Critical Perspectives on Accounting 92 (2023) 102418

Contents lists available at ScienceDirect

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Managerialisation, accountability and everyday resistance in the NGO sector: Whose interests matter?

Emanuela Girei

Management School, University of Sheffield, Conduit Road, S10 1FL Sheffield, UK

ARTICLE INFO

Keywords:
NGO
Accountability
Micro-resistance
Gramsci
International development

ABSTRACT

This article explores NGOs' accountability and their resistance to donor-driven accountability policies and practices, looking specifically at indigenous NGOs working in the aid industry in Eastern Africa.

Starting from a critical perspective on prevailing understandings and practices, it examines the limitations and criticalities of functional accountability, focusing in particular on how it curtails the emergence of agendas and practices not aligned with those of the donors and how NGOs navigate this complexity. In doing so, this research explores various forms of mundane resistance and scrutinises their political clout and effects. More specifically, drawing on Gramsci's notion of war of position, the study pursues two intertwined aims. Firstly, it aims to advance and expand the current understanding of how NGOs engage with donors' accountability requirements, by shedding light on their everyday resistance, which has thus far been neglected in the literature. Secondly, by drawing on the analysis of NGOs' everyday resistance, it aims to contribute to current debates on the politics of micro-resistance, and more specifically on its political meaningfulness.

It concludes by suggesting that while micro-resistance can play a crucial role in emancipatory projects, this can only happen through an organic linkage with a collective transformative political agenda.

1. Introduction

This article explores the resistance of Non-Governmental Organisations (NGOs) to donor-driven accountability policies and practices, looking specifically at NGOs operating in the aid industry. It aims to contribute to current debates which problematise the managerialisation of NGOs' work and practices (Girei, 2016; Srinivas, 2008; Gulrajani, 2011), including their accountabilities (Dar, 2014; Yasmin and Ghafran, 2019; Cordery et al., 2019; Ebrahim, 2009). In this article, accountability is understood as "a requirement to give an account of oneself and of one's activities" (Joannides, 2012: 254), enacted through various forms of reports and practices. In the last fifteen years, accountability has occupied a central position in academic and policy debates on NGOs (Dhanani and Connolly, 2015; Cordery et al., 2019; Agyemang et al., 2019) and this is especially true for those working in international development (van Zyl and Claeyé, 2019). This prominence should be contextualised within the significant changes in development policies and practice, notably the passage from "development as markets" to "development as (good) governance" (Hout, 2009), according to which "development is no longer seen primarily as a process of capital accumulation but rather as a process of organisational change" (Hoff and Stiglitz, 2001: 389). The move to governance does not mean that economic growth plays an ancillary role in mainstream

E-mail address: e.girei@sheffield.ac.uk.

https://doi.org/10.1016/j.cpa.2022.102418
Received 31 July 2019; Received in revised form 21 October 2021; Accepted 5 January 2022
Available online 31 January 2022

development. Rather, increased emphasis is now given to the establishment of the right institutional framework for unleashing markets as epitomised by the 'good governance' agenda.

In the last fifteen years, following the rise of the aid effectiveness agenda and consistently with the widespread adoption of results-based management approaches at all levels of the aid chain, NGO accountability and performance have become central themes (Ebrahim, 2003b; Fowler, 1997).

While the great majority of voices within both policy and academic circles view positively the prominence attributed to NGOs' accountability, other scholars have pointed out that the increased centrality assigned to management, performance and accountability has detrimentally impacted upon NGOs' commitment to social justice and transformation. In particular, it has been argued that the dominant managerialisation of their work practices and accountabilities, with its focus on value for money, performance measurement and upward procedural accountability, has progressively oriented them towards service delivery and depoliticised democracy promotion, weakening their engagement with long-term social transformation agendas (Banks et al., 2015; Lewis, 2008; Srinivas, 2009; Shivji, 2007). Previous research has already examined why NGOs have adopted managerialist models and accountability practices predominantly aligned to donors' interests and priorities, highlighting wider power asymmetries in the development industry, as epitomised on one side by NGOs' dependency on donors' funding and on the other by how funding procedures enforce the adoption of specific management models and accountability practices (Edwards and Hulme, 1996; Contu and Girei, 2014; Banks et al., 2015).

However, within the extant literature on how NGOs have reacted to the pressure toward managerialisation of their work and their accountabilities, little attention has been given to analysing whether NGOs resist it and if so, how, in what circumstances and with what outcomes.

This study aims to address this gap, drawing on extended fieldwork with small, indigenous NGOs in East Africa which has provided enlightening opportunities to reflect on the various ways in which NGOs oppose and resist the managerialisation of their work.

Thus, starting from a critical perspective on the managerialisation of NGOs' work and practices, this research shares Messner's doubts regarding the unquestioned desirability of greater accountability (Messner, 2009) and resonates with Kamuf's (2007) call for practices that resist the dominant computational accountability, so as to restore and/or build understandings and practices of accountability based on meaningful and responsible day-to-day practices (Joannides, 2012).

Theoretically, the study builds on Gramsci's political thought and frames managerialism as a hegemonic ideology (Mouffe, 1979), i.e. an overarching device which shapes how individuals and organisations make sense of their work and identity (see also Hancock and Tyler, 2004). In this sense, managerialism shapes the actions and identities of both donors and NGOs in several ways, such as establishing what counts as results, what value for money means, how projects should be monitored and accounted for and perhaps most critically, who has the authority to make these claims. As Mouffe observes, Gramsci's notion of ideology can be considered as a practice producing subjects (Mouffe, 1979) that is intrinsically precarious and open to negotiation and contestation. Against this background, resistance by subalterns is always a possibility and may take various forms, including "the war of position" (Gramsci, 1975b: 859-860; Gramsci, 1975c: 1766–1769; Sassoon, 1980: 193-204; Vacca, 2014: 130-175), "the peaceful struggle for hegemony" (Jones, 2006: 51), comprising small incremental advances and changes in the configuration of the relation of forces. Gramsci's notion of war of position evokes recent debates on "infrapolitics" (Scott, 1990: 19), "routine resistance" (Prasad and Prasad, 2000), "informal and indirect resistance" (Ybema and Horvers, 2017: 1234) and misbehaviour (Ackroyd and Thompson, 1999), terms that refer to forms of resistance which are largely (although not exclusively) covert, hence more difficult to detect and to study.

This research aims to address the following questions: To what extent and how do NGOs resist donor-driven accountability requirements? To what extent does this resistance alter existing power asymmetries among development actors? To what extent does NGOs' resistance facilitate their re-appropriation and enactment of their original mandate towards bottom-up development policies, practices and thinking alternative to the neoliberal doctrine?

In addressing these questions, the study has two intertwined aims. Firstly, it aims to advance and expand the current understanding of how NGOs engage with donors' accountability requirements by shedding light on their everyday resistance, which has so far been neglected in the literature. This directly contributes to debates on NGO accountability, especially those concerned with the need to make NGOs' accounting practices more relevant and meaningful for workers, organisations and the communities they serve (Uddin and Belal, 2019; Cordery et al., 2019; Lassou et al., 2020; Clerkin and Quinn, 2020). Secondly, by drawing on the analysis of NGOs' everyday resistance, this study aims to contribute to current debates on the politics of micro-resistance and more specifically on its political meaningfulness.

The paper is organised as follows. Following a historical account of the managerialisation of NGOs working in international development, there is an exploration of key issues around micro-resistance, focusing especially on two key questions: what counts as resistance and when resistance counts (Thomas and Davies, 2005). The next section introduces the notion of a war of position and highlights its relevance for micro-resistance studies. Following these theoretical sections is a discussion of empirical material intertwined with analysis and reflections on the various emerging themes. The paper ends with some general conclusions and questions for further research.

2. The managerialisation of NGOs and their accountabilities: Historical background

When NGOs entered the development industry, they expected (and promised) to offer a broader alternative to the economic growth-dominated mainstream of development thinking and practices by adopting participatory and emancipatory approaches focused on the development aspirations of grassroots communities.

While there was widespread agreement, some years ago, that NGOs could make a difference in the international development system by "offering alternatives to dominant models, practices and ideas about development" (Bebbington et al., 2007: 1), there is

today an equally strong belief that "most NGO efforts remain palliative rather than transformative" (Banks et al., 2015: 708), so that overall trust in their ability to offer alternatives to the dominant neoliberal doctrine has fallen dramatically. Among the various reasons identified for NGOs' failure to significantly change the development industry, the extant literature gives centrality to the dominance and pervasiveness of managerialist thinking and practices. In particular, it has been argued that the dominant development management framework, focused on value for money, procedural upward accountability and performance measurement, does not allow NGOs to engage with long-term social transformation agendas and has progressively oriented them towards service delivery and depoliticised democracy promotion (Banks et al., 2015; Lewis, 2008; Srinivas, 2009; Shivji, 2007). This needs to be contextualised within the wider managerialisation of the development industry, the rise of the aid effectiveness agenda and the widespread adoption of results-based management approaches, epitomised for instance by Management for Development Results (MfDR), which "entails tracking progress and managing business based on solid evidence and in a way that will maximise the achievement of results" (OECD, 2008: 6). Importantly, MfDR is said to be more than a management approach; it is supposed to be a new way of thinking committed to the establishment of a "performance culture" within the aid industry across all institutions (OECD, 2008: 6-8).

Consistently with the dominant performance culture pervading the aid industry, NGO accountability and performance have become central themes (Ebrahim, 2003a). The shared starting point is that NGOs have to provide evidence of the impact they make, so performance appraisal and accountability mechanisms are considered crucial (Edwards and Hulme, 1995b; Fowler, 2003). Interestingly, NGOs' performance and accountability imperatives are usually associated with the increased competitiveness of the development industry on one hand and with issues of legitimacy on the other (Fowler, 1997: 160-183). It is argued that if NGOs aim to maintain or even strengthen their position within the aid industry, they must be able to demonstrate their impact, providing evidence of their competitive advantage vis-à-vis other development actors, the government and the private sector; in turn, evidence of their impact will strengthen their legitimacy as development actors.

In this sense, accountability is defined as "the means by which individuals and organizations report to a recognised authority, or authorities, and are held responsible for their actions" (Edwards and Hulme, 2003: 192), requiring clear goals, transparency and appraisals, to assess performance against goals, as well as mechanisms for holding accountable those responsible.

The twofold orientation of orthodox development management, towards task orientation and effectiveness on one side and social transformation on the other (Thomas, 1999; Brinkerhoff and Brinkerhoff, 2010), is reflected in idealised understandings of accountability, which should therefore include mechanisms able to meet donors' requirements as well as communities' expectations (see for instance Hashemi, 2003; Desai and Howes, 1995; Ebrahim, 2003a; Zadek and Raynard, 2003; Uddin and Belal, 2019). It is recognised that donors' requirements and expectations with regard to accountability and performance may differ from those of communities, requiring NGOs to manage 'multiple accountabilities', upwards and downwards, towards donors and towards communities/beneficiaries (Ebrahim, 2003a; Hudson, 2000; Fowler, 2003; Edwards and Hulme, 2003; Walsh and Lenihan, 2006; Dewi et al., 2021). Importantly, a third kind of accountability which is increasingly considered important for NGOs focuses on their responsibility towards their mission and values, also called 'identity accountability' (Ebrahim, 2003a; Unerman and O'Dwyer, 2006).

In this sense, increased attention has been paid in the last two decades to downward accountability (toward beneficiaries), including the interrogation of whether and how it can coexist with the prevailing hierarchical procedural accountability (Agyemang et al., 2019), which privileges short-term quantitative targets and indicators and is oriented towards those that control and disburse key resources, such as donors and governments (O'Dwyer and Unerman, 2008).

Within this debate, as mentioned, some scholars suggest that negotiation among different expectations and aspirations is a key dimension of development management (Brinkerhoff and Brinkerhoff, 2010) and that being accountable to donors and beneficiaries should not necessarily be framed within a dichotomic perspective.

Edwards and Hulme suggest that the dilemmas arising from NGOs' multiplicity of stakeholders cannot be solved; instead, "they have to be managed" (Edwards and Hulme, 1995a: 223 emphasis in original). Thus, "much of the art of NGDO management lies in reconciling, or at least accommodating, these competing perspectives" (Edwards and Fowler, 2003: 6).

O'Leary (2017), drawing on empirical research with two Indian NGOs, suggests that rights-based approaches facilitate the adoption of transformative accountability practices, which can simultaneously meet beneficiaries' interests and voices and more traditional ex-post account-giving requirements. However, she insightfully emphasises that this is more likely to happen in those NGOs willing to operate within the existing social structure. For those NGOs committed to emancipatory transformations, it may not be feasible to merge communities' interests and traditional standards and requirements within the same accounting approach.

Uddin and Belal (2019) have shown that donors employ various strategies to facilitate NGOs' embedment of downward accountability practices, including direct influence on NGOs and indirect influence on other relevant stakeholders that can influence NGOs' practices (such as regulators). However, another study (O'Dwyer and Unerman, 2007), exploring how donors might influence the adoption of social accountability practices and beneficiaries' engagement, reveals the challenges that NGOs face in moving away from the traditional functional accountability relationship with their donors and suggests that the narrative of partnership and beneficiaries' engagement is mere rhetoric that does not alter the prevailing forms of functional accountability.

Another study (Goddard, 2020), focusing on national and international NGOs operating in Africa, suggests that in the current aid arena, symbolic and cultural capital depends on the level of adherence to the new public management ideology and that UK NGOs are more able than African ones to adopt holistic accountability systems because of their higher economic, cultural and symbolic capital (Goddard, 2020). Interestingly, the Western character of the 'accountability doxa' dominating the NGO field is acknowledged but unproblematised, thus neglecting existing critiques of the suitability, usefulness and desirability of Western accountability systems in African contexts (Lassou et al., 2020; Ndlovu-Gatsheni, 2018). This neglect weakens the findings of the research, insofar as UK NGOs' claimed engagement with downward accountability systems and the interests of all stakeholders seems to eschew the appreciation of the neo-colonial character of their demands upon the accountability systems of the African NGOs they fund (a point to which I shall

return later). Their 'holistic accountability' seems constrained and significantly narrowed by the adoption of Western 'accountability doxa' requirements. However, the short-term, functional, quantitative focus of these requirements may hinder the emergence of what is valued in the contexts where NGOs operate, which might be better captured by qualitative, subjective and long-term oriented practices, targets and indicators (Cordery et al., 2019). As (Chenhall et al., 2013) suggests, orthodox accountability systems usually do not allow one to grasp what might be most valued, such as "the desire to 'shift and change', 'achieve what we're really looking for' and 'culture'" (Chenhall et al., 2013: 278).

With a few exceptions (e.g. O'Leary, 2017), existing debates on downward accountabilities, beside acknowledging existing power asymmetries among different actors such as donors, NGOs and communities, seem to shy away from considering the existence of possible antagonistic agendas among them or how the existing architecture of the aid industry (and its accountability regime) is curtailing their emergence. Most importantly, they seem to neglect the role that mainstream NGO management (and its attached accountability requirements), with its emphasis on performance, measurement and short-term impact, contributes to naturalizing values, views and practice that underpin the neoliberal ideology, while silencing issues such as power, self-determination and justice, which are at the core of alternative development agendas (Shivji, 2007). Broadening our perspective beyond the NGO sector, scholars from critical accounting and critical development studies have argued that the prevailing accounting regime in international development primarily serves the expansion of the neoliberal orthodoxy through performance-driven and market-based reforms (Alawattage and Azure, 2021; Cooke and Dar, 2008).

In this sense, the progressive managerialisation of NGOs' work can be seen as a strategy for hegemonic expansion (Girei, 2016), through the depoliticisation of development enacted by the negation of antagonism (Mouffe, 2005; Boaventura de Sousa, 2005). This is symbolised by the widespread use of the word 'stakeholders' in the official language of development and in the NGO management literature. The term implies a "public sphere as a rather depoliticised arena of collaboration" (Boaventura de Sousa and Rodiguez-Garavito, 2005: 8), where different interests, if present, can be negotiated and harmoniously merged. This resonates with current debates on multiple accountabilities, where mechanisms operating downwards towards communities and those operating horizontally towards the organisation itself (identity accountability) are seen as unproblematically complementing those working upwards towards government and donors. However, it could be argued that such a harmonic vision of the public sphere is constructed through the silencing of voices and the exclusion of experience and interests which may not be aligned with donors' priorities and the dominant neoliberal agenda.

This silencing is enacted through various strategies, some of which embedded in the prevailing technocratic accountability regime (Ebrahim, 2009).

This is, for instance, evident in the aid chain and fund allocation mechanisms, which clearly favour NGOs that share donors' agendas or are more prone to comply with them (Banks et al., 2015). Ebrahim (2009) suggests that current dominant accountability systems tend to reward short-term donors' interests and their need to demonstrate the impact of their projects, while stifling opportunities for broader societal transformation. This resonates with Alawattage's and Azure's argument that the prevailing functional accountability in international development is 'disciplinary' and serves to sustain and reproduce the political, economic and ideological setting where it operates (Alawattage and Azure, 2021).

Furthermore, performance accountability, because of its focus on quantitative targets and indicators, requires NGOs to silence or even neglect those challenges that cannot be captured or measured by dominant accountability metrics; alternatively, NGOs might opt to oversimplify the context where they are operating, which in turn might "lead to a focus on convenient but potentially misleading quantifiable performance measurement devices" (O'Dwyer and Unerman, 2008: 816). In this context, what might be termed 'efficient' usually reflects compliance with donors' requirements, rather than impacts on the ground (Clerkin and Quinn, 2020).

These studies shed light on how the dominant technocratic accountability regime (Ebrahim, 2009), detrimentally impacts NGOs' societal contribution and commitment to transformative and emancipatory change (Clerkin and Quinn, 2020; Chenhall et al., 2013; Goncharenko, 2019).

In this context, Kamuf's invitation to take "a little time to think, to stop calculating and listen at another rhythm for something else, for an incalculability and unforeseeability that cause the accountability programme to stammer or stutter" (2007: 253), in order to envisage counter-practices that resist "the irresistible logic of accountability" (2007: 253), appears particularly promising and opens spaces for investigating the value of resisting accountability demands.

Previous studies have highlighted the chasm between the rules and expectations of donors and how NGOs actually work, especially with regard to accountability policies and procedures (Dar, 2014; Ebrahim, 2003a); some of them (Arvidson and Lyon, 2014) focus on 'decoupling', understood as the process through which organisations appear to adhere to externally imposed regulatory standards, policies and procedures, yet without substantial changes in their daily operations and practices. In the last ten years, the literature on decoupling has grown exponentially, revealing substantial contradictions and ambiguities, especially in the public and non-profit sectors, between policies and practices, means and ends (Bromley and Powell, 2012; Wijen, 2014). However, the extant literature on decoupling in the NGO sector (e.g. Dick and Coule, 2017; Arvidson and Lyon, 2014) is predominately concerned with organisations in the global North. When a gap between policy and practice and/or means and ends is observed in organisations in the South, this is often attributed either to a lack of knowledge and expertise (Wijen, 2014:309) or to dishonesty and corruption (Burger and Owens, 2010), thus perpetuating unwarranted stereotypes and prejudices (Lassou et al., 2020), while further legitimising normative understandings of NGO accountability in coercive and technocratic terms (Ebrahim, 2009). According to Ebrahim (2009), such normative technocratic perspectives fail to take into consideration existing social structures and the power dynamics underpinning them.

Thus, this research builds on those studies which suggest that in order to explore accountability in Africa, it is essential to consider existing geopolitical relations of force as well as the distinctive economic, social and cultural dynamics, without assuming that what

happens and what works in Western countries can be unproblematically applied to that continent (Lassou et al., 2020; Ndlovu-Gatsheni, 2018).

It is widely acknowledged that management and accounting requirements within the aid industry and in Africa more generally have been deeply shaped by multilateral organisations and foreign donors, often resulting in prescriptions ill-suited to local contexts (Lassou et al., 2020). If we look specifically at the African NGO sector, as discussed earlier, existing management and accountability systems have been profoundly shaped, if not dictated, by foreign donors. It could be argued that donors play a significant role in shaping NGOs' accountability across the globe, but this assumption fails to consider distinctive features of the African context.

Firstly, NGOs in Africa depend on donor funding, usually through project grants. NGOs based in the West (e.g. in Europe) enjoy more diversified funding sources. For instance, recent research reveals that public donations are the largest source of funding for UK NGOs working in international development (Banks and Brockington, 2020), with small NGOs (annual expenditure below £100,000) receiving 68% of their overall funding from the public. Such diversity in the breadth of funding sources suggests that we should not assume that all aid NGOs experience similar power imbalances vis-à-vis institutional donors and helps to explain why NGO-donor relations are in some cases based on negotiation, in others on coercion, depending on the level of financial dependency and the availability of alternative funding sources.

Secondly, in African contexts, the assumed universality of Western knowledge and the consequent disregard for local contexts have contributed to the prescription of management and accountability policy and practice that are indifferent to prevailing economic, cultural and social arrangements, such as the roles of informality, kinship and ethnicity, with unintended consequences including resentment and resistance to what local organisations perceive as neocolonial impositions which undermine their self-determination and agency (Lassou et al., 2020)

Against this background and acknowledging that dominant understandings of NGO accountability are strongly shaped by global hierarchies and related power imbalances, this research questions the assumption that there is no alternative to the managerialisation of NGOs' work and that their agency (for instance through strategic decoupling) is mainly constrained within the existing social order and its asymmetries. Inspired by Gramsci's political thought, firmly anchored in the instability of hegemony and the possibility of counterhegemonic alternatives, the aim is to explore whether NGOs have surrendered completely to the managerialisation of their work, abandoning their counterhegemonic commitment to transformative, beyond-marketisation development.

Looking specifically at NGOs in East Africa, this paper asks whether and how NGOs resist the managerialisation of their work and accountabilities, investigating the extent to which this resistance alters existing power asymmetries among development actors and facilitates their reappropriation and enactment of their original mandate towards development policies, practices and thinking that differ from the neoliberal doctrine. In this sense, the research engages with what Kamuf (2007) calls 'accounterability', namely the process through which organisations make accounting practices meaningful and relevant to their day-to-day work and their mandate.

The extant literature on invisible forms of resistance appears particularly promising to address the research questions, as discussed in the following section.

3. Exploring micro-resistance

This exploration of NGOs' resistance to managerialism has been inspired by the literature on micro-resistance in management and organisation studies, which has flourished especially over the last two decades. A key point that emerges is that resistance has moved from openly confrontational collective manifestations towards more individual, often covert and under-the-radar non-compliant behaviours and acts. Studies of this 'new' phenomenon, also called routine resistance (Prasad and Prasad, 2000), infrapolitics (Scott, 1990), "informal and indirect resistance" (Ybema and Horvers, 2017: 1234), and micro-resistance (James, 2008) have focused on a wide variety of acts and practices that include humour (Rodriques & Collinson, 1995), empty labour (Paulsen, 2015), fiddling (Knights and McCabe, 2000), cynicism (Fleming, 2005), lying, pilferage and theft (Ackroyd and Thompson, 1999). These studies invite us to explore whether and how NGOs resist managerialism by engaging with acts and behaviours that remain under the radar.

However, recognising that not all hidden behaviours and acts can be considered resistance, key questions around what counts as resistance and when resistance counts (Thomas and Davies, 2005) continue to be at the centre of heated debates. The following subsections address these two issues in turn.

3.1. What counts as resistance

What kind of acts and behaviours can be considered resistance? As mentioned, bold, confrontational manifestations of resistance have become less and less frequent and the term 'resistance' has been used to denote a wide array of acts and behaviours.

Trying to identify shared distinctive features across the variety of resisting acts and behaviours, Hollander and Einwohner (2004) point out that the conscious intention and oppositional stance of the resister are key distinguishing criteria. All of these oppositional behaviours, besides sharing hidden and covert dimensions, are (expected to be) underpinned by a notion of resistance which speaks directly to power, in the sense that it "blocks it, challenges it, reconfigures it or subverts it" (Fleming and Spicer, 2007: 31).

However, several recent studies suggest that micro-resistance, rather than being fully covert and purely oppositional, actually unfolds through the alternation of opposition with compliance and conformity and of covert with public acts (Ybema and Horvers, 2017; Scott, 1990; Collinson, 1994; Courpasson, 2017). As Hollander and Einwohner (2004) put it, resistance can be better understood as an interactional and dialectical process which emerges and takes shape in the social sphere rather than within individuals (Mumby, 2005: 29; Knights and McCabe, 2000) and which may arise from unexpected opportunities. Thus, resistance is not so much about oppositional acts thought and planned by resisters (see also Prasad and Prasad 2000), but results rather from subordinates' interactions

with dominant groups and with the indeterminateness of control strategies and organisational practices. These perspectives invite us to explore whether NGOs, when engaging with funder-imposed managerialist practices and thinking, fully comply with them or whether they resist them, and if so, how and with what outcomes.

It is relevant here to note that this dynamic and processual understanding of resistance embeds and embodies a notion of agency which goes well beyond reacting to and opposing control and which, as such, creates the possibility for a more constructive, open-ended, generative resistant praxis (Courpasson et al., 2012) that might even have a beneficial impact on the wider organisation.

However, while this processual and dialectic notion of micro-resistance opens new and interesting avenues, it also makes it even more difficult to address the question of what counts as resistance. For instance, while previous studies have cast acts such as fiddling (Knights and McCabe, 2000), lying, pilferage, theft and deception (Ackroyd and Thompson, 1999) as forms of micro-resistance, it does not follow that these possess an intrinsic quality that makes them always resistant acts; indeed, any of them may, in a different context, be considered outright unacceptable and unethical.

When approaching resistance in value-laden contexts such as that of NGOs working in international development, the ambiguity and uncertainty around what counts as resistance need to be addressed, if only because of the ethical and political dilemmas that surround their everyday work. Thus, this study, while it recognises that resistance can take many forms and that it can also come from the Right and/or can have racist or misogynous foundations (Hollander and Einwohner, 2004), builds on a normative understanding of resistance that implies actions (Kärreman and Alvesson, 2009) and has progressive and emancipatory connotations, especially for those who are oppressed by existing asymmetries and power dynamics (Fleming and Spicer, 2007: 29-32).

3.2. When resistance counts

One of the most debated aspects of contemporary forms of resistance is their actual and potential effects.

In broad terms, while some scholars assert that micro-resistance can make a difference, others consider it largely ineffectual. Among the latter, some argue that micro-resistance acts as a safety valve (see Rodrigues & Collinson 1995), which allows subalterns' expression of discomfort or dissent without substantially altering power structures and dynamics (Contu, 2008; Prasad and Prasad, 2000). As Scott (1990) notes, disenchanted perspectives on everyday resistance often start from the view that "real resistance is organized, principled and has revolutionary implications" (Scott, 1990: 51). However, other scholars maintain that everyday resistance can actually have an impact. Previous empirical studies, for instance, have shown how micro-resistance can delay and destabilise top-down change management programmes (Ybema and Horvers, 2017), can support workers in the renegotiation of their roles, identities and broader dominant managerial discourses (Prasad and Prasad, 2000; Knights and McCabe, 2000) and can provoke changes that are beneficial to the resisters as well as to managers (Courpasson et al., 2012).

Broadening our perspectives beyond management and organisational studies, Scott's seminal work (Scott, 1990) vehemently asserts the effectiveness of infrapolitics/micro-resistance. According to Scott, everyday micro-resistance is the most effective and safest way for subordinates to exercise agency and undermine power asymmetries, yet these kinds of resistance will provoke only small incremental changes which remain firmly anchored within the existing power asymmetries. Scott (1990) suggests that micro-resistance deserves to be studied and analysed because it provides a more nuanced picture of domination, informing us of the political activities of subordinate groups (usually silenced or marginalised by accounts that predominantly focus on their oppression) and that this, in turn, will help us to "understand the process by which new political forces and demands germinate before they burst into the scene" (Scott, 1990: 199). A similar perspective seems to underpin a recent introduction to a special issue on resistance in organisations (Mumby et al., 2017) which argues that "small wins can be a catalyst for larger changes" (p. 1164). What remains underexplored, though, is the process by which this happens: what makes it possible for small wins to engender bigger, more substantial organisational/societal changes. It is crucial to note here that Scott's work on infrapolitics (which has significantly influenced organisation scholars) is founded on a vehement critique of Marxist theories of hegemony (Scott, 1990: 70-107), because, Scott argues, "the problem with the hegemonic thesis, at least in its strong forms as proposed by some of Gramsci's successors, is that it is difficult to explain how social change could ever originate from below" (p. 78). However, other readings of Gramsci's work point in the opposite direction. For instance, according to Hobsbawn (1977), Gramsci's originality is exactly that of taking the organised working class as "the basis of his analysis and strategy" (1977: 211), which was entirely devoted to an understanding of how the existing order could be subverted from below. Similarly, Green argues that Gramsci's interest in subalterns aimed to produce a "political strategy of transformation", based upon their own history and developments, so as to "identify how **they** can transform their consciousness and, in turn, their lived conditions" (Green, 2002: emphasis mine). Building on these perspectives, my aim in the next section is to confute Scott's view and to argue that Gramsci's political thought may actually help us to move forward the debate on micro-resistance and wider organisational/societal changes.

4. Political transformation, resistance and war of position

How can subalterns emancipate themselves from oppressive power relations? How can an existing social order be transformed? How can the dominant capitalist ideology be superseded by a progressive socialist one? As is widely known, in addressing these questions, Gramsci abandons traditional Marxism's economicism and determinism in favour of a profoundly dialectical and nondeterministic political vision, where the hegemonic order is ontologically unstable insofar as it relies on the support of the subaltern, which needs to be continuously nurtured and negotiated. Drawing on this backbone of Gramsci's thought, it could be argued that the hegemonic position of managerialism in the aid industry rests upon the support of the different actors in the aid chain, including those, such as indigenous NGOs, which occupy a subaltern position, being virtually entirely dependent on donors' funding. In this sense,

NGOs' progressive reliance on managerialistic thinking and practice (as discussed earlier) wittingly or unwittingly expands and reinforces the hegemony of managerialism.

Following Gramsci, the process through which the hegemonic position of a certain ideology (managerialism in our case) can be subverted depends upon the actual social formations (e.g. relations and alliances among different actors) and the actual political realm at a given moment, which shape the constraints and possibilities available to the subalterns. These possibilities can vary from a frontal, open attack, the so-called 'war of movement', to a more hidden, gradual and incremental progress, also called 'war of position' (Gramsci, 1975b and c: 859–60; 1766–69), which is "fought out over a long period in the superstructure, in which meanings and values become the object of struggle" (Jones, 2006: 31).

The differentiation between the war of movement and the war of position recalls that between "Fordist cliché" forms of resistance (Fleming and Sewell, 2002: 859) and micro-resistance; the former refers to taking an open confrontational position, while the latter is predominantly based on small incremental advances and changes in the configuration of the relation of forces. Boycotts, as Gramsci (1975a: 122) puts it, "are a form of war of position, strikes of war of movement". War of position should be seen as revolutionary gradualism (Prestipino, 2000), which can be fully understood and appreciated only if we contextualise it in terms of Gramsci's anti-deterministic political thought. In other words, Gramsci did not believe that the overthrow of capitalism would emerge out of its own progress; rather, he was convinced that a new social and economic order would be the result of a long and gradual process of change in both the economic and cultural spheres. Yet, as Prestipino (2000: 17) points out, Gramsci's gradualism should not be equated with moderatism, but with "revolutionary reformism", i.e. a long-term and patient counter-hegemonic political project. It is important here to note Gramsci's emphasis on the dialectical relationship between war of movement and war of position, suggesting that rather than being regarded as substantially different (e.g. one revolutionary and the other defensive) or mutually exclusive tactics, they should both be understood as avenues of a counter-hegemonic movement which takes different shapes according to the contingent relation of force at a specific moment (Sassoon, 1980: 193-204).

In this sense, considering the spread of managerialism across the aid industry, especially through funding procedures (which exclude those that do not comply), the war of position can be considered NGOs' only possible avenue to fight against the managerialisation of their work, through gradual and micro-level changes negotiated through relations with the dominant actors of the development industry.

It is the role that Gramsci attributes to the war of position within hegemonic struggles that allows us to advance the current debate on micro-resistance.

The war of position, "the peaceful struggle for hegemony" (Jones, 2006: 51), composed of small incremental advances and changes in the configuration of the relation of forces, is seen as a key process for a radical transformation of the cultural and economic realms. Here it is important to consider that Gramsci's notion of hegemony is firmly rooted in the active consensus of the wider masses (see for instance Gramsci, 1975c: 1638), built in a cultural and educational process through which a new ideology is developed and new lenses are given to the subalterns to make sense of their subjective identity (Jessop and Sum, 2006). In this sense, the war of position is a form of everyday political activity through which subalterns not only achieve 'small wins' by resisting and opposing hegemonic control, but also craft opportunities to renegotiate their identity and position within the existing relations of force (Jessop and Sum, 2006). This process may also imply incorporating ideas and interests of the dominant force, in order to create the consensual basis that is so important in Gramsci's political thought. Thus, the war of position envisages a resistance encompassing opposition and alliance, disagreement and consensus, which constitute the dialectical terrain on which to build the new dominant ideology and the new configuration of forces.

It must be noted that for Gramsci, this process of counter-hegemony building and the war of position within it are indeed dynamic and dialectic, but also fundamentally strategic and always organically linked to a clear political agenda. More broadly, as Jessop highlights, everyday resistance for Gramsci is meaningful when it is associated with the building of a counter-hegemony: a broader transformative agenda (Jessop and Sum, 2006: 171). A second important feature of the war of position and more broadly of counter-hegemonic mobilisation is their collective dimension, insofar as the subjects behind them are the working class, the party and civil society. Within Gramsci's political thought, an individual war of position would not be conceivable, let alone meaningful (see also Morton, 2007: 98).

Thus, while the notion of war of position resonates significantly with recent studies on everyday resistance, it differs in the emphasis upon two key features, namely the strategic dimension and the collective stance, which, drawing on Gramsci, could be used to identify what resistance is and what it is not. Along similar lines, attention to these two features can also help us to understand when deception might be serving a resisting emancipatory project or selfish, narrow interests.

5. Research context and methodology

This article stems from a broader research project originating in my work as a first as practitioner (volunteer management advisor) and researcher with NGOs in East Africa for a total of 24 months over three consecutive years.

The NGOs I worked with were all looking for an advisor to support their management and operations, and I was introduced to them by one of their international partners/donors. I worked with small NGOs operating in rural areas, all of them with fewer than eight national employees and no other foreign collaborator.

The empirical material presented in the following pages draws specifically on my work with two NGOs, Nanukola and Habari. I also interviewed 24 actors involved to various extents in the NGO sector: twelve NGO directors, five senior managers, four project officers and three board members.

I employed an open-ended stance in my work. My role was moulded according to the NGOs' priorities, which included contributing

to various activities such as meetings (with communities, NGOs, local government officials and donors), workshops, reporting, projects development, and more generally, supporting NGOs organisational development.

This open-ended stance was accompanied by a rigorous and systematic approach, driven and underpinned by continuous self-reflexive practice. During my work as practitioner/researcher, I kept two journals totalling over 1000 pages. The first, a field notes journal, records daily events and conversations and was written during the day. The other takes a more reflexive stance and was written at the end of the working day or in the early morning; I used it to reflect more deeply on daily events, placing them in the institutional and political context of the research and relating them to the research questions.

With regard to the interviews, these occurred predominantly toward the end of my fieldwork and lasted between 40 and 120 min. They were motivated by two main intertwined aims. The first was that of widening my perspectives, by conversing with people from different locations and organisations. I was interested in hearing other organizations' stories. In this sense, I saw interviews as a "human-to-human relation", driven by the "desire to understand" (Denzin and Lincoln, 2003: 75). The second aim was to share some of my understandings with regard to NGO, development and management, allowing them to be moulded and negotiated with other people. In this sense, I saw each interview as an "inter view, an inter-change of views between two persons conversing about a theme of mutual interest" (Kvale, 1996: 14).

I asked all respondents for permission to make audio recordings, which all but one gave, and I transcribed all of the interviews, producing a text of approximately 110,000 words.

Interpretation and reflexive practice (in the sense of making and attributing meanings) have unfolded synchronically and diachronically, i.e. in the here-and-now of fieldwork and in the following years, during which the research process continued through the production of written texts. Thus, while each phase of the research has required distinct attention, each has contributed to the continuous interpretative process. This processual dimension of interpretation is best explained through a multi-level interpretation framework (Alvesson and Skoldberg, 2000: 238-292) which distinguishes between reflective and reflexive practice, where the former refers to a focus on one method and/or a specific interpretative level while the latter's distinctiveness resides in the endeavour to connect different interpretative levels.

Drawing on this distinction, I adopted a framework of four interconnected levels of interpretation (Alvesson and Skoldberg, 2000: 238-292): interpretation of the empirical material, analysis and interpretation of the context, reflection on the borrowed theoretical lenses, and self-reflexive practice. These levels overlap conceptually and temporally, but I shall outline them separately for clarity.

First, interpreting the empirical material meant identifying patterns, continuities and ruptures emerging first from the field and then from thousands of pages of text of journals, transcripts and other documents (Alvesson and Deetz, 2000: 112-114). This level of interpretation started at the beginning of the research and continued until the production of the final texts. However, while initially this process was fundamentally emergent, insofar as I was able to identify recurrent patterns, continuities and ruptures through my day-to-day lived experience, afterwards it took a more systematic approach and was mainly based on reading the various texts several times, identifying keywords/concepts and developing several thematic documents from various text segments.

The second level of interpretation involved contextualising my data both locally and globally, linking micro and macro levels and recognising the social, historical, cultural and economic contexts of the research (Said, 2003; Mudimbe, 1988). This means that I continuously attempted to position the produced empirical material in the specific context where the research was taking place. For instance, taking an event such as a meeting between an NGO and a donor, it was important for me to understand my colleagues' views and interpretations and thus engage with meanings and impacts from the NGO's angle; yet the same meeting could also tell me something about the aid industry, its truths, practices and power relations. In this sense, my interest has been in reflecting on this twofold level, using the micro to understand the macro and vice versa. Importantly, in engaging with multiple interpretations and claims at both micro and macro levels, my interest has also been in reflecting about power issues within and between them, i.e. their political nature (Kapoor, 2008: xvi).

This second kind of interpretation, just as with the first, has shadowed the whole research process. During the fieldwork, also because of my active engagement, I continuously tried to make sense of the events and the contexts around me while I was involved in them. Then, after the fieldwork, following the themes mentioned above, I engaged with a more detached (at least physically and temporally) interpretation, which has allowed me to place single events within a wider perspective, so also to scrutinise and question previous understandings.

The third level of interpretation has involved the borrowing from theories and perspectives of lenses through which to interpret my data, in this case focusing on international development, NGOs and resistance.

The final level, self-reflexivity, has entailed a critical analysis of the lenses underpinning and guiding my actions and thinking, implying not only self-awareness about them but also a readiness to question them.

As mentioned, these levels overlap conceptually and temporally and share an important feature of my methodology: a constant 'zooming in and out' (Nicolini, 2009), paying simultaneous attention to micro and macro levels and the search for connection/disconnection between them. This feature emerges clearly in the following pages, where, in presenting and analysing the empirical material, my lenses oscillate from vignettes and interviews on concrete events to policy and theory.

To conclude this section, I find it important to draw attention briefly to the situated and emergent nature of the knowledge generated in this research. It is situated inasmuch it can be detached neither from my understandings and interpretations nor from the spatiotemporal contexts of the research; and it is emergent in that I strove to work within an open-ended overarching frame, underpinned by an understanding of research-as-craft (Bell and Willmott, 2020) sensitive to the intrinsic indeterminacy of social processes and the "becoming rather than the state of being" of social formations and actors. (Alff and Hornidge, 2019: 148). This ontological and epistemological position is also shaped by Gramsci's historiographic approach, which builds on a commitment to engage with actual social practices and their historical development. As Green (2002) points out, a distinctive feature of Gramsci's

work is his "nondogmatic and open-ended approach" (2002:9), based on an inductive understanding of theorisation. For Gramsci, "reality is teeming with the most bizarre coincidences, and it is the theoretician's task to find in this bizarreness new evidence for his theory, to 'translate' the elements of historical life into theoretical language, but not vice-versa, making reality conform to an abstract scheme" (Gramsci, 1975a: 332).

This implies that I have privileged an engagement with the diversity of meanings and factors that make up social phenomena and knowledge generation processes over concerns around universality and generalisability.

6. Meeting Nanukola and Habari

This section introduces Nanukola[1] and Habari, the NGOs I worked with as a volunteer management advisor while also pursuing my research project, broadly focused on NGO development and management.

6.1. Nanukola

My first encounter with Nanukola staff happened in a restaurant in Kisiyo, the town where Nanukola's office was located. There I met Eunice, Nanukola's Director, Nora, the programme assistant, Monica, the accounts assistant and Mike, the support officer. During a two-hour lunch, we broadly discussed Nanukola's work, among other topics, and I was given some useful information regarding the town and the districts where Nanukola operated. After lunch, we agreed to meet the next morning in the office.

Soon after I arrived in the office I had a meeting with the director in her office, while the others stayed in the other room; however, the doors of both rooms were open (as I then learned they always were). Eunice explained that Nanukola had only one currently active project, BUILD, funded by a multilateral organisation and concerned with capacity building for other NGOs. BUILD had started thirteen months earlier and I later learned that it had become a turning point for Nanukola, being the longest project it had ever had, financed by the largest grant ever secured. Before BUILD, Nanukola had been involved in short-term projects, funded nationally.

During the same meeting, Eunice emphasised her concerns regarding the sustainability of the organisation: "Sustainability is our challenge, we need to consolidate our programmes […] We don't have enough funding to have full-time staff, we are still renting and the BUILD project is coming to the end".

After the meeting, which lasted over an hour, I moved to the other room, while Monica and Nora joined the director in her office to work on the quarterly financial report that needed to be sent to the donor by the end of the week. I stayed there with Mike, consulting the folder that the director had given me, containing some documents (the financial policy, the human resource policy, the constitution, and an annual report of two years earlier) which, according to the director, needed to be reviewed urgently.

6.2. Habari

Before starting our work together, Habari sent me a seven-page description of the organisation and the town which stated that Habari's vision and mission was promoting human rights and democracy. It was also explained that Habari was a membership organisation set up five years earlier and operating in six districts. In addition, there was a detailed account of its management structure and governance. I later learned that the presentation had been prepared by a previous volunteer and that nobody else had ever read it.

Habari had four members of staff: the director, Davis, the office secretary, Hope, the accounts assistant, Martin, and the project officer, Grace. While Davis and Hope had been involved since Habari's constitution, Martin and Grace had not joined until nine and four months respectively before my arrival.

My first day of work with Habari started with a long meeting with the director. Grace, Martin and Hope were in the same room but did not intervene during the meeting. Davis began by explaining that Habari had been constituted partly in response to external pressures and opportunities. At the time, Davis was the chair of the board of a network NGO, as well as director of another local NGO. During a public event on democratisation organised by FAIR, a national NGO, he and other local NGO leaders were invited to set up a regional NGO to work in the area of democratisation. Thus, Habari was set up as a membership organisation of the NGO networks covering six different districts, with the specific objective of promoting human rights and democratisation. In other words, Habari operated in six districts and in each of them implemented its activities through the district-level NGO network.

Its governance reflected this six-arm arrangement: an equal number of representatives from each NGO network constituted both the executive committee and the Annual General Meeting. Thus, a distinctive feature of Habari was that it was a network of six NGOs, each of which was, in turn, a network of local NGOs operating in the six districts concerned. This also meant that my work with Habari implied significant interactions with six other NGOs and their members.

For six months, Habari had had annual core funding[2] from a European government, due to last for another six months and

[1] All names of persons, organisations and places have been changed to protect the anonymity of those involved in the research.

[2] By 'core funding' I mean a grant that covers both project activities and administrative costs (such as salaries, rent and utilities). Core grants are usually given for the implementation of an NGO's strategic plan; they can last from one year upwards. For instance, one of the NGOs I met with had been receiving core funding since its formation, i.e. ten years. Conversely, 'project grant' refers to a grant obtained for the implementation of a specific project. Their length is highly variable, from one month to years. The majority of the NGOs I encountered during my research had only project grants.

amounting to roughly 80% of its overall annual budget; its other minor sources of funding came from project grants [2].

Davis was enthusiastic about the one-year core grant because after years of occasional and limited project grants, it finally allowed the organisation to implement the first year of its five-year strategic plan, which had been ready for a few years. In addition, it made it possible to have regular staff, all of whom had regular one-year contracts. He considered the donor who granted the core funding highly, because "they did not fund a budget, but a plan", showing interest and respect for Habari's mission, and because they did not interfere with Habari's strategic plan but funded it exactly as it was. He was proud of the first six months of implementation and explained to me that such activities were high on the agenda: "The community approach to democratisation is welcome to the donor […] Before, gender was the most important thing in rural development, then it was HIV, now it is democratisation and human rights. […] We are now attractive for funding."

6.3. *Nanukola's and Habari's in-betweenness*

One of the key shared features of Habari and Nanukola was what I call their *in-between* nature. This descriptor is intended to emphasise the entangled and changing web of meanings and relations that made up both Nanukola's and Habari's everyday life and which eludes neat definition or simple categorisation.

An example of this in-betweenness is the coexistence in both NGOs of the identities of volunteer and employee, whereby staff habitually introduced themselves as volunteers, yet complained of inadequate remuneration; Habari's director described his salary as "peanuts" and both NGOs considered it a priority to secure resources to pay staff regularly. This blurring of identities might be explained by the instability and unpredictability of funding experienced by both NGOs since their foundation (in common with the great majority of NGOs I encountered in the field), which made it 'normal' that hectic activity would alternate with prolonged latency, so that periods of paid work would be juxtaposed with times when there were no funds even for the office rent.

The directors of both Nanukola and Habari played in-between roles. Each had founded their NGO and had played a crucial role in shaping it, while having a professional background in a different sector: private and public respectively. Eunice was simultaneously Nanukola's director and a freelance consultant, the divide between the two roles being far from clear to an outsider. Davis, a retired civil servant and Habari's director, was also the director of another local NGO, the chair of the board of the district NGO network, and the owner of a small private business, another instance of multiple, overlapping role holding. All of Habari's board members were retired civil servants and some had been political election candidates. Staff and board members also had clan, ethnic/regional and religious affiliations, and these formal and informal networks were prominent and openly discussed/manifested in day-to-day interactions. These multiple in-between identities further enmeshed the embedded webs of networks which, as I slowly learned, influenced Nanukola's and Habari's practices, decisions and actions above and beyond their status as NGOs.

Another feature of the two NGOs related to their in-betweenness and emerging from these early encounters was the difficulty of demarcating them from other sectors. For instance, both had strong formal and informal links with local government, due both to the nature of their work and to rooted societal and cultural arrangements. For instance, it often happened that a visit was arranged for me to be formally introduced to key players at council and district levels and the same was done for other people who collaborated in different capacities with Nanukola and Habari. They also closely cooperated with the government, often being involved in the provision of public services in rural areas. As such, they can be defined as hybrid NGOs (Agyemang et al., 2019) for their simultaneous involvement in advocacy and service provision projects. This intertwined nature of NGO-government relations clashes with the understanding of civil society underpinning dominant development agendas, based on a dichotomy between state and civil society (Igoe, 2005; Mercer, 2002), where the latter is portrayed as an ensemble of diverse, voluntary and autonomous organisations committed to pursuing the public good and able to restrain state power by demanding transparency and accountability and exposing abuse and violations (Diamond, 1994). This ideal and abstract conceptualisation of the civil society sector is not reflected in the day-to-day life of indigenous NGOs, especially those operating in rural areas, where their relationships with local government are shaped not only by institutional mandates but also by other formal and informal affiliations related to family, clan, religion and previous work experience.

Another significant overlap concerns the profit/not-for-profit dichotomy. Dilemmas such as dependency on donors' funds and the sustainability of their organisations and programmes can, for instance, push NGOs to consider commercial activities. Yet the challenges of identifying profitable activities in rural areas make it extremely difficult for them to make a profit, especially while remaining true to their mission. For instance, it was often noted in Habari board meetings that "you don't make money with democratisation", an apparent criticism of donors' pressure on the NGO to pursue sustainability and financial self-sufficiency. In Nanukola there was a clear orientation towards income-generating activities. The director often used the formula "We need to sell Nanukola and see if they buy", referring to donors and other organisations. She described her freelance consultancy activities as being "on behalf of Nanukola", which "survives only on my consultancies". My aim here is to highlight the blurring of boundaries between the NGO sector and the business sector caused by the pressure towards sustainability.

This section has sought to delineate the broader context of the research and to show that sharp categorisations, such as between business and not-for-profit, government and civil society, activists and professionals, might not be helpful in understanding the realities of the NGO sector in East Africa, especially in rural settings. The following section reflects on the ideal/concrete divide by focusing on prevailing understandings of managerial and accountability requirements. By exploring what Nanukola and Habari expected from my work as management researcher/practitioner, as discussed in the first encounters, I hope to illuminate the divide between abstract management and accountability requirements on one hand and the actual practice and everyday work of NGOs on the other.

7. NGOs, accountability and management

In both of the NGOs I worked with, I was often referred to and introduced as the technical advisor, a term that my colleagues used whatever the context: activities with beneficiaries, meetings with government officials, consultations with donors and in written documentation. But what did 'technical advisor' mean? What did Nanukola and Habari ask and expect of me? Two responses to these questions are conveyed by phrases that the respective directors used in early meetings with them: Eunice hoped that I would "change our [Nanukola's] face" and Davis that I would "act as a bridge with donors". Below I elaborate on these two metaphors, which help to identify some key features of NGO management, including accountability.

7.1. Change our face

One of the strongest expectations I had to deal with in my role with each NGO was that of working on written institutional documents, including strategic plans, annual reports and policies. This was especially important for Eunice, whose main expectations around Nanukola's development had to do with developing written documents. This expectation was driven mainly by the impulse to meet external requirements and demands, from donors, the government and elsewhere in the NGO sector. This expectation was instrumental in the achievement of other priorities, especially fundraising. More exactly, Nanukola's only grant was due to expire a few months after my arrival; therefore its main priority was to seek new funding opportunities, a process which revealed the persistence of specific donors' standards. A widespread practice within the aid industry when deciding fund allocation consists of assessing an NGO's 'capacity' by relying upon an examination of its policies, procedures and annual reports, as well as financial audit reports. Nanukola had a financial and human resource policy, developed when the NGO was constituted, which needed to be updated, while other documents needed to be developed from scratch.

In the same period, similar pressure toward institutional documentation came from the NGO National Board, with which NGOs are required to register in order to be legally recognised and to renew their permits regularly. The procedures for registration and renewal require NGOs to submit a number of institutional documents, such as organisational charts, annual work plans and budgets, annual reports, AGM reports and audited accounts. Five months before my arrival, Nanukola's application for renewal had been rejected on the grounds of incomplete and unsatisfactory documentation, making it essential for Nanukola to develop the documents required so that it could reapply.

Meanwhile, Nanukola was also addressing requirements originating within the NGO sector itself, and the establishment of a voluntary, self-regulating quality standard system promoted by the national NGO forum, assessing NGOs according to several quality standards. Many of these call for documents, policies and procedures usually required either by the government and/or donors, including transparent and effective financial transactions, informative and accessible annual reports, sound financial systems, adhering to generally accepted accounting principles, independent auditing of annual accounts and other standards concerned with the development and use of management tools/practices.

Nanukola's view of NGO development seemed predominantly shaped by the need or wish to adhere to standards and requirements imposed upon the NGO sector by the aid industry. Its overriding emphasis on so-called corporate documentation was legitimised and explained with reference to rules and mechanisms established by others – the government, donors and the national NGO network – not to Nanukola's own projects, staff, resources or plans. More precisely, the director saw work on this documentation as detached from fieldwork or actual practice; for instance, policies had to be in place because donors required them and not because they were tools to be deployed in practice. The metaphor Eunice used to express her expectations, "change our face", clearly conveyed from the outset the essence of her understanding of the NGO development process, namely a way to raise Nanukola's profile or embellish its external image, without necessarily taking everyday practices into account. Nanukola's emphasis on corporate documentation helps to explain how the ideology of managerialism, sustained by dominant development agencies, spreads within the aid industry, whether through coercion (legal requirements), persuasion (voluntary quality procedures) or the material asymmetries between funders and applicants for funding (allocation procedures).

The second crucial aspect emerging from the analysis above concerns the consensus among development actors as to the value and importance of corporate documentation, underpinned by the assumption that these documents reflect the management systems in use and provide information (by their content or their absence) on an NGO's capacity, credibility and legitimacy.

It is problematic that these management imperatives hardly differentiate between NGOs and private businesses. Note, for example, the low weighting attributed to NGOs' constituencies and the primacy ascribed to their corporate documentation. The crucial aspect here is whether and how this flattening of NGO management towards the corporate sector affects their engagement with social change and their ability to nurture alternatives to mainstream development. This dilemma is well exposed by CDRN, a Ugandan NGO network, whose report asks: "Are we all becoming development technocrats? […] Indeed, who are we if we do not juggle effortlessly with LFAs (or ZOPPs) and PRA?"[3] (CDRN, 2004: 27). The report expresses concern as to the significant gap between urban NGOs, the most prominent and visible "but increasingly business-like" and those NGOs, mainly based outside the capital, which "have proved extremely dynamic, resilient, are often firmly rooted in our culture (as opposed to NGOs mirroring a Western intent), but their mode of operation presents real challenges for government and donors" (CDRN, 2004: 28). This issue was also raised in several interviews, when actors from the NGO sector lamented the pressure related to corporate documentation. For example:

[3] LFA and ZOPP refer to logic frameworks models, while PRA stands for Participatory Rural Appraisal

> There is a lot of emphasis in NGOs…you know….. for years, about strategic plans… "Where is your strategic plan? Show us your strategic plan….Oh you don't have the strategic plan…. How can you be a genuine organisation if you don't have the strategic plan?" That is purely formalistic and there is the whole sub industry that has developed into helping other people to write strategic plans. But to my mind a successful local organisation is an organisation with strategic thinking, which is quite different. So understanding all those external forces, understanding your organisation, having a bigger picture. And from that developing the self-confidence that actually you are doing something that is worthwhile and something that gives meaning to your mission. To me those are important things and…. Things to emphasise on… much more than systems and accounts ….

A final key point that emerged is that even when the corporate documentation demanded is in place, it is hardly followed in day-to-day operation, as discussed later.

7.2. A bridge with donors

In my first meeting with Davis, Habari's director, he said: "You are a workmate, but you are also a bridge to the donor community".

Indeed, the second area where there were common expectations of my role as management advisor/researcher was that of acting as a bridge between the NGO world and the donors' world. NGOs in East Africa are dependent on donors' funding and relations with them are crucially important. What kind of bridge is meant here? During my work with Habari there was a recurring joke regarding the 'translation into *muzungu*[4] language' of projects and activities. This entailed the moulding of the NGO's work according to donors' requirements, such as when applying for a grant or reporting on a funded project.

The bridging expected of the technical advisor thus involved linking the NGO's work with the donor's management systems and tools, in other words translating into muzungu language what happened during the project implementation. Muzungu language speaks of inputs, outputs, outcomes, results, impacts, action plans, log-frames, strategic objectives, means of verification, value for money and so on: terms which designate some of the matrices and tools through which NGOs have to communicate about their projects.

During my time with Habari, it worked with four donors and interacted with many more in its perennial search for funds. Each donor had its own systems and tools for planning, budgeting, monitoring and evaluating. Donors' systems are often similar, but not identical, so NGOs with more than one donor are expected to use simultaneously different systems and tools according to who funded each activity. These might seem minor issues, but the cumulative impact on small NGOs is significant, in terms not only of the time and resources needed to juggle the diversity of donors' tools, but especially of shaping how these NGOs make sense of their work and roles.

The following subsections use vignettes and quotes from meetings and interviews to paint a more nuanced picture of how NGOs cope with the managerialisation of their sector, casting light on acts and strategies through which they rearticulate externally imposed management standards and requirements.

8. Top-down agendas and unintended consequences

Key issues mentioned above around agency, financial dependence and resistance to donors' requirements were often debated in meetings I attended. Here, for instance, is an exchange from a Habari board meeting:

> *Robert*: I want to remind ourselves of our slogan: "With or without donors we will survive", and this is why we still survive today. **We need to be able to negotiate, possibly without conditions**. For this we will be careful to be selective, especially because there are situations that can kill you. **If a donor asks us for conditions that we know will kill us, we have to say no**.
> *Paul*: You are right, but the problem is that if you are a widow, you take any men around. **Sometimes you cannot choose**.
> *Leo*: **Sometimes you have to raise your voice**. Today you have the cheque and tomorrow they [donors] ask for accountability. They forge corruption. How can I account for money that I have just received? Sometimes it is better to tell them honestly and also risk having to give the money back.

This brief exchange features a range of views typical of meetings among board members and staff, from a strong defence of an NGO's right to set its own agenda to an emphasis on its limited choices and concerns that unrealistic expectations might lead it to produce counterfeit narratives and/or false financial accounts. This is particularly likely to happen when a donor's financial deadlines are not aligned with a project's timeframe, when funding arrives much later than expected but must still be used by the original deadline, or when funds are curtailed after approval of a project. Alternatively, NGOs are often asked to align their projects with donors' agendas:

> Donors' role is very important but I've found them to be unrealistic. In the sense that … each donor has its own agenda, you'll find that … I'll give you an example… you'll find that the UK donors are interested this year in governance, then the Swedish in water, then Netherlands in … maybe education. And then, because of that you now fine-tune your proposal toward what they want rather than what the organisation wants. Let me repeat that, because it is very important. Many donors would rather have an organisation writing a proposal toward what the donor wants rather than what the organisation can do. In other words, you begin even forging… that we can do this, and this, and this.

What emerges clearly from the quotes above is that the requests and impositions of donors regarding predefined projects and management standards is in tension with NGOs' resistance to accepting and/or employing them, which might take the form of open

[4] *Muzungu* is a Swahili word meaning 'European', commonly used to refer to white people in general.

confrontation or covert practices behind apparent compliance.

Discussions about these two poles (open confrontation versus hidden resistance) were part of the everyday life of NGOs that I observed, and I came across some instances of decisions not to accept donors' conditions, as highlighted in the following quotes:

> There is another new donor that we were about to get into a partnership… just recently, about two, three weeks back… but we said: "this is too much". We made a proposal and out of about five aspects of the proposal, a proposal of about 80 million, he gets out something which interesting him so much of about 15 million and says "For me I am willing to give you money for only this". But this is something which for you… a project is like a chain, things work in relationship to the others to achieve the final result. He wants to pick out only one thing, but get all the results at the end. We just said "This is too impossible for us… we rather go without the 15 million you want to give us", because it is too unpractical, it was very unpractical that you can take one aspect of the whole chain and expect to get the same result.
>
> Yesterday I went actually to meet a donor, to say that "You know, your funding, you had a funding up last year, as opposed to the agreement and we try to be understanding but … now the disbursement is less… like if we expected 120 million, now they disburse 80 million and then you submitted a project proposal which says 8 districts, so you cannot work in 8 districts with that. So I have taken this and said "Now, actually because now you have so much money, we are only going to work in these three areas and then we are going to close the project", and my discussion was actually to say "I want to discuss with you the exit plan, because my organisation is not able to continue with that level of funding" and they have accepted. Because they have no choice. Sometimes as NGOs we still hang on and we get into trouble…"

A distinctive finding that emerges from my empirical data is that NGOs predominantly react in two different ways to donors' top-down agendas: they may decide to leave or not to join a partnership, or they may pretend to embrace it, despite being aware that it is bound to be a relationship based from the outset on subterfuge. Unsurprisingly, the two quotes above refer to established NGOs working in a capital city. In my experience, small indigenous NGOs such as those with which I predominantly interacted during the fieldwork were less likely to forego a funding opportunity, regardless of the conditions attached to it, especially because the funding opportunities available to them were scarce. However, this did not mean that they passively accepted top-down requirements and demands; rather, they often adopted various forms of hidden resistance, which were not only common, but deeply embedded in the relations of NGOs with their donors.

8.1. NGOs' dual system: Paperwork and fieldwork

Despite their dissimilarity, the NGOs I worked with shared a distinctive organisational feature, which we could call 'bifurcated identity'. I use this expression to emphasise the split between management systems and an NGO's activities or, in the words of the NGO staff, between paperwork and fieldwork. To make this point clearer, I shall focus first on corporate documentation, then on the management systems attached to donors' grants.

With regard to the first point, the bifurcated identity was emblematic of Nanukola, whose corporate documents depicted an organisation very different from the one I encountered. For instance, Nanukola had detailed financial and human resource policies (comprising 39 and 34 pages respectively), making reference to non-existent staff, departments and systems (such as the accountant, the computerised accounting system and payroll), which were thus impossible to implement in its daily work. Along similar lines, the management systems attached to donors' grants, aimed at strengthening NGOs' focus on results and accountability, were often dismissed as 'paperwork' and rarely considered outside the relationship with donors, as often reflected in interviews.

> People can set up rules and policies but they're often… even when they're there, and often they're not even there, but even when they are there, they are not really adhered to, they are set up for the donors. […] They [NGOs] end up giving lot of very beautiful technical reports, financial as well as non-financial, which look beautiful, which actually are fabrications of the truth. And I've seen that more and more in the last few years… (Benon, February 2009)
>
> Yes we have an HR manual and policy, but then I think that the family is a good way to describe it, where … there is a lot of reliance, which I think is not there in the corporate world, with people who have made mistakes here and there, there is more the approach "Let us talk, let us train them, let us help them", more than "Let us get rid of this person and get somebody else."

The family metaphor was also often used by other NGOs, as a way to explain how things should work. On one occasion, Habari's director, complaining about a staff member who had been absent for several days (attending a conference) without formally informing him, said: "I am like a father in a home. When Grace goes to that conference without informing me, I don't like to tell her that she should inform me". With time, I learnt that staff issues were usually dealt with informally, following tacit, shared rules shaped by several factors, including age, gender and seniority. It is worth noting that the staff of small NGOs in rural areas whom I encountered often had previous or parallel relations among them, beyond the NGO work (family or clan links, for example). This, coupled with the volatility of funding and the continuous switching from employee to volunteer, may make it more difficult to address staff issues according to written HR policy, which often simply reflects standards and norms that donors would consider acceptable, despite their detachment from the material and cultural context in which NGOs operate.

In other words, national NGOs' corporate documentation, so highly valued by the aid industry, seems to have little or no bearing on their everyday work. More precisely, in the NGOs where I worked, the various log-frames and matrices presented when applying for a grant were hardly ever taken into account during project implementation. Similarly, the various monitoring and evaluation forms and the final reporting matrices rarely gave a genuine account of what happened during implementation.

Such disparities arise because NGOs often perceive the systems that donors seek to impose on them as alien, detached from their day-to-day work and sometimes even obscure, as recounted in the extract below:

> The donors by coming and insisting that in order for us to fund you must be a legal entity, you must have a strategic plan, you must have a logical framework, I need a budget, I need to see outputs, I need a report…. those things have kind of kept out people who have the passion and so they have been forced to seek… to hire services, either they hire a consultant, who will come on board and help them to develop this and whatever the consultant is doing, none of them knows.

The two vignettes presented in the following subsection further illustrate how NGOs navigate the detachment of their everyday operations from idealised management and accountability systems.

8.2. Everyday work and reporting

The grant guidelines of one of Habari's donors strictly required a procurement committee to analyse at least three competing quotes for any purchase above £100. This rule, motivated by the donor's need to ensure transparency and efficiency in financial decision-making, appeared unworkable to the NGO. The problem was that Habari was based in a small rural town, where it was not always possible to find three suppliers for the approved purchase (in one case, printing Habari's logo and slogan on t-shirts); thus, compliance with the rule meant a trip of almost 400 miles to the capital, requiring three days out of the office for a member of staff and expenditure of at least £60, which was financially nonsensical if the printing cost was as little as £100. It also conflicted with local social and economic practices, where, for instance, bargaining is much more common than fixed prices, and with the NGO staff's views that they could get better deals with local traders than in the capital. Thus, the t-shirts were printed in town by the only available business, and despite nobody having actually gone to the capital, three (fabricated) quotes were included in the project documentation.

This illustrates how Habari chose a path of compliance without conformance (Fleming and Sewell, 2002), insofar as its response to what it saw as unreasonable requirements was not to discuss an overt alternative procurement policy, appropriate to its context, but to hoodwink the donor into thinking its policy had been applied by providing three quotes as required, while subverting the request by fabricating them.

This was not an isolated example. I often came across situations where donors' requirements, although ideally sound, were delinked from the material conditions where NGOs where operating, especially in rural areas, as highlighted in the quote below:

> And then other donors they don't appreciate the conditions under which we work. If I am upcountry, I never get an organisation to give me a receipt like this one. If I insist, they can give me a cash sale and when you come to account, the donor will say they want a receipt with the name of the organisation, which is not there, upcountry. Even in the lodges, you find someone with an exercise book, he writes your name and the money and that is all, when you demand a receipt what they give you is a cash sale and you present a cash sale to a donor and they will say "you are a thief". So most donors don't appreciate the conditions under which we work, especially in the area of documentation.

Donors' management systems are not limited to financial accounting procedures, but often also impact on day-to-day management operations and include various policies (e.g. on procurement) and practices (such as timesheets for staff), as mentioned during one interview with a board member:

> For instance, Here to Help wants to have timesheets, to see if you are spending your time wisely… so people of course don't do it, because it's not part of the culture, so you see fake timesheets. It just brings in a lot of wrong attitudes, wrong thinking."

The forms that donors require NGOs to adopt to account for staff time are a compelling example of the disconnection between written documents and everyday work. I attended numerous seminars, workshops and field activities which on paper had a certain timeframe (e.g. the standard 9 am to 5 pm) that scarcely reflected what happened. The great majority of the NGO workers and communities in the areas I visited were reliant on public or shared transport, which, in rural areas, was unpredictable, as vehicles left only when full to capacity. Starting times inevitably tended to be very flexible. Similarly, I attended events that finished hours later than expected because discussions were unfolding and nobody seemed concerned about the time. As Habari's director told me one day when I was trying to better understand their open timeframe, "We work work, we don't work time", emphasising that activities could be longer or (more rarely) shorter than expected, depending on how they unfolded. Other events had to be cancelled at the last minute, for unpredictable reasons such as heavy rain making travel unfeasible. An instructive instance is that of a planned visit to group of farmers. The distance was short, but the road conditions were dire and we took almost two hours to reach the location, only to find that the farmers had gone to a funeral. The area was very rural and lacked infrastructure, having neither electricity, running water nor mobile network. I felt frustrated by what I perceived to be a waste of time and resources, but could think of no reasonable way in which we could have been warned to cancel our journey.

Keeping in mind the risk of exoticising Africa, the point I wish to make here is that everyday life in rural East Africa cannot be captured in the various accountability forms imposed on NGOs, so that the nature of their relations with donors results in profound misalignment between their work and their reporting.

8.3. Standardisation and effectiveness

Habari was involved in a four-month national project aimed at reducing child mortality, funded by a European organisation in partnership with an indigenous national NGO, FAIR. Acting as an intermediary node between local NGOs and the European body, FAIR was tasked with selecting local NGOs for the implementation of the project. A meeting called in the capital to explain the project was attended by Habari's project officer, Grace. On her return, she explained that during the meeting, strong emphasis was put on the need to show results and value for money, because the donor would "use this project to decide for funding in the future. [Funding] comes from taxpayers' money, so [the donor] will monitor strictly, they want results". In Habari's office, the requirement to show results in

terms of reduced child mortality in a four-month project provoked ironic and cynical laughter. However, as Habari had been struggling for months for lack of funding, donors' requirements were not questioned and attention quickly passed to analysing the documents that Grace had been given at the meeting. These included a quite detailed work plan, which nevertheless had to be tailored to Habari's area of operations, keeping in mind the maximum funding available, which for Habari was roughly equivalent to two thousand US dollars.

Considering the limited budget and short timeframe, Habari's executive committee, representing all six districts, decided to implement the project in only one district. It is important to note that Habari would commonly choose one district to pilot a project before expanding it to the others. This embedded approach to all of its activities during the previous two years was welcomed by the donor of Habari's core grant and had worked well, especially because it allowed Habari to refine its work by learning from pilot projects. However, this was a different situation, being the first time that Habari had worked with this donor; secondly, the project did not emerge from Habari's strategic plan, but was defined by the donor; thirdly, there was no guarantee that further funding would be given to expanding the project to the remaining districts; finally, Habari had been without funding for two months and a priority was to cover some of the staff costs, at least for those implementing the project, as well as some institutional costs (e.g. rent and bills).

Consultative meetings were held in several sub-counties of the same district, with local stakeholders from the health services, the municipalities and other civil society organisations. Following the donor's guidelines and objectives, Habari developed a four-month project tailored to the needs and expectations emerging from the consultative meetings and sent it to the donor for approval. It is worth noting that this bottom-up planning strategy can be understood as ex-ante accountability (Uddin and Belal, 2019), which allows NGOs to include a wider group of stakeholders, including those usually excluded from dominant practices and understandings. Habari was entering into "an accountability relationship" (O'Leary, 2017), underpinned by an understanding of accountability much broader than the post hoc procedural account-giving which often characterises hierarchical forms of accountability. When the project was due to be launched, however, each of the NGOs involved (including Habari) received the same very detailed plan of activities and budget from FAIR, despite the diversity of their original projects and the number of districts and sub-counties where they were to be implemented. When Habari compared the budget with its project, a number of contradictions emerged, as there were funds for activities that Habari had not included in its project, while some planned activities were excluded.

Thus, notwithstanding the planning phase and the consultative meetings, the donor and FAIR had decided how the project was to be run, thus significantly disrupting and piutting at risk the 'accountability relationship' that Habari was forming with the communities to be involved in the project. Thus, following a meeting within Habari, it was decided to contact FAIR and propose some amendments to the distribution of the overall grant across the different activities. Davis explained to the national programme manager: "We don't write plans at our desk. We call all stakeholders and we plan with them. Then we take it to the field and we pilot. When we finish piloting, we evaluate and we ask the implementors what works and what doesn't." However, the national programme manager replied that the budget could not be modified at all, adding, "I know it's wrong. You [should] write in the final report that this was a challenge". In other words, FAIR was not willing to address Habari's concerns directly, merely inviting it to identify in the final report the challenges faced in implementing a top-down project dislocated from what had been agreed with local stakeholders at the sub-county level.

The next day, the director said to me:

> I have a dilemma, I don't want to embarrass you because this time it will be different from before [when Habari had core funding]. Now, either we forge documents or we do exactly as they want and both things are wrong […] If I already know that I have a challenge, why do I have to wait to write it down in the final report?

The director's crucial dilemma was that 'forging documents' appeared to be the only way for Habari to enact its agency, in this case by implementing the project as agreed with local stakeholders, yet presenting narrative and financial reports falsely claiming that it had followed the donor's plan of activities and budget.

This was thus a case of a pattern of compliance without conformance (Fleming and Sewell, 2002), where FAIR imposed on Habari a plan and a budget fundamentally disconnected from the nature of the proposed project, then Habari decided to accept the grant, while intending to stay faithful to what had been agreed at the consultative phase. In the end, the project as implemented was a compromise between what Habari had proposed (in agreement with its constituencies) and what the donor wanted, although this was hidden from the financial and narrative reporting, which falsely indicated adherence to the donor's pre-packaged project.

When this happened, I had known Habari for a year and was able to observe the dramatic changes that followed the switch from receiving core funding from a trusted donor to small projects being funded by new donors. Habari had a relation of trust with the core donor, making it possible to openly discuss over- and underspending or amendments to the plan of activities. Another key point is that the donor, surprisingly, did not provide a specific form. It was clear what had to be reported, but Habari could package the information as it saw fit. Staff members were proud of their 'realistic' reports; as the director put it, "It is not credible to have one million and spend [exactly] one million". However, when this funding ended (because the donor decided to fund NGOs in a different area), the key challenge became how to ensure the survival of the organisation, remaining faithful to its mission and approaches while ensuring the payment of core costs. This was particularly challenging because Habari's area of operation was spread across six districts and involved several other NGOs, so its challenges cascaded to all of these. Very considerable time and resources were expended in adjusting projects so that Habari and the NGOs it worked with could survive and continue the work they had started in previous years. I continued working with Habari for a further six months, during which the need to cover core costs became increasingly predominant over the commitment to its mission, approaches and constituencies. This also implied an increased misalignment between what happened and what was reported and accounted for, which is a common feature of NGOs working without core grants. The lack of funds to cover institutional costs is endemic in the NGO sector in East Africa and was mentioned by several interviewees:

> There are donors who really want you to go in their direction… donors who bulldozer you… we worked with some. Yes… without quoting the names… but it happens… You can write a proposal, but someone is interested in funding an activity, but he doesn't want you to mention anywhere you want to pay staff, but he expects these activities to be implemented. They look at payment of staff as an overhead cost and they set really unrealistic terms … that sometimes encourages corruption. I know organisations who have accepted this money, they go ahead and they pay staff using that money and then forging accountabilities to fit in the technical activities.

8.4. Asymmetrical complicity

The central phenomenon I have sought to illuminate in the previous subsections is the divide between externally-driven prescriptions (coming especially from donors) based on ideal abstract notions (regarding what NGOs should do and their management and accountability systems) and their concrete and material experiences and understandings. To properly appreciate this divide, it is important to position it in relation to the material, cultural and historical-political context where indigenous NGOs operate and to the power imbalance between them and their donors. Here it is crucial to consider that such an imbalance goes well beyond financial dependency, as it permeates and shapes several other aspects of their relations, including clearly defining who has the authority to decide what an effective NGO is, what management and accountability systems should look like and how to enforce such models and standards with very little, if any, negotiation or discussion. This was explained beautifully by one of the interviewees:

> I think, generally speaking, also a lot of the capacity building here has been very Western capacity building, it hasn't really allowed people to really understand much of what has been propagated. I mean, for instance, some of the ways people have been pushed into extraordinary budget and accountability mechanisms, which no Western company could ever survive on, and yet these people have been forced into this thing in a most uncompromising way, a) because they call it capacity building, "We are teaching people how to have proper finance" and b) because that's what more and more the donors at home want… But it had often led to bizarre behaviours … it just brings in a lot of wrong attitudes, wrong thinking…. […] I don't think this is a recipe for decent capacity building, you know… in the end also the Western world is learning that all these targets, all this strict accountability often brings gross inefficiencies and you've got to have a certain amount of trusting relationship with whoever you work with and I don't see that, I see less trusting relationships between most donors and most indigenous NGOs.

While it would be beyond this study's aim to delve into the neocolonial dimensions of the aid industry and of management and organisation studies, it is worth contextualising the relationship between donors and local NGOs within the wider historically rooted imbalance between foreign and local actors. As Prasad (2003: 5) highlights, a distinctive characteristic of modern Western colonialism is its attempt to subjugate colonies not only economically but also culturally and ideologically. According to some scholars (Mama, 2007; Amin, 2009; Ndlovu-Gatsheni, 2018; Mlambo, 2006) such a subjugation continues in the aid industry, where knowledge of '(under)development', including its causes and solutions, continues to be profoundly Eurocentric and largely detached from the meanings, practices and worldviews of other cultures.

However, such power asymmetries that still characterise the aid industry and relations between foreign donors and local NGOs do not go unchallenged. In the previous pages, we have seen that NGOs, rather than passively adhering to donors' requirements and managerial standards, often resist them by engaging in covert noncompliant practices.

During my time in East Africa, I found myself exploring two questions regarding this covert resistance: Does it alter the power asymmetries between NGOs and their donors? Does it enhance NGOs' agency and their reappropriation of alternative development practices and policies? It became apparent that the rivalry, subterfuge, contention and cynicism that made up much of the NGOs' internal discussions about their donors were accompanied by and/or alternated with a sense of alliance and codependency, where fabricated reports, fictitious policies and procedures sustained a regime of truth that served the needs of both NGOs and donors, as highlighted in the following interview extracts:

> When they [donors] **see nice reports, they go away feeling very happy** […] You see, for instance, I've seen many international publications **full of lies and a lot of those lies are because they got reports which are lies**…. But they are very happy with them… because then they can fundraise, they can say that all their accountabilities are intact … this and this has been achieved. They publicise it all and they can say they got all this from their partners and it makes them feel very happy. But actually **the result on the ground is not there** and you particularly see that with indigenous NGOs which are tight with international NGOs … directly tight. You very very commonly see that. As **[NGOs'] main aim in life is to please the donor**, as a **survival tactic** … so they please the donor by being more work ethic, more organised, more result orientated, call it what you want… and the donor will feel very happy about that, but frequently **that is not reflected in what is actually happening**. (Mary, February 2009)
>
> There is such a competition for profile … for claiming that you've done certain things … You know, **everybody is talking about impact**, "What impact are you making?" But what impact can you make if you have a two-year project to do this? **You cannot, you cannot make a long-term change**. So everybody is buying into this cause, and everybody is saying "Yes, we made an impact", and the donor itself will have to say "Yes, we are supporting this organisation and they are making this impact"… and all along the chain … **everybody is patting each other on the back but then you don't see any change**. (Robert, March 2009)

These extracts illustrate the codependency of NGOs and donors: donors need NGOs to prove their impact on the ground, while NGOs need donors' funding to survive; those "nice reports" feed the work of the aid industry and allow both NGOs and donors to secure a meaningful presence within it.

I am not suggesting that there exists an explicit agreement between local NGOs and their foreign donors, but rather that persistent features of the aid industry make it possible to create and feed this tacit, peaceful and instrumental alliance. Two key features of the industry are particularly relevant. One of them is "participation by substitution" (Shivji, 2004: 690), which assigns NGOs the status of representatives of the poor and/or the whole (rural) population, allowing the people themselves to be excluded. The second refers to Northern aid agencies' detachment (at all levels: physically, intellectually and politically) from the lived experience of rural realities and more profoundly, to the inability of aid discourses to take them into account. The NGOs I worked with were all based in rural areas and I often accompanied staff to meetings with donors in the capital. However, only twice in two years did it happen that donors visited the offices of an NGO they were funding. On one occasion, the donor's representative visited some community groups with whom the NGO was working and was formally introduced to various senior civil servants at the district and town levels. In the other case, the visit happened before the project started and focused on the donor's monitoring and evaluation system.

It is exactly this void and this distance that creates the space for the dismissal, derision and subversion of donors' demands in the private sphere, while on the other, it represents the foundation of NGOs' involvement in the aid industry.

9. Discussion

This research developed around some dilemmas and questions that emerged during my work with NGOs in East Africa, related to what at the beginning appeared to be a hardcore managerialisation of their work. This paper has shown both that NGOs' management and accountability systems and policies are highly formalised and standardised and that they are rarely taken into consideration in their everyday work. Another key finding is that narrative and financial reporting often does not reflect how projects unfold and how funds are utilised. There are two intertwined explanations for this state of affairs. Firstly, NGOs' management and accountability policies and systems are primarily developed to comply with external requirements, rather than in response to their own need to formalise their ways of working. Secondly, these systems and reporting mechanisms are fundamentally shaped by donors' conditions and requirements. I found that it was not uncommon for NGOs to operate multiple accounting and reporting systems simultaneously, one for each open fund or project. Interestingly, donors' upward accountability not only prevailed over others but was also perceived as antithetical to identity and downward accountabilities, as if the commitment to donors' systems was detrimental to their engagement with communities and the adherence to their own missions and approaches. This research corroborates studies that have highlighted the dominance of a technocratic accountability regime (Ebrahim, 2009) and the concerns expressed by other scholars regarding the primacy of donor-driven management and accountability systems and their detrimental impact on identity and downward accountabilities (Ebrahim, 2003a; Clerkin and Quinn, 2020). Despite the increasingly wide acknowledgement by academics, policymakers and practitioners of the importance of multiple accountabilities (Cordery et al., 2019; Uddin and Belal, 2019; Kingston et al., 2020), it seems to remain true that who pays the piper calls the tune. We have also seen that if any project identified through bottom-up participatory planning is not aligned with the donor's standardised package, the space for negotiation is non-existent. On the contrary, when Habari tried to share with the donor the challenges they were facing in having to comply with a pre-packaged project, different from the one designed with the beneficiaries, accounting practices, such as reporting, became the solution ("You should write in the final report that this was a challenge"). This example shows not only that multiple accountabilities may not be possible but also that efficiency ((Dick & Coule, 2020) and meeting pre-established targets) reflects compliance with the donor's agenda rather than impact on the ground.

The prevail hierarchical accountability determines not only which actors NGOs should privilege but also whose knowledge and standards define good accountability. From the empirical material, it emerges that accounting and reporting practices required by donors are often detached from the material and cultural contexts where NGOs operate. The findings of this research are thus aligned with previous studies that shed light on the neocolonial character of accounting practices in Africa, which, besides usually being irrelevant and irresponsive to local material and cultural contexts, are embedded in and embody the supposed superiority of the Western tradition (Lassou et al., 2020).

Contrary to Goddard's (2021) suggestion that economically poor NGOs are desperate to adhere to donors' requirements so as to ensure their survival, and despite the sharp power asymmetries between donors and small indigenous NGOs and the dominance of upward accountability systems, the NGOs I observed were able to carve out some space for autonomy and discretionality, apparently more consistent with their own mandates and meaning-making.

As discussed above, I was progressively able to observe and discuss a wide array of hidden and covert practices that NGOs employed in order to free their work from donors' managerialist requirements. These included fabricated reports, inaccurate records and abstract policies that were never taken into consideration.

These widespread covert practices were accompanied by occasional and timid attempts to expose the contradictions and the inappropriateness of managerial requirements attached to project grants, which, however, never yielded any significant changes. There was usually no space for negotiation and only a minority of well-established, often capital-based NGOs had the opportunity to refuse to enter into a partnership if the conditions were considered inconvenient. Can these covert practices be cast as resistance?

This research corroborates previous studies that have highlighted the complexity of conceptually defining resistance in a neoliberal post-Fordism age, where resistance has many faces (Ackroyd and Thompson, 1999; Mumby et al., 2017), is often tangled with compliances (Ybema and Horvers, 2017; Fleming and Spicer, 2007) and emerges out of 'opportunities' – ambiguous meanings and spaces uncovered, not reached, by control strategies – rather than being rationally planned (Mumby and Stohl, 1991; Knights and McCabe, 2000). We have seen that NGOs' resistance, in the form of fabrications, bifurcated identity, cynical remarks and satirical laughter at donors' accountability demands, was accompanied by apparent complicity and compliance. We have also seen that it was not planned but rather emerged according to the different scenarios the NGOs were involved in and how they interpreted (the

legitimacy of) the different donors' requirements.

Do these practices produce meaningful 'counter-abilities' (Joannides, 2012) or enhance NGOs' moral agency and responsibility (McKernan, 2012) by contributing to bridging the gap between their practices and their mandates?

Considering the empirical material as emerging from a specific context, namely the development industry, historically characterised by power asymmetries (and contestations about them) between indigenous actors and foreign donors, one could argue that such covert practices allowed indigenous NGOs to nurture their agency, achieve a higher level of autonomy and free their work from unnecessary constraints, thus serving emancipatory goals. In this case, we could talk of productive resistance (Thomas et al., 2011; Courpasson et al., 2012) a form of covert opposition which has a positive impact on the organisation and beyond. Returning to Gramsci's war of position, these acts of covert resistance could be seen strategically as allowing NGOs to strengthen their presence within the development industry in order to advance their promised alternative bottom-up development agenda, organically linked with the needs and aspirations of the communities they (claim to) serve. From a Gramscian perspective, even the complicity between NGOs and donors discussed earlier can be seen as part of a dialectical process, encompassing both opposition and alliance, disagreement and consensus, facilitating gradual, granular change that might ultimately alter the status quo.

However, in response to the second and third research questions (To what extent does this resistance alter existing power asymmetries among development actors? To what extent does NGOs resistance facilitate their re-appropriation and enactment of their original mandate toward development policies, practices and thinking alternative to the neoliberal doctrine?); in other words, in addressing whether this resistance counts, multiple competing answers are possible.

On one hand, yes, these forms of resistance do count, if only because they allow NGOs to continue to exist and somehow to link the aid industry with rural communities, cities and the countryside. Drawing on Scott and others (e.g. Mumby 2017), it could also be argued that the small wins resulting from these resistance practices (in terms, for instance, of enhanced agency) might lead to more substantial changes. However, it remains unclear what makes it possible for small wins to engender bigger, more substantial organisational or societal changes.

If we return to Gramsci's notion of war of position so as to explore whether these forms of resistance might alter the configuration of powers and/or facilitate NGOs' reappropriation of their original mandate, the resulting picture does not look promising. Those dimensions considered distinctive of Gramscian covert resistance, namely the strategic and long-term political vision and collective stance, are both wholly absent from NGOs' resistant practices and acts.

What can be observed from the empirical material is on one hand a persistent lack of strategic thinking in NGOs' resistance, which rather appears to mould their practices and ethics according to donors' ever-changing requirements, and on the other an increased concern for their own survival, detrimental to their commitment to alternatives to dominant development thinking and practices. Importantly, despite the prevalence of NGOs' covert resistance to top-down demands of adherence to predefined projects and management and accountability systems, it has not so far engendered the forging of alliances within the sector. The scarcity and uncertain availability of funds and the consequent competition for resources might help explain why indigenous NGOs seem to work in isolation and miss the opportunities that could make their covert resistance politically meaningful.

The wider autonomy that the NGOs I worked with may have gained through noncompliant acts was not deployed to develop sustainable alternative practices or to forge stronger organic links with other NGOs and the communities they claimed to serve (which would have strengthened the collective stance of their practices and position), but rather to ensure their own survival and fortify their role and legitimacy within the development industry.

Importantly, the problem here is neither NGOs' dependency on donors' funding nor the ambivalence in their relations, characterised by compliance and collusion. The war of position is a process of radical yet gradual transformation, which implies dialectical relations between dominant and subaltern forces and where, for the latter to be able to subvert the relations of power, they also need to be willing to make concessions in order to build the necessary consensus around their counter-hegemonic project.

In this sense, what makes these acts of covert resistance politically weak, or indeed meaningless or counterproductive, is not their limited reach or their contingent ambiguity, but rather the lack of an organically grounded political vision in which to contextualise them.

10. Concluding remarks

Drawing on 24 months of empirical work with NGOs engaged in international development in East Africa, this research has explored whether and how NGOs resist the managerialisation of their work and accountabilities and whether such resistance facilitates their reappropriation of their commitment to bottom-up development practices and policies.

Beyond supporting previous research insights, by focusing on a sector (international development) and a category of organisation (NGOs) usually neglected in the literature on resistance, this study has made a further contribution by advancing the exploration of the political meaningfulness of micro-resistance in a neo-Gramscian perspective, illuminating novel angles that can be explored further. In particular, Gramsci offers an overarching perspective through which to explore micro-resistance, which accommodates its emergent and impromptu nature as well as its political potential.

More specifically, drawing on critical scholarship addressing the processual, dialectic and emergent nature of resistance (Mumby and Stohl, 1991) and on Gramsci's notion of war of position, this study suggests that the same stimulus (e.g. top-down unreasonable requirements) and similar resisting acts might contain the seeds both of conforming collusion with the status quo and of progressive alternatives. Thus, the relevant question is not whether or not mundane resistance is effective in advancing emancipatory projects, but rather under what circumstances and by what means this can happen. Following Gramsci, counter-hegemonic alternatives might well be built through micro-resistance, hidden scripts and alternation with conformity, as delineated in the notion of war of position, but

what is needed for the term 'resistance' to retain political clout is the presence of an underpinning transformative progressive agenda organically linked with the subordinate/subaltern groups. In this sense, this research has shown that NGOs do not comply passively with external impositions and has identified several strategies through which they actively disengage themselves from the accountability requirements of the management orthodoxy and donors. However, such strategies seem firmly anchored in the status quo and as such fail to offer possibilities for radically changing accountability practices and more broadly the working of the aid industry, including its silencing of the great majority of citizens in the global South in general and East Africa in particular. More precisely, if we understand NGOs' agency as intrinsically linked to their ability to promote alternative thinking and practices (for instance, by putting popular sovereignty and sociopolitical emancipation at the core of their agenda), the prevailing forms of resistance to hierarchical forms of accountability seems to make little or no contribution, remaining framed "within the instrumental terms that hierarchy embodies and encourages" (Roberts, 1991: 365).

However, if, drawing on Gramsci, we acknowledge the possibility for micro-resistance to retain a distinctive political connotation and transformative effect, it would be interesting to explore the circumstances and processes which would facilitate this. More research could therefore be done to explore the transformative potential of NGOs' accountability practices, focusing especially on those that enhance their self-determination and that of the communities they work with (Clerkin and Quinn, 2020; O'Leary, 2017; Denedo et al., 2017). More research is needed on how NGOs navigate competing demands and expectations and on which conditions and strategies enable them to reconnect their work and agendas to the communities they work with.

This stream of research would contribute to advancing our understanding of the pluralisation of the resistant subject by considering two aspects marginalised in the current scholarship. Firstly, while new resistant actors do emerge from the literature, they are often positioned within the same organisation (e.g. employees versus managers). This study has explored resistance between two organisations, different actors working in the same context. In an era of partnership, especially in the aid industry, where virtually all organisations are connected with others, more research can and should be done on resistance among organisations. Secondly, research along these lines could undertake a more nuanced exploration of the resistant subject, often presented as a rather homogeneous group, thus neglecting its internal stratifications and asymmetries. However, previous research (O'Dwyer and Unerman, 2008) has shown that within the same NGOs there may be different positions on functional accountability, with some groups more oriented toward compliance, others toward resistance and innovation. Thus, a dialectical and processual conceptualisation of everyday resistance could be further advanced by shedding light on the dynamics at play within NGOs, in order to identify the circumstances under which embracing a progressive emancipatory agenda wins over self-serving conforming choices.

Finally, building on the chasm identified here between idealised notions and practices (usually underpinned by assumptions of Western superiority) and actual contexts and practices, further ethnographic research committed to subverting this historically rooted imbalance could simultaneously contribute to recent calls for decolonising management and accounting (Sauerbronn et al., 2021; Lassou et al., 2020; Westwood and Jack, 2007) and for making these fields of research and practices more relevant to emancipatory social transformations at the local and global levels.

Funding

This research did not receive any specific grant from funding agencies in the public, commercial or not-for-profit sectors.

Acknowledgements

I am indebted to colleagues and friends in Eastern Africa for sharing with me their time, knowledge and experience. Special thanks go to Diane Burns, Mohamed Chelli, Penny Dick, and Dirk Lindebaum for their generous feedback on earlier drafts. I am grateful to Professor Ian Thompson for the invaluable guidance during the review process and to the two anonymous reviewers for their insightful comments. I am also grateful to many colleagues with whom I had the opportunity to discuss the paper in the previous years, including the Organisation Studies group at the University of Edinburgh Business School (January 2020), those who attended the 'Research Day on Critical Perspectives on NGO Governance and Accountability' (organised by CRAFIC, Sheffield University Management School, May 2019), and the panel 'Unravelling, unfolding and unsettling NGOs' work, role and methodologies' (Development Studies Association conference, June 2019).

References

Ackroyd, S., & Thompson, P. (1999). *Organizational misbehaviour*. London: Sage.

Agyemang, G., O'Dwyer, B., & Unerman, J. (2019). NGO accountability: Retrospective and prospective academic contributions. *Accounting, Auditing & Accountability Journal, 32*(8), 2353–2366.

Alawattage, C., & Azure, J.-D.-C. (2021). Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. *Critical Perspectives on Accounting, 78*, Article 102075.

Alff, H., & Hornidge, A. (2019). Transformation' in international development studies: Across disciplines, knowledge hierarchies and oceanic spaces. In I. Baud, E. Basile, & T. Kontinen (Eds.), *Building development studies for the new millennium*. Palgrave Macmillian: Cham.

Alvesson, M., & Deetz, S. A. (2000). *Doing critical management research*. London: Sage.

Alvesson, M., & Skoldberg, K. (2000). *Reflexive methodology. New vistas for qualitative research*. London: Sage Publications.

Amin S (2009) Aid for Development. In: Abbas H and Niyiragira Y (eds) *Aid to Africa. Redeemer or Coloniser?* Cape Town, Dakar, Nairobi, Oxford: Pambazuka, pp. 1–12.

Arvidson, M., & Lyon, F. (2014). Social impact measurement and non-profit organisations: Compliance, resistance, and promotion. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, 25*, 869–886.

Banks, N., & Brockington, D. (2020). Growth and change in Britain's development NGO sector (2009–2015). *Development in Practice, 30*(6), 706–721.

Banks, N., Hulme, D., & Edwards, M. (2015). NGOs, states, and donors revisited: Still too close for comfort? *World Development, 66*, 707–718.
Bebbington A, Hickey S and Mitlin D (2007) Can NGOs Make a Difference? The Challenge of Development Alternatives. *Can NGOs Make a Difference? The Challenge of Development Alternatives*.
Bell, E., & Willmott, H. (2020). Ethics, politics and embodied imagination in crafting scientific knowledge. *Human Relations, 73*(10), 1366–1387.
Boaventura de Sousa, S. (2005). Beyond neo-liberal governance: The world social forum as subaltern cosmopolitan politics and legality. In S. Boaventura de Sousa, & C. A. Rodiguez-Garavito (Eds.), *Law and globalization from below. Towards a cosmopolitant legality* (pp. 29–63). Cambridge: Cambdrige University Press.
Boaventura de Sousa, S., & Rodiguez-Garavito, C. A. (2005). In *Law, politics, and the subaltern in counter-hegemonic globalization* (pp. 1–26). Cambridge: Cambdrige University Press.
Brinkerhoff, J., & Brinkerhoff, D. (2010). International development management: A Northen perspective. *Public Administration and Development, 30*(2), 102–115.
Bromley, P., & Powell, W. W. (2012). From smoke and mirrors to walking the talk: Decoupling in the contemporary world. *Academy of Management Annals, 6*(1), 483–530.
Burger R and Owens T (2010) Promoting transparency in the NGO sector: Examining the availability and reliability of self-reported data. World Development, 38: 1263–1277. *World Development* 38(9): 1263–1277.
CDRN (2004) Thoughts on civil society in Uganda. Reportno. Report Number|, Date. Place Published|: Institution|.
Chenhall, R. H., Hall, M., & Smith, D. (2013). Performance measurement, modes of evaluation and the development of compromising accounts. *Accounting, Organizations and Society, 38*(4), 268–287.
Clerkin, B., & Quinn, M. (2020). Institutional agents missing in action?: Management accounting at non-governmental organisations. *Critical Perspective in Accounting*. In Press.
Collinson, D. L. (1994). Strategies of resistance. In J. M. Jermier, D. Knights, & W. R. Nord (Eds.), *Resistance and power in organizations* (pp. 25–68). London: Sage.
Contu, A. (2008). Decaf resistance. On misbehaviour, cynism, and desire in liberal workplaces. *Management Communication Quarterly, 21*(3), 364–379.
Contu, A., & Girei, E. (2014). NGOs management and the value of 'partnerships' for equality in international development: What's in a name? *Human Relations, 67*(2), 205–232.
Cooke B and Dar S (2008) Introduction: the new development management. In: Dar S and Cook B (eds) *The New Development Management. Critiquing the Dual Modernization*. London: Zed Books, pp. 1–17.
Cordery, C., Belal, A. R., & Thomson, I. (2019). NGO accounting and accountability: Past, present and future. *Accounting Forum, 43*(1).
Courpasson, D. (2017). Beyond the hidden/public resistance divide: How bloggers defeated a big company. *Organization Studies, 38*(9), 1277–1302.
Courpasson, D., Dany, F., & Clegg, S. (2012). Resisters at work: Generating productive resistance in the workplace. *Organization Science, 23*(3), 801–819.
Dar, S. (2014). Hybrid accountabilities: When western and non-western accountabilities collide. *Human Relations, 67*(2), 131–151.
Denedo, M., Thomson, I., & Yonekura, A. (2017). International advocacy NGOs, counter accounting, accountability and engagement. *Accounting, Auditing & Accountability Journal, 30*(6), 1309–1343.
Denzin, N. K., & Lincoln, Y. S. (2003). *Collecting and interpreting Qualitative Materials*. Thousand Oaks, CA: Sage.
Desai V and Howes M (1995) Accountability and Participation. In: Edwards M and Hulme D (eds) *Non-Governmental Organisations. Performance and Accountability. Beyond the Magic Bullet*. London: Earthscan, pp. 83–93.
Dewi, M. K., Manochin, M., & Belal, A. (2021). Towards a conceptual framework of beneficiary accountability by NGOs: An Indonesian case study. *Critical Perspectives on Accounting, 80*, Article 102130.
Dhanani, A., & Connolly, C. (2015). Non-governmental organizational accountability: Talking the talk and walking the walk? *Journal of Business Ethics, 129*(3), 613/637.
Diamond, L. J. (1994). Toward democratic consolidation. *Journal of Democracy, 5*(3), 4–17.
Dick, P., & Coule, T. (2020). *Business Society, 59*(4), 749–786. https://doi.org/10.1177/0007650317748638
Ebrahim, A. (2003a). Accountability in practice: Mechanisms for NGOs. *World Development, 31*(5), 813–829.
Ebrahim, A. (2003b). Making sense of accountability: Conceptual perspectives for Northern and Southern nonprofits. *Nonprofit Management and Leadership, 14*(2), 191–212.
Ebrahim, A. (2009). Placing the normative logics of accountability in "Thick" perspective. *American Behavioral Scientist, 52*(6).
Edwards M and Hulme D (1995a) Beyond the Magic Bullet? Lessons and Conclusion. In: Edwards M and Hulme D (eds) *Non-Governmental Organisations. Performance and Accountability. Beyond the Magic Bullet*. London: Earthscan, pp. 219–228.
Edwards, M., & Hulme, D. (1995b). *Non-governmental organisations. Performance and accountability. Beyond the magic bullet*. London: Earthscan.
Edwards, M., & Hulme, D. (1996). Too close for comfort? The impact of official aid on nongovernmental organizations. *World Development, 24*(6), 961–973.
Edwards, M., & Hulme, D. (2003). NGO performance and accountability: introduction and overview. In M. Edwards, & A. Fowler (Eds.), *The Earthscan Reader on NGO Management* (pp. 187–203). London: Earthscan.
Fleming, P. (2005). 'Kindergarten Cop': Paternalism and resistance in a high-commitment workplace. *Journal of Management Studies, 42*(7), 1469–1489.
Fleming, P., & Sewell, G. (2002). Looking for the good soldier, Svejk: Alternative modalities of resistance in the contemporary workplace. *Sociology, 36*(4), 857–873.
Fleming, P., & Spicer, A. (2007). *Contesting the corporation. Struggle, power and resistance in organizations*. Cambridge: Cambridge University Press.
Fowler, A. (1997). *Striking a balance: A guide to enhancing effectiveness of non-governmental organization in international development*. London: Earthscan Publication.
Fowler, A. (2003). Assessing NGO performance: Difficulties, dilemmas and a Way Ahead. In M. Edwards, & A. Fowler (Eds.), *The earthscan reader on NGO management* (pp. 293–307). London: Earthscan.
Girei, E. (2016). NGO, management and development: Harnessing counter-hegemonic possibilities. *Organization Studies, 37*(2), 193–212.
Goddard, A. (2020). *Accountability and accounting in NGO field comprising the UK and Africa – A Bourdieusian analysis*. Critical Perspective in Accounting. In Press.
Goncharenko, G. (2019). The accountability of advocacy NGOs: Insights from the online community of practice. *Accounting Forum, 43*(1), 135–160.
Gramsci A (1975a) *Quaderni Del Carcere. Volume primo. Quaderni I (XVI) -5 (IX)*. Roma: Einaudi.
Gramsci A (1975b) *Quaderni Del Carcere. Volume secondo. Quaderni 6 (VIII) -II (XVIII)*. Roma: Einaudi.
Gramsci A (1975c) *Quaderni Del Carcere. Volume terzo. Quaderni 12 (XXIX) - 29 (XXI)*. Roma: Einaudi.
Green, M. (2002). Gramsci cannot speak: Presentations and Interpretations of Gramsci's Concept of the subaltern. *Rethinking Marxism, 14*(3), 1–24.
Gulrajani, N. (2011). Trascending the great foreign aid debate: Managerialsim, radicalism and the search for aid effectivenss. *Third World Quarterly, 32*(2), 199–216.
Hancock, P., & Tyler, M. (2004). 'MOT your life': Critical management studies and the management of everyday life. *Human Relations, 57*(5), 619–645.
Hashemi, S. (2003). NGO accountability in Bangladesh: Beneficiaries, donors and the state. In M. Edwards, & A. Fowler (Eds.), *The earthscan reader on NGO management* (pp. 101–110). London: Earthscan.
Hobsbawn, E. J. (1977). Gramsci and political theory. *Marxism Today., 205–213*.
Hoff, K., & Stiglitz, J. (2001). Modern economic theory and development. In G. M. Meier, & J. Stiglitz (Eds.), *Frontiers of development economics. The future in perspective* (pp. 389–559). New York: Oxford University Press.
Hollander, J. A., & Einwohner, R. L. (2004). Conceptualizing Resistance. *Sociological Forum, 19*(4), 533–554.
Hout, W. (2009). Development and governance: An uneasy relationship. In W. Hout, & R. Robison (Eds.), *Governance and the Depoliticisation of Development* (pp. 29–45). Oxon: Routledge.
Hudson, A. (2000). *Linking the levels? The organisation of UK development NGOs' advocacy. End of Grant Report. Reportno*. Report Number|, Date. Place Published|: Institution|.
Igoe, J. (2005). Power and force in Tanzanian Civil Society: The story of Barabaig NGOs in the hanang community development project. In T. Kelsall, & J. Igoe (Eds.), *Between a Rock and a Hard Place: African NGOs, Donors and the State* (pp. 115–146). Durham, NC: Carolina Academic Press.
James, R. (2008). The many approaches to organisational misbehaviour: A review, map and research agenda. *Employee Relations, 30*(6), 653–678.
Jessop, B., & Sum, N.-L. (2006). Towards a cultural international political economy: Poststructuralism and the Italian School. In M. de Goede (Ed.), *International Political economy and Poststructural Politics* (pp. 157–176). Palgrave Macmillian: Basingstoke.

Joannides, V. (2012). Accounterability and the problematics of accountability. *Critical Perspectives on Accounting., 23*, 244–257.
Jones, S. (2006). *Antonio Gramsci*. Oxon: Routledge.
Kamuf, P. (2007). Accounterability. *Textual Practice, 21*(2), 251/266.
Kapoor, I. (2008). *The postcolonial politics of development*. London: Routledge.
Kärreman, D., & Alvesson, M. (2009). Resisting resistance: Counter-resistance, consent and compliance in a consultancy firm. *Human Relations, 62*(8), 1115–1144.
Kingston KL, Furneaux C, de Zwaan L, et al. (2020) Avoiding the accountability 'Sham-Ritual': An agonistic approach to beneficiaries' participation in evaluation within nonprofit organisations. Critical Perspectives on Accounting. *Critical Perspectives on Accounting* In Press.
Knights, D., & McCabe, D. (2000). Ain't Misbehavin'? Opportunities for Resistance under New Forms of 'Quality Management. *Sociology, 34*(3), 421–436.
Kvale, S. (1996). *InterViews*. Thousand Oaks, California: Sage.
Lassou PJC, Hopper T and Ntim C (2020) Accounting and development in Africa. Critical Perspectives on Accounting. *Critical Perspectives on Accounting* In press.
Lewis D (2008) Nongovernmentalism and the Reorganization of Public Action. In: Dar S and Cook B (eds) *The New Development Management. Critiquing the Dual Modernization*. London: Zed Books, pp. 41–55.
Mama, A. (2007). Is it ethical to Study Africa? Preliminary thoughts on scholarship and freedom. *African Studies Review, 50*(1), 1–26.
McKernan, J. (2012). Accountability as aporia, testimony, and gift. *Critical Perspectives on Accounting, 23*(3), 258–278.
Mercer, C. (2002). NGOs, civil society and democratization: A critical review of the literature. *Progress in Development Studies, 2*(5), 5–22.
Messner, M. (2009). The limits of accountability. *Accounting, Organizations and Society, 34*(8), 918–938.
Mlambo, A. S. (2006). Western social sciences and Africa: The domination and marginalisation of a continent. *African Sociological Review, 10*(1), 161–179.
Morton, A. D. (2007). *Unravelling Gramsci. Hegemony and Passive Revolution in the Global Political Economy*. London: Pluto Press.
Mouffe, C. (1979). Hegemony and ideology in Gramsci. In C. Mouffe (Ed.), *Gramsci and Marxist Theory* (pp. 168–204). London: Routledge & Kegan Paul Ltd.
Mouffe, C. (2005). *On the political. Thinking in Action*. Abingdon: Routledge.
Mudimbe, V. Y. (1988). *The invention of Africa. Gnosis, philosophy and the order of knowledge*. Bloomington and Indianapolis: Indiana University.
Mumby, D. K. (2005). Theorizing resistance in organization studies: A dialectical approach. *Management Communication Quarterly, 19*(1), 19–44.
Mumby, D. K., & Stohl, C. (1991). Power and Discourse in Organization Studies: Absence and the dialectic of control. *Discourse and Society, 2*(3), 313–332.
Mumby, D. K., Thomas, R., Martí, I., et al. (2017). Resistance redux. *Organization Studies, 38*(9), 1157–1183.
Ndlovu-Gatsheni, S. J. (2018). *Epistemic freedom in Africa: Deprovincialization and decolonization*. London: Routledge.
Nicolini, D. (2009). Zooming in and out: Studying practices by switching theoretical lenses and trailing connections. *Organization Studies, 30*(12), 1391–1418.
O'Dwyer, B., & Unerman, J. (2007). From functional to social accountability. *Accounting, Auditing & Accountability Journal, 20*(3), 446–471.
O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society, 33*(7), 801–824.
O'Leary, S. (2017). Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs. *Accounting, Organizations and Society, 63*, 21–41.
OECD. (2008). *Managing for development results principles in action. Sourcebook on emerging good practice* (3rd ed.). Paris: OECD.
Paulsen, R. (2015). Non-work at work: Resistance or what? *Organization, 22*(3), 351–367.
Prasad, P., & Prasad, A. (2000). Stretching the iron cage: The constitution and implications of routine workplace resistance. *Organization Science, 11*(4), 387–403.
Prestipino, G. (2000). *Tradire Gramsci*. Milano: Teti Editore.
Said, E. W. (2003). *Orientalism*. London: Penguin Books.
Sassoon, A. S. (1980). *Gramsci's Politics*. London: Croom Helm.
Rodriques, S. and Collinson, D. (1995). ''Having fun'?: Humour as resistance in Brazil.' Organization Studies, 16, 5: 739-768. *Organization Studies* 16(5): 739–768.
Sauerbronn FF, Ayres RM, da Silva CM, et al. (2021) Decolonial studies in accounting? Emerging contributions from Latin America. *Critical Perspectives on Accounting* In Press.
Scott, J. C. (1990). *Domination and the arts of resistance. Hidden transcrips*. New Haven and London: Yale University Press.
Shivji, I. G. (2004). Reflection on NGOs in Tanzania: What we Are, what we are NOT, and what we ought to be. *Development in Practice, 14*(5), 689–695.
Shivji, I. G. (2007). *Silences in NGO discourse. The role and future of NGOs in Africa*. Nairobi & Oxford: Fahamu.
Srinivas, N. (2008). Managerialism and NGO Advocacy: Handloom Weavers in India. In T. N. D. Management (Ed.), *Dar S and Cook B* (pp. 74–90). Critiquing the Dual Modernization. London: Zed Books.
Srinivas, N. (2009). Against NGOs? A critical perspective on nongovernmental action. *Nonprofit and Voluntary Sector Quarterly, XX(X)*, 1–13.
Thomas, A. (1999). What makes good development management. *Development in Practice, 9*(1&2), 9–17.
Thomas, R., & Davies, A. (2005). What have feminists done for us? Feminist theory and organizational resistance. *Organization, 12*(5), 711–740.
Thomas, R., Sargent, L. D., & Hardy, C. (2011). Managing organizational change: Negotiating meaning and power-resistance relations. *Organization Science, 22*(1), 22–41.
Uddin, M. M., & Belal, A. R. (2019). Donors' influence strategies and beneficiary accountability: An NGO case study. *Accounting Forum, 43*(1), 113–134.
Unerman, J., & O'Dwyer, B. (2006). Theorising accountability for NGO advocacy. *Accounting, Accounting, Auditing & Accountability Journal, 19*(3), 349–376.
Vacca, G. (2014). *Vita e pensieri di Antonio Gramsci*. Torino: Einaudi.
van Zyl, H., & Claeyé, F. (2019). Up and down, and inside out: Where do we stand on NGO accountability? *The European Journal of Development Research, 31*(3), 604–619.
Walsh, E., & Lenihan, H. (2006). Accountability and Effectiveness of NGOs: Adapting Business Tools Successfully. *Development in Practice, 16*(5), 412–424.
Westwood, R. I., & Jack, G. (2007). Manifesto fo a post-colonial international business and management studies. A provocation. *Critical Perspectives on International Business, 3*(3), 246–265.
Wijen, F. (2014). Means versus ends in opaque institutional fields: Trading off compliance and achievement in sustainability standard adoption. *Academy of Management Review, 39*(3), 302–323.
Yasmin, S., & Ghafran, C. (2019). The problematics of accountability: Internal responses to external pressures in exposed organisations. *Critical Perspectives on Accounting, 64*, Article 102070.
Ybema, S., & Horvers, M. (2017). Resistance through compliance: The strategic and subversive potential of frontstage and backstage resistance. *Organization Studies, 38*(9), 1233–1251.
Zadek, S., & Raynard, P. (2003). Accounting for change: The practice of social auditing. In M. Edwards, & A. Fowler (Eds.), *The earthscan reader on NGO management* (pp. 319–328). London: Earthscan.