fesiligiaina le tautaiina o lenei su'esuega, fa'amolemole fa'afeso'otai ane le ofisa o le AUTC, Dr Rosemary Godbold, i le imeli rosemary.godbold@aut.ac.nz, po'o le telefoni ile +649-921-9999 ext 6902.

Mo nisi fa'amatalaga po'o ni fesili fo'i e fa'atatau I lenei su'esuega, fa'amolemole fa'afeso'otai I mai ita nei, Agnes Masoe, i le imeli agnes.masoe@aut.ac.nz, po'o le fa'afeso'otai ane le fa'auluuluga o lenei su'esuega, Prof. Keith Hooper.

Ma le agaga faaaloalo lava,

Soifua,

Agnes Masoe

Approved by the Auckland University of Technology Ethics Committee on 24th May 2012 AUTC Reference number 12/91

Appendix Four: Indicative questions for participants

The indicative questions are organised into the four groups of selected research participants

i. NGOs

- How is your organisation funded?
- Who do you receive funding from?
- What process did you undertake to obtain these funding?
- What does your organisation intend to use these funding for?
- Who do you consider as stakeholders for your organisation, and why?
- Do you provide your stakeholders with any information? If so, what information and how do you discharge these information?
- Do the donors assess and evaluate your organisation on how you have used the funding, and if so how, and how often?

ii. Funders

- What do you look for in NGOs?
- Do you select or choose NGOs to fund?
- How do you select which NGO to fund?
- Do you provide criteria that NGOs have to meet in order to obtain funds?
- Do you scout for NGOs whose activities or proposed projects fit descriptions and criteria of your funds?
- What do you expect from NGOs in return of providing them funds?
- What do you intend to achieve from providing funds to NGOs?
- How do you intend to ensure that your objectives are achieved?
- Do you assess and evaluate whether NGOs have used funds accordingly? If so, how?

iii. The Government

- In what ways do you intend to monitor and control how NGOs use donor funds?
- How do you intend to implement these or how are these implemented?
- What policies, regulations or legislations are in place to monitor the use of funds provided to NGOs?
- Do you assess and evaluate whether NGOs' practice and actions comply with these policies, or regulations or legislations? If so, how?

iv. Auditors

- Are you involved in auditing NGO(s)? If so how many?
- What standards do you follow? And why?
- What type of audits do you conduct for the NGO(s)?
- How are NGOs with reporting?

Appendix Five: Consent Form – English

Consent Form



Project title: **Discharging NGO Accountability: the case of Samoa**

Project Supervisor: **Professor Keith Charles Hooper**

Researcher: **Agnes-Catriona Masoe**

- ☐ I have read and understood the information provided about this research project in the Information Sheet dated 16 April 2012.
- ☐ I have had an opportunity to ask questions and to have them answered.
- ☐ I understand that notes will be taken during the interviews and that they will also be audio-taped and transcribed.
- ☐ I understand that I may withdraw myself or any information that I have provided for this project at any time prior to completion of data collection, without being disadvantaged in any way.
- ☐ If I withdraw, I understand that all relevant information including tapes and transcripts, or parts thereof, will be destroyed.
- ☐ I agree to take part in this research.
- ☐ I wish to receive a copy of the report from the research (please tick one): Yes ☐ No ☐

Participant's
signature.....

Participant's
name:.....

Participant's Contact Details (if appropriate):

.....
.....
.....
.....

Date: 16 April 2012

Approved by the Auckland University of Technology Ethics Committee on 24th May 2012 AUTC Reference number 12/91

Appendix Six: Consent Form – Samoan



Pepa o le Ta'utinoga

Autu o le su'esuega: Fa'amatalaga o le fa'agaioina o fa'amaumauga a Fa'alapotopotoga Tumaoti i Samoa.

Fa'auluuluga o lenei su'esuega: Professor Keith Charles Hooper

Tagata su'esu'e: Agnes-Catriona Masoe

- ☐ Ua ma'ea on ou faitauina ma malamalama i fa'amatalaga ua tu'uina mai e fa'atatau i lenei su'esuega, na i totonu o le pepa o fa'amatalaga aso 16 Aperila 2012.
- ☐ Sa iai avanoa na tu'uina mai ia te a'u e fai ai ni fesili ma ua ma'ea ona taliina.
- ☐ Ua ou malamalama e iai fa'amaumauga e tusitusia i le taimi ole fa'atalatalanoaga, ma o le 'a pu'eina foi ile masini fa'amaumau aua le fa'amaumauina atoa o talanoaga.
- ☐ Afai ae ou manatu ou te le toe fia auai i le fa'atinoina o lenei su'esuega, pe iai fo'i ni fa'amatalaga na ou fa'alia, ou te manatu ia 'aua ne'i fa'aaogaina pe'a ma'ea lenei su'esuega; ma o le a ou le afaina ai i lea tulaga.
- ☐ Afai ae ou manatu out e le toe fia auai i lenei su'esuega, ona o nisi tulaga, o fa'amaumauga ma fa'amatalaga uma e ui mai ia te a'u, o le a fa'aleaogaina uma lea.
- ☐ Ua ou malie ou te auai i le fa'atinoga o lenei su'esuega.
- ☐ Ou te mana'omia se kopi o le lipoti mai i lenei su'esuega (fa'amolemole, fa'a'iloa mai i le ioe po'o le leai: loe ☐ Leai ☐

Saini o le na auai.....

Suafa o le na auai:.....

Fa'amaumauga patino i le na auai i lenei su'esuega (pe'a talafeagai):

Telefoni :.....

Tuatusi.....

Imeli :.....

Aso: 16 Aperila 2012

Appendix Seven: Confidentiality Agreement

Confidentiality Agreement



Project title: **Discharging NGO Accountability: the case of Samoa**
Project Supervisor: **Professor Keith Charles Hooper**
Researcher: **Agnes-Catriona Masoe**

- ☐ I understand that all the material I will be asked to transcribe is confidential.
- ☐ I understand that the contents of the tapes or recordings can only be discussed with the researchers.
- ☐ I will not keep any copies of the transcripts nor allow third parties access to them.

Transcriber's signature:

Transcriber's name:

Transcriber's Contact Details (if appropriate):

.....
.....
.....
.....

Date:

Project Supervisor's Contact Details (if appropriate):

Professor Keith Charles Hooper
AUT City Campus
Level 9, 42 Wakefield Street
Auckland 1010
Phone: +649-921-9999 extn: 5758
Email: khooper@aut.ac.nz

Appendix Eight: Ethics Approval



MEMORANDUM

Auckland University of Technology Ethics Committee (AUTC)

To: Keith Hooper
From: Dr Rosemary Godbold Executive Secretary, AUTC
Date: 24 May 2012
Subject: Ethics Application Number 12/91 Discharging NGO accountability: the case of Samoa.

Dear Keith

Thank you for providing written evidence as requested. I am pleased to advise that it satisfies the points raised by the Auckland University of Technology Ethics Committee (AUTC) at their meeting on 30 April 2012 and I have approved your ethics application. This delegated approval is made in accordance with section 5.3.2.3 of AUTC's *Applying for Ethics Approval: Guidelines and Procedures* and is subject to endorsement at AUTC's meeting on 11 June 2012.

Your ethics application is approved for a period of three years until 24 May 2015.

I advise that as part of the ethics approval process, you are required to submit the following to AUTC:

- A brief annual progress report using form EA2, which is available online through <http://www.aut.ac.nz/research/research-ethics/ethics>. When necessary this form may also be used to request an extension of the approval at least one month prior to its expiry on 24 May 2015;
- A brief report on the status of the project using form EA3, which is available online through <http://www.aut.ac.nz/research/research-ethics/ethics>. This report is to be submitted either when the approval expires on 24 May 2015 or on completion of the project, whichever comes sooner;

It is a condition of approval that AUTC is notified of any adverse events or if the research does not commence. AUTC approval needs to be sought for any alteration to the research, including any alteration of or addition to any documents that are provided to participants. You are reminded that, as applicant, you are responsible for ensuring that research undertaken under this approval occurs within the parameters outlined in the approved application.

Please note that AUTC grants ethical approval only. If you require management approval from an institution or organisation for your research, then you will need to make the arrangements necessary to obtain this. Also, if your research is undertaken within a jurisdiction outside New Zealand, you will need to make the arrangements necessary to meet the legal and ethical requirements that apply within that jurisdiction.

To enable us to provide you with efficient service, we ask that you use the application number and study title in all written and verbal correspondence with us. Should you have any further enquiries regarding this matter, you are welcome to contact me by email at ethics@aut.ac.nz or by telephone on 921 9999 at extension 6902. Alternatively you may contact your AUTC Faculty Representative (a list with contact details may be found in the Ethics Knowledge Base at <http://www.aut.ac.nz/research/research-ethics/ethics>).

On behalf of AUTC and myself, I wish you success with your research and look forward to reading about it in your reports.

Yours sincerely

Dr Rosemary Godbold
Executive Secretary
Auckland University of Technology Ethics Committee

Cc: Agnes-Catriona Masoe agnes.masoe@aut.ac.nz

Appendix Nine: CSSP Budget Template for Category 1 Funding

NGO BUDGET FOR PROJECT EXPENSES

Code	Description	Total	CSSP	NGO	other donor	other donor	donation	Comments
1	Staff							
1.1								
1.2								
1.3								
2	Travel							
2.1	Per diem							
2.2	vehicle costs							
2.3	ferry							
3	Equipment/supplies							
3.1								
3.2								
3.3								
4	Other services							
5	Office running							
5.1	Stationary							
5.2	Consumables							
6	Administration/Overheads (maximum 7%)							
	TOTAL							

The budget should be adapted to suit the needs of the project based on the above format.
The budget should include only the costs applied under the CSSP program.

Appendix Ten: CSSP Budget Template for Category 2 Funding

ATTACHMENT G: EXAMPLE ANNUAL NGO BUDGET FOR INFORMATION PURPOSE ONLY							
A NGO Annual Budget will be required once the project is approved for CSSP funds							
Code	Description	NGO Budget 2011/2012	CSSP	NGO	Donor 2	Donor 3	COMMENTS
	INCOME						
	Money brought forward from past year						
A	CSSP (NGO capacity building funding)						
B	Donor 2						
C	Donor 3						
D	Fundraising						
E	Membership Donations						
F	General donations						
G	Other						
H	Reimbursables						
	TOTAL						
	EXPENDITURE						
	Administration						
101	Professional Services						
102	AGM						
103	Bank fees						
104	Electricity						
104	Equip R&M						
105	Gen Off Expenses						
106	Insurance - office furniture						
107	Fees and Subs						
108	Rent and Utility						
109	Board Activities						
110	Reimbursable(s)						
200	Staffing						
201	Salaries & wages						
202	NPF						
203	ACB						
	Staff Fringe Benefits						
300	Communication						
301	Communication						
302	Publicity material						
400	Fundraising						
402	Event 1						
500	Delivery of Workplan						
501	Community Awareness Training						
600	Vehicle						
601	Insurance and registration						
602	Petrol and oil						
603	Repairs and Maintenance						
604	Driver Allowance						
700	Capital Purchases						
	TOTALS						
	DEFICIT / SURPLUS						