University of Alberta

Accounting for International Development
Non-Governmental Organizations (NGOs)

by

Daniel Eduardo Martinez

A thesis submitted to the Faculty of Graduate Studies and Research
in partial fulfillment of the requirements for the degree of

Doctor of Philosophy

in

Accounting

Faculty of Business

ABSTRACT

The two essays in this dissertation help us to better understand the types, functions, and effects of management and accounting requirements within non-governmental organizations (NGOs) and the way they are implicated in the process of constructing and managing international development in Guatemala and El Salvador. Specifically, the first essay studies the management and accounting requirements that activist (rights- and volunteer-based) organizations and development NGOs adopt in order to be eligible for grants. I describe the funding requirements and explore how they are implicated in constituting the international development assemblage. This is explained through Deleuze and Guattari's (1987) "state-form:" a mode of governance whereby the "state apparatus of capture" hierarchically stratifies, gives a certain form and stability, to the international development assemblage. There is however contestation, as strategies are employed by NGOs to leak financial and political resources to organizations that would otherwise not be eligible for funding. This study seeks to extend the work that has critically examined the way accounting is implicated in arranging a field of governance and starts to address calls for more research on the way accounting requirements alter NGOs' advocacy and mission.

In the second essay I study the transformation and mobilization of the Logical Framework, a project planning and performance assessment tool that is widely used in international development. A feature of the Logical Framework is that, as an inscription, it is used to summarize projects into visually separate components through a "simple" matrix. Another feature is that it shape changes. To explain this I consider how other inscriptions and practices are implicated in the Logical Framework: how they plug (*mobilize*) components into each other how the

Logical Framework's boundaries are made "fluid": blurring (*transforming*) its, but also each others', descriptive and functional boundaries. I argue that the Logical Framework is enacted in multiple ways: an inscription for project design becomes a tool for strategic, operational, and budgetary control. These findings contribute to our understanding of management and accounting controls in international development organizations and the transformation and mobilization of accounting inscriptions.

Acknowledgements

Table of Contents

List of Tables

List of Figures

1. INTRODUCTION

1. Introduction

The dissertation is composed of two studies. As a whole, the studies help us to better understand the types, functions, and effects of management and accounting requirements within non-governmental organizations (NGOs) and the way they are implicated in the process of constructing and managing international development in Guatemala and El Salvador. The first study, examines how funding agencies' management and accounting requirements constitute NGOs and the international development assemblage in which they operate, whereas the second, examines how the Logical Framework, a project design tool commonly used in international development, is characterized by a visual graph that changes as it interferes with other management and accounting devices and organizational practices. In the first instance we learn how, through management and accounting funding requirements, a form of governance expands into a field and arranges it by plugging in organizations from other assemblages, altering their organizational form and relations, and making this newly constituted field a functional unity. In the second, the Logical Framework gives us unique perspective into how administrative devices are altered and the effects they have on the way NGO workers practice international development. A common theme throughout both papers is the study of assemblages of components and relations—a way to examine international development and the Logical Framework as socio-technical compositions.

Since the early 1980s, accounting scholars have attempted to study management and accounting devices and practices and their mutually constitutive relation with the contexts in which they operate (Hopwood, 1983; Burchell, et al., 1980). This was in part motivated as a response to the predominant view of accounting as a technical device that represented organizational "reality" (cf. Hines, 1988) and a teleological notion of change characterized by increasing technological sophistication and accuracy in its role of aiding managers and users achieve organizational goals. From this perspective, situating accounting in context, meant, for early contingency-based approaches, for instance, identifying the contextual

1

variables that were associated with the design of effective management controls[1] (Waterhouse & Tiessen, 1978; Otley, 1980). While emphasizing the one-way relationship between context (environmental and organizational variables) and accounting change, these studies did not explicitly consider other, non-causal, forms of relations between accounting and the environment, nor the way management and accounting controls may be implicated in not only making organization more effective and efficient, but also in serving the interest of a privileged class, dominating the labour force, conferring legitimacy, and arranging actors within and beyond the organization.

Studies from the 1980s began to inquire about these other functions and effects, in relation to a more nuanced conceptualization of context through a variety of theoretical approaches, including: political economy and labour process, institutional theory, governmentality, and actor-network theory (ANT). Early uses of political economy and labour process articulated accounting's relation to its context by mainly emphasizing the socio-political and economic forces that give accounting devices particular functions that benefit certain (capitalist) segments of society (Tinker, 1980) and control the labour process (Neimark and Tinker, 1986; Hopper & Armstrong, 1991). Institutional theorists, interested in the conditions that make possible the emergence of a rationalized formal structure (Meyer & Rowan, 1977), highlighted that organizations' adoption of institutional rationalized rules (including accounting-based rules) are a means to conform to societal notions of legitimacy (Berry et al., 1985; Covaleski et al., 1993; Covaleski & Dirsmith, 1988). Yet others have been particularly curious to broaden still more the scope of conditions as a means to "recognize the diverse and changing factors that can intermingle with the processes of accounting change" (Burchell et al., 1985, p. 401). Burchell et al.'s "accounting constellation" is one of the first attempts to explore this more precarious composition of institutions, process, practices, and technologies (that, in their study, made possible the conditions for the emergence and governance of value added accounting in the United Kingdom). Subsequently, interest in these constellations has been expressed through the more explicit use of governmentality

---

[1] Management and accounting controls are here conceptualized as information technologies that collect, categorize and analyse organizational information to align managers and workers with organizational goals (Macintosh & Quattrone, 2010, p. 5). In my studies these

and ANT-related concepts (Robson, 1991).

The governmentality-inspired interest in the relations among the rationalities, programmes, and technologies of a diffused form of governance, and ANT's dictum to "follow the actor" engaged in constructing and defending a composition, a network, of human and non-human allies, introduced into the accounting literature other concepts such as assemblages (Miller & O'Leary, 1994a), ensembles (Miller & O'Leary, 1994b), complex (Miller & Power, 2013), and networks (Preston et al., 1992; Chua, 1995)[2] to articulate the constellations in which to situate accounting.

Constellation, assemblage, ensemble, complex, and networks are often used to describe a composition of interrelated heterogeneous components and their interrelations. These ideas, and particularly the concept of assemblage, are of particular relevance for the purposes of this dissertation. While accounting research has employed the concept (Miller & O'Leary, 1994a), it was however not until recently (cf. Neu et al., 2009; Mennicken & Miller, 2012) that the concept started to be explicitly associated with the work of its major exponent, Gilles Deleuze (often with his co-author Felix Guattari). As I elaborate in the following section, explicitly drawing on the Deleuzoguattarian notion of assemblages encourages me to draw on some of their other concepts. These have stimulated me to study the processes through which management and accounting technologies help actualize a form of governance that constructs and arranges components and relations of an assemblage from elements of another. This provides further understanding into how accounting is specifically implicated in this form of governance and its effects throughout international development. As I will show, this theorization of assemblages is also linked to management and accounting studies of network construction (Preston et al., 1992; Chua, 1995; Pipan & Czarniawska, 2010) and boundaries (Mouritsen & Thrane, 2006; Rahaman et al., 2010), and diffused forms of governance (Miller & O'Leary, 1987; Neu et al., 2006) and the state (Rose & Miller, 1992; Tinker, 1984; Catchpowle et al., 2004).

While the notion of assemblage motivates the dissertation's general interest

---

[2] For another way of conceptualizing "network" see Castell (2000); for uses in accouting see: Tomkins (2001) and Mouritsen & Thrane (2006).

in relations among different components, I also enrolled another set of conceptual tools from ANT and science and technology studies (STS), such as inscriptions (Latour & Woolgar, 1979), fluidity (de Laet & Mol, 2000), and interference (Mol, 1999) to understand the relations within and among management and accounting inscriptions. It is important to examine how their component parts are mobilized into each other, thus transforming their shapes and functions. This provides perspective into how the device's visual graph enables particular types of transformations but also ways of visualizing and intervening in the organization. Taking a closer look into the relations among inscriptions' components in a socio-technical network is inspired by the accounting literature that has studied the transformation and mobilization of accounting objects and inscriptions (Dechow & Mouritsen, 2005; Quattrone, 2009; Qu & Cooper, 2011).

Thus, in this dissertation, accounting is studied in its context by reframing the notion of constellation in two ways: the assemblage of international development and the socio-technical network that enables particular articulations of an accounting device (mainly the Logical Framework). To put these concepts into action I conducted a field study of the international development assemblage in Guatemala and El Salvador; an assemblage in part composed of local and international NGOs, state funding agencies, [3] consultants, and beneficiary populations. Particular focus, though, has been placed on the administrative requirements that local NGOs implement to access funding from international aid agencies. As literature has shown for some time (cf. Hopwood, 1978, p. 300), these requirements are not neutral, but have significant effects on how the field of international development and modes of development intervention (such as the project) are articulated.

The term non-profit organization designates a group of organizations by what they are not: a business. They are also, non-governmental in that they have duties and provide services that are distinct from those of government. Its members, often including paid staff (e.g. managers), but also a strong contingent of volunteers,

---

[3] Government agencies that administer foreign aid programs to developing countries; examples include the Canadian International Development Agency (CIDA), United States Agency for International Development (USAID), Spanish Agency for International Cooperation (AECID).

organize around the provision of a service such as the case of food banks, museums, sports clubs, professional bodies, voluntary health organizations, foundations, emergency relief organizations, and community radio stations. Their product is the "*changed human being*" (Drucker, 1990, p. xiv. emphasis in original). They are at the intersection of the market and government: a third sector. It is in this intersection that we locate civil society, that is, "the sphere in which social movements become organised" (United Nations Development Program (UNDP), quoted in Bebbington & Riddell, 1997, p. 109). Non-profits with social and political aspirations are often categorized as NGOs. Although, all these distinctions and categories are by no means clear or rigorous, the category of NGO has nevertheless been historically associated with a notion of human development—improving people's general wellbeing (Vakil, 1997, p. 2060). Though some NGOs generate revenue through the sales of goods and services, private donations, and membership fees, others also depend on grants and contracts from businesses, foundations, or governments. This is common for international development NGOs (Elbers & Arts, 2011; Mitlin et al., 2007), which advocate and/or provide services in so-called developing countries in the areas of human rights, education, health, the environment, and basic infrastructure to vulnerable and marginalized populations with the aim of contributing to their social and economic well-being. Funding is often contingent on the NGO meeting a series of administrative requirements, including: incorporating as a non-profit, budgets, strategic and operating plans, proper invoicing/receipts, audited financial statements, and Logical Frameworks for project design, monitoring, and evaluation.

A growing literature on NGOs and international development has explored the restrictive and productive capacity of these requirements (Roy, 2004; Wallace, 2004; O'Dwyer & Unerman, 2008; Neu et al., 2009; Elbers & Arts, 2011). But with few exceptions (cf. Ebrahim, 2005; Rahaman et al., 2010), there is little attention given to the administrative details: what are the devices, how do they function, and how they affect the setting. As I attempt to demonstrate, these controls enable a form of governance exercised "through a profusion of shifting alliances between diverse authorities" (Rose & Miller, 1992, p. 174) that muddle dichotomies, such as state and civil society, profit and non-profit, government and market. This is important because development NGOs are part of an assemblage that operates globally and intervenes in local settings under the mantle of their "ethical or moral

imperative" (Hardt & Negri, 2000, p. 36). The goals among the components of the international assemblage of development organizations are aligned in part through the use of management and accounting controls that cross language, cultural, geographical, sectorial, and organizational barriers.

This empirical component of the dissertation consists of two interrelated essays. Broadly, they are an attempt to better understand the types and functions of management accounting controls adopted throughout an assemblage of development organizations in Guatemala and El Salvador. Individually and collectively, these studies provide insight into (a) the ways a collection of administrative technologies alter organizations and the international development assemblage in which they operate and (b) the transformation and mobilization of an inscription's (the Logical Framework's) components. These articles share a conceptual unity: the study of assemblages.

2. Conceptual considerations

The work by Gilles Deleuze has had some influence in accounting (Neu et al., 2009; Martinez, 2011; Mennicken & Miller, 2012), organizations and management (Boje, 1995; Sørensen, 2005), and social movements and international development (Day, 2005; Escobar & Osterweil, 2010). One of Deleuze's main contributions is the notion of assemblage: a self-ordering composition of heterogeneous human and non-human components. For Deleuze, these components include materials (bodies, actions, and passions that interrelate and alter one another) and enunciations (the performativity of the discursive, such as acts and statements) that are brought and held together as a more or less cohesive unit of varying degrees of stratification (equilibrium, stability) and consistency (multiplicity, the potentiality for other, *rhizomatic*, relations/connections). The study of assemblages directs my attention towards components and to the processes that forges, but also interrupts, connections among them, bringing them into a sort of unity characterized by a mix of stability or consistency.

There are many similarities between Deleuze's concept of assemblage and Latour's "network."[4] Both share an interest in how compositions of heterogeneous components are formed, transformed and stabilized, and they share an agnosticism toward human and non-human actors. However, ANT gives emphasis to following the actor, that is, an "actor who enrols and controls others" (Miller & O'Leary, 1994a, p. 474), and tends not to focus on the study of governance and discourses. In contrast, I use Deleuze's assemblage to study how a governing principle (the *state-form*) is actualized in the field of international development through management and accounting technologies. These technologies enrol component parts from other assemblages, transforming them, establishing connections among them, creating boundaries, and unifying them, at least temporarily, as a more or less cohesive unit. Deleuze's assemblage helps to bring forward how a form of governance uses management and accounting requirements to bring a multiplicity of heterogeneous organizations to work together as an entity. To highlight these features and processes within and among assemblages I enlist other deleuzoguattarian concepts, mainly, consistency, stratification, (over)coding, (de)territorialization, capture, and state-form.[5]

While the notion of assemblage remains a constant inspiration throughout my empirical work, I found ANT quite compelling because of its focus on the transformation and mobilization of devices (Latour, 1999; Law, 2010; in accounting: Dechow & Mouritsen, 2005; Quattrone, 2009; Qu & Cooper, 2011). For me, accounting technologies are important devices in organizations and society. I was particularly moved by de Laet and Mol's (2000) account of the Zimbabwean water pump: the way this "resilient" device was adapted throughout the various villages— its (socio-technical) shape and function altered as its "defective" parts were replaced by make-shift parts. From this study I draw on the concept of "fluidity" to theorize how a project management device's descriptive and functional boundaries are made

---

[4] In one occasion Latour comments on Deleuze's concept of the "rhizome", a characteristic feature of assemblages by stating that it "is the perfect word for network. Actor-network theory should be called actant/rhizome ontology, as Mike Lynch says, because it is an ontology, it is about actants, and it is about rhizomes. But of course Actant/Rhizome ontology is even more obscure! Deleuze is the greatest French philosopher (along with Serres). To come back to your original question, I have read Deleuze very carefully and have been more influenced by his work than by Foucault or Lyotard" (Latour & Crawford, 1993, p. 263).
[5] These concepts will be explained in the first essay

blurry and use the notion of "interference" (Mol, 1999) to theorize this blurriness in relation to other devices and practices. That is, I wanted to pay close attention to how devices are transformed (enacted, made "real," in multiple ways) and how other devices and practices are implicated in this. Taking seriously the multiplicity of devices, positions the investigation in relation to literatures that study the ontological condition of the technology in the socio-technical network that enables it—the way certain enactments are made possible while other are not and how this enables a particular way of practicing international development (e.g. Law and Singleton 2005; de Laet and Mol, 2000; Baxter & Chua, 2009; Quattrone & Hopper, 2006).

In relation to the two studies contained in this document, the concept of assemblage figures more explicitly and prominently in the first study. It helps me theorize how state funding agencies' management and accounting requirements play an active role in the construction of international development as a functional unity out of components of the social justice movement in Guatemala and El Salvador. Although the notion of assemblages also influences the second study, I focus on inscriptions as objects situated in a socio-technical network. This is to help learn about the Logical Framework's ontological multiplicity (Mol, 1999; 2002) by conceptualizing it as an assemblage of components with blurry (transforming) functional and descriptive boundaries that plug (mobilize) into other management and accounting and communication devices and practices. Both studies, either directly or indirectly, seek to study the forces that help give assemblages their unity and transformation—shedding light on the processes that enbable particular ways of articulating the multiple notions and practices of development.

3. The management and accounting literature

In this section I supplement and position these empirical and conceptual motivations in the following literatures: first, the study of governmentality and the arrangement of networks/assemblages; second, the exploration of the conditions that enable both the change and diffusion of accounting technologies, particularly inscriptions; and third, the study of management and accounting devices in NGOs and international development.

Governmentality-inspired studies in accounting have contributed to how accounting researchers conceptualize governance and the state. Foucault (notably in his Collège de France lectures) and later interpretations of his works (e.g. Burchell, et al., 1991; Miller & Rose, 1990; Rose & Miller, 1992) have sought to understand the regimes of truth and techniques that make objects governable by intervening in their social and economic lives. A departure from Marxist-influenced analyses, which give the state an "essential functionality" that reduces them to a "unity" (Miller 1990, p. 319-320), studies in governmentality seek to "cut the head off the king," proposing, rather, a more diffused, less state-centric, understanding of governance. In accounting, studies have provided insight into how accounting technologies such as standard costing and budgeting are components of the 20th century apparatus of power that makes the individual more efficient and malleable (Miller & O'Leary, 1987). Similarly, Rose and Miller (1992) explore how calculative technologies such as accounting mobilize a neoliberal governmental programme that attempts to govern social and economic life and individual conduct. While these sites of intervention are territorially broad in scope (North America and UK), there are others that focus on interventions at the factory (Miller & O'Leary, 1994b) and government (Kurunmäki & Miller, 2006). Still, other studies examine more distant sites of intervention through the use of accounting technologies deployed from an institution that acts as an obligatory passage point, a centre of calculation, as the "eye of power"—the World Bank for Neu et al. (2006), the US government for Preston (2006), the Ghana Aids Commission for Rahaman, et al. (2010).

Although influenced by this governmentality literature and, like it, motivated to study the political programmes that inspire interventions hand-in-hand with the accounting technologies that enable them, I also, with the aid of Deleuze, conceptualize governance through a more decentred approach: not one institution introducing a mode of governance, but numerous loosely connected institutions (e.g. funding agencies) constituting the international development assemblage as a field to be governed. Moreover, although governmentality is sensitive to the way governance is contested (Miller & Rose, 1990, p. 14), there has been little work to date on how this is manifested (Li, 2007, p. 264). Examining these contestations shows the sites in which the programmers' attempt to regulate a particular notion of development is resisted and how other modes of conceptualizing development

survive within and through the assemblage. Here, contestation, as a form of resistance to a mode of governance, is thought of as lines of flight and movements of deterritorialization, which "have no equivalent in Michel's [Foucault's] work" (Deleuze & Lapoujade, 2006, p. 129). The advantage of this perspective is that I can show how activist politics can escape but also get "recuperated, organized, systematized, and programmatized" (Rose, 1999, p. 280) as they plug into the international development assemblage.

Examining how management and accounting technologies are implicated in the constitution of assemblages also places the study alongside those that have studied how networks are constructed and given boundaries. Staring with the premise of "following the actor," ANT scholars have contributed to our understanding of how networks of components revolve around the fabrication of an accounting system (Preston et al. 1992; Chua, 1995; Briers & Chua, 2001) and how different accounting controls enable different ways of arranging networks of firms (Mouritsen & Thrane, 2006). There is, however, seemingly little work on how various components become the object of transformation as they are implicated in the construction of the network. That is, my attempt is to show that organizations are constituted by making them coherent both as an administrative unit and with the larger aggregate. In the process, they become isomorphic to funding agencies' homogenous administrative categories, altering their organizational form, mode of development intervention, and staff. This enables and restricts their relations with other components of the stratified assemblage, while slowing down and even cutting off their relations with the social justice assemblage, as they remain "exterior" to the international development's administrative boundaries.

Apart from this field-level approach to assemblage transformation, I also enrol a literature that takes a closer look at specific accounting devices. Within this literature there are studies that explain how devices are transformed and mobilized throughout a particular field. Studies, for instance, explain accounting change by looking at organizational-level factors (Baines & Langfield-Smith, 2003; Gosselin, 1997; Anderson, 1995) and field- or institutional-level factors (Burns & Scapens, 2000; Covaleski et al., 1993). Others seek to better understand transformation through the diffusion of accounting and management practices by paying attention

to the institutional (Malmi, 1999) and population and organizational factors (Fiss et al., 2011). Yet another group of studies, critical of the notion of diffusion and change that underlie these studies, understand accounting transformation through ANT-related concepts. The emphasis within this ANT literature has often been on how actor-networks stabilize the device by protecting the networks that enable them (Alcouffe et al., 2007; Jones & Dugdale, 2002; Preston et al., 1992; Cooper et al., 2012). Further, there has also been increased attention paid to the malleability of accounting technologies, as being enacted, that is performed, in multiple ways (Quattrone & Hopper, 2006; Briers & Chua, 2001; Miller & O'Leary, 2007; Qu & Cooper, 2011).

The insights drawn from the these diverse literatures points us toward a complex of organizational, institutional, and network conditions that make accounting change possible. My attempt is to extend these diverse literatures by focusing on the object, its component parts, and the relations among these and other parts. I do so being attentive to how the inscription's graphical design makes components visibly separate, enabling their recombination, that is their change (what I call *transformation* through the blurring of its functional and descriptive boundaries) and diffusion (not of a single object throughout organizations, but the *mobilization* of its components through other devices and practices).

Finally, the focus on development NGOs situates the studies in the management and accounting literature on NGOs and international development. This literature includes studies that have sought to better understand NGO accountability to civil society (Lehman, 2007) and reporting (Everett & Friesen, 2010). Studies have also explored the way management control requirements (a) change the focus of NGOs' relations of accountability from beneficiaries to funders (O'Dwyer & Unerman, 2008); (b) alter social, economic, and cultural capitals and alliances among organizations (Chenhall et al., 2010); and (c) introduce rationalisation into non-profits "rendering a heterogeneous mix of organizations more similar" as they are transformed from volunteer-run organizations to organizations ran by full-time staff and managerial professionals (Hwang & Powell, 2009, p. 293).

Others have sought to understand funders and loan recipients' relations in the context of international aid and development in developing countries. Neu et al. (2009), for instance, investigate through a field study in El Salvador how funding agencies articulate loan recipient's development aspirations, while "over-organizing" their social spaces through discourses of accountability and accounting technologies. In their study of the World Bank and the Ghana Aids Commission, Rahaman et al., (2010) pay close attention to how accounting is used in the building of alliances among funders and NGOs, highlighting how accounting arranges a network of dispersed NGOs by making the donor an obligatory passage point, standardizing practices, and encouraging particular types of actions and disciplining recipients. In total, these studies have provided a better understanding of the devices that NGOs use and how they are implicated in their relationship of accountability with funding agencies.

There are two ways in which I attempt to extend these various literatures. First, I take a closer look at the Logical Framework, a device that is ubiquitous in international development (Crawford & Bryce, 2003; Hummelbrunner, 2010) yet under-researched in accounting. I note how it is integrated with other accountability requirements (e.g. strategic and operational plans and budgets) and communicative practices (e.g. PowerPoint) and how it introduces the technical and administrative vocabulary of international development into NGOs. Second, I study how management and accounting technologies are implicated in the constitution and governance of the international development assemblage out of components of the social justice movements. Through the latter, I also start to address calls for studies on the "emergence and effects of particular accountability forms" in development NGOs' "original visions and mission" (O'Dwyer & Unerman, 2008, p. 822) and the "widespread adoption of evaluative metrics" and its effects on NGOs' "involvement in advocacy, political mobilization or community engagement" (Hwang & Powell, 2009, p. 293).

In sum, these literatures operate at different but intersecting levels of analysis: at the level of the technologies as an object of study and at the broader level of the assemblage in which these technologies are situated. They are studies of interconnected assemblages. We see something similar in DeLanda's (2006) use of

Deleuze's concepts to discuss how assemblages become component parts of other assemblages—in that work, interpersonal assemblages are part of a city assemblage, which is part of a central government assemblage. Similarly, the Logical Framework assemblage is contained in an organization's management and accounting control assemblage, which is, in turn, plugged into an international development assemblage.

4. The field study and methodological considerations

The aforementioned literature and conceptual motivations directed my attention towards management and accounting inscriptions, particularly their functions, their effects, and their relation to other devices and practices. Yet, the more I learned about the devices, particularly, the Logical Framework, the more I became interested in the inscriptions' graphical design (Quattrone, 2009). I therefore sought to collect further inscriptions to get insight into their visual features, and also learn about their use and effects through interviews and observations, complimented with extensive field notes. To start, however, I sketched a 'map' of the field to identify the organizations that operate in it and their relations to one another.

The field study takes place in the Central American countries of Guatemala and El Salvador. These neighbouring countries are host to many NGOs.[6] Both countries were engulfed in an internal armed struggle that decimated many facets of the countries' political, social, and economic infrastructure, having deleterious effects on the population at large, particularly in the area of human rights violations.[7] Once the Peace Accords were signed in both countries, organizations (often non-incorporated collectives of individuals) sought to contribute to the peace-building process by forming NGOs. International NGOs and funding agencies contributed to this process by providing funding and training, in both technical and administrative matters, to the newly incorporated NGOs. The large number of local and international NGOs and funding agencies with regional offices in both

---

[6] Exact figures are diffult to obtain. One study estimates that there are approximately 3,000 NGOs in Guatemala (Foro de Coordinaciones de ONG de Guatemala, 2012, p. 103).
[7] In Guatemala, for instance, the Commission for Historical Clarification estimates that over 200,000 persons were disappeared or killed during the 36-year war. The document notes: "State forces and related paramilitary groups were responsible for 93% of the violations documented" (Historical Clarification Commission, 1999).

Guatemala and El Salvador made these countries particularly appealing as research sites. This appeal was reinforced by my own previous research experience[8] in the region: I had general knowledge of the site, I am a native Spanish speaker, and have over the years developed rapport with insiders that would introduce me to management issues in international development and to organizations that would be willing to participate in the study.

Once the research site was identified, I compiled a list of local and international NGOs, funding agencies, and consultants in the region. A preliminary set was developed through previously established contacts. I then extended it into a database of potential organizations by searching through funding agencies and international NGOs' websites for information on their requirements, their programmes, and their projects—the latter revealed the local 'partner' NGOs in Guatemala and El Salvador implementing the projects. After local partners were identified, I searched their websites for information on their other projects to identify whether they had other funders and whether they were working with other international and local NGOs. Once I had a list of potential organizations I contacted them through email, telephone, and once in the region, by visiting their office asking for an appointment.[9]

These local organizations comprise the bulk of the study. They are advocacy, service delivery and emergency relief not-for-profits that often work with vulnerable and marginalized populations with the aim of contributing to their social and economic wellbeing. All the NGOs included in this study receive funding from international donors to carry out their goals. They are project developers and implementers that receive grants from or are contracted by funding agencies either directly or indirectly through intermediary international NGOs to execute a project. The majority of the funding comes from OECD-member states such as Spain, the

---

[8] In 2005-2006, I conducted a six month research project in Guatemala on a campesino organization that produced and exported fair trade coffee. The funds generated by their sales, and grants from international funders, were used to finance their socio-economic and political projects and activities.
[9] A limitation of this way of sampling is that it potentially ignores those organizations that do not have a website. In cases where they did not have a website, I searched online for their blogs and other forms of social media. In cases where online information was scarce or outdated, I relied on my contacts in the field to aid me in locating and contacting these organizations.

United States, EU institutions, and Japan (Figures 1-1 and 1-2). Seldom providing funds directly to these NGOs, government development aid agencies channel funds primarily through multilateral organizations such as the United Nations Development Programme (UNDP) and international NGOs such as Oxfam, CARE, and Trocaire.

To access these funds organizations are required to meet a number of legal and administrative requirements. First, organizations need to be incorporated as a non-profit, binding them to governmental legal and financial regulations. Second, NGOs agree to adopt 'proper' financial instruments and a series of management and reporting technologies to manage and account for the project's implementation and use of funds. Almost invariably, these requirements include strategic plans, budgets, Logical Frameworks, monitoring and evaluation reports, and financial audits of the organization and each of their projects.

The study consists of two field trips in 2010 and 2011 to El Salvador and Guatemala—lasting a total of 14 weeks (7 weeks in El Salvador and 7 weeks in Guatemala). The first field trip permitted me to get insight into what were the devices used, how they were used and what for, and their thoughts on the uses and effects. The interviews were initially somewhat unstructured and conversational, as I sought to learn some of the field's characteristics and identify pressing 'issues' or challenges faced by the participants. This helped identify areas of interest and general categories that would be explored in more detail through subsequent interviews (Glaser & Strauss, 1967). In total 62 (38 during the first visit and 24 during the second) interviews were conducted with staff from 20 local NGOs, 2 non-incorporated organizations,[10] 1 municipal government, 8 international NGOs, 10 funding agencies (6 bilateral and 4 multilateral), and 2 consulting firms (See Table 1-1). The 62 interviews collected during the 14 weeks provided sufficient material to construct the narratives that address my conceptual preoccupations—moreover, a combination of saturation and funding constrains also influenced the study's time frame. All the interviews were digitally recorded (with the exception of 5),

---

[10] Volunteer-based 'activist' organizations/collectives that resist incorporating as an NGO and are thus not eligible to receive funding from international aid agencies. They however may receive small amounts of funds from international 'solidairty' groups such as NGOs or collectives of concerned citizens often based in Europe and North America.

transcribed, and translated by me. Participants include managers, community organizers and technicians,[11] accountants and administrators, consultants, civil servants, and social justice activists/volunteers.

Interviewees were asked for documents that illustrated some of the reports and management tools commonly used in the organization. Most of the organizations provided physical or digital (e.g. Excel/Word files) copies or allowed digital photographs of a project's monitoring reports, work plans, annual financial reports, position papers, budget spread sheets, etc. (in total 1,500 pages of documents were photographed). In some cases interviewees expressed apprehension towards sharing these documents. In such cases I either asked for a blank version of the document (i.e. the templates that they were required to fill) or, I waited until the next field trip to ask them again for the documents, assuming that by then I would have developed some familiarity or trust with the interviewees. Both approaches proved effective in a number of cases. Together with documents downloaded from NGOs' and funding agencies' websites (including: annual reports, promotional material, financial statements, etc.), these inscriptions gave me a visual representation of some of the templates (such as the Logical Framework, budgets, and operational plans) and showed the requirements that NGO adopt to manage internationally funded projects.

In conjunction with interviews and inscriptions, I also sought to observe how projects were materialized in the field by attending project-related activities and workshops (see table 1-2). These visits gave me the opportunity to observe the unfolding of a project and how this was later accounted for by observing and conversing with the technicians and accountants I accompanied and by looking at the reports that documented the outcomes of a project's activities. I observed at the project sites how projects were actualized and the role of inscriptions in this process; for instance activities identified in the Logical Framework were enacted (e.g., as a workshop, a community fair) and technicians used inscriptions (e.g., receipts, participant lists, photos) to connect them back to the Logical Framework's results' indicators, the operational plan's time schedule, and/or the budget. I also observed how a meeting was conducted among project coordinators and technicians

---

[11] Staff that develop and implement the project's activities; e.g. a workshop.

and in several occasions I asked administrators and designers to show me how to fill templates or how they input project information into their accounting software.

Extensive field notes were also taken at a daily basis during the field study to record the observations. Field notes were also a means to reflect on the observations, conversations, concepts, and the challenges of the field study (Strauss & Corbin, 1998). Themes and categories were identified, which were revised as the investigation unfolded and these helped to order the information collected (Hammersley & Atkinson, 2007). It was also important for thinking about the strategies to take in those moments when the field study did not seem to be progressing as expected; a space to rethink research and interview questions, ways of conducting the interviews, types of organizations to contact, the limiting and productive capacity of certain concepts. In other words, the notes were sketches, opportunities to experiment, in which the boundaries between concepts, the case, and author are blurred (Alvesson & Kärreman, 2007) and transformed through the enquiry. Drawing on Law (2004), the messy, ephemeral, variable, and multiple object of study, needed an equally messy, ephemeral, variable, and multiple method. Thus the empirical materials collected and the ways the 'data' are enrolled, are not meant to depict the 'reality' of the field of international development or Logical Framework and its users, but to provide a narrative that helps me make theoretical points (de Laet & Mol, 2000, p. 225; Quattrone & Hopper, 2006, p. 223).

5. The essays

The studies included in this document explore relationships of accountability among the actors in the international development field in Guatemala and El Salvador.

More specifically, the first essay studies the management and accounting requirements that activist (volunteer-based) organizations and development NGOs adopt in order to be eligible for grants. More specifically, the study describes funding requirements and explores how they are implicated in the transformation of the social justice movement assemblage: components of which are technically and administratively rearticulated as components of the international development assemblage. This transformation is explained through Deleuze and Guattari's (1987) "state-form:" a mode of governing whereby the "state apparatus of capture"

hierarchically stratifies an assemblage by enrolling components of the social movement (*territorialisation*), arranging them through homogenizing administrative categories (*coding*), and enabling an emergent functional totality (*overcoding*) that has had the effect of, what some interviewees referred to as, disarticulating the social movement. There is however contestation, as strategies are employed by NGOs to leak financial and political resources to organizations that would otherwise not be eligible for funding. This study seeks to extend the work that has critically examined the role of NGOs in the social movement (Morales Lopez & Ba Tiulp, 2009; Roy, 2004; Escobar & Osterweil, 2010) and the role of state modes of governance in this process (Day, 2005). It emphasizes the impact of management and accounting controls on the constitution and transformation of assemblages (Neu et al., 2009; Rahaman et al., 2010) and NGOs' advocacy and mission (Hwang & Powell, 2009; O'Dwyer & Unerman, 2008).

The second study takes a closer look at one of the devices that is deployed throughout the field by seeking to better understand the transformation and mobilization of the Logical Framework, a project planning and performance assessment tool that is widely used in international development organizations (Crawford & Bryce, 2003; Hummelbrunner, 2010). One of the Logical Framework's features is that, as an inscription, it is used to summarize projects into visually separate components through a "simple" matrix. I start with Mol's (1999) concept of "interference" to consider how other inscriptions and practices are also implicated in the Logical Framework—they plug (*mobilize*) components into each other and through this I get insight into how the Logical Framework's boundaries are made "fluid" (de Laet & Mol, 2000): blurring (*transforming*) its, but also each others', descriptive and functional boundaries. I argue that the Logical Framework is enacted in multiple ways: an inscription for project design becomes a tool for strategic, operational, and budgetary control. This is what contributes to making the Logical Framework a powerful device: it establishes connections with other devices and practices that enables the control of development intervention from a distance (Rottenburg, 2009) and the introduction of the technical and administrative vocabulary of international development.

These findings contribute to our understanding of management and accounting controls in international development organizations (O'Dwyer & Unerman, 2008; Chenhall et al., 2010; Hwang & Powell, 2009) and the transformation and mobilization of accounting inscriptions (Quattrone, 2009; Qu & Cooper, 2011). It does so by providing insight into how the Logical Framework operates in NGOs and how its graphical design makes components visibly separate. I pay particularly close attention to these components to theorize the notions of transformation (i.e. the blurring of functional and descriptive boundaries) and mobilization (not of a single object, but of components through several devices and practices).

BIBLIOGRAPHY

Alcouffe, S., Berland, N., & Levant, Y. (2007). Actor-networks and the diffusion of management accounting innovations: A comparative study. *Management Accounting Research*, 19, 1-17.

Alvesson, M., & Kärreman, D. (2007). Constructing mystery: empirical matters in theory development, *Academy of Management Review*, 32(4), 1265–1281.

Anderson, S. (1995). A framework for assessing cost management system changes: the case of activity based costing implementation at General Motors, 1986–1993. *Journal of Management Accounting Research,* 7, 1–51.

Baines, A., & Langfield-Smith, K. (2003). Antecedents to management accounting change: a structural equation approach. *Accounting, Organizations and Society*, 28 (7/8), 675–698.

Baxter, J., & Chua, W. F. (2009). Studying accounting in action: the challenge of engaging with management accounting practice. In C. S., Chapman, D. J. Cooper, & P. B. Miller (Eds.), *Accounting, organizations and institutions: essays in honour of Anthony Hopwood*. Oxford: Oxford University Press.

Bebbington, A., & Riddell, R. (1997). Heavy hands, hidden hands, holding hands? Donors, intermediary NGOs and civil society organizations. In, D. Hulme, & M. Edwards (Eds.), *NGOs, states and donors: too close for comfort.* New York: St. Martin's Press in association with Save the Children.

Berry, A., Capps, T., Cooper, D. J., Ferguson, P., & Hopper, T. (1985). Management control in an area of the NCB: rationales of accounting practices in a public enterprise. *Accounting, Organizations and Society*, *10*(1), 3–28.

Boje, D. M. (1995). Stories of the storytelling organization: a postmodern analysis of Disney as 'Tamara-Land'. *Academy of Management Journal*, 38(4), 997-1035.

Briers, M., & Chua, W. F. (2001). The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing. *Accounting, Organizations and Society*, 26, 237-269.

Burchell, S., Clubb, C., Hopwood, A., Hughes, J., & Nahapiet, J. (1980). The roles of accounting in organizations and society. *Accounting, Organizations & Society*, *5*(1), 5–27.

Burchell, S., Clubb, C., & Hopwood, A. (1985). Accounting in its social context: towards a history of value added in the United Kingdom. *Accounting, Organizations & Society*, *10*(4), 381–413.

Burchell, S., Gordon, C., & Miller, P. (Eds.) (1991). *The Foucault effect: studies in governmentality*. University of Chicago Press: Chicago.

Burns, J., & Scapens, R.W. (2000). Conceptualizing management accounting change: an institutional framework. *Management Accounting Research*, 11(1), 3–25.

Castells, M. (2000). The rise of the network society. Oxford: Blackwell Publishers.

Catchpowle, L., Cooper, C., & Wright, A. (2004). Capitalism, states and ac-counting. *Critical Perspectives on Accounting*, *15*(8), 1037–1058.

Chenhall, R. H., Hall, M., & Smith, D. (2010). Social capital and management control systems: a study of a non-government organization. *Accounting, Organizations and Society*, 35(8), 737-756.

Chua, W. (1995). Experts, networks and inscriptions in the fabrication of accounting images: a story of the representation of three public hospitals. *Accounting, Organizations & Society*, *20*(2/3), 111–145.

Cooper, D., Ezzamel, M., & Qu, S. (2012). Popularizing a management accounting idea: The case of the Balanced Scorecard. Paper presented at the American Accounting Association's Management Accounting Section Research and Case conference, Houston, Texas.

Covaleski, M. A., & Dirsmith, M. W. (1988). An institutional perspective on the rise, social transformation, and fall of a university budget category. *Administrative Science Quarterly*, 33(4), 562-587.

Covaleski, M. A., Dirsmith, M. W., & Michelman, J. E. (1993). An institutional theory perspective on the DRG framework, case-mix accounting systems and health-care organizations. *Accounting, Organizations and Society*, 18(1), 65–80.

Crawford, P., & Bryce, P. (2003). Project monitoring and evaluation: a method for enhancing the efficiency and effectiveness of aid project implementation. *International Journal of Project Management*, 21(5), 363-373.

Day, R. J. F. (2005). *Gramsci is dead: anarchist currents in the newest social movements*. London; Ann Arbor, MI: Pluto Press; Toronto: Between the Lines.

De Laet, M., & Mol, A. (2000). The Zimbabwe bush pump: mechanics of a fluid technology. *Social Studies of Science*, 30(22), 225-263.

Dechow, N., & Mouritsen, J. (2005). Enterprise resource planning systems, management control and the quest for integration. *Accounting, Organizations & Society*, *30*(7-8), 691–733.

DeLanda, M. (2006). *A new philosophy of society: assemblage theory and social complexity*. New York: Continuum.

Deleuze, G. and Guattari, F. (1987). *A thousand plateaus: capitalism and schizophrenia*. Minneapolis, MN: University of Minnesota Press.

Deleuze, G., & Lapoujade, D. (2006). *Two regimes of madness: texts and interviews 1975-1995*. Cambridge, MA: Semiotext(e) MIT Press.

Drucker, P. (1990). *Managing the non-profit organization: practices and principles.* New York, NY: HarperCollins.

Ebrahim, A. (2005). *NGOs and organizational change: discourse, reporting and learning*. Cambridge University Press.

Elbers, W., & Arts, B. (2011). Keeping body and soul together: southern NGOs' strategic responses to donor constraints. *International Review of Administrative Sciences*, *77*(4), 713–732.

Escobar, A., & Osterweil, M. (2010). Social movements and the politics of the social: Deleuzian strategies. In C. B. Jensen and K. Rödje (Eds.), *Deleuzian intersections: science, technology, anthropology*. New York: Berghahn Books.

Everett, J., & Friesen, C. (2010). Humanitarian accountability and performance in the Théâtre de l'Absurde. *Critical Perspectives on Accounting,* 21, 468–485.

Fiss, P. C., Kennedy, M. T., & Davis, G. F. (2011). How golden parachutes unfolded: diffusion and variation of a controversial practice. *Organization Science*. In Press: http://dx.doi.org/10.1287/orsc.1110.0685

Foro de Coordinaciones de ONG de Guatemala. (2012). *Memoria. III congreso nacional de ONG: transformación y desarrollo.* Guatemala: CONGCOOP.

Glaser, B., & A. Strauss. (1967). *The discovery of grounded theory: strategies for qualitative research*. Chicago: Aldine.

Gosselin, M. (1997). The effect of strategy and organizational structure on the adoption and implementation of activity-based costing. *Accounting, Organizations and Society,* 22 (2), 105–122.

Hammersley, M., & Atkinson, P. (2007). *Ethnography: principles in practice* (3rd ed.), London; New York: Routledge.

Hardt, M., & Negri, A. (2000). *Empire*. Cambridge, MA: Harvard University Press.

Hines, R. (1988). Financial accounting: in communicating reality, we construct reality. *Accounting, Organizations & Society*, *13*(3), 251–261.

Historical Clarification Commission (1999). *Guatemala: memory of silence*. Retrieved from http://shr.aaas.org/guatemala/ceh/report/english

Hopper, T., & Armstrong, P. (1991). Cost accounting, controlling labour and the rise of conglomerates. *Accounting, Organizations & Society*, *16*(5/6), 405–438.

Hopwood, A. G. (1978). Towards an organizational perspective for the study of accounting and information systems. *Accounting, Organizations and Society*, *3*(1), 3–13.

Hopwood, A. G. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, *8*(2/3), 287-305.

Hummelbrunner, R. (2010). Beyond logframe: Critique, Variations and Alternatives. In N. Fujita (Ed.), *Beyond the Logframe: using systems concepts in evaluation*.

Foundation for Advanced Studies on International Development. Retrieved from www.fasid.or.jp

Hwang, H., & Powell, W. W. (2009). The rationalization of charity: the influences of professionalism in the nonprofit sector. *Administrative Science Quarterly*, 54(2), 268-298.

Jones, T., & Dugdale. D. (2002). The ABC bandwagon and the juggernaut of modernity. *Accounting, Organizations and Society*, 27, 121–163.

Kurunmäki, L., & Miller, P. (2006). Modernising government: the calculating self, hybridisation and performance measurement. *Financial Accountability & Management*, *22*(1), 87–106.

Latour, B. (1999). *Pandora's hope: essays on the reality of science studies*. Cambridge, MA: Harvard University Press.

Latour, B., & Crawford, T.H. (1993), An interview with Bruno Latour. *Configurations*, 1(2), 247-68.

Latour, B., & Woolgar, S. (1979). *Laboratory life: the construction of scientific facts*. Beverly Hills: Sage Publications.

Law, J. (2004). *After method: mess in social science research*. New York: Routledge.

Law, J. (2010). On the methods of long-distance control: vessels, navigation and the Portuguese route to India. Retrieved from http://www.heterogeneities.net. Originally in J. Law (Ed.*),* (1986). *Power, action and belief: A new sociology of knowledge?* Sociological Review Monograph 32. London: Routledge.

Law, J., & Singleton, V. (2005). Object lessons. *Organization*, 12(3), 331–355.

Lehman, G. (2007). The accountability of NGOs in civil society and its public spheres. *Critical Perspectives on Accounting*,18: 645-669.

Li, T. M. (2007). Practices of assemblage and community forest management. *Economy and Society*, *36*(2), 263–293.

Macintosh, N. B., & Quattrone, P. (2010). *Management accounting and control systems: an organizational and sociological approach*. (2nd ed). Hoboken, NJ: John Wiley & Sons.

Malmi, T. (1999). Activity-based costing diffusion across organizations: an exploratory empirical analysis of Finnish firms. *Accounting, Organizations and Society*, 24(8), 649–672.

Martinez, D. E. (2011). Beyond disciplinary enclosures: management control in the society of control. *Critical Perspectives on Accounting*, 22, 200–211.

Mennicken, A., & Miller, P. (2012). Accounting, territorialization and power. *Foucault Studies*, 4–24

Meyer, J., & Rowan, B. (1977). Institutionalized organizations: formal structure as myth and ceremony. *The American Journal of Sociology*, *83*(2), 340-363.

Miller, P. (1990). On the interrelations between accounting and the state. *Accounting, Organizations & Society*, *15*(4), 315–338.

Miller, P., & O'Leary, T. (1987). Accounting and the construction of the governable person. *Accounting, Organizations & Society*, *12*(3), 235–265.

Miller, P. & O'Leary, T. (1994a). The factory as laboratory. *Science in Context*, 7, 469-496.

Miller, P., & O'Leary, T. (1994b). Accounting, "economic citizenship" and the spatial reordering of manufacture. *Accounting Organizations and Society*, *19*(1), 15–43.

Miller, P., & O'Leary, T. (2007). Mediating instruments and making markets: Capital budgeting, science and the economy. *Accounting, Organizations and Society*, 32, 701–734.

Miller, P., & Power, M. (2012). Accounting, organizing and economizing. Working paper, LSE.

Miller, P., & Rose, N. (1990). Governing economic life. *Economy and Society*, 19(1), 1-31.

Mitlin, D., Hickey, S., & Bebbington, A. (2007). Reclaiming development? NGOs and the challenge of alternatives. *World Development*, *35*(10), 1699–1720.

Mol, A. (1999). Ontological politics. A word and some questions. In J. Law and J. Hassard, (Eds.), *Actor network theory and after*. Oxford: Blackwell Publishers.

Mol, A. (2002). *The body multiple: ontology in medical practice.* Durham: Duke University Pres.

Morales López, H., & Bá Tiul, M. (2009). Pueblos Indígenas, Cooperación Internacional y Desarrollo en Guatemala. Quetzaltenango, Guatemala: Movimiento Tzuk Kim-pop.

Mouritsen, J., & Thrane, S. (2006). Accounting, network complementarities and the development of inter-organisational relations. *Accounting, Organizations and Society*, *31*(3), 241–275.

Neimark, M., & Tinker, T. (1986). The social construction of management control systems. *Accounting, Organizations and Society*, 11(4/5*)*, 369–395.

Neu, D., Everett, J., & Rahaman, A. S. (2009). Accounting assemblages, desire, and the body without organs: a case study of international development lending in Latin America. *Accounting, Auditing & Accountability Journal*, 22(3), 319-350.

Neu, D., Everett, J., Rahaman, A. S., & Martinez, D. (2012). Accounting and networks of corruption. *Accounting, Organizations and Society*, in press: doi:10.1016/j.aos.2012.01.003

Neu, D., Ocampo, E., Graham, C., & Heincke, M. (2006). Informing technologies and the World Bank. *Accounting, Organizations and Society*, 31(7), 635–662.

O'Dwyer, B., & Unerman J. (2008). The paradox of greater NGO accountability: a case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7-8), 801-824.

Otley, D. T. (1980). The contingency theory of management accounting: achievement and prognosis. Accounting, Organizations and Society, 5(4), 413–428.

Pipan, T., & Czarniawska, B. (2010). How to construct an actor-network: Management accounting from idea to practice. *Critical Perspectives on Accounting*, 21(3), 243–251.

Preston, A. M. (2006). Enabling, enacting and maintaining action at a distance: An historical case study of the role of accounts in the reduction of the Navajo herds. *Accounting, Organizations and Society,* 31, 559–578.

Preston, A., Cooper, D.J., & Coombs, R. (1992). Fabricating budgets: a study of the production of management budgeting in the national health service. *Accounting, Organizations & Society*, *17*(6), 561–593.

Qu, S. Q., & Cooper, D. J. (2011). The role of inscriptions in producing a balanced scorecard. *Accounting, Organizations and Society,* 36(6), 344–362.

Quattrone, P. (2009). Books to be practiced: memory, the power of the visual, and the success of accounting. *Accounting, Organizations and Society*, 34(1), 85–118.

Quattrone, P., & Hopper, T. (2006). What is IT? SAP, accounting, and visibility in a multinational organization. *Information and Organization*, 16, 212–250.

Rahaman, A., Neu, D., & Everett, F. (2010). Accounting for social-purpose alliances: confronting the HIV/AIDS pandemic in Africa. *Contemporary Accounting Research,* 27(4), 1093–1129.

Robson, K. (1991). On the arenas of accounting change: the process of translation. *Accounting, Organizations and Society*, *16*(5/6), 547–570.

Rose, N., & Miller, P. (1992). Political power beyond the state: problematics of government. *British Journal of Sociology*, 43(2), 173-205.

Rottenburg, R. (2009). *Far-fetched facts: a parable of development aid*. (A. Brown and T. Lampert, Trans.). Cambridge, MA: MIT Press.

Roy, A. (2004). Public power in the age of empire: Arundhati Roy on war, resistance and the presidency. (Originally presented at the American Sociological

Association's 99th Annual. San Francisco, California). *Democracy Now.* Retrieved from http://www.democracynow.org

Sørensen, B. M. (2005). Immaculate defecation: Gilles Deleuze and Félix Guattari in organization theory. *The Sociological Review*, *53*, 120–133.

Strauss, A., & Corbin, J. (1998). *Basics of qualitative research: techniques and procedures for developing grounded theory* (2nd ed.). Thousand Oaks, CA: Sage.

Tinker, A. (1980). Towards a political economy of accounting: an empirical illustration of the Cambridge controversies. *Accounting, Organizations & Society*, *5*(1), 147–160.

Tinker, A. (1984). Theories of the state and the state of accounting: economic reductionism and political voluntarism in accounting regulation theory. *Journal of Accounting and Public Policy*, *3*(1), 55–74.

Tomkins, C. (2001). Interdependencies, trust and information in relationships, alliances and networks. *Accounting Organizations and Society*, *26*(2), 161–191.

Vakil, A. C. (1997). Confronting the classification problem: Toward a taxonomy of NGOs. *World Development*, *25*(12), 2057–2070.

Wallace, T. (2004). NGO dilemmas: Trojan horses for global neoliberalism. *Socialist Register,* 40, 202-219.

Waterhouse, J., & Tiessen, P. (1978). A contingency framework for management accounting systems research. *Accounting, Organizations & Society*, *3*(1), 65–76.

FIGURES AND TABLES

FIGURE 1-1.
Guatemala – Top 10 Donors of Net Official Development Assistance (ODA)
Disbursements (Average for last 5 years, ending in 2012. In US$M)
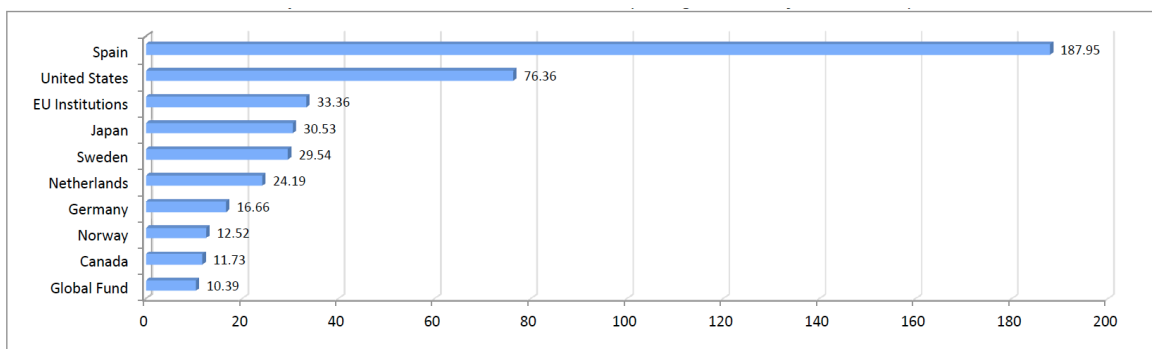
OECD/DAC Data. Retrieved from aidflows.org
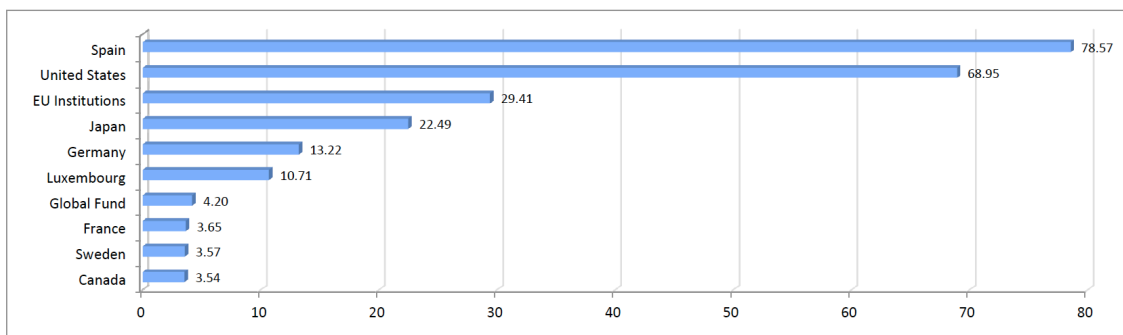
FIGURE 1-2.
El Salvador – Top 10 Donors of Net Official Development Assistance (ODA)
Disbursements (Average for last 5 years, ending in 2012. In US$M)

OECD/DAC Data. Retrieved from aidflows.org

TABLE 1-1. List of interviews conducted 2010-11

#	Organization-type		Persons interviewed	Trip #	Interview #
NGOs					
1	Popular education	SV	Executive director	1,2	1, 40
2	Rural development	SV	Executive director/project planner	1,2	2, 44
			Accountant	1	13
3	Urban development	SV	Project designer /technician	1	4
			Administrator	1	5
4	Women's/feminist	SV	Project designer/coordinator	1	6
5	Administrative support	SV	Executive director	1	7
6	Rural development	SV	Accountant	1	9
			Regional manager	1	11
			Regional administrator/accountant	1,2	15, 41
7	Popular education	SV	Accountant	1	12
			Project coordinator/designer/technician	2	43
8	Women/feminist	SV	Project/programme coordinator/technician	1	16
9	Under process of incorporation	GT	Director/manager	1	18
10	Democratic governance	GT	Executive director	1	21
11	Rural development	GT	Project coordinator	1	22
			Accountant/administrator	1	23
12	Human rights	GT	Administrator	1	26
13	Campesino rural	GT	Project technician	1	27
14	NGO coordination/support	GT	Project coordinator	1,2	30, 58
15	Youth and arts	GT	Director/manager	1	31
16	Democratic governance	GT	Director	1	32
17	Women/feminist	GT	Founder/director	1	36
18	Displaced communities	GT	Senior manager	1,2	35, 53
19	NGO coordination/support	GT	Director	1,2	37, 52
20	Ecology/Agriculture	GT	Manager	1	55
Non-incorporated organizations					
1	Human rights/youth	GT	Community organizer	1	25
2	Human rights/campesino	GT	Community organizer	2	62
Municipal government					
1	International development office	SV	Manager	1	10
2	Arts and culture	SV	Manager	1	14
Consultants					
1	Consulting firm	GT	Junior consultant	1	20
2	Independent consultant	GT	Senior consultant	1	24, 27
3	Consulting firm	GT	Senior consultant	2	50
4	Independent consultant	GT	Senior consultant	2	57

#	Headquarters		Person interviewed	Trip #	Interview #
International NGOs					
1	Europe	SV	Director and project manager	1,2	3, 39
2	Europe	SV	Accountant/ administrator	1	17
3	North America	GT	Managers	1	19
4	Europe	GT	Project coordinator	1,2	36, 61
5	North America	SV	Director	2	47
6	Europe	GT	Programme manager (evaluation)	2	54
7	Europe	GT	Administrator	2	56
8	North America	GT	Director	2	59
International funding agencies					
1	European bilateral agency	SV	Project coordinator	1	8
			Project administrator	2	42
2	European bilateral agency	GT	Executive director	1	29
3	European bilateral agency	GT	Project coordinator	1	33
4	North American bilateral agency	GT	Director	2	38
5	European bilateral agency	SV	Project coordinator	2	45
6	Multilateral agency	SV	Programme coordinator	2	46
7	Multilateral agency	GT	Monitoring & evaluation specialist	2	48
8	North American bilateral agency	GT	Senior manager	2	49
9	Multilateral agency	GT	Technician	2	51
10	Multilateral agency	GT	Programme manager	2	60

TABLE 1-2. Observations at the level of project implementation (activity) and at the office

Project activity		Description
1 Regional-level women's group meeting	SV	NGO technicians provide training and administrative support for women's group
2 Community women's group meeting	SV	NGO technician visited a community. Held workshop to build problem and objective trees
3 Women's workshop	SV	NGO conducted workshop for women on public policy and services in the region
4 Community Fair	SV	Local NGOs set up booths and tents to present youth-based projects to the community. Poster with Logical Framework components noticed.
5 Construction of clinic	GT	Construction of clinic in village
6 Project management workshop	GT	Project proposals and monitoring workshop: session on choosing indicators
7 Access to land meeting	GT	Meting between various access- to-land organizations. Part of NGO's land security programme

Work-place		Description
1 Monitoring report meeting	GT	Project coordinators and technicians get together to collectively review their project's reports before submitting them to funders
2 Accounting software	SV	Accountant shows use and function of integrated (project and institutional) accounting software
3 Project reports	SV	General accountant showed folders containing project reports. Reviewed how the 'annex' sections should match the report's activities: making sure proper stamps, certifications (of incorporation), participant lists, photos are included; that receipts are organized properly and contained proper information; etc.
4 Project report	SV	Reviewed project proposal that was being worked on at the moment by the designer on his computer. Demonstrated what the proposal's templates (e.g. Logical Framework, budgets, activity schedule) look like and how they are supposed to be filled.
5 Accounting software	SV	Accountant shows how software used to input expenses for the controls of projects' activities

2. ASSEMBLING INTERNATIONAL DEVELOPMENT: THE MANAGEMENT AND ACCOUNTING CONTROL OF NON-GOVERNMENTAL ORGANIZATIONS (NGOS)

1. Introduction

It is difficult to ignore the influence of non-governmental organizations (NGOs) both transnationally and within state borders.[12] In *Empire*, Hardt and Negri (2000, p. 312) propose that "[t]he newest and perhaps most important forces in the global civil society go under the name of non-governmental organizations (NGOs)". Similarly, for Gallhofer and Haslam (2006, p. 907), quoting Tenser and Kell (2000), international NGOs are "creatures of globalization that have been enabled to tap into broader social movements." While international NGOs play a key role in the global arena as active constructors of global governance (Teegen et al., 2004, p. 475), they are also active participants, often in collaboration with grassroots NGOs, in social movements within and beyond the boundaries of nation states (Roberts et al., 2005; Townsend et al., 2004; Demirovic, 2000). The scope of NGOs' intervention is in part due to the global international development assemblage in which they operate (Escobar, 2004; Roberts et al., 2005). This is an assemblage that consists of a variety of local and international NGOs, state institutions (bilateral and multilateral aid agencies, local ministries and municipalities), consultants, financial resources, project beneficiaries, modes of development intervention, and an assortment of state-mandated development programmes and technologies (including administrative devices). This assemblage is to a large extent funded by state development agencies (Beckfield, 2003, quoted in Teegen et al., 2004, p. 473; see also Elbers & Arts, 2011, p. 715) and entails the adoptions of administrative requirements, which have introduced NGOs to particular managerial knowledges and practices (Roberts et al., 2005; O'Dwyer & Unerman, 2008) that have complicated their relations with the social movement (Bebbington, 2005; Mitlin et al., 2007)—what Arundhati Roy (2004) referred to as the "NGOization" of resistance, or interviewees, as the "disarticulation" of the social movement (see also, Morales López & Bá Tiul, 2009).

---

[12] According to the Centre for Civil Society Studies at John Hopkins, in the 22 countries in which they conducted their study, the nonprofit sector, excluding religions institutions, is a $1.1 trillion industry that employs 19 million fulltime employees (Salamon, et al., 1999, p. 8).

The adoption of management and accounting controls in NGOs has been gaining interest in the accounting literature. Hopwood (2005, p. 286), similar to Ebrahim (2003), emphasizes the need for increased exploration of "new performance metrics" in NGOs. This call for increased attention to accounting and management controls starts to address Eden's (2004) call for better understanding of how NGOs engage government and the business sector. Some research has focussed on NGO accountability (e.g. Lehman, 2007; Gray et al., 2006) and their reporting narratives (Everett & Friesen, 2010). Studies have also explored the way management control requirements (a) change the focus of NGOs' relations of accountability from beneficiaries to funders (O'Dwyer & Unerman, 2008); (b) alter social, economic, and cultural capitals and alliances among organizations (Chenhall et al., 2010); and (c) introduce rationalisation into non-profits "rendering a heterogeneous mix of organizations more similar" as they are transformed from volunteer-run organizations to organizations ran by full-time staff and management professionals (Hwang & Powell, 2009, p. 293). Others, such as Rahaman et al. (2010) and Neu et al. (2009) have taken a closer look at international development NGOs and funding agencies in so-called developing countries, demonstrating how funding agencies arrange project beneficiaries such as NGOs and governments through discourses of accountability and accounting technologies. Similar to these studies, I am interested in how the introduction of management and accounting technologies alters NGOs' relations to funders and other stakeholders.

This interest is in part motivated by calls within this literature for studies on the "emergence and effects of particular accountability forms" in development NGOs' "original visions and mission" (O'Dwyer & Unerman, 2008, p. 822) and the "widespread adoption of evaluative metrics" and their effects on NGOs' "involvement in advocacy, political mobilization or community engagement" (Hwang & Powell, 2009, p. 293). That is, while grants allow development NGOs to carry out their work, there are concerns that the dependence on these streams of funding gives funders an ability to influence their policies and practices (Elbers & Arts, 2011, p. 715; Ebrahim, 2002, p. 85). Organizations potentially, in other words, start to "lose political autonomy (from state and funders)" as their relationship of accountability shifts "from their constituents to their funders" (Rojas Durazo, 2007, p. 117; see also O'Dwyer & Unerman, 2008).

While I attempt to address these calls, I also aim to study how management and accounting requirements are implicated in governing NGOs *and* the assemblages in which they operate. That is, how funding requirements at the organizational and project level (i.e. incorporate as an NGO with proper accounting systems, design development interventions with proper project management tools, and hire professionalized staff) are part of a process of constructing the international development assemblage by enrolling components of the social movement and altering them. Not only are components altered as they are enrolled into the international development assemblage, but so are their relations. Components and their relations are regulated and made cohesive as a unit. It is in this sense that this study is influenced and builds on the extant management and accounting literature on network/assemblage construction and governmentality.

Inspired by Actor-Network Theory (ANT), researchers have demonstrated how management and accounting devices are implicated in the construction and stabilization of fragile networks. Preston et al. (1992), for instance, investigate the fragility of networks when they examine the process of fabricating a budget system in the UK's National Health Service, the survival of which is contingent on securing proper networks of allies (doctors and administrators) who remain sceptical of the technology. In a similar setting, Chua (1995) demonstrates how accounting information enabled sceptical actors to be persuaded and enrolled into a network. Following a "transorganizational" network of global and local actors, Briers & Chua (2001) show how activity based costing (ABC) acts as a "boundary object" that tie these actors together as they attempt to adopt it in a firm. Shifting the focus away from the assembling of actors around the fabrication of an accounting system, Mouritsen and Thrane (2006) study how management and accounting controls enable particular types of relations within networks of firms, noting how in some cases controls "can include and exclude members; they can orchestrate interactions, and they can circulate financial resources" thereby making possible the identification of the networks' boundaries: their inside and outside (p. 271).

The work of Gilles Deleuze, who often worked in collaboration with Felix Guattari, provides some conceptual tools that help shed further light on the study of network construction and transformation. These tools enable me to study the

international development assemblage in relation to the state agencies that fund and manage it—particularly how the apparatus of the state expands its organizing principle through state development aid agencies' funding requirements. This organizing principle is particularly notable in the way it stratifies assemblages through the dual process of territorialisation-coding and overcoding. A two-step process[13] whereby a mode of governance, first, enrols organizations from the social movement (*territorialisation*). It both constitutes them and organises them through the use of homogenous administrative categories (the project becomes the primary form of development intervention, organizations become formalized as NGOs and unified as financial and administrative units, and staff become professionalized) (*coding*). Through this, boundaries are established between what is in and out (that which has not been normalized stands out). Second, reinforces these boundaries by slowing down, cutting off, and establishing new political and financial relations among the components within the international development assemblage (by inundating NGOs in administrative work, altering the funding landscape, and requiring organizations to properly inscribe transactions.) The alteration of these relations enables the emergence of a unified international development assemblage—it gives it a particular type of functionality that is much like the state (*overcoding*).

Similar to the accounting literature on networks, the study of stratification is a study of the mechanisms through which networks are constructed and stabilized. Yet, while this literature has focused on "following the actor" and document how a network of components gather around the fabrication of an accounting system (Preston et al., 1992; Chua, 1995; Briers & Chua, 2001) and how accounting arranges networks of firms (Mouritsen & Thrane, 2006), there seems to be little work on how various components become the object of transformation along the construction of the network. Rather than networks, however, I focus on assemblages, which include material components and enunciations, and the process through which they are stratified. Stratification directs my attention to how organizations are plugged from one assemblage onto another, how they are given

---

[13] This is not a causal or linear process. They rather overlap. "Double articulation is so extremely variable that we cannot begin with a general model, only a relatively simple case." (Deleuze & Guattari, 1987, p. 41). For this reason, I present them separately for exposition purposes.

form, and how their connections are regulated/organized to produce a "molar aggregate" (Deleuze & Guattari, 1987, p. 40) such as the international development assemblage. I study the process of construction by paying attention to not only how components are brought together, but also how these components are constituted as they are made coherent within themselves (as an administrative unit) and the larger aggregate: they become isomorphic to funding agencies' homogenous administrative categories which enables and restricts their relations with components within and beyond the stratified assemblage. I do not "follow the actor" engaged in constructing and defending a composition, but rather pay close attention to a loose collection of state institutions, programmes, and technologies (mainly, funding agencies and their management and accounting requirements) to study how are they implicated in the different stages of the stratification process. As I demonstrate below, these requirements for instance regulate certain types of relations among organizations, making visible the segments, the boundaries, that distinguish between what does and what does not belong in the assemblage (Mouritsen & Thrane, 2006). But these boundaries are expansive, as the assemblage incorporates more components into its domain, and occasionally permeable, as organizations are able to occasionally free flows of resources. That is, accounting not only creates boundaries but is also used to undermine them (Neu et al., 2012) as financial and political flows of resources escape an assemblage's boundaries.

While stratification provides insight into the process of assemblage construction, it does so in relation to a form of governance. This is the case for non-ANT studies that conceptualize network arrangements as a form of governance. Neu et al. (2009), for instance, taking Deleuze and Guattari's assemblages as a starting point, investigate through a field study in El Salvador how funding agencies articulate loan recipient's development aspirations while "over-organizing" their social spaces through discourses of accountability and accounting technologies. In their governmentality-inspired study of the World Bank and the Ghana Aids Commission, Rahaman et al., (2010) pay close attention to how accounting is used in the building of alliances among funders and NGOs, highlighting how accounting arranges a network of dispersed NGOs by making the donor an obligatory passage point, standardizing practices, and encouraging particular types of actions and disciplining recipients. This essay shares similarities with these studies because of

the interest in the construction and arrangement of networks/assemblages and their boundaries as a way to understand a mode of governance in the field of international development. While the theorization of the "state" is not a central preoccupation for these studies, the state figures prominently in this study through the decentred organizing principle of the "state-form" that intervenes by stratifying assemblages through state apparatus of "capture" (Deleuze, 1987; Deleuze & Guattari, 1987). It is in this sense that this is a study of a decentred form of governance that compliments and builds on Foucauldian-inspired studies on governmentality.[14]

Governmentality is mainly interested in the regimes of truth and techniques that make objects governable. While accounting research within this tradition has tended to focus on how accounting is implicated in governing, constituting, and arranging actors in a particular field, such governmentality studies often examine sites where governing is exercised through a particular institution that acts as an obligatory passage point, a centre of calculation, as the "eye of power" (see Neu et al. [2006] on the World Bank; Preston [2006] on the US government; Rahaman, et al. [2010] on the Ghana Aids Commission). This study takes a somewhat more decentred approach to these governmentality studies by studying how the organizing principle of the state-form is generalized throughout a collection of bilateral and multilateral aid agencies that deploy it throughout the assemblage of international development.

The state-form and the administrative technologies that make its deployment possible are a way to study contemporary ways of "reinstating the state

---

[14] Of relevance is the research on the colonizing capacity of economic and management discourses. Sikka et al. (1995, p. 113) propose that the introduction of accounting vocabulary in the management of healthcare, education, charities, and trade unions, and the increased influence of accounting institutions (accounting firms), "is often at the expense of marginalizing or demoting social values relating to quality of life, equality, justice and democracy". Similarly, Ogden (1995) argues that management accounting has the capacity to change organizational priorities by introducing a particular language into the organization. The introduction of a language particularly helps frame what can be said and conveyed—that is, what is possible. Townley et al. (2003, p. 1045) for instance, highlight how results-based management has the effect of introducing a particular rationality into the public sector that de-politicizes decision-making and facilitates "agreement on action" (ibid., p. 1047) between possibly antagonistic visions.

in the collective body" of international development (Rose, 1999, p. 147). Although just one component of a heterogeneous assemblage of power (Ibid., p. 5; Haggerty, 2006, p. 40), I argue that state institutions, such as international aid agencies, are active in international development interventions. Thus, while sympathetic to governmentality's thinking "beyond the state" (Rose & Miler, 1992, p. 175), state institutions nevertheless figures prominently in the empirical site and merit more empirical and theoretical consideration to some of their features, mainly the programmes and administrative technologies that intervene in the stratification of the international development assemblage. Further, the notions of assemblages and their stratification help me theorize how subjects contest a form of governance. Although there is sensitivity to contestation in governmentality, in the way programmers are always met with "the real" (Miller & Rose, 1990, p. 14; for an example see Aitken [2010] on how the expansion of a financial governmentality is also met with contestation), the contested nature of assemblages is often not a focus in governmentality studies (Li, 2007, p. 264). Here, contestation as a form of resistance[15] to a stratifying form of governance is thought of as lines of flight and movements of deterritorialisation, which "have no equivalent in Michel's [Foucault's] work" (Deleuze & Lapoujade, 2006, p. 129). At a more practical level, this approach to conceptualizing the state improves our understanding of its functioning in order to better identify, avoid, and resist it (Day, 2005, p. 137).

2. The neoliberal state and the process of capture

NGOs' relationship with the state was altered in the 1980s as a broad series of neoliberal reforms that could be generally categorized as new public management[16]

---

[15] Although the introduction of management and accounting controls may have the effect of altering networks and steering organizations in a particular direction and way of thinking, workers are not automatons (see also, Silk, 2004, p. 235). Resistance to the introduction of management systems has been documented in the management and accounting literature (see Berry et al., 1985; Hopper et al, 1987). Ezzamel (1994) identified the effect of resistance by unit managers when confronted with new forms of budgeting that sought funding cuts. The NGO literature has also explored how NGO's have adapted strategies to resist or "buffer" funding agencies' insistence on the production of particular types of reporting information (Ebrahim, 2002; Roberts et al., 2005) and the more general condition whereby some NGOs' goals and aspirations are increasingly at odds with the fields' technocratic and neoliberal inclination (Townsend et al., 2004; Mitlin et al., 2007).
[16] For more on the connections made public sector reforms and neoliberal discourses in the management and accounting literature (see Humphrey et al., 1993; Broadbent & Laughlin, 1997).

swept the public sector of OECD-member countries (Lewis, 2001, p. 185). For Rose and Miller (1992) any "political mentality" includes "discursive fields" that make particular types of utterances and practices possible, and programmes that translate these rationalities into a language to facilitate their diffusion. Although displaying variation in the way it has been enacted (Pollitt & Bouckaert, 2011), the neoliberal programme of new public management has generally emphasized the language of accountability, performance, and results in the public sector (Osborne & Gaebler, 1993, p. 140-41; CIDA, 2006), enabling a particular way of framing the problems of government and their possible solutions. There are also a number of technologies (including: budgets, contracts, and performance measurement systems such as Logical Frameworks) that facilitate intervention and the constitution of a particular social field, or assemblage (Rose & Miller, 1992; Radcliffe, 1998; Neu et al., 2006). Through the vocabulary of effectiveness and efficiency and the use of management technologies for the measurement and evaluation of results, an "entrepreneurial government" is able to justify the increasing delivery of public goods through contracting out to the private sector or non-profit organizations (Lewis, 2001, p. 33; Ebrahim, 2002, p. 85). This is not only restricted to services within state borders. This is also noticeable in government's provision of services beyond its borders, from militarily and security (Klein, 2007) to international aid and development. NGOs are enrolled in the implementation of state development agencies' policies[17]— tantamount to "privatization by NGO" (Harvey, 2005, p. 177; see also, Robinson, 1997).[18] While these public sector reforms have been commonly associated with the

---

[17] Apart from the emergence of new public management at the level of the nation-state, there are also changes at the transnational level, with multilateral agencies such as the United Nations and the OECD setting transnational aid and development agendas and priorities. The 2005 Paris Declaration on Aid Effectiveness, followed by the 2008 Accra Forum, established a number of principles for governments from donor and developing countries, including the broad implementation of impact measurement systems such as 'managing by results' (OECD, 2008).

[18] The state practice of contracting out services as a form of intervention works hand-in-hand with other approaches. Notably, OECD-member states, through a slew of multilateral institutions (notoriously, the International Monetary Fund), spread neoliberal rationalities by encouraging developing countries to reform, often referred to as "structural adjustment", mainly through loan requirements. A dramatic example is found in Klein's (2007) documentation of how the US government has used the strategy of destabilizing countries (by backing a coup or war), or taking advantage of an existing disaster, to wipe the slate clean, upon which a new and reformed neoliberal state would be constructed. The wars in Guatemala and El Salvador shocked the slate clean and made possible the reforms

reduction of the state, the state has also become stronger to "secure meaningful reorganization of the activities of public sector institutions" and "reinforce social and political authority" (Humphrey et al., 1993, p. 10). The targets of these types of state interventions are not only governments in developing countries, but also include other fields such as international development and social movements (and arguably, more broadly, civil society[19]).

The process of arranging the field of governance is further explored through the state-form and its realization through the state apparatus of capture. Deleuze's theory of the state does not discuss a particular state formation, but rather employs the state-form as a mode of governance which stresses the commonalities that exist in actual state practices and how they intervene in constituting different segments of society (classes, ethnic groups, modes of production, organizations, etc.). As an organizing principle, the state-form draws together (actualizes[20]) an assemblage of institutions from which the state apparatus emerges. That is:

> [T]he apparatus of the State is a concrete assemblage which realizes the machine of overcoding of a society [i.e. the state-form]. This machine in its turn is thus not the state itself, it is the abstract machine which organizes the dominant utterances and the established order of a society, the dominant languages and knowledge, conformist actions and feelings, the segments which prevail over the others. The abstract machine of overcoding ensures the homogenization of different segments, their convertibility, their translatability, it regulates the passages from one side to the other, and the prevailing force under which this takes place. It does not depend on the State, but its effectiveness depends on the State as the assemblage which realizes it in a social field. (Deleuze, 1987, p. 129)

Like governmentality, the state-form is not restricted to a particular set of concrete institutions, but is generalized throughout society (Day, 2005, p. 134). The state

---

institutionalized in part through the Peace Accords, which, I argue, have permeated into the NGO sector.

[19] The United Nations Development Program (UNDP) defines civil society as: "together with the State and the market, one of the three 'spheres' that interface in the making of democratic societies. Civil society is the sphere in which social movements become organised. The organisations of civil society, which represent many diverse and sometimes contradictory social interests, are shaped to fit their social base, constituency, thematic orientations, and types of activity" (quoted in Bebbington & Riddell, 1997, p. 109).

[20] Similar to the state-form, Foucault's Panopticon, for instance, is an abstraction that helps us identify a form of power. In Michael Hardt's (n.d.) commentary on Deleuze and Guattari's *A Thousand Plateaus* (1987), he notes that the abstract is not an ideal but "virtual"—the latter is real (just not *actual*, much like a memory), the former is not.

apparatus is just one way of realizing the state-form, of exercising its political sovereignty across its expanding territorial domain through a diversity of administrative programmes and technologies. This expansion is part of the process of capture[21] as it brings into its domain and reproduces itself in new areas— including the internet, informal sectors of the economy, and international development. The state-form aids us the study of how assemblages are transformed in the empirical site.

An assemblage is composed of heterogeneous materials (bodies, actions, and passions that interrelate and alter one another) and enunciations (the performativity of the discursive, such as acts and statements, that enable 'incorporeal transformations") that mesh together into a self-*consistent* aggregate— these components maintain their properties while enabling an emergent functional unity. In contrast:

> [The state] is a phenomenon of *intraconsistency*. It makes points *resonate* together [...] very diverse points of order, geographic, ethnic, linguistic, moral, economic, technological particularities [...] It operates by stratification; in other words, it forms a vertical, hierarchized aggregate that spans the horizontal lines in a dimension of depth. In retaining given elements, it necessarily cuts off their relations with other elements, which become exterior, it inhibits, it slows down, or controls those relations...it isolates itself from the remainder of the network, even if in order to do so it must exert even stricter controls over its relations with that remainder...Thus the central power of the State is hierarchical...because the only way it can combine what it isolates is through subordination. (Deleuze and Guattari, 1987, p. 433; emphasis in original)

An assemblage is stratified when its boundaries are defined, relations are controlled and cut off, and cohesiveness among parts (i.e. intraconsistency) is the result of a "hierarchized aggregate" that homogenises its components and forms a unified whole. Stratification in other words "consist[s] of giving form to matters...of producing upon the body of the earth molecules large and small and organizing them into molar aggregates. Strata[22] are acts of capture...striving to seize whatever comes within their reach" (Ibid., p. 40). It is a process through which an

---

[21] While capture is not a specific function of the state, it is its "paradigmatic model" (Harper, 2009, p. 128).
[22] Deleuze and Guattari use to the concept of "strata" to refer to a highly stabilized assemblage. A strata is at one end of a continuum, and thus one of the "limits of any possible assemblage" (Deleuze and Guattari, 1987, p. 337. Cited in: DeLanda, 2006, p. 123, n21).

assemblage's self-organizing components are imposed an order. The point is that assemblages have varying degrees of stratification (equilibrium, stability) and consistency (multiplicity, the potentiality for other, *rhizomatic*, relations/connections). It is not necessarily the case, however, that we can assign normative judgements to consistency or stratification—stratification is, after all, "beneficial in many respects and unfortunate in many others" (Ibid.).

For the purposes of this paper, I conceptualize social movements as an assemblage. Building on Alvarez et al. (1998) and Osterweil (2004), Escobar and Osterweil (2010) define the social movement assemblage as:

> [E]xpansive, heterogeneous and polycentric discursive fields of action [...] constructed, continuously reinvented and shaped by distinctive political cultures and power distributions. Movement fields configure alternative publics in which dominant cultural-political meanings are refashioned and contested; the publics can be seen as parallel discursive arenas, where subaltern groups reinvent their own discourses, identities and interests. The fields are potentially contentious in two way: they create and sustain alternative discourses, identities and challenges in conflict with dominant meanings and practices; and they maintain an internal contestation about their agendas in ways that enable them to respond adequately to their own ethico-political principles. (Escobar & Osterweil, 2010, p. 195-6)

Components include a variety of organizational forms (from NGOs to non-incorporated volunteer-based/activists and community-based organizations), personnel/volunteers, financial resources (aid flows), administrative devices, modes of developmental intervention and political expression (service and/or advocacy projects, rallies, land invasions, etc.), and narratives (ethical and political aspirations and shared histories of solidarity) that express an identity and give coherence to the social movement without undermining the diversity of component parts. The social movement assemblage has porous boundaries (its components are itinerant) and is characterized (and arguably this is its strength) by "heterogeneous and polycentric discursive fields" and an "internal contestation" (Ibid., p. 195-6) that encourages variation in organizational form and modes of development intervention and activism.

In this essay capture is framed as a stratification process through which elements of the social movement assemblage are brought into the state's hierarchical apparatus through their incorporation in the international development

assemblage. The latter is distinct from the social movement and the state apparatus, although they overlap as the international development assemblage is made up of components that are simultaneously plugged into the other ones; these components include: international and local development NGOs and activist organizations, state institutions (bilateral and multilateral aid agencies, local ministries), consultants, project beneficiaries, and an assortment of state-mandated international development programmes and technologies (characteristic of new public management). As I intend to demonstrate, the international development assemblage is one that is increasingly stratified as it adopts the state apparatus' hierarchical features.

The stratification of the international development assemblage can be broken down into the interrelated processes of territorialisation, coding, and overcoding. *Territorialisation* is the process whereby materials are enrolled from multiple assemblages of heterogeneous components (mainly, in this study, the social movement). *Coding* involves arranging these components into homogeneous categories. Targeting, mainly, their mode of development intervention (as noted with the prevalence of the project and project management devices such as the Logical Framework), organizational structure (legally, administratively, and financially consolidated as a whole), and staff composition (mainly, professionalization). This is achieved through disciplinary and normalizing practices, for instance: administrative requirements that set standards, evaluation criteria, and repetition (e.g. the continuous production of project proposal and their monitoring and evaluation). This is followed by *overcoding*: a process of establishing functional relations, of binding components together, in a manner characteristic of the state-form which has included neoliberal forms of governance (rationalities, and new public management programs and technologies) into its actualized apparatus. In my empirical site, this altering of relations and meshing of components is achieved in part by (a) administratively overwhelming organizations (thereby focusing on their relationship of accountability with the funder); (b) altering flows of funds (thereby increasing NGOs' relation with the state, and while instigating competition among NGOs for funds, it has also encouraged administrative and financial alliances among organizations that would otherwise not have done so); and (c) requiring specific forms of inscriptions such as project templates and

receipts/invoices (that establish fixed administrative paths among components of the assemblage but also identify forbidden transaction and organizations that are not able to produce proper inscriptions).

Effects of this process are not restricted to the international development assemblage. The social movement assemblage is also altered as its components are enrolled into the international development assemblage, which often constrains their degree of involvement in the social justice movement. After all, plugging into the international development assemblage enables the slowing down and cutting of connections to the social movement while exposing organizations to "dominant ideas and rules that travel with development finance—in particular in the current context, ideas related to neoliberalism and security" (Mitlin et al., 2007, p. 1703). I do not want to overstate the extent of the restrictive elements of capture, either. While a disciplinary/coercive element does exist, funders often attempt to motivate improvement in NGOs' accountability and project management practices by, in part, making them responsible for providing results and achieving targets—there is an attempt to enrol their cooperation and desires for the agencies' model of development. This is because "[c]oercion is particularly awkward for donors whose principal rationale for intervention is the utopian desire to bring order and efficiency" (Li, 2007, 278-9).

In Guatemala and El Salvador, interviewees expressed concerned over the "disarticulation of the social movement" (see also, Morales López & Bá Tiul, 2009), which I conceptualize as one of the effects of capture. This disarticulation is however not totalizing, as attempts at capture may not completely block resources and desires that *flow* across the state apparatus' domain of control into the social justice assemblage; in this case, flows are deviations from the stratified regime of the state: they are currents that escape aggregation or representation as a homogenized and unified totality (Bonta & Protevi, 2006, p. 87). This is notable, for instance, in NGOs that escape specialization and administrative constrains to engage with organizations "exterior" to the assemblage (e.g. social movement organizations not formalized as NGOs), in financial resources that escape proper accounting procedures, and in the political desire (e.g. notions of trust and solidarity) that persist amidst the technical and administrative terrain. These flows escape being

completely territorialized and overcoded by the state's international development apparatus that attempts to divert them in its service while also blocking deviations and escapes. The point is that there is contestation in this assemblage. Capture does not mean, therefore, the complete undermining of the social movement. Contestation as a form of resistance is, rather, at times, manifested "quiet and anonymous" with instances of "carefully calculated conformity" (Scott, 1985, p. xvii) within the international development assemblage. Capture also has a productive capacity in that it encourages organizations to develop new approaches for survival, to develop new ways of freeing funds for their political struggle and mobilizing an imaginary about resistance.

The remainder of this essay is organized as follows. Section 3 provides some historical context of NGOs' relation with international funding agencies though a narrative that explains how the international development assemblage has become what it currently is. This is followed by two sections that describe the two-stage process of stratification. Specifically, section 4 explores territorialisation-coding by showing how social movement organizations are enrolled into the international development assemblage and adopt project and organizational level controls that makes possible a similarity in their modality of development intervention, organizational structure, and staff composition. The second part of the stratification process, overcoding, is explained in section 5; it describes how financial and political relations among the newly enrolled and homogenized components are regulated and boundaries of the assemblage are reinforced (constituting a functional whole). I provide three interrelated ways in which overcoding seems to happen: inundating NGOs in administrative work, altering the funding landscape,, and requiring organizations to properly inscribe transactions. Section 6 includes a narrative of an organization's attempt to resist capture. It addresses how contestation happens in this stratified assemblage and discusses Deleuze and Guattari's strategies for resistance with further examples from the field study. Finally, section 7 concludes with a discussion of the study's implications.

3. Antonio: "hablemos historia"

It was not uncommon to hear reference to the not so distant past in conversations with NGO workers and activists. Often, some of the international NGOs or aid agencies were referred as being part of the "historical cooperation" or, simply, as the "historical ones" or "solidarity." It was emphasized that the relationship with these organizations was not overly focussed with funding or giving detailed accounts of the NGO's activities, rather the relationship was explicitly political: it was aligned with a political struggle, a militancy, that permeated the organizations that were at the time active in the social movement.

One such conversation was with Antonio. He was recommended by other interviewees as someone with knowledge of the history of NGOs and their relationship with international agencies during the war.[23] The conversations leaped from detailed and at times nostalgic anecdotes of his involvement with social justice organizations and NGOs to weary commentaries on the current situation of NGOs and the social movement. In what follows I present a condensed version of Antonio's comments.[24] He discusses the conditions from which the current situation emerged; he juxtaposes changes in organizations' relation to funding agencies and how flows of political and financial resources have been coded by the steady enrolment of management and accounting controls. While these controls and the relation to funding agencies were less formalized in the past (communication was over a somewhat administratively smoother environment), organizations also operated in conditions of war. The following is not the portrayal of a golden era: it is rather an account of how an organization avoided capture by their local governments (which often meant, torture, disappearance, or death). It also provides insight into the narratives, that common history that is shared and meshes components together and gives the social movement its affects (i.e. the way it is used by NGO workers and activist to understand and critique current practices). I also note the process

---

[23] Both countries were engulfed in an internal armed struggle that pitted their military-led governments against various left-wing guerrilla organizations. In Guatemala the war ranged from 1960 to 1996 and in El Salvador from 1980 and 1992.

[24] This is a composite character we constructed. It is primarily based on the interviews conducted with three NGO workers and activists that provided a historical account of their experiences with international development work in the 1980s and early 1990s. This approach is informed by Rottenburg's (2009) "parable" approach of mixing fact and fiction as a way to give an ethnographic account that protects the identity of specific interviewees.

through which this space starts to become administratively regulated through the codes introduced by international aid agencies.

I left the country soon after my brother was disappeared by the army.[25] That was in 1980 and government repression had escalated, forcing a number of us involved in the movement to go to Mexico as political refugees. As we adjusted to our new lives abroad we explored ways to continue our political work; we could not sit with our arms crossed waiting for things to improve in our country. With a group of other exiled activists, I started to work with communities that were caught in the middle of the war. Some of the communities started to seek refuge by crossing the border into Mexico. So we formed an organization that helped fund projects in war-stricken communities while lending support to the waves of refugees that were arriving at the border.

We had contacts with a few North American and European organizations from the work we had done before we left. We also developed a close relationship with some organizations and priests in Mexico who helped us get on our feet; they were sympathetic to what we were doing and recognized the urgency of the situation.

We sent our first funding proposal to an organization in Holland with close ties to the church. The proposal included a description of the problems, the objectives we expected to achieve, the activities to carry out, and an explanation of how it would be evaluated. It also included a budget, which was quite general, not very specific like these days. For example, a line item would be food and we would write that $10,000 worth of food was needed; same for clothes and medicine. Of course, we had to justify the expenses with receipts, whenever we could get them. The budget was a page long. In total the proposal was five pages and it took no more than 15 days for the funds to be deposited into a bank account that one of the priests opened in his name for us to use. This is nothing like our current proposals, which are much longer and denser with technical and financial information. The agencies also knew we could not provide the

---

[25] In Guatemala, the Commission for Historical Clarification estimates that over 200,000 persons were disappeared or killed during the 36-year war. The document notes: "State forces and related paramilitary groups were responsible for 93% of the violations documented" (Historical Clarification Commission, 1999).

most detailed and transparent paperwork because we were facing a humanitarian crisis. We were refugees and did not have the documentation to start an NGO or open a bank account. What we did have was the support of a few priests and the support of international NGOs with offices in Mexico. That is the first proposal and more or less the same procedure was followed for the first few years.

Let me come back to the aid agencies and international NGOs. There were personal connections that were central to the work we were doing. Given the precarious situation in which we worked it was of fundamental importance that we establish relationships based on mutual trust and a commonality in values and principles. We were all engaged in the same movement, locally and internationally, to promote social change. The personnel in the aid agencies and international NGOs that we worked with showed a political commitment to the cause and they provided financial support for that cause. This was a commonality that existed between agencies, international NGOs, and community-supported solidarity committees in North America and Europe.

Ok, so our network expanded as we gained more experience: at home, in Mexico, and throughout the donor community. We started to receive handwritten project proposals from communities that were in desperate need of help, maybe a page long, signed by community leaders or sometimes by the local priest or nun. We would type them up and send them to aid agencies and international NGOs. As the number of project proposals increased so did the number of projects and monitoring, which at times included visits from international NGOs. More projects also meant that moving funds from funders to our office and to the communities would be more complicated.

Monitoring meant sending brief community updates to the funders. They included a narrative component, somewhat similar to the Logical Framework that we now use, but without the matrix and the current emphasis on indicators. The financial component included a list of expenses in relation to the budget presented in the proposal and, of course, the receipts—and, in those cases when we did not have a receipt, we included a note with an explanation. The problem was that we were working with internally displaced populations that were very isolated: it was often impossible to get the proper receipts or documentation required by the funding

agencies. They knew that the administrative requirements could not always be met because of the war. When representatives from international organizations were able to monitor, they would observe the conditions of the communities in which we worked and the lack of administrative infrastructure. The monitors would ask people about their lives and how the funds had been used while taking photos and taking a note here and there using their own monitoring guide. They did not count in great detail the amount of bags of corn purchased or see whether everything was there. So it was not the overarching preoccupation and they would not hassle us too much about the receipts: that they were missing, not in the proper format or order, that the signature was not legible, and so on. Yes, there was more understanding, more flexibility. Things were accepted that are currently not acceptable. And we started to notice changes in the terms of our relationship as military repression diminished.

This understanding is also reflected in the transfer of money and our accounts. When working with the communities, the money had to be wire-transferred. At first we used banks in Mexico, but we ran into some trouble with the accounts. We needed our accounts in US dollars and the Mexican government was not allowing that at the time. We obviously could not use banks in our home country because there was a lot of military intelligence and security tracing funds. We were left with few options, so we opened accounts in Panama because banks were less regulated and asked fewer questions and were in dollars. One of us would have to go and get those funds once we got confirmation that the funds were transferred. On a few occasions I had to take that dreadful trip. It meant taking the bus to Panama to retrieve the funds, we are talking tens of thousands of dollars in cash, and make my way back to Mexico on another bus, leaving sums of money along the way with people that we could trust. That also meant that we had dollars in our safe that needed to be converted into Mexican pesos and then into Guatemalan Quetzals. We could not depend on banks for any of this; that meant someone had to take cash to the border and exchange it at black market rates. It was unreasonable to expect a receipt from a black market transaction. But funders knew. They noticed that we did not use the official exchange rate in our financial reports. We also worked a lot with cash, which meant that seldom we provided bank statements.

So here again is the element of trust. When I was given the order to take those trips to Panama it meant that they trusted my political commitment; the same way they trusted the person responsible for the exchange rate; the same way that international funders trusted our organization with the funds it provided; and that we trusted that they would not give intelligence to the military or anyone that could put us and the communities at risk. The funders trusted that every dollar would be used to the best of our abilities to improve the situation of the communities. It would not make much sense to risk our lives, build a reputation for our commitment to the struggle and throw all that away to embezzle a few dollars or not do the best project we could with the conditions we were working in. We took the utmost care, not only for our lives, but to show our political commitment. If something were to go awry with the funds, well, it was more than an administrative penalty, it was a political one.

Those were the first few years of working in exile. Administrative requirements started to change in the late 1980s. We were encouraged to legalize the NGO and show the proper documentation and organizational structure, such as having an executive director, board of directors, etc. Funding agencies also asked us to hire an accountant since we had a volunteer with no formal accounting training keeping the books. Even the reports changed as the budgets had to be more detailed by including the number of items we were going to purchase. Around that time international agencies also started to check our books. We were all shocked the first time this happened as this guy suddenly, seemingly out of nowhere, walked in, shook my hand, acknowledged the administrator and the accountant with a nod, and asked us to leave him alone with the books for an hour. I was furious! "This bastard, what does he think he is doing?" I wanted to kick him out. We were accustomed to another dynamic; at least some chitchat about the political situation, life in exile, or what ever, and then get onto business. This was different. It was cold. Add to that, what came across was an arrogant attitude that marked the difference between the have and the have-nots, giving them certain rights over us. No sensibility to the political struggle we were engaged in. So I called the agency to ask them what was going on and they told me that he was just going to check the books, that he was very good at what he did, and that he did not to talk about politics. At that moment I was made aware of the impending changes. Not all bad of course, it was even necessary.

This was in 1986-87. And as an organization we decided to go along and we took that leap with the agencies. They for instance started to train the accountant and administrator on proper reporting and controls. Our staff also received technical training and they were expected to have a higher level of academic preparation. They demanded more from us and there were occasions where projects or disbursements were not approved because the reports were not clear enough. Our work became more technically and administratively demanding.

Then the personnel we knew at the international organizations started to change. They had new people, who were not familiar with our name, our past...like that guy who wanted to check our books: they did not talk about the political struggle. They started to introduce more technocrats, which is the situation we are currently in. It is not that technocrats are the problem, what I lament is that there is a political emptiness. Everything is transparent now, which is not bad, but the political element of our relation is now another. Now it is contrary to how it was before.

There are a few points that require emphasizing. First, Antonio et al.'s nomadic avoidance of the "despotic" Guatemalan and El Salvadorian state apparatus and associated institutions (the banks) while, being simultaneously enrolled, territorialized, into another set of state relations, mainly, international aid agencies (although funds also came from solidarity community-organizations and churches). Antonio's organization, and the social movement in general, operated in a space in which the state unleashed its force through the military component of its apparatus. This also led to a smoother, in a sense, a less bureaucratized relation with aid agencies: a relation that allowed flows to escape. For instance, financial resources, while subject to a degree of administrative coding by funders and banks, often required their decoding and flight (e.g. an underground network and black market to move funds that operated by trust) facilitated by the use of cash that left little to no trace. In this space, the funding agencies' administrative code was not yet applied to the same extent as they do now—although management by objectives, budgets, and Logical Frameworks were part of the aid agencies' arsenal, they withheld their application in this particular case. This is noticeable in the inscriptions sent by

Antonio's organization: there was flexibility in the reporting practices (receipts, proposals, budgets, etc.). In this regard, the emerging international development assemblage was less distinguished from the social movement assemblage. Certainly the military state had difficulties making the distinction—equating international development with revolutionary activity. [26] There seems to be a sense of cohesiveness (Antonio's "[w]*e were all engaged in the same movement"),* while the different components maintain their heterogeneity in form and modality of intervention. This may be thought of as a "negotiated space" among local and international NGOs, funding agencies, and other, even subversive components (i.e. guerrillas) of the social movement (Mitlin et al., 2007). A collaboration whereby international NGOs provided aid agency funds to local struggles while turning a blind eye to practices and the diversity of tactics in the field (Ibid., p. 1705). But this political flow, which Antonio described as a relation based on solidarity and trust, increasingly gave way in one area, allowing for its subordination in the emerging international development assemble through the introduction and more rigid implementation of aid agency administrative codes (see also Rose [1991, p. 678] on how trust is displaced by accounting's claim to objectivity).

This is linked to the second point: the process of formalizing rules and procedures. As Antonio narrates, the bureaucratic coding machine of the state apparatus, through the capture of their development agencies (what Antonio noted as agency staff becoming more technocratic), slowly subordinates the flow of political and financial resources to its administrative code—administration starts to creep in as a way to give cohesion. The organization had to be legally registered, hire an accountant, and implement administrative and technical tools (from filling budget to framing projects using development categories). Third, this made more explicit the asymmetric relationship between the funders and Antonio's organization. The state, after all, operates through a hierarchical set of relations: "the central power of the State is hierarchical...because the only way it can combine what it isolates is through subordination (Deleuze & Guattari, 1987, p. 433). The type of cohesiveness that emerged out of the heterogeneous components of the international development assemblage starts to give way to a cohesiveness based on

---

[26] One interviewee in El Salvador commented: "NGOs have been perceived quite negatively by previous governments. They categorized all NGOs as communits" (Interview #3).

the "transparent" and "technocratic" programme of international development—echoing Hopwood's (1985) concern over the "technicization of politics" by administratively establishing a "domain of fairness" above political interests (cited in Rose, 1991, p. 678). The point is that we start to note some of the ways in which administrative requirements are implicated in stratifying: enrolling organizations, making them more similar, and enabling and managing relations among them (i.e. forging and disrupting according to the state's territorial boundaries).

4. Territorialisation-coding: enrolling and homogenizing components

Funding agencies' request for proposals and contract agreements contain the requirements that allow funding agencies to make NGOs knowable and alterable.[27] They are part of a number of inscriptions through which the state-form's organizing principle is coded into rules and spread throughout the international development assemblage. These inscriptions contain project and organizational level requirements for inclusion in the assemblage. At the project level one often finds planning, monitoring, and evaluation devices and their respective reporting templates (budgets and Logical Frameworks, for example). Organizational level controls include the requirement to incorporate as an NGO with a proper governance structure, accounting systems, strategic plans, human resource plans, etc. Noticeable with these requirements are changes in NGO's hiring criteria, altering the composition of staff, as professionalized staff is needed to address technical and administrative requirements. When the agencies' requirements are implemented in mass, they help make a broader range of organizations and institutions more administratively coherent (*intraconsistent*) as a collection of personnel, as an organizational unit, with each other, and the state apparatus.

The requirements are similar across funding agencies. The sources of these requirements are OECD-member states. They are also made more similar with one another through the adoption of neoliberal rationalities and its programme of new

---

[27] Throughout the field study, participants shared a number of reports that they generate for funders. These include: project proposals, project's monitoring and evaluation reports, work plans, annual financial reports, budget spreadsheets, etc. Documents were also accessed online from NGOs and funding agencies' websites, including: annual reports, promotional material, financial statements, etc. Funding agencies included additional inscriptions, such as the forms and templates that NGOs have to fill as part of project submission requiremetns.

public management—the latter emphasizing particular notions of accountability based on results management. This emphasis on results is noticeable in these states' bilateral (see, for example: CIDA, 2006) and multilateral agencies' policy documents (see, for example: OECD [2008] with its emphasis on "managing by results"). It is also noticeable in the forms/templates fund recipients, NGOs and related organizations, are required to complete—these contain templates for the management of results, the Logical Framework, activity-based budgets, and strategic plans. As I note, interviewees perceive requirements as being similar across OECD-member state development funding agencies. A cursory look also shows similarities not only in terms of the emphasis on results, or requiring the 'project' as a modality of intervention, but also in terms of the abovementioned templates which are visibly recognizable and ubiquitous throughout the international development assemblage—this is particularly the case of the Logical Framework (Crawford & Bryce, 2003); after all, these "governments copy other governments" and exchange ideas through meetings at international bodies such as the OECD or World Bank (Pollitt & Bouckaert, 2011, p. 4), and consultants.[28] Also noticeable is the increasing coordination among funding agencies. For the director of an aid agency with offices in Guatemala, application for international funding "is streamlined in a way that everyone has the same criteria and possibilities. That is a global practice across agencies...yeah, to make same rules for everyone" (Interview # 38).

Homogenization across organizational components of the international development assemblage is made possible through the imposition of a modality of development intervention, organizational form, and administrative and technological expertise. These requirements are quite similar and are deployed from administratively isomorphic state development agencies that contract services or provide grants to the organizations that constitute the assemblage. Aid agencies are

---

[28] The case of Practical Concepts Inc. illustrates how consulting firms are active in the development and dissemination of project management technologies throughout the international development assemblage. As a consultant for USAID, Practical Concepts developed the Logical Framework in 1969-1970 and embarked on a global campaign to disseminate it through USAID offices. Even after its dissolution, Practical Concept staff and close associates/trainees continued to spread the Logical Framework throughout major bilateral agencies (German, Canada, Spanish, Swedish, etc.) and multilateral agencies (World Bank and UNDP).

thus a mechanism, one of the concrete institutions of the state apparatus, through which the state-form is realized and imparts its stratifying principle; as a project coordinator for a funding agency with offices in El Salvador noted: through requirements "one generates these efficient organizations [i.e. local NGOs] but we have an internal logic of reproducing ourselves" (Interview #45)—not only make NGO more efficient and results oriented, but also enable the formation of an assemblage of quasi-state organizations. The project proposals NGOs send to funding agencies provide further insight into how the agencies' "internal logic" of stratification is reproduced throughout the international development assemblage. I will first review the project proposal and the organizational and project requirements. This is followed by changes in personnel. Both are instances of the first part of the process of stratifying the international development assemblage whereby territorialisation and coding occurs as components are enrolled from the social movement assemblage and made isomorphic with these homogeneous administrative categories or codes.

4.1. The project proposal

The proposals organizations submit for project funding respond to aid agencies' specifications contained in their requests for tenders; these are later formalized through the contribution agreement signed by both parties. The project proposal is an exercise in creating a representation of the organization and the project for the funding agency. It helps show, apart from the organization's ability to fill forms according to agency specifications and develop an awareness of its own administrative practices, to what extent it has the capacity to plan and execute the project through the use of project management tools. The proposal is one of the initial ways in which funding agencies examine NGOs' administrative capacities. For a project designer at a rural development NGO:

> They give you points during the project's evaluation. They do not approve it because they like me, but because the project meets pre-established requirements. Every requirement has a certain amount of points: the one who obtains most points is the one who wins. It is like evaluating students... the teacher gives me points if the information is good. The one who tests you is the one who gives you the funding. (Interview #44)

Proposals also highlight to the funding agency the type of feedback to provide the organization. There are disciplinary implications to this examination (Foucault, 1979; Hoskin & Macve, 1986; Preston, 1989). At times, funders see the identification of a weak proposal not as a way to sever a relationship with an NGO but, as the director for an international NGO with offices in El Salvador noted, as a way to intervene and "improve" them since a development project is not only about alleviating a certain problem in a population or community, but also about building administrative capacity (Interview #3). For this reason, funding agencies often provide workshops, instruction manuals, and general feedback as a way to continuously improve NGOs' administrative practices.

The proposal provides agencies with an overview and an opportunity to intervene at the project, organizational, and staff level. Although the distinctions among these levels of controls are somewhat rudimentary, they are often intertwined; they help show the extent to which requirements are implicated in constituting various segments within the NGO.

4.1.1. The project: the mode of intervention as a cohesive unit

Projects are the primary form of development intervention and they are also, for the director of an international NGO "an administrative tool that allows us to execute our programmes. We execute our programmes through the projects" (Interview #47). Not only are NGOs primarily formulating their interventions through projects, but, as I will demonstrate below, the project is also an administrative category controllable by management and accounting tools that make projects coherent with the funding agencies' development model and goals.

An overview of project proposals, and the agencies' requirements for these proposals, reveal that they contain information on: project location, demographics of the region and targeted population, diagnostic, or baseline data;[29] analysis of the project's justification; a Logical Framework (project's objectives, results, activities,

---

[29] In many cases, particularly for larger projects, a consulting firm is brought in for this component. In the case of smaller projects, as one international NGO project manager commented, local NGOs with experience in the area are typically quite knowledgeable and they rarely use consultants for baseline measurements.

and indicators to measure performance);[30] budgets for the project as a whole and for each of the activities and results (activity- and results-based budgets); project timetable (often, a Gantt chart); project approval letters by, for example, municipal governments; a detailed overview of the project's activities as contained in the Logical Framework; mechanisms for the internal evaluation of the project; and the sustainability of the project.

These requirements are usually inscribed as forms and templates contained in funding agencies' application packages. These are impressed with the state-form's "rigid lines that compartmentalize reality into segments" (Bonta & Protevi, 2004, p. 154) and "presents paths between fixed and identifiable points" (Massumi, 1987, p. xiii). This is noticeable in the way project forms and templates (a) breakdown the areas of intervention into different segments such as region, population (gender, age, level of education), time frames, activities, results, and financial inputs and outputs; and (b) causally links these, through hierarchies of objectives, to goals and metrics that are consistent with state's development program. Timetable, budget, and Logical Framework templates are particularly used for creating segments and establishing paths and are often included in aid agencies and international NGOs' project proposal packages. These are quite similar across agencies. According to the regional manager for an NGO that works in rural development in El Salvador:

> Project forms are usually similar. Funders want information on the organization, the social and economic context of the site of intervention, a description of the beneficiaries, how the project will be monitored, and the Logical Framework: its objectives, expected results, activities, and budget. Then they ask about the project's sustainability and the steps that will be taken once financing ends. We always have to send these forms. (Interview #11)

Specific templates for a budget tend to share commonalities. The accountant for the aforementioned rural development NGO added: "Almost all budgets are similar.

---

[30] More specifically, the Logical Framework is a visual representation (a 4 x 4 matrix) of a project's activities and performance indicators and their causal relationship with the project's overall objectives. After the activities are identified the NGO breaks down each activity into cost objects during the costing process and include them in the budget used to keep track of the various activities' inputs. These are also inputted into timetables to chronologically represent, usually in the form of a Gantt bar chart, the various activities to be executed throughout the life of the project (see the second essay in this dissertation for detail).

Almost all use the same three or four budget items…personnel, materials, and administrative costs" (Interview #15). The same could be said about the Logical Frameworks: most are organized in a visually recognizable matrix with similar categories. Even project objectives and indicators have been subject to these sorts of pressure: gender equity and environmental impact/sustainability indicators are required for most if not all the projects implemented by the NGOs consulted for the study (cf. Elbers & Arts, 2011, p. 719-20). The periodic monitoring reports and the final evaluation report sent by the NGO once the project is underway are often filled using agency-designed templates (cf. Ebrahim, 2002, p. 108).

Not only do these administrative requirements and their templates share similarities across agencies, but their effects are significant, and, given the pervasiveness of organizations that these agencies fund, quite broad in scope. That is, these requirements also make certain types of development interventions more possible. This is noticeable in the way the project becomes the principal modality of intervention. As the project coordinator at a Guatemalan NGO commented: "We have our different work dynamics, but what we have in common is that all social organizations manage international development projects. We became project designers and executers (Interview #58). She goes on to say, that apart from using the administrative category of the project to frame their work with communities, these projects are quite similar: "There were, without exaggerating, six or seven NGOs working in the same community…and we were doing the same thing!" (Interview #58). Not only are projects the primary form of development intervention, but replication and overlap also happen, as the scope of possible projects is restricted.

This is particularly visible with the use of the Logical Framework to design development projects. The framework offers a methodology and vocabulary for visualizing the project using the templates provided by the funding agency (see figure 2-1). The Logical Framework lends itself to projects that include components that could be readily measured (such as building infrastructure), rather than social change and advocacy-based approaches to development intervention (Ebrahim, 2005, p.90). The project coordinator/designer at a popular-education NGO described its use as a device that "robs you of the energy and creativity needed for

the struggle" (Interview #43). This is not only the view of local NGOs. The following quotes illustrate the perspectives of, first, the manager of a large and well-known international NGO, followed by the project coordinator of an aid agency, both with offices in the region:

> The Logical Framework is good for constructing buildings and classrooms, training teachers and things like that. But it is limited when it comes to capacity building: engaging with the community to promote an active citizenry. These types of activities fall under the rights-based approach to development. So the Logical Framework does not really work in these cases because we are dealing with so many variables that are more qualitative than quantitative ... they are hard to measure. For me, it is a tool that is not very useful for political advocacy because you want to promote behavioural changes. (Interview #47)

> The Logical Framework is of little use for advocating social change. To strengthen a social organization is for it to have increasingly more autonomy, and the capacity to take advantage of opportunities and to respond to all sorts of social changes through an assortment of political actions. All this is hard to plan. We cannot use the Logical Framework to do this. We cannot plan our advocacy work two years in advance. (Interview #45)

This suggests that NGOs' "creativity" and notions of advocacy and political activism are rearticulated as they frame their development intervention using the Logical Framework's administrative and technical vocabulary. Moreover the Logical Framework is a tool designed to break complex projects into visibly separate components (Ebrahim, 2005) and align the project with the funding agencies' priorities; as noticeable in figure 2-1, the project's activities and objectives should contribute to the agencies' development goals through a hierarchy of causal relations. It is, in other words, a tool that provides internal logics and vocabularies and quantitative measurements of change.

[Insert figure 2-1 about here]

The administrative category of the project and the templates that give them structure are mechanisms that aid the constitution, representation, and administration of development interventions. Participating in the international development assemblage means that the project is the preferred, if not the only, modality of development intervention. Further, this form of intervention is administratively more homogenous with and controllable by funding agencies—a

coherence that is hierarchically implemented and involves a degree of similarity among components. Next, I will explore how this is not only restricted to the form of intervention but to the organization as a whole.

4.1.2. The NGO form: the organization as an administratively and financially cohesive unit

Funding agencies also intervene at the organizational level. In contrast to the project level, organizational level controls are often required by both funding agencies and local state regulations. The laws such as the Guatemalan Ley de Organizaciones no Gubernementales para el Desarrollo and its equivalent in El Salvador, for instance, set the requirements for NGO governance and operations. For the accountant of a rural development NGO in El Salvador: "We are governed by a law for associations and non-profits...there are established procedures to follow. That law provides a framework that regulates our operational and governing practices" (Interview #13). The 2003 Ley de Organizaciones No Gubernamentales para el Desarrollo, decrees among other things: a particular definition of NGO, their adherence to a set of accounting and tax principles, the formation of a general assembly, etc. (Congreso de la Republica de Guatemala, 2003). While funding agencies require that NGOs comply with these local regulations, it is worthwhile noting that OECD-member states are often implicated in the wave of reforms that target public sector institutions of many of their aid recipient countries through World Bank loans and IMF structural adjustment programs (Lewis, 2001; Neu et al., 2006; Klein, 2007). At another level, governments in EL Salvador and Guatemala are increasingly submitting proposals alongside NGOs for development aid grants from bilateral and multilateral development agencies. A regional manager at an El Salvadorian NGO commented: "the government wants to access funding from external sources. Some ministries are creating their international cooperation unit to solicit funds from the same places as us" (Interview #11). This further integrates the municipal components of the state apparatus into the international development assemblage. NGOs thus operate in an assemblage in which components of the state apparatus are increasingly made coherent through structural adjustment loans and reforms, but also, through more localized interventions as municipal governments, like NGOs, also comply with funding agency requirements.

While organizational level requirements are made more cohesive across the apparatus' institutions for international development, international funding agencies have a few extra requirements for NGOs. This is noticeable in NGOs' project proposals. The first half of a proposal includes information on the organization's legal status, strategic plan and area of specialization, and financial standing (balance sheet and income statement, funding sources for the last three years, etc.). Yet, there are a few steps that need to be taken by the NGO before submitting the proposal. To enrol in the assemblage, an NGO needs to register with the agency or intermediary international NGO to obtain a file number. There are various ways of doing this; one of them requires filling the funder's institutional evaluation form. The form inquires about the organization's structure (are they incorporated as an NGO and to what extent is the board of directors involved in the organization); bank accounts (do they have an account for each project, number of accounts, currency, signing authority); control of petty cash (where is it kept, are there rules for its use, who administers it); development and monitoring of receipts; accounting personnel's capacity; extent to which it is audited; taxes; project implementation; and financial sustainability. An important concern is whether the organization is constituted as an NGO and has proper governance and financial controls. NGOs are encouraged to take this form as a guide outlining the funder's main interests: in effect, a checklist of what to work on before submitting a project proposal.

The proposal has additional requirements. One of them is that NGOs include their strategic plan in the proposal, a requirement that gained prevalence as governments and their aid agencies gave emphasis to managing for results and setting long-term targets.[31] Through it, organizations formulate projects that should 'feed' into their mission, vision, and programmatic areas—part of the process of creating administrative coherence within the organization, which, as I will discuss below, is reinforced financially through accounting software. Strategic plans are also used by funding agencies to identify the sectors that the NGO specializes in: programmatic (e.g. local economic development, small business, infrastructure, gender, the environment) and geographic (e.g. regions, provinces, cities).

---

[31] The strategic plan is a recent funding prerequisite (or at least highly encouraged) by most funding agencies. Among the organizations interviewed, the range for the adoption of strategic plan is from mid 1990s to mid 2000s. Strategic plans tend to be for between five to ten years.

Specializing in particular sectors has become a requirement. For a project designer in an El Salvadorian NGO:

> They evaluate your institutional capacity to execute a project. We cannot, for example, ask an agency to finance a water project. We do not have the ability to do these types of projects ... they assess our organizational experience; we must send them an account of organizational experience: how old is the organization, what have we done, how many projects of this type we have executed. (Interview #44)

With specialization, it has become more common for NGOs to 'upgrade' their staff through training and hiring practices. Funding agencies require that the NGO have personnel with the technical and administrative capacity to carry out the project. Often, the budget would include funding to hire a consultant and even a project administrator—although, interviewees commented that the latter is decreasing. Both strategic plans and human resources requirements are an effect of an assemblage segmented into "sectors;" that is, each segment requires its respective administrative and technical specialization.[32] These are, in other words, the administrative boundaries that territorialize NGOs in a particular location in the assemblage while encouraging them to think of themselves as a unit of expertise, as an administratively and technically cohesive unit in a particular location in the assemblage.

Funding agencies further reinforce cohesiveness within the NGO and the agency-NGO relation through the introduction of accounting software, which is at times made a requirement and financed by funding agencies. The software is useful for aggregating a project's templates (e.g. project budgets and bank account transactions) into a single project report, or for aggregating the NGOs' multiple projects' financial information into an institutional level financial statement destined for aid and local state tax and regulatory agencies. The director and project coordinator at two Guatemalan NGOs commented, respectively:

> There was an audit conducted, which taught us a lot. We had a deficiency, we did not have the accounting system required for the project we were involved with ... the recommendation was that the funder had to support us

---

[32] This segmentation of the field was part of a project financed by aid agencies that started in the late 1980s. Two interviewees were involved in these projects (Interview #50; Interview #52).

by providing the funds to install a specific software. They then trained us. It is an accounting software that now allows us to work with the EU. (Interview #35)

There is an international NGO that bought accounting software for all its partners so that they could have similar software and prepare similar reports. The UNDP has also done this. They financed the creation and the use of accounting software for its partners. (Interview #30)

The software is an addition to the templates (often in Excel) that funding agencies design and include as the project's requirement. It gives the organization a financial unity. That is, the aforementioned project manager further commented that emphasizing the project level did a disservice to preparing institutional level financial statements. She stressed that NGOs:

Work on a project-by-project basis. Often they focus mainly on accounting for the project while not for the organization as a whole. They may not have the time, they may not have the administrative capacity, they may not have the funds to buy the software because it is expensive…so many are stuck working on the project's Excel sheets. (Interview #30).

In one notable example, the director of a local NGO that gives administrative support to other NGOs noted how one of them:

Did not have an organizational level accounting system. They had two projects with two separate accounting systems: one for funder X and the other for funder Y. Each system had its separate personnel, its separate vehicles, costing systems…two totally different accounting systems. (Interview #37)

Emphasis on accounting for their different projects encouraged development NGOs to function as a collection of different projects rather than a unified financial and administrative whole. In light of this, there has been a push toward unifying NGOs as a unit by encouraging the implementation of accounting systems that facilitate the preparation of institutional level financial reports. The country level director of an international aid agency commented on the role of accounting software in discouraging the practice of having separate accounting systems for each project:

It is possible to do it other ways. Coding expenses by donor could integrate the accounting system, for instance. I have seen lots of examples that do not require a team for each project. It is a team that implements certain results designed by the organization and those results apply to three or four different donors: Canada will finance these activities, Spain those activities. But the organization has one goal. (Interview #38)

Yet, when NGOs prepare these financial reports, increasingly, much like their project level templates, it has to be with the agency-approved software. The project manager followed up on her comments by stating:

> We have an internal accounting system, a piece of software that complies with Guatemalan fiscal and legal norms. Then, I tell the agencies: "allow us to send our reports with our own formats." They tell us: "you can include those as annexes, but we want the formats in such and such a way." The problem is that we cannot abandon or own reporting formats and accounting systems because we report to our government. On top of that, as an organization, we have fourteen international funding sources. So we have fifteen different formats to comply with every three or six months. (Interview #30)

While the Paris Declaration on Aid Effectiveness makes explicit that aid agencies should be more receptive to working with local accountability and accounting procedures, this is often not complied with and breaks down in practice—NGOs rather work with multiple templates and software to comply with individual international aid agencies and national regulatory agencies. Nevertheless, templates help unify a project, and accounting software, with the strategic plan, helps to unify the organization as an administrative and financial unit.

What the preceding has sought to demonstrate is that accessing financing from international development agencies involves not only controls for the specific project, but also the adoption of controls that span the organization. At a general level, they constitute development organizations as having a common organizational structure (the NGO), which is reinforced as an administrative and financial unit through the strategic plan and accounting software. It has also shown that the international development assemblage is altered by the state-form's increasingly isomorphic apparatus of capture as local state and municipal governments adopt funding agencies' programmes and technologies that allow it to increasingly intervene at the regional level as an administratively unified whole. Consequently organizations become organizationally more similar once they venture into the international development assemblage and adopt funding agencies' increasingly homogenized administrative categories.

4.2. *Changes in NGO human resources*

NGO personnel require the skills to adapt to these technical and administrative demands. For Hwang and Powell (2009, p. 293), funding agency requirements and professionalization introduces rationalization in the organization. This formalization of rules and procedures through budgets, strategic plans, Logical Frameworks, etc., while making development intervention and organizational form more coherent within the territorial boundaries of the assemblage, also alters the assemblage's composition by introducing staff that have particular administrative and technical developmental expertise. Activists, with shared histories and narratives that helped give the heterogeneous social justice assemblage a sort of *consistency*, have become administrators and technicians of development that are administrative coherent with the international development assemblage. Like the NGOs that properly plug into the assemblage, professionalized personnel are facilitated connections and movement within the boundaries of the assemblage.

NGOs' human resource management started to change as participation in international development became more technocratic and specialized. Practices have focused on hiring personnel able to meet the administrative and increasingly technical requirements of a project. The senior member of a feminist NGO described some of the changes in her organization's personnel:

> Colleagues that were active in the war with political and military training, but with no academic training, started to give way to personnel with academic training with a more professional profile. That was during the wave of professionalization in the mid to late 1990s. (Interview #16)

This is further developed by a Guatemalan NGO project coordinator with a background that extends to the war; she explained the change in conditions and how this is reflected in hiring criteria:

> As NGOs, we started to get involved in technocratic processes and we saw ourselves facing serious limitations. We had people that often were not accountants. They were people who learned on the job and developed the ability to work with numbers. And then they are met with ten projects and ten reports, and they are not sure what to do. So we started to hire people with that expertise. We stopped caring whether they had knowledge of the armed conflict, which was the criteria, that is, whether they were active

participants, sympathizers, or had some sort of relation to the struggle. (Interview #58)

Altering hiring criteria opened NGOs to a professionalized administrative staff. This has also given more prevalence to training as part of the professionalization process. NGOs are often required to train accountants and administrators to keep up with changes in project requirements, in part because the formal training received is unsuitable (cf. Rahaman et al., 2010, p. 1094). Often NGOs hire a *perito contador*, essentially a bookkeeper, responsible for basic accounting with little to no training in NGO accounting (although I did visit usually larger ones NGOs with 'proper' accountants). In a subsequent interview with the abovementioned project coordinator, she described the training bookkeepers receive:

> A lot of them do not go to university to become an accountant. After three years of high school one takes three extra years to either become a teacher, an accountant [perito contador], or a high school graduate. The accountant only knows debits and credits. So, an accountant struggles when hired to work at an NGO because they are not very familiar with fund accounting. I have individual ledgers for each one of the project funds, which are later consolidated. And each fund is different! Some may be restricted to certain things and so on. So when you tell them this, they just stare at you: "where are the earnings?" I tell them there are no earnings. (Interview #30)

For this reason, the interviewee later commented, it is difficult to find accountants with experience in NGO accounting. International agencies are aware of this and in one NGO the accountant was funded as part of the project to attend upgrading courses during the weekend: "Recently, a funding agency required that I get another diploma. I have already studied to be an accountant [perito contador], but they want me to improve on my training, to get more experience, so that we could execute another project with them" (Interview #23).

Another approach is for aid agencies or international NGOs to finance workshops that update administrators and technicians in current developmental practices. For an NGO's regional manager, the introduction and changes to administrative devices requires that "the organization continuously build the capacity of its human resources" (Interview #11). The point is that there are overlapping ways in which NGO staff composition is altered to meet the new NGO personnel profile; a profile that makes staff across the assemblage more coherent with the state's administrative programme and technologies.

Changes in staff hiring criteria and training to meet this new type of professionalized profile puts the composition of an NGO's personnel in flux. What remains constant is that NGOs function as a training ground for many; a starting ground, an introduction, as assemblage components. NGO workers are able to seek employment in other sectors after gaining experience at the NGO level with the administrative and technical language of international development and by gaining familiarity and establishing relations with other components of the assemblage such as local and international NGOs, consultants, bilateral and multilateral aid agencies, and local governments. They are increasingly mobile in a sector that experiences high degrees of job rotation (Interview #38). This is noticeable not only in local NGOs but also international NGOs and funding agencies. NGOs that have spent years building relations with funding agencies are forming new forms of relations with international funders. The director of an NGO that provides administrative support to its member NGOs reflected: "Before I used to know them and I was able to present a project for twenty thousand dollars. It was based more on trust than the technical content of the project" (Interview #52). The project coordinator for a Guatemalan NGO elaborates:

> When you get to their office and you ask for Eduardo, it is no longer Eduardo but Juan. And then Juan asks: "Who is the director? Who has signing authority? I want the employees' curriculum vitae, I want three quotes for each purchased item, I want information on the board of directors, I want proof of incorporation." (Interview #58)

As these quotes suggest, job rotation affects relations among components of the assemblage by encouraging further enrolment of inscriptions as a way to mediate, and in a sense stabilize the relation among rotating components. The sort of relation that mutually held notions of solidarity brought to the social justice assemblage is more difficult to maintain, facilitating the inclusion of administrative devices to constitute and maintain relations among assemblage components.

This change in profile and job rotation has also meant increased movement of personnel throughout the assemblage. In some cases community leaders with years of experience and training in a particular NGO may seek employment in other NGOs (usually larger and better paying) or even international NGOs, the government, private sector (e.g. consulting firms), or multilateral agencies. The new

NGO worker is better able to navigate the administrative and technical international development assemblage and apply his or her skills in a number of settings. A project coordinator at a Guatemalan NGO noted having mixed feelings about this:

> The Presidential Secretariat for Planning and Programming [SEGEPLAN, in Spanish] co-opts community leaders. People that were active in our struggle are now working as civil servants. SEGEPLAN captures ['*capta*'] them. It has people that left the women's, campesino, and NGO movement. The people leave, they do not stay in their organizations. But, the director of a funding agency we work with told me: "well, people go and work for the government, the funding agencies. The people stay here, the capacity stays here in the country. That is an achievement." Yeah, but they leave their organizations to work with multilateral agencies, the UNDP, the World Bank, or the government. The capacity remains in the country, but their vision and what they focus on changes once they get there. Although there are others that help you negotiate and improve your relationship with funding agencies. (Interview #30)

Professionalized NGO workers often stay within the international development assemblage of organizations and institutions. This opens new components of the assemblage that were previously harder to reach, which arguably puts NGOs and other elements of the social movement in a better position to negotiate and access funding. Yet, the interviewee's perception is that this also puts community leaders in a precarious situation: they are at risk of being 'captured' and changing their 'vision' and 'focus'.

What I have tried to convey is that the homogenization of the mode of intervention and organizational form makes possible the enrolment of other components, a particular type of staff, into the assemblage. The move towards enrolling more 'experts' and training staff contributes to legitimizing NGOs' expertise and to making possible the "smooth communication between NGO and funders" (Ebrahim, 2002, p. 106). NGOs participate in a competitive environment; adding technically and administratively proficient staff to its roster gives the NGO a competitive advantage in its struggle to secure funding, as it is able to better understand and comply with agencies' funding priorities and project requirements. This know-how has relational effects. It has facilitated connections and smoothed relations (ease of communication, movement of staff) among the administratively proficient components of the assemblage. That is, although community leaders and militant components of the social movement assemblage have been enrolled into the

international development assemblage (as one of the interviewees warned, the danger is of co-optation and capture), the proper composition of the assemblage, one that contributes to building its professionalized character, also requires their homogenization (training to fit the profile) but also their exclusion if not able to meet administrative and technical demands (for example, no longer hiring activists with experience in the war).

4.3. Section summary

In this this section I sought to illustrate some of the requirements that accompany financing by international agencies and their effects. While a generalization of the types of the controls adopted by NGOs in Guatemala and El Salvador, it showed that projects financed with international agency funds require the adoption of similar project and organizational level controls and capable personnel to institute these changes. This makes possible a similarity in their modality of development intervention (as noted with the prevalence of the project and Logical Framework), organizational structure (legally, administratively, and financially consolidated as a whole), and staff composition. These effects are explained by the similarities that exist at OECD-member states funding agencies and their adoption of new public management reforms, that, although enacted differently in their different terrains, share some features, noticeably in their policy documents and the technologies that they use to intervene in the field of NGOs. Social movement components have plugged into the international development assemblage and have adapted its homogenized administrative categories, making possible, as the next section explores, particular types of assemblage relations and boundaries.

This shares similarities with the institutional work on how organizations become rationalized through, in part, the adoption of administrative technologies (Meyer et al., 1997; Drori et al., 2006). An instance of this literature that is particularly relevant for this study is Hwang and Powell's (2009) work on the rationalization of charities in San Francisco, measured as the organization's use of strategic plans, quantitative performance measures, financial audits, and consultants. In their study, these calculable and procedural organizational practices emerged as part of a process of professionalizing non-profits: they are transformed

from organizations run by committed volunteer to organizations run by full-time staff and managerial professionals. I highlight that funding agencies are active in constructing NGOs by encouraging through grant and contract requirements the formalization and integration of particular types of rules and procedures (i.e. "rationalize"). As Hwang and Powell propose: "foundations are playing a critical role as carriers of modernity in the non-profits field, rendering a heterogeneous mix of organizations more similar" (2009, p. 293).

This section extends this literature by theorizing these forms of interventions as part of a process through which the state intervenes and captures components of the social movement assemblage. What I have attempted to show is that organizations accumulate commonalities: state aid agencies require organizations to employ a modality of intervention framed within the administrative category of the project, an organizational form within NGO incorporation laws that is also specialized and unified as an administrative and financial unit, and a staff that has to meet numerous administrative and technical requirements. Homogenizing administrative categories is part of the process of adding the appropriate (i.e. properly unified) components to the international development assemblage.

The selection of components and their categorization into homogenous layers is but the first part of a process of articulating the stratified assemblage of international development. In the following section I investigate the second process: overcoding. I note the mechanisms through which functional relations are established which reinforce the boundaries of the emerging cohesive whole. That is, I examine how certain types of financial and political relations with organizations that share similar structures and administrative procedures (e.g. other NGOs, for profit entities, and the state apparatus) are encouraged while discouraging connections with those that do not (e.g. unincorporated association) and, thus, remain in the margins (thus, reinforcing the state-imposed boundaries).

5. Overcoding: regulating relations and reinforcing boundaries

So far I have discussed the first part of the stratification process: how management and accounting controls introduced requirements that make organizations and staff enrolled into the assemblage isomorphic with funders' administrative categories.

These requirements have also affected the relations among assemblage components. Particularly noticeable through the interviews and documents collected during the field research are the following interrelated factors of the second part of the stratification process: whereby the "phenomena constituting an overcoding are produced, phenomena of centering, unification, totalization, integration, hierarchization, and finalization" (Deleuze & Guattari, 1987, p. 41). I explore overcoding processes through: first, the emphasis given to a particular hierarchical relationship of accountability by overwhelming NGOs with administrative requirements that directs their attention both toward the project as an administrative category and the funding agency; second, the changes in the funding landscape (e.g. flow of funds directed to local governments); and third, requirements for specific forms of inscriptions that integrate assemblage components. Individually these may not be surprising, but when conceptualized as a whole, and considering organizations' dependency on international funding, they help illustrate their mutual reinforcement and power, which gives the assemblage a cohesiveness, that is, an emergent functionality or "structure."

5.1. *The administratively inundated NGO*

Much of an NGO's operations depend on international funding and on providing proper accounts. Increases in funding requirements have had the effect of requiring NGOs to allocate more resources (such as time and money) to meet them. This has been intensified as project timeframes have been shortened,[33] requiring more project submissions. Resources are spent submitting proposals more often while demanding the organization to simultaneously manage more projects. When asked to what extent they formulate projects, director of an international NGO commented: "24 hours a day, 365 days a year. This is a project factory" (Interview #47). This sentiment was also expressed by domestic NGOs. As the director for one NGO commented:

---

[33] The director for a local NGO commented: "today, agencies are no longer committing funds to three-year-long projects. Short-term projects last a year; medium-term projects, two to three years; long-term, over three years. There are agencies that approved projects of six years or even ten years … Now the agencies are saying they are not committing funds to projects over two years"(Interview #40).

> We are investing a lot more time formulating projects because nowadays we execute more projects than before. We now submit 20 to 30 per cent more proposals. Also, the proposal is more demanding: from the design to other administrative requirements…today an agency sends you a list of 25 different annexes to be included in the proposal: letters from municipalities and communities, bylaws, financial statements, operational plans, letters of recommendations, the personnel's curriculum, letters from a government ministry. We need to send more proposals to increase our chances of getting financing. (Interview #40)

More elaborate proposals also mean that aid agencies require more elaborate interim monitoring and final evaluation reports. It is becoming commonplace for budgets included in the proposal to include a detailed cost breakdown of the project's activities. For instance, the activities at one time could have included a budget line of $100 worth of promotional t-shirts. More often budgeted amounts require breaking down the number of t-shirts to be purchased (in this example, 50 t-shirts are to be purchased). Costs are controllable at the more detailed level of the activity and these must be periodically reported according to a funding agency's results and timeframe.

It is at the level of the details where one can spot variation in requirements. Particularly: units of measurement (e.g. types of indicators), currency, time frames (how often monitoring reports are expected to be submitted), templates (Logical Frameworks, for instance display some variety in the amount of columns and rows), way of ordering invoices and the extent to which cash/till receipts are allowed. NGOs are required to be attentive to these variations, particularly challenging when simultaneously managing various projects with limited funding for additional administrative staff. One effect is that the project gets bogged down in the administrative minutia, which gives the project its own rhythm. This is noticeable in the way NGOs are at times unable to respond to changes in a community project. For instance, an aid agency project coordinator noted this difficulty when he remarked:

> Well, you can change what you included in the Logical Framework through several mechanisms, but it is usually a slow process, requiring approval. If you are a local organization and the project is funded by an international NGO, which is itself funded by a state agency, then it can be a lengthy process to alter the plan. In this circumstance you cannot really react with the immediacy the local situation requires. (Interview #45)

The project sets a pace and superimposes an order and rhythm to the often-unpredictable process of community development, which is subject to its own territorialisation, codes, and lines of flight (see also, Elbers & Arts, 2011, p. 722). Project administrators and technicians pay attention to the procedures and to the detailed differences within apparently similar requirements, while complying with the agency's rhythm of submitting reports: every three months, six months, twelve months, and so on. Its relation to the agency's administrative requirement is intense and at times overrides localized codes and speeds—its aspirations and also needs.

This continuous and intensive focus on the administrative component of their work has had the effect of restricting access to international development funds. A civil servant that works for a municipal government's international cooperation office in El Salvador described this restriction as undermining the "democratization of development":

> I think that in general terms the biggest problem is the establishment of a lot of mechanisms that help control the use of resources; these are important, but ultimately they affect the democratization of international cooperation. International cooperation has become a privileged circle made up of those who have the knowledge and know how to handle all the forms, templates, and rules. (Interview #10)

This is particularly the case for NGOs that do not have the appropriate administrative and technical capacity to compete for international development funds. That is, administrative requirements are often more onerous for smaller NGOs (cf. Rahaman et al., 2010, p. 116), making aid funds less accessible, which, for Mitlin et al. (2007, p. 1710) suggests the increased concentration of aid funds in a select number of Northern and Southern NGOs. Another effect has been to undermine NGOs' desire and capacity to intervene in broader developmental and political issues. The project coordinator at one NGO commented:

> International agencies have forced us into all of that [administrative work]. So the work we did with advocacy, activism, I've had to put aside and be dedicated to professionalism, to better accountability. Look, for a project, 75% goes into administrative work…to send the Logical Framework, etc. The Logical Framework helps, it lets you see the horizon in an orderly manner, but it absorbs much time to do it right. (Interview #30)

This echoes the sentiment expressed in the homogenization section on how Logical Framework "robs you of the energy and creativity needed for the struggle" (Interview #43). These quotes illustrate NGOs buried by reporting requirements with little time and financial resources to venture out of the highly coded and territorialized development assemblage. The restrictions on "experimentation and innovation" (Elbers & Arts, 2011, p. 722) has been linked to forms of control that operate through the hierarchical imposition of "preset routines, and specification of rules and detailed expectations" (Free, 2007, p. 900). Under these conditions NGOs become risk averse for fear of agencies withholding funds. Rather than innovation, what becomes more prevalent is a desire for survival that further cements NGOs in the agencies' administrative model of international development. Organizations are aware of this, of course, and have left out the political components of their work, not only because they are administratively overwhelmed but because they sense a political bias in the project formulation process. An interviewee at an international NGO explained: "That does not appear in any Logical Framework and will not appear. Because you and I know that when you present a project that speaks of political advocacy they [the agencies] tell you: "this is political stuff and NGOs are not for that" (Interview #3).

These administrative requirements have the effect of directing organizations' gaze toward the relation with their funding agencies. This is further exacerbated by rearticulating NGOs' political goals as administrative goals. Whereas for NGOs, political and administrative aspirations have a less than perfect relationship, there are cases where, as the director of a funding agency in the region, suggests, the 'political' is to be conflated with the administrative: "often the mistake is to not consider this…a lot of organizations have the political goals separated from the administration." For her, administrative capacity meant, "that reputation is there, that of achieving results" (Interview #38). This administrative "reputation" helps NGOs access more funds from international agencies to carry out their projects. Administrative capacity is framed as politically useful: a way to capture political desires by rearticulating them with the administrative and technical vocabulary of international development.

The pervasiveness of similar administrative requirements among NGOs has to a large extent meant that a large number of these NGOs encounter various degrees of the same challenges. Balancing various projects with various requirements, level of detail, and timeframes have focused NGOs' accountability relation towards funding agencies and steered their gaze toward their own projects' proposals and reports. It is hierarchical and totalizing. This is part of the overcoding process of coordinating relations among the increasingly homogenized components' systems through a relation of hierarchy with funders that is increasingly totalizing of other relations by intervening in many aspects of the NGO's operations and aspirations. That is, while requirements encourage a focus on a formal relation of accountability, mainly an administrative and financial accountability to funders (O'Dwyer & Unerman, 2008), they also leave little time and resources for other types of activities that do not include funding agencies—giving the impression that these activities are beyond the international development assemblage's scope. This echoes Oakes et al.'s (1998, p. 285) analysis of how the introduction of management devices (in their case, business plans in publicly funded organizations) increased the amount of time managers allocated to revenue-generating activities, at the expense of other business objectives, which had the broader effect of undermining the organizations' social and cultural capitals (see also, Ebrahim, 2002, p. 90). This is also linked to speeding up and slowing down the project's pace as development organizations require speedy production of reports (more so in cases of emergency) which contrasts to the slowness encouraged by the attention to detail and the administrative procedures required to alter the project (through, for instance, the Logical Framework) mid-way.

5.2. *Changes in funding and inscription requirements*

In this section I develop on the totalizing capacity of these hierarchical relations. Building on how NGOs fix their gaze on funders' administrative requirements, I show how relations with components of both the international development and social movement assemblage are altered. This is done by altering the flow of financial resources in two ways: First, by redirecting funds to different priority areas and local governments; second, by requiring transactions between organizations to produce particular types of inscriptions, mainly reports, invoices, and receipts.

These alter administrative and financial relations among components of the international development assemblage. They also have direct bearing on the political connections among organizations by creating a space of financial uncertainty and comparison between those who are eligible and those who are not—the former increases competition among organizations and the latter helps demarcate the boundaries of the international development assemblage. Here I attempt to highlight how the sort of consistency afforded by solidarity and trust, which made political action among diverse elements of the social movement possible, gives way to an overcoding by administrative technologies that keeps increasingly competitive organizations aligned within the territorial boundaries of the international development assemblage.

5.2.1. Changes in funding flows

The funding landscape has changed in two ways: one, changes in international agencies' funding priorities in Guatemala and El Salvador[34] and two, the prevalence of government budgetary support whereby aid flows are directly deposited into government coffers for them to disburse. NGOs are facing uncertain funding opportunities, as development funds entering the region are more difficult to access.

The reduction of funds entering the region has significantly affected NGOs.[35] The administrator of an organization that works in the area of health, education, and public awareness witnessed a significant reduction in the organization's budget as some of their funders left the region—the staff of 20 has been reduced to four (Interview #26). This uncertainty has increased tensions among NGOs, resulting in increased competition and even lack of cooperation among them. For the director of one NGO: "there are fewer resources from international agencies and increasingly the project approvals process is more competitive"(Interview #40). Similarly, the project coordinator for a Guatemalan NGO referred to relations among NGOs as increasingly "protective" and "territorial" (Interview #30). Competition has

---

[34] The Canadian International Development Agency, for example, no longer includes these countries in their list of priority regions.

[35] According to the OECD, the financial crisis has affected the flow of aid to the region. They reported: "This decline represented nearly USD 2.3 billion in real terms and mostly affected countries in Central America as well as some large aid recipients in Far East Asia (e.g. Indonesia and the Philippines)" (OECD, 2012).

intensified as international NGOs register and set up offices in the region, effectively competing with local NGOs for the same pool of resources (see also, Agg, 2006, p. 21). The direction of one of the international NGOs reflected:

> International NGOs will stop being relevant in the near future. This is already happening in South America. Funders will direclty help local counterparts. We are preparing ourselves and the idea is that we transform ourselves into a local organization by establishing a local board of directors. (Interview #47)

Agencies have taken steps to encourage collaboration among project-implementing organizations. Consortiums are a recent approach to projects that include various NGOs and an intermediary international NGO or aid agency. While a means for NGOs to work together toward a common goal, these have often been criticized as alliances mainly based on accessing funds. A project technician for a Guatemalan NGO involved in a consortium showed some apprehension:

> This is what international agencies are pushing. Consortiums are fine, but it should be a real one. Often organizations form consortiums and remain divided as they execute the same project. There is the "if we unite we have funds" mentality among some organizations and we think that it should not be only about accessing resources. As an organization we have to ask ourselves: "what common vision do we have with the others?" Because we have learned from this experience that if each organization is doing its own thing, the consortium does not work. The agencies are making it quite clear though: "there are no funds unless you unite as a consortium. (Interview #22)

Her comments not only reveal a cautious stance towards these funding opportunities and the fragility of some of the alliances but also the opportunistic approach to access funds. Although there are cases where the consortiums do create fruitful connections among organizations that were "once not part of our group of allies" (including for-profit enterprises) (Interview #52), it is also the case, as the project coordinator of one Guatemalan NGO noted, that NGOs with differing political backgrounds and relations to communities are grouped together in these "unnatural alliances...forced by the funding agencies" (Interview #58). Political and historical differences (for instance, based on NGOs' historical affiliation with guerrilla organizations during the war) were administratively overcoded, for better or worse, as consortiums, which facilitate administrative relations among organizations.

Apart from changing areas of priorities and altering relations among organizations, budgetary support injected into government coffers has meant that NGOs are encouraged to work closer with their state governments. Rather than present proposals to the United Nations Development Program (UNDP), for example, NGOs send the proposals directly to government offices that manage the funds. Among the aims of bilateral and multilateral aid agencies is to strengthen the role of governments as agents of their own national development. As an employee at an European bilateral aid agency commented:

> We have funds for the institutional strengthening of government. They manage it through a committee that includes their ministry of finance, office of the presidency, and ministry of international cooperation. Funds can be used for pretty much anything to do with government. For example, the ministry of education, they may want to create a program for better civil service administration at the municipal level. (Interview #8)

As noted before, this contributes to making the state apparatus of capture administratively coherent across national boundaries, as state institutions in Guatemala and El Salvador introduce programmes and technologies that equip them to plug into the international development assemblage. As a monitoring and evaluation specialist at a large multilateral agency noted, governments not only need financial resources but also need proper management and legislation—the World Bank and the Inter-American Development Bank have for instance been promoting the use of result-based budgets (Interview #48).

While attempts to make governments more effective in the administration of their own development, critiques of government incompetence and worries about submitting proposals to government persist.[36] There are also concerns about the implication of working with and for the government. A Guatemalan NGO project coordinator discussed this form of international cooperation:

> The agencies are now telling us: "we are strengthening your government through budgetary support." So they tell us to go to the government ministry responsible for those projects and we end up being subcontracted by them. What we are critiquing about the tendency towards sector-specific

---

[36] A human rights NGO prosecuting human rights violations made the comment that they were concerned about sending proposals to the government considering that it was military personnel involved during the war that they want to take to court (Interview #26).

> budgetary support is that we become employees of the government. Our role as autonomous organizations disappears. (Interview #30)

The significance is that this has reinforced the NGO's relation to the state-form of governance and its realizations both overseas and within national boundaries. It may be worth reminding that capture is both perpetuating the state-form and is a generative process: it brings components of the social justice movement into its domain of control (realized through the international development assemblage), while simultaneously altering itself—in the case of the Guatemalan and El Salvadorian governments, they are 'strengthened' financially and administratively. Moreover, the budgetary support approach situates the NGO closer to the state's apparatus, an apparatus that it once directly resisted. The feeling of working "for the state" is especially disconcerting for NGOs with a trajectory in the social movement's political struggle. It shows that NGO's are simultaneously enmeshed in statist relations with international aid agencies and more local actualizations of the state apparatus.

What I have attempted to show is how changes in the funding landscape encourage the establishment of relations among components of the assemblage. The assemblage starts to display an emerging functional totality ('structure') that enables particular behaviours/expressions such as competition among NGOs for limited resources, financial and administrative connections among organizations that would otherwise not have done so (consortiums), and connection with local articulations of the state apparatus (local governments) that just shy of two decades ago tried to exterminate the social movement through terror and violence. A more generalized effect is that this enables local government development ministries and international aid agencies to continue, through the international development assemblage, the process of capture that the military component of the state's apparatus sought to achieve during the wars. One Guatemalan community organizer with years of experience in the *campesino* struggle for land put it quite bluntly: "International cooperation has been able to do what the military was not able to do during the war: disarticulate the social movement" (Interview #62).[37]

---

[37] The nefarious uses of administrative technologies have been well document in the accounting literature. Neu and Therrien, (2003), for instance, explore the colonial history of

5.2.2. Regulating relations through inscriptions

Changes in funding flows have been accompanied by the requirement of providing an increasingly detailed paper trail. This is a way to carve "fixed paths" (Deleuze & Guattari, 1987, p. 387) that establish and mediate connective flows among organizations. This became apparent in the interviews through the recurring theme of inscription devices such as project templates, receipts, and invoices.

While overwhelming NGOs with requirements directs their gaze towards funders and project minutia, inscription devices such as forms for project proposals and interim reports further reinforce the possible boundaries of the exchange among assemblage components. For instance, when discussing the dynamics of project formulation among local and international NGOs and aid agencies, the monitoring and evaluation specialist at a multilateral agency noted how inscriptions mediate relations among organizations in the assemblage:

> It's no longer a discussion; one has to fill these forms. At the beginning we had more discussions and that was replaced by filling forms. Now it's about: "I'll help you formulate it, to fill a template." I feel nevertheless that there should be a discussion. (Interview #48)

The use of forms and their respective templates encourages thinking and communicating project information, literally, inside the box. This closely reflects Townley et al.'s (2003, p. 1058) observation on how "debate and dialogue quickly collapsed into a standard template" in their study of the introduction of new public management in government financed museums. Forms and templates encourage a certain type of communication among those who have a grasp of the technology's language—a vocabulary that, like the templates that encase them, sets boundaries in the interaction between NGO and funders. They also, however, encourage connections within components of the assemblage. The senior manager of an NGO that works with internally displaced populations noted how in the process of formulating projects he had to "learn the language to talk with NGOs, to talk with

Canada's indigenous population and their "bureaucratic assault" through 'soft' technologies such as accounting. In his study of the Holocaust, Funnell (1998) examines how victims are devoid of their humanity by rendering them as accounting numbers. Both studies are examples of the extreme ways in which accounting information is used to arrange and assimilate and exterminate a population.

government aid agencies in Europe, and now I have to learn the language to talk with businesses. One has to look into how the hell they think" (Interview #53).

Other inscriptions, such as invoices and receipts, have the similar effect of not only inscribing a transaction/exchange but also of encouraging and discouraging financial relations with organizations based on their administrative capacity—that is, among those that have adopted the homogenized administrative categories of the organizational form and the project as mode of development intervention. Invoices and receipts are an important component of an NGO's reporting practices. They are a large part of the reports submitted and are bound by various rules: some funders require them in a certain order and with particular seals, some accept photocopies while others want originals, some accept a certain amount till/cash receipts for transactions while others prefer the inclusion of invoices.

The emphasis given to invoices and receipts is directly linked to government initiatives in both El Salvador and Guatemala to regulate the informal economy through campaigns meant to persuade business to register with state tax agencies (another example of the state capturing uncharted domains). The campaigns mainly target small businesses that are not legally incorporated. As the government takes steps to formalize the economy, international agencies are better able to enforce stricter receipt and invoicing policies since more businesses are better able to provide proper documentations for transactions with NGOs. Aside from facilitating more comprehensive audits, it also alters (facilitates and blocks) transactions that affect participation in the international development assemblage. For instance, the requirement has discouraged connections with organizations, commercial or otherwise, that can't meet the paper trail criteria. This has meant that NGOs are encouraged to opt for businesses (hotels and restaurants are common examples) that, although more expensive and far removed from the community, are able to provide proper documentation. NGOs contract outside businesses to provide a service that could have been done by the community where the intervention is taking place. In a conversation with a municipal government civil servant whose office received international funding for a project with local community organizations, it was noted that although the requirement for proper receipts are understandable, there is some frustration because the requirement discouraged

community members from organizing and building their own community hall. For him an effect is that "the objective of having the community being involved in its own development could be lost in red tape" (Interview #10). Another interviewee echoed a similar sentiment when discussing another construction project and how the requirement for specific documents discouraged connections with the community and felt that the development potential of the project was not achieved:

> It could have been constructed using people from the community. Using a private company promoted the construction of roofs, but not community development. I am interested in forty community members partaking and learning so that they can have sources of income. (Interview #3)

The quotes help illustrate that the requirement for particular types of inscriptions discourages community organizing around the project, or at least alters their type of involvement. This extends beyond restricting certain types of community participation as it opens the assemblage to organizations, such as businesses, that are able to provide proper receipts.

Inscriptions, thus, are also implicated in overcoding the international development assemblage. Together with increased connections with local actualizations of the state apparatus and changes in funding that heightens competition and financial and administrative based alliances among NGOs, inscriptions, such as project templates and receipts and invoices, help systematize connections among organizations that are part of the international development assemblage. They slow down and restrict financial connections with organizations that do not have proper invoices and receipts—it just happens that the latter tend to be smaller and, as I will discuss in the next section on contestation, at times explicitly aligned with more radical components of the social movement. Identifying forbidden types of transactions and excluded organizations serves to identify the international development assemblage's boundaries. When plugged into it, NGOs' connection with elements of the social movement that remain exterior to the assemblage is administratively regulated and made more difficult. But it is not so much about restriction, but about the new relations that are facilitated. I noted how templates and receipts fixed administrative paths that enabled connections among administratively consistent organizations (NGOs, business, the state apparatus). This has also encouraged community businesses or associations to formalize to be

able to provide services and "proper" receipts to NGOs. This is not unlike the experiences of organizations that formalized as NGOs after the war when a new institutional regime and the opportunity for international funding emerged. In both social justice organizations and the informal economy, we witness the state expanding its sovereignty to areas that were at one time out of its reach.

5.3. *Summary*

This section explored the process of overcoding the international development assemblage by paying close attention to the widespread adoption of management and accounting controls that give rise to functional relations within this assemblage. Organizations with a history in the social movement once plugged into the international development assemblage, not only collect commonalities, but are also encouraged to establish new forms of relations as part of their becoming administratively cohesive as a unit, which incidentally reinforces the assemblage's boundaries by making it increasingly difficult to connect with other components of the social movement. I identified three interrelated ways in which these overcoding processes seem to happen: inundating NGOs in administrative work, altering the funding landscape, and requiring organizations to properly inscribe transactions. NGOs are absorbed into meeting their administrative requirements, encouraging a particular relation of accountability (mainly with funding agencies), while discouraging alliances with communities and organizations that have not been administratively altered by the same administrative pressures—effectively marking the boundaries of the international development assemblage. Like Mouritsen and Thrane (2006) have shown, management and accounting controls are used to "include and exclude" thereby making possible the identification of the assemblage's inside and outside (see also, Neu et al. 2009). I also note how the NGOs' dependency on international funding intensifies further disarticulation of the social movement components that enrol into the international development assemblage by discouraging creativity and increasing competition among organizations and facilitating administrative and financial alliances among organizations that would otherwise not have done so. In this sense, the financial and administrative are unifying forces in the assemblage—they contribute to giving the assemblage its unity.

While capture operates through stratification, it also includes a process whereby the states "utilize smooth spaces as a means of communication in the service of striated [stratified] space" (Deleuze & Guattari, 1987, pp. 385-86). It does so by introducing into organizations administrative vocabulary and mechanisms of communication through inscriptions such as forms and receipts that act as information pathways toward state institutions. Although these help forge relations with the state apparatus, administrative devices also facilitate connections among components that are able to comply and not disrupt its consistency. For instance the development model championed by aid agencies is increasingly accepting the participation of private sector organizations in the project bidding process, NGOs connect with organizations based on their adoption of homogenizing categories but also the capacity to properly inscribe transactions.

The process of capture not only alters the social movement and the international development assemblage. Capture also includes the process whereby the state hierarchical network is altered as it brings what is outside 'in' to its domain of control. The generative capacity of capture also means that the state-apparatus is engaged in a transformative process as it enrols new components into its domain. I see this most clearly with the budgetary support of the Guatemalan and El Salvadorian governments that required adapting administrative devices to manage relations with NGOs and the social movement. At one level the state-form adds other institutions (e.g. bilateral and multilateral aid agencies) to its apparatus and through them inserts itself in the international development assemblage. At another level, it enrols administrative programmes and technologies as devices to establish boundaries and overcode the numerous components that constitute the international development assemblage. Although there are variations in the institutions and programmes and technologies that the state-form includes into its apparatus, its feature is one of "remaining identical to itself across it variations" (Deleuze & Guattari, 1987, p. 360).

6. Ernesto: contesting capture

There has been a preoccupation that NGOs' relation to the state is "too close for comfort" (Edwards & Hulme, 1996). As I have so far discussed, plugging into the

increasingly stratified international development assemblage threatens to undermine NGOs' autonomy and innovation. It is worth noting that both the international development and the social justice assemblage have been simultaneously altered and that NGOs have historically operated in both, although more recently they have been pressured to remain in the international development assemblage by restricting connections with the social movement. Plugging into the international development assemblage and thus instigating relations with the state apparatus and private sector has encouraged NGO to explore the other possibilities of political engagement in this setting.

In this section I explore the strategies and modes of political engagement, which fall between plugging in and escaping the apparatus of capture. There are organizations that have sought to escape capture by operating outside the state apparatus' imposed boundaries. One organization that has evaded this particular type of capture is identified as a youth organization involved in a broad range of activities: from opening spaces for youth to congregate, organize and express themselves through art, to working with human rights, labour, and campesino organizations. I had several opportunities to meet with some of its members. The conversations were injected with calls for social justice and resistance to neoliberalism and imperialism, while often eschewing the professionalized development discourse, NGO structure, and the project as mode of intervention. Among the various organizational members, Ernesto was one of the more willing to converse about the organization's approach to avoid direct capture through in part avoiding direct funding by aid agencies. In what follows, as I did with the previous narrative, I'll provide a condensed version of Ernesto's comments.

We started the organization in 2002. Many of our relatives were involved as activist and even guerrillas in the war. The memory of the war is fresh in our minds. Because of that there is indignation among us when the government and even some NGOs and international agencies tell us to tone down our pronouncements and our efforts to vindicate the work of activist and revolutionaries, our parents, who scarified their lives during the war. They say, "this is an era of reconciliation". Why would we want

reconciliation? We are not into forgetting or forgiving…certainly not into reconciling. We are not martyrs ready to go to the jungle and shoot guns, we are glad the war is over, but the struggle continues. But now it is done in the context of Peace Accords.[38]

We view the Peace Accords as the consolidation of a neoliberal order in the country. Soon after the Accords we witnessed massive privatization and pillaging of the country by the ruling elite and transnational corporations. Things started to change. We witnessed a neoliberal project, and that had to be resisted. So that is the context in which we started to organize.

There are principles that have guided us since our formation. We are a semi-horizontal organization, I say 'semi' because there are some that assume more responsibilities than others, but we try to work by consensus; we are run by volunteers; and we are self-sufficient, which is relative because we have received international funding but never from government aid agencies…although there have been some tempting offers. I'll give you an example. One of the big agencies told us soon after we started that they had some funds available. It was a lot for us. But they told us there were a few requirements, you know, the usual ones: be legalized as an NGO with a board of directors and by-laws; have a manager and an accountant; a proper bank account; and all that stuff. It was also for a political awareness campaign, so it was not far removed from what we did. We though about it and we had some heated discussions. Some of us wanted it and thought it could strengthen the organization and facilitate our political work. But we did not have to look too far to notice what was happening to some of the organizations that did accept international funding.

We observed increased tensions among organizations that worked quite close to us because of the requirements that were imposed on them. For example, NGOs would submit project proposals for the same funds and this lead to tensions among them…and these were NGOs that were part of a larger association of organizations formed during the war; this has lead to fragmentation. This fragmentation started to reveal itself in the movement, as every NGO has its own area of focus, its own specialty: women's organization doing their thing there, youth organizations doing their thing over there. We also noticed the imposition of an agenda by the international agencies.

---

[38] Officially marking the end of the war in both countries.

On one occasion we were trying to get access to some funds for some youth arts festivals. Naturally, as everyone did, we went to an international agency that financed these types of events. We tried to present art as the main focus, but of course we do a lot of political work around art. The director of that agency told us that they were not supporting that area at the moment and asked us if we wanted to propose a project in the area of consumer protection. We said we have never been interested in that. She suggested that maybe we should; that we should submit a project since there were more funds in that area. Again, this led to another big discussion in the organization. A lot of agendas in a lot of organization are changing because of donor countries' priorities: they lure with the money. The lure of funds is strong. We see this as a problem. Many NGOs, and even organizations like ours, are under pressure to frame the problem as one of development and projects as seen by the agencies. For that reason there are few NGOs that work defending our territory and our natural resources and accompanying campesinos in their struggle for land.

This does not mean that we do not receive international funds. We do, but not from government aid agencies. We send proposals to smaller solidarity organizations, mostly in Europe although there are some in North America. They have a donor community composed of individuals who think that the work we are doing is important. Some organizations give a contribution of $1000 to $3000. They do not require that we legalize as an NGO. They know we exist. We have a relation with some of these groups. We send them proposals that include a general plan of what we have in mind: accompany a community, a protest march that we are helping to organize, or some murals that we want to paint. Proposals are for a specific activity, not a massive project composed of several activities. They deposit the funds in our bank account, a personal account, which requires that three of us sign for any withdrawal to be approved. After the project is completed we send them a report with the invoices and receipts, sometimes not very official-looking receipts if we were working in a secluded community.

In one instance we did have support from a large international NGO. They do a lot of work on human rights and financed some of our activities. But they were not very supportive of the work we conducted with campesino organizations, accompanying them in their land invasions. Nor were they supportive of our work squatting and

occupying abandoned buildings as spaces for youth organizing. There came a point where the international NGO told us we had to respect the rule of law and that what we did was not the correct way of doing things. Basically they were telling us: either change or no more funds. Again, we had an intense meeting, and although the funds would have been helpful, we decided to keep on doing our work. Naturally, this meant more fundraising, so we organized festivals in these occupied buildings. Some of them were abandoned colonial houses; they were quite nice once we fixed them up.

How did the international NGO finance us if we did not legally exist? Usually, they would have to use a local NGO as a bridge; funds would be transferred from the international NGO to a local one with proper documentation and they would deposit the funds in our account. This was done for larger activities such as a festival. For smaller activities, local NGOs would ask us if we needed anything, lets say we needed photocopies, some spray paint, or materials for a workshop, and the NGO would buy it for us with funds they had allocated for a project, for example, a workshop that required similar materials. Another NGO would buy advertising space at a local paper for us to advertise the workshop. Another approach is for the NGO to hire one of us for a workshop. Out of the pay, for example, 80% goes to the person presenting and 20% goes to our organization so that we could do our work. But these organizations do not tie our hands, as they have been supporters of our organization and our politics, although, naturally, we may have our disagreements.

Ernesto's account illustrates some of the approaches taken by this and similar organizations to avoid capture while able to access resources that flow from the state's aid agencies. The organization operates in the social movement assemblage and attempts to remain outside of the state apparatus' administrative boundaries and overcoding devices. [39] In contrast to organizations that operate in the international development assemblage, they are ran by volunteers (with no paid staff), their organizational form is not formalized (they are a collective guided by general 'principles' and consensus among members), and they do not intervene

---

[39] Although this is a mater of degree, as the state apparatus "must exert even stricter controls over its relations with that remainder" which remains exterior (Deleuze and Guattari, 1987, p. 433).

through projects but through specific activities—although mainly related to art and youth, they experiment with other areas (such as access to land). Moreover, their connections with the social movement are not overwhelmed by administratively regulation. The assemblage in which they operate is not unified by a single hierarchically imposed and administratively inscribed form of governance, but by alternative discourses and ethico-political principles, which include those of solidarity and justice inherited since the days of the war; nor is it clearly demarcated as there are no clear criteria for inclusion (components are itinerant). The organization however needs funds to continue its work and at times employs strategies to get funds indirectly from aid agencies—one of the ways in which the assemblages connect.

Ernesto's organization is not directly plugged into the international development assemblage, yet, they depend on organizations that are. While they attempt to resist capture by attempting to remain on the outside, other approaches do exist. Deleuze and Guattari recommend, for instance:

> Lodge yourself on a stratum, experiment with the opportunities it offers, find an advantageous place on it, find potential movements of deterritorialization, possible lines of flight, experience them, produce flow conjunctions here and there...It is through a meticulous relation with the strata that one succeeds in freeing lines of flight, causing conjugated flows to pass and escape. (Deleuze & Guattari, 1987, p. 161)

There are in other words benefits to connecting to the state apparatus through the international development assemblage. What I am trying to convey is that working in the increasingly overcoded and territorialized space of international development does have some productive features: it gives the movement "a milieu of propagation, extension, refraction, renewal, and impulse [...] without which it could neither breathe nor find a general form of expression" (Ibid., p. 486). This means that organizations plug in and are, at times, able to contest capture by freeing flows of political and financial resources.

Contestation includes working with the devices of capture, that is, around some of the administrative controls, to free flows as gestures of solidarity that facilitate other (or new) sources of financial and political resources to elements of the social movement or NGOs that would otherwise not have it. In this sense, some

NGOs are able to function in both spaces—what Deleuze and Guattari (1987, pp. 413-15) describe as the strategy of the "iron smith," the "metallurgist," that operated simultaneously in both nomadic and imperial terrains, which permitted a certain autonomy while captured by the sovereign (Ibid., p. 405). Whereas Ernesto's organization operates through avoidance, metallurgists "exist two times" as "captured by and maintained within the apparatus" of the state and as "more mobile and much freer" components (Ibid., p. 415). The metallurgist communicates with both at the same time—accessing funds that allow them to survive while connecting with components of the social movement assemblage that are not eligible for funding. This is noticeable in how Ernesto's organization benefits from NGOs that work with aid agencies. From his account we learn of an NGO that diverts to his organization funds originally destined either for another activity or to an activity that his organization can implement. Ernesto's organization does not meet the requirements to receive funds, so it does it through this organization often "under the table." This is not a recent phenomenon. One interviewee that had experienced working with international agencies during the war commented:

> A percentage of international funds were diverted. In fact many of us left because I did not agree with that. Some organizations that we helped fund diverted funds for another purpose. We saw, to give you an example, how $10,000 was given to X organization, and instead of giving the funds to the population they had mentioned in the proposal, they gave the funds to the guerrillas and found ways to give accounts to their funders. (Interview #24)

Although not as dramatic and in a different regulatory context, the point is that, then, like now, an NGO is able to work within the assemblage while diverting financial and political resources to elements of the social movement contributing to their emancipatory project. In these cases, naturally, NGOs do not want their association with certain activities to be visible. This operating off the books is also similar for cases of "improvisation". The interviewee for an NGO that works with rural youth groups explained that as an organization that works closely with arts, they believe in development as "creative processes that are open. We do not know where the stream could take us...it could be anywhere and we defend that" (Interview #31). This has meant being flexible with requirements that slow down, cut off, or divert the creative "stream". For instance, normally the practice is for an NGO to put its logo and that of the funder on a project or activity's placard, poster, or

information sheet. At times the logo is omitted when the project or activity falls outside of the administrative requirements, that is, when not included in the Logical Framework, strategic plan, or budget. For this organization creativity also requires discretion, thus for these types of activities "there are cases where we do not want our logo to be visible because the regulations do not allow it. But we still provide the funds to the activity (Interview #31).

Being plugged and adopting funding agencies' management devices does not necessarily mean that an organizations is progressively moving toward a relationship of capture characterized by conformity to agencies' development goals. One notable example is the case of a feminist NGO that took the process of designing its strategic plan as an opportunity to debate the organization's long-term struggle and its modes of doing politics. There was a long process of internal debate before organizational members and stakeholders (communities that they work with and international funders that are "in solidarity" with their political project) could agree on what the next strategic plan would look like. This was motivated, as one of the members noted, because "we wanted to have greater impact, because the strategy we had employed had nothing left; we did not feel rebellious; we did not feel like we were making much of a contribution" (Interview #16). The discussion aimed to rescue the politics and approaches that characterized the early years of the organization. The result was a strategic plan that took the organization from one that specialized in service-provision projects with municipalities that targeted poor women to one that worked with university students. There were some well-known risks associated with this change: "Some of the areas of our new plan are not very fundable because our strategy is directed towards women that are not poor. That is not in line with accessing funds." While the risk was taken, the group also knew the reality of the field and had to find a way to access funding to make this form of intervention possible. She continued: "that was a complex decision: how to justify to the agencies that they should fund women that are not poor? And for us the strategy was to link it with the agencies' interest in funding youth, mainly young women" (Interview #16).

The point is that there is contestation in this field of governance and I have shown some of the ways it is manifested (Li, 2007, p. 264). NGOs plugged into the

state apparatus are aware of the way agencies administratively overcode desires and aspirations. One NGO worker lamented this: "There was a social commitment, an advocacy process. Today that is lost in between the Logical Framework, the inclusion of receipts, even the private sector and large NGOs. That's what we have to rescue" (Interview #3). While a lament, the rescuing is done in part through contestation: practices that mobilize flows of financial resources that fuel politically charged organizations such as Ernesto's, which lie outside the state-form's territorial domain. Thus, while NGOs work to varying degree within the domain of the state's apparatus, their practices of resistance may be more "quiet and anonymous" with instances of "carefully calculated conformity" within the parameters of the administrative regime that encloses them (Scott, 1985, p. xvii).

7. Conclusion

This study was motivated by what interviewees referred to as the disarticulation of the social movement (see also, Morales López & Bá Tiul, 2009). It also sought to take a closer look at the claims made by the critical literature on NGOs and international development (Roy, 2004; Hardt & Negri, 2000; Escobar & Osterweil, 2010; Gallhofer & Haslam, 2006). This literature suggests NGOs as part of a global assemblage where OECD-member state aid agencies are important contributors both financially and administratively. From "Trojan horses for global neoliberalism" (Wallace, 2004) to agents of Empire (Hard & Negri, 2000), there is a concern about the operations of NGOs not only in the area of international development but also in the broader anti-capitalist social movement—what Roy (2004) termed the "NGOization" of resistance. This literature has been an important starting point for this study.

With these motivations in mind, I sought to understand how the adoption of funding agencies' management, administrative, and accounting controls are implicated in the disarticulation of the social movement. More specifically, I examine how OECD-member state funding agencies deploy their administrative programme of new public management and result-based technologies through requirements inscribed as project proposals and contract agreements. The similarity of OECD-member state funding requirements enables the administrative similarity among fund recipients, mainly in organizational form, mode of development intervention,

and staff. It also enables the emergence of a coherent whole by cutting off, slowing down, but also facilitating new relations among component parts. I identify three key ways in which functional relations are facilitated through the international development assemblage: Firstly, organizations become administratively inundated, directing their gaze to their accountability relation with the agency (O'Dwyer & Unerman, 2008) and to the project minutia, making it difficult to get involved in broader political and development struggles. Secondly, changes in funding flows have given a particular character (e.g. competitive environment) and fomented administrative relations among organizations (i.e. to local governments and other NGOs via consortiums). Lastly, inscription requirements further facilitated the constitution of the international development assemblage by regulating the possible relations among assemblages' components (Rahaman et al., 2010). This latter point compliments the literature on how management and accounting controls enact boundaries (Mouritsen & Thrane, 2006) by creating distinction between organizations that can comply and those that cannot.

While constituting and reinforcing boundaries, management and accounting requirements create opportunities for the escape of financial and political flows (Neu et al., 2012). There is contestation. NGOs use administrative devices to establish political and financial relations with social movement components that would otherwise not qualify for funds. Capture is, after all, not totalizing and strategies of contestation are employed. Some organizations attempt to disengage with the international development assemblage; others plug in. For the latter, contestation may take place within the parameters of administration, through in part NGOs finding ways to fund organizations that would usually not qualify if they were to do so directly.

I enrol the work of Deleuze to help me think about what I observed in the field. His work, often with Guattari, has influenced studies in accounting (Neu et al., 2009; Martinez, 2011; Mennicken & Miller, 2012), organizations and management (Sørensen, 2005; Boje, 1995), and social movements and international development (Day, 2005; Escobar & Osterweil, 2010). For the purposes of this article, Deleuze and Guattari's concepts of the state-form, the process of capture, assemblage, and

stratification contribute to our understanding of a form of governance and the way it intervenes by arranging a field.

The addition of Deleuze's concepts offers fruitful contributions to governmentality studies in accounting and the theorization of the state. I theorize not a particular state, but an organizing principle, which Deleuze conceptualizes as the state-form, and the way it is actualized as the state-apparatus. It is in this respect that I sought to add conceptual constructs to governmentality. Like Foucault, Deleuze and Guattari maintain that modern governance does not function through repression (as it did during the wars in Guatemala and El Salvador) but through "normalization, modulation, modelling, and information that bear on language, perception, desire, movement, etc." (Deleuze & Guattari, 1987, p. 458). And, similar to governmentality-based studies, this article considers how this form of governance is diffused throughout the social landscape.

My conceptual motivation offers, however, some points of contrast with current governmentality studies in accounting. First, the accounting research on governmentality has explored empirical sites where there is a visible institution arranging a particular site of interventions (cf. Neu et al., 2006; Preston, 2006; Rahaman, et al., 2010). Although I am interested in a particular site of intervention (the international development assemblage in Guatemala and El Salvador), I have sought to take a more decentred approach to the deployment of forces; in this case, an assemblage of OECD-member states and their bilateral and multilateral aid agencies employing technologies that fall under the general neoliberal programme of new public management. Second, although the state-form has hierarchical and totalizing capacities (i.e. it attempts to regulate all flows in its domain) there is, however, contestation. Governmentality seldom looks at how fields of intervention are contested. Li (2007, p. 264) notes that there is acknowledgement (e.g. Rose, 1999, p. 51) that the expansion of governance is met with contestation and division, yet there has been little attempt to follow through and explore how contestation is manifested. I have attempted to provide not only various instances of how contestation is manifested through administrative devices and practices, but also how contestation is part of the functioning of assemblages. Examining assemblages affords us a view into how the constitution and stabilization of components as a

whole is also met with attempts at deterritorialisation and escape. Moreover, this is associated with the notion that assemblages are generally quite unstable and require considerable work to construct and defend.

To understand the effects of this mode of governance I study how an assemblage is constructed and transformed. The construction and transformation of assemblages is understood as a process of stratification, whereby components of the state apparatus are implicated in the constitution and stabilization of the international development assemblage by enrolling components of the social movement (territorialisation), subjecting them to a homogenizing order (coding), creating boundaries, and fomenting particular types of relations that make possible the emergence of a unified and functional whole (overcoding)—thereby actualizing the state-form of governance as it becomes one of the component parts of the state's apparatus. Attempting to understand how this intervention occurs sheds light on current ANT-inspired management and accounting studies that investigate the construction and stabilization of actor-networks.

Staring with the premise of "following the actor," ANT scholars have contributed to our understanding of how networks of components revolve around the fabrication of an accounting system (Preston et al., 1992; Chua, 1995; Briers & Chua, 2001) or how different accounting controls enable different ways of arranging networks of firms (Mouritsen & Thrane, 2006). There is however seemingly little work on how network components are plugged in from another network and become the object of transformation as part of the process of network/assemblage construction. By studying the stratification of international development, I show that organizations are constituted: they are made coherent as an administrative unit and with the larger aggregate. In the process, they become isomorphic to funding agencies' homogenous administrative categories, altering their organizational form, mode of development intervention, and staff. This enables and restricts their relations with other components of the stratified assemblage, while slowing down and even cutting off their relations with the social justice assemblage, as they remain "exterior" to the international development's administrative boundaries.

The concepts of capture and assemblages also aid the study of international development agencies' relation to NGOs and the social movement in Guatemala and El Salvador. In this essay I start to address calls for studies on how management controls affect an organization's mission (O'Dwyer & Unerman, 2008, p. 822) and similarly how "non-profits' involvement in advocacy, political mobilization or community engagement is dampened by widespread adoption of evaluative metrics" (Hwang & Powell, 2009, p. 293). I note how NGOs are burdened with administrative requirements that discourage attention to emancipatory aspirations or their objective of working with communities and organizations because they do not meet agencies' administrative criteria. The study also attempts to show that these changes are not confined to NGOs, but have larger political implications for the social movement and strategies for understanding and resisting state-forms of domination (Day, 2005, p. 137; Newman, 2001, n. pag). As Escobar and Osterweil argue "the neoliberal state is more adept than ever at co-opting the demands of movements" (2010, p. 201). During the war the governments in Guatemala and El Salvador sought to disappear elements of the social movement; now it does so discursively by "proposing what appears as an even more commonsensical strategy that articulates well with neoliberal proposals" (Escobar & Osterweil, 2010, p. 202). Commonsensical strategies include mundane things such as requiring the legalization of the organization, the adoption of the project as a mode of development intervention, the professionalization of staff, and the submission of reports with appropriate invoices and receipts. These are mechanisms through which the state "deprives [organizations] of their model, submits them to its own, and allows them to exist" (Deleuze & Guattari, 1987, p. 373) as technical and professionalized instruments of international development that actualize and perpetuate the state-form.

The power of these administrative requirements is intensified by the organizations' almost complete dependence on international funding. Not only does this dependency enable us to think about the intensity of the overcoding and territorializing forces that "inhibits, it slows down, or controls" (Deleuze & Guattari, 1987, p. 433) relations among organizations (minimizing variations, lines of flight, deterritorialisation, etc.), but also helps us to think about the organizations' desire for its own survival. As Day notes: "states require subjects who desire not only to

repress others, *but also desire their own repression*, subjects who are willing to trade away their autonomy for the promise of security" (2005, p. 141. Emphasis in original). The point is that organizations that are part of the international development assemblage, while recognizing some of the dangers associated with state development agency funding and requirements, also "desire" it; this desire is articulated not through a want, a lack, per se, although they do need financial resources, but a desire, a will, to survive as an organization in order to continue its operations. An effect is that organizations are particularly susceptible to rearticulating their mission and objectives to better align with those of the funder (O'Dwyer & Unerman, 2008; Bebbington & Riddell, 1997).

Working within the increasingly stratified assemblage has offered opportunities for experimentation that makes possible other ways of doing politics, other ways of thinking and organizing. For Deleuze "politics is active experimentation since we do not know in advance which way a line is going to turn" (1987, p. 137). Plugging into the stratified international development assemblage has afforded NGOs and the social movement with the financial and political resources to continue their work, although at some expense. Caution is needed as social movement components and relations are administratively and technically rearticulated in the international development assemblage—homogenizing them and threatening the multiplicity of their possible relations. With this in mind, it may be worthwhile for future research to investigate to what extent and how management and accounting devices are implicated in social movement assemblages "composed of innumerable elements that remain different, one from the other, and yet communicate, collaborate, and act in common" (Hardt & Negri, 2004, p.140).

BIBLIOGRAPHY

Agg, C. (2006). Trends in Government Support for Non-Governmental Organizations *Is the "Golden Age" of the NGO Behind Us?* Civil Society and Social Movements Programme Paper Number 23. United Nations Research Institute for Social Development (UNRISD). Retrieved from http://www.unrisd.org

Aitken, R. (2010). Ambiguous incorporations: microfinance and global governmentality. *Global Networks*, *10*(2), 223–243–243.

Alvarez, S. E. (1998). Latin American feminisms "Go Global": Trends in the 1990s and challenges for the new millennium. In, S. E. Alvarez, E. Dagnino, & A. Escobar (Eds.), *Cultures of Politics/Politics of Culture: Revisioning Latin American social movements*. Boulder, Co.: Westview Press.

Asamblea Legislativa de la Republica de El Salvador. (1996). Decreto nº 894. Ley de asociaciones y fundaciones sin fines de lucro. Retrieved from http://www.cnr.gob.sv/administrator/components/com_docestandar/upload/documentos/8887B.PDF

Bebbington, A. (2005). Donor-NGO relations and representations of livelihood in nongovernmental aid chains. *World Development*, 33(6), 937–950.

Bebbington, A., & Riddell, R. (1997). Heavy hands, hidden hands, holding hands? Donors, intermediary NGOs and civil society organizations. In, D. Hulme, & M. Edwards (Eds.), *NGOs, States and Donors: Too Close for Comfort*. New York: St. Martin's Press in association with Save the Children.

Beckfield, J. (2003). Inequality in the world polity: the structure of international organization, *American Sociological Review*, 68(3), 401–424.

Berry, A., Capps, T., Cooper, D., Ferguson, P., & Hopper, T. (1985). Management control in an area of the NCB: rationales of accounting practices in a public enterprise. *Accounting, Organizations & Society*, *10*(1), 3–28.

Boje, D. M. (1995). Stories of the storytelling organization: a postmodern analysis of Disney as 'Tamara-Land'. *Academy of Management Journal*, 38(4), 997-1035.

Bonta, M., & Protevi, J. (2004). *Deleuze and geophilosophy: a guide and glossary.* Edinburgh: Edinburgh University Press.

Briers, M., & Chua, W. F. (2001). The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing. *Accounting, Organizations and Society*, *26*, 237–269.

Broadbent, J. & Laughlin, R. (1997). Contracts and competition? A reflection on the nature and effects of recent legislation on modes of control in schools. *Cambridge Journal of Economics*, 21(2), 277-290.

Canadian International Aid Agency (CIDA). (2006). Results-based Management in CIDA: An Introductory Guide to the Concepts and Principles. Retrieved from www.acdi-cida.gc.ca

Chenhall, R. H., Hall, M., & Smith, D. (2010). Social capital and management control systems: A study of a non-government organization. *Accounting, Organizations and Society*, 35(8), 737-756.

Chua, W. F. (1995). Experts, networks and inscriptions in the fabrication of accounting images: a story of the representation of three public hospitals. *Accounting, Organizations and Society*, *20*(2/3), 111–145.

Congreso de la Republica de Guatemala. (2003). Decreto nº 02-2003. Ley de organizaciones no gubernamentales para el desarrollo. Retrieved from http://www.minfin.gob.gt/archivos/ong/archivos/2_1Decreto2-2003.pdf

Crawford, P., & Bryce, P. (2003). Project monitoring and evaluation: a method for enhancing the efficiency and effectiveness of aid project implementation. *International Journal of Project Management*, *21*(5), 363–373.

Davies, A. & Thomas, R. (2002). Managerialism and accountability in higher education: the gendered nature of restructuring and the costs to academic service. *Critical Perspectives on Accounting,* 13(2), 179-193.

Day, R. J. F. (2005). *Gramsci is dead: anarchist currents in the newest social movements*. London; Ann Arbor, MI: Pluto Press; Toronto: Between the Lines.

DeLanda, M. (2006). A new philosophy of society: Assemblage theory and social complexity Continuum, New York.

Deleuze, G. (1987). *Dialogues*. New York: Columbia University Press.

Deleuze, G. and Guattari, F. (1987). *A Thousand Plateaus: Capitalism and Schizophrenia*. Minneapolis, MN: University of Minnesota Press.

Deleuze, G., & Lapoujade, D. (2006). *Two Regimes of Madness: Texts and Interviews 1975-1995*. Cambridge, MA: Semiotext(e) MIT Press.

Demirovic, A. (2000). NGOs and social movements: A study in contrasts. *Capitalism Nature Socialism*, *11*(4), 131–140.

Drori, G., Meyer, J. W., & Hwang, H. eds. (2006). *Globalization and organization: World society and organizational change.* Oxford: Oxford University Press.

Ebrahim, A. (2002). Information struggles: The role of information in the reproduction of NGO-Funder relationships. *Nonprofit and Voluntary Sector Quarterly*, *31*(1), 84–114.

Ebrahim, A. (2003). Accountability in practice: mechanisms for NGOs. *World Development*, 31(5), 813-829.

Ebrahim, A. (2005). *NGOs and organizational change: discourse, reporting and learning*. Cambridge University Press.

Eden, L. (2004). Review of: Doh, P., and Teegen. H. 2003. Globalization and NGOs: Transforming business, government, and society. *Journal of International Business Studies*, 35, 564-566.

Edwards, M., & Hulme, D. (1996). Too close for comfort? The impact of official aid on nongovernmental organizations. *World Development*, *24*(6), 961–973.

Elbers, W., & Arts, B. (2011). Keeping body and soul together: southern NGOs' strategic responses to donor constraints. *International Review of Administrative Sciences*, *77*(4), 713–732.

Escobar, A. (2004). Beyond the Third World: imperial globality, global coloniality and anti-globalisation social movements. *Third World Quarterly*, *25*(1), 207–230.

Escobar, A., & Osterweil, M. (2010). Social movements and the politics of the social: Deleuzian strategies. In C. B. Jensen and K. Rödje (Eds.), *Deleuzian intersections: Science, technology, anthropology*. New York: Berghahn Books.

Everett, J., & Friesen, C. (2010). Humanitarian accountability and performance in the Théâtre de l'Absurde. *Critical Perspectives on Accounting,* 21, 468–485.

Ezzamel, M. (1994). Organizational change and accounting: understanding the budgeting system in its organizational context. *Organization Studies*, *15*(2), 213-240.

Foucault, M. (1979). *Discipline and punishment: the birth of the prison*. New York: Vintage Books.

Free, C. (2007). Supply-chain accounting practices in the UK retail sector: Enabling or coercing collaboration? *Contemporary Accounting Research*, *24*(3), 897–933.

Funnell, W. (1998). Accounting in the service of the Holocaust. *Critical Perspectives on Accounting*, *9*(4), 435–464.

Gallhofer, S., & Haslam, J. (2006). The accounting–globalisation interrelation: An overview with some reflections on the neglected dimension of emancipatory potentiality. *Critical Perspectives on Accounting*, 17(7), 903-934.

Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, civil society and accountability: making the people accountable to capital. *Accounting, Auditing and Accountability Journal*, 19(3), 319-348.

Haggerty, K. D. (2006) Tear down the walls: on demolishing the panopticon. In D. Lyon (Ed.), *Theorizing surveillance: the panopticon and beyond*. Cullompton, Devon: Willan Publishing.

Hardt, M. (n.d.). Reading Notes on Deleuze and Guattari Capitalism & Schizophrenia (unpublished). Retrieved from http://www.duke.edu/~hardt/MP2.htm

Hardt, M., & Negri, A. (2000). *Empire*. Cambridge, MA: Harvard University Press.

Hardt, M., & Negri, A. (2004). *Multitude: war and democracy in the age of empire*. New York: The Penguin Press.

Harper, T. (2009). Smash the strata! A programme for techno-political ®evolution. In, M. Poster & D. Savat (Eds.), *Deleuze and new technology*. Edinburg: Edinburg University Press.

Harvey, D. (2005). *A brief history of neoliberalism*. Oxford: Oxford University Press.

Historical Clarification Commission (1999). Guatemala: memory of silence. Retrieved from http://shr.aaas.org/guatemala/ceh/report/english

Hopper, T., Storey, J., & Willmott, H. (1987). Accounting for accounting: towards the development of a dialectical view. *Accounting, Organizations & Society*, *12*(5), 437–456.

Hopwood, A. G. (2005). Editorial: After 30 years. *Accounting, Organizations and Society*, 30, 585–586.

Hoskin, K., & Macve, R. (1986). Accounting and the examination: a genealogy of disciplinary power. *Accounting, Organizations and Society*, *11*(2), 105–136.

Humphrey, C., Miller, P., & Scapens, R. W. (1993). Accountability and accountable management in the UK public sector. *Accounting, Auditing & Accountability Journal*, 6(3), 7-29.

Hwang, H., & Powell, W. W. (2009). The rationalization of charity: the influences of professionalism in the nonprofit sector. *Administrative Science Quarterly*, 54(2), 268-298.

Klein, N. (2007). *The shock doctrine: the rise of disaster capitalism*. New York: Metropolitan Books/Henry Holt.

Lehman, G. (2007). The accountability of NGOs in civil society and its public spheres. *Critical Perspectives on Accounting*,18: 645-669.

Lewis, D. (2001). *The management of non-governmental development organizations: An introduction*. London: Routledge.

Li, T. M. (2007). Practices of assemblage and community forest management. *Economy and Society*, *36*(2), 263–293.

Martinez, D. E. (2011). Beyond disciplinary enclosures: management control in the society of control. *Critical Perspectives on Accounting*, 22, 200–211.

Massumi, B. (1987). Translator's foreword: pleasures of philosophy. In, G. Deleuze and F. Guattari, *A Thousand Plateaus: Capitalism and Schizophrenia*. Minneapolis, MN: University of Minnesota Press.

Mennicken, A., & Miller, P. (2012). Accounting, territorialization and power. *Foucault Studies*, 4–24.

Meyer, J., Boli, J., Thomas, G., & Ramirez, F. (1997). World society and the nation-state. *American Journal of Sociology*, *103*(1), 144–181.

Mitlin, D., Hickey, S., & Bebbington, A. (2007). Reclaiming Development? NGOs and the Challenge of Alternatives. *World Development*, *35*(10), 1699–1720.

Morales López, H., & Bá Tiul, M. (2009). Pueblos Indígenas, Cooperación Internacional y Desarrollo en Guatemala. Quetzaltenango, Guatemala: Movimiento Tzuk Kim-pop.

Mouritsen, J., & Thrane, S. (2006). Accounting, network complementarities and the development of inter-organisational relations. *Accounting, Organizations and Society*, *31*(3), 241–275.

Neu, D., Everett, J., & Rahaman, A. S. (2009). Accounting assemblages, desire, and the body without organs: a case study of international development lending in Latin America. *Accounting, Auditing & Accountability Journal*, 22(3), 319-350.

Neu, D., Everett, J., Rahaman, A. S., & Martinez, D. (2012). Accounting and networks of corruption. *Accounting, Organizations and Society*, in press: doi:10.1016/j.aos.2012.01.003

Neu, D., Ocampo, E., Graham, C., & Heincke, M. (2006). Informing technologies and the World Bank. *Accounting, Organizations and Society*, 31(7), 635–662.

Neu, D., & Therrien, R. (2003). *Accounting for genocide: Canada's bureaucratic assault on aboriginal people*. Halifax: Fernwood Publishing.

Newman, S. (2001). War on the state: Deleuze and Stirner's anarchism. *Anarchist Studies*, 9(2): Retrieved from http://theanarchistlibrary.org

Oakes, L., Townley, B., & Cooper, D. (1998). Business planning as pedagogy: language and control in a changing institutional field. *Administrative Science Quarterly*, *43*(2).

O'Dwyer, B., & Unerman J. (2008) The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7-8), 801-824.

Ogden, S.G. (1995). Transforming frameworks of accountability: the case of water privatization. *Accounting, Organizations and Society*, 20(2/3), 193-218.

Organisation for Economic Co-operation and Development (OECD). (2008). Paris Declaration on Aid Effectiveness and the Accra Agenda for Action. Paris: Organisation for Economic Co-operation and Development. Retrieved from www.oecd.org/dataoecd/30/63/43911948.pdf

Organisation for Economic Co-operation and Development (OECD). (2012). Aid to developing countries falls because of global recession. Retrieved from http://www.oecd.org/newsroom/developmentaidtodevelopingcountriesfallsbecauseofglobalrecession.htm

Osborne, D. E., & Gaebler, T. (1993). *Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector*. New York, N.Y.: Plume.

Osterweil, M. (2004). A Cultural-political approach to reinventing the political. *International Social Science Journal*, 56(182), 495-506.

Pollitt, C., & Bouckaert, G. (2011) *Public Management Reform: A Comparative Analysis – New Public Management, Governance, and the Neo–Weberian State* (3rd ed.). Oxford: Oxford University Press.

Practical Concepts Inc. (1971). *The 'Logical Framework'*. Washington. D.C.: USAID. Retrieved from http://dec.usaid.gov

Preston, A. M. (1989). The taxman cometh: some observations on the interrelationship between accounting and Inland Revenue practice. *Accounting, Organizations & Society*, *14*(5).

Preston, A. M. (2006). Enabling, enacting and maintaining action at a distance: An historical case study of the role of accounts in the reduction of the Navajo herds. *Accounting, Organizations and Society,* 31, 559–578.

Preston, A. M., Cooper, D. J., & Coombs, R. (1992). Fabricating budgets: a study of the production of management budgeting in the national health service. *Accounting, Organizations and Society*, *17*(6), 561–593.

Radcliffe, V. (1998). Efficiency audit: an assembly of rationalities and programmes. *Accounting, Organisations and Society*, *23*(4), 377–410.

Rahaman, A., Neu, D., & Everett, F. (2010). Accounting for social-purpose alliances: Confronting the HIV/AIDS pandemic in Africa. *Contemporary Accounting Research,* 27(4), 1093–1129.

Roberts, S. M., Jones, J. P., III, & Fröhling, O. (2005). NGOs and the globalization of managerialism: A research framework. *World Development*, *33*(11), 1845–1864.

Robinson, M. (1997). Privatizing the voluntary sector. In D. Hulme & M. Edwards (Eds.), *NGOs, States and Donors: Too Close for Comfort*. New York: St. Martin's Press in association with Save the Children.

Rojas Durazo, A. C. (2007). "We were never meant to survive": Fighting violence against women and the fourth world war. In, INCITE! Women of Color Against Violence (Ed.) *The revolution will not be funded*. Cambridge, Massachusetts: South End Press.

Rose, N. (1991). Governing by numbers: figuring out democracy. *Accounting Organisations and Society*, *16*(7), 673–692.

Rose, N. (1999). *Powers of freedom: Reframing political thought*. Cambridge: Cambridge University Press.

Rose, N., & Miller, P. (1992). Political power beyond the state: problematics of government. *British Journal of Sociology*, 43(2), 173-205.

Rottenburg, R. (2009). *Far-fetched facts: a parable of development aid*. (A. Brown and T. Lampert, Trans.). Cambridge, MA: MIT Press.

Roy, A. (2004). Public power in the age of empire: Arundhati Roy on war, resistance and the presidency. (Originally presented at the American Sociological Association's 99th Annual. San Francisco, California). *Democracy Now.* Retrieved from http://www.democracynow.org

Salamon, L. M., Anheier, H. K., List, R., Toepler, S., Sokolowski, S. W., & Associates. (1999). *Global civil society: Dimensions of the nonprofit sector*. Baltimore, MD: The Johns Hopkins Center for Civil Society Studies.

Scott, J. C. (1985). *Weapons of the weak: everyday forms of peasant resistance*. New Haven: Yale University Press.

Sikka, P., Willmott, H., & Puxty T. (1995). The mountains are still there: accounting academics and the bearings of intellectuals, *Accounting, Auditing & Accountability Journal*, 8(3), 113-140.

Silk, J. (2004). Caring at a distance: gift theory, aid chains and social movements. *Social & Cultural Geography*, *5*(2), 229–251.

Sørensen, B. M. (2005). Immaculate defecation: Gilles Deleuze and Félix Guattari in organization theory. *The Sociological Review*, *53*, 120–133.

Teegen. H, Doh, P., & Vachani, S. (2004). The importance of nongovernmental organizations (NGOs) in global governance and value creation: an international business research agenda. *Journal of International Business Studies*, 35, 463-483.

Tenser, S. & Kell, G. (2000). *The United Nations and business.* Basingstoke and London: Macmillan.

Townley, B., Cooper, D.J., & Oakes, B. (2003). Performance measures and the rationalization of organizations. *Organisation Studies,* 24(7), 1045-1071.

Townsend, J. G., Porter, G., & Mawdsley, E. (2004). Creating spaces of resistance: development NGOs and their clients in Ghana, India and Mexico. *Antipode*, *36*(5), 871–889.

Wallace, T. (2004). NGO dilemmas: trojan horses for global neoliberalism. *Socialist Register,* 40, 202-219.

FIGURES

FIGURE 2-1.
Logical Framework (based on Practical Concepts, 1971)

Narrative summary	Objectively verifiable indicators	Means of Verification	Assumptions
Program goal:			
Project purpose:			
Output: Result 1. Result 2. etc.			
Inputs: activities & resources Activity 1.1 Activity 1.2 Activity 2.1 Activity 2.2 etc.			

3. TRANSFORMING AND MOBILIZING FLUID ACCOUNTING INSCRIPTIONS: THE LOGICAL FRAMEWORK IN NON-GOVERNMENTAL ORGANIZATIONS

1. Introduction

The study of the transformation and mobilization of inscriptions within and across organizations and societies has been the object of study in the science, technology, and society (STS) (Latour, 1987; Law, 2010) and accounting literatures (Preston et al., 1992; Briers & Chua, 1999; Qu & Cooper, 2011; Czarniawska & Mouritsen, 2009; Quattrone, 2009). Inscriptions, that is, the translation of phenomena into a "figure or diagram" (Latour & Woolgar, 1979, p. 51), have been central in this are of study because of their combinability, mobility, and immutability (Robson, 1992; see also Latour, 1987; Qu & Cooper, 2011), and the way they make possible particular types of thinking and practices (Miller & Rose, 1990; Quattrone, 2009). Inscriptions have also been at the centre in recent studies of accounting change, indicating how accounting technologies are enacted, made "real" or "brought into being" (Law, 2004, p. 159) in multiple ways through varying practices—providing insight into their ontological condition (Quattrone & Hopper, 2006; Andon et al., 2007). These studies have looked at the features of inscriptions that make their adoption and continued use possible. Similarly, this study attempts to better understand the transformations and mobilization of an accounting technology: the Logical Framework, a project management planning and evaluation tool commonly used in international development (Crawford & Bryce, 2003, p. 264; Hummelbrunner, 2010, p. 1). It does so by considering the ways the Logical Framework "interferes" (Mol, 1999) with communication and management and accounting devices and practices by mobilizing component parts among the devices, a process whereby its and other devices' functional and descriptive boundaries are blurred, made fluid (de Laet & Mol, 2000).

I focus on grassroots NGOs in developing countries that advocate and provide services such as education, health, and basic infrastructure to vulnerable and marginalized populations. NGOs typically implement projects with funds provided by international donor agencies. While there are well-known private-sector donors such as the Soros Foundation and the Bill and Melinda Gates

Foundation, and donations from concerned citizens, most NGO funding comes from OECD-member states such as Canada, United States, Spain, Germany, and the United Kingdom. Bilateral aid agencies[40] seldom provide funds directly to these NGOs, but instead channel funds primarily through multilateral organizations such as the United Nations Development Programme (UNDP) and international NGOs (INGOs) such as Oxfam, CARE, and Trocaire.

To be eligible for funding, NGOs have to meet a series of legal and administrative requirements. Typically, there is the requirement to be legally constituted as a non-profit entity,[41] thus binding the organization to legal and financial regulations. NGOs also agree to adopt a series of management and reporting technologies to manage and account for the project's implementation and the use of funds. They are required to produce strategic plans, operating plans, performance budgets, Logical Frameworks, monitoring and evaluation reports, and financial audits of their projects' accounts. Out of these, the Logical Framework has been particularly influential in how international development has been conceptualized and operationalized since its development in 1969 (Solem, 1987, n. pag; Hummelbrunner, 2010, p. 1). It introduces among project funders, planners, implementers, and other stakeholders, a vocabulary and a mode of visualizing the project[42] as a series of components and relations: activities, outputs, indicators, hierarchy of objectives, performance budgets, activity schedules, etc. A consultant that specializes in NGO administrative requirements noted: "There exists a change in how things are done at the agencies and the Logical Framework is the instrument on which these changes are impressed" (Interview 57). Although perhaps not as

---

[40] Government agencies that administer foreign aid programs to developing countries; examples include the Canadian International Development Agency (CIDA), United States Agency for International Development (USAID), Spanish Agency for International Cooperation (AECID), etc.

[41] Although this has become relaxed over the years, allowing for-profit sector to submit funding proposals.

[42] The project is one of the mechanisms through which international aid agencies intervene in a country. Its use became prominent during the sixties in part due to USAID and the World Bank. The project cycle could be divided into various parts: identification, formulation, implementation, supervision, finalization, and evaluation (Ferrero y de Loma-Osorio & Zepeda, 2006, p. 11). A program is usually made up of several projects. For instance, a gender program may include projects such as increasing women's community participation, access to education and training, leadership, and so on. Project outcomes should contribute to their program's goals (Youker, 2007).

familiar as the Balanced Scorecard and other systems widely used in the for-profit sector, the Logical Framework can be considered an accounting technology because it focuses on planning, measuring, and reporting performance using financial and non financial indicators.

There are two motivations for this study. First, the study seeks to better understand the Logical Framework as a project management tool (Crawford & Bryce, 2003, p. 264; Hummelbrunner, 2010, p. 1). The Logical Framework has been examined mostly in the literatures of project management (Couillard, et al., 2009; Crawford & Bryce, 2003), international development (Gasper, 2000; Cummings, 1997; Ebrahim, 2002, 2005), and evaluation and program planning (Renger & Hurley, 2006; McLaughlin & Jordan, 1999). A combination of practitioner and academic oriented writings, these studies have not considered some of the ways in which the Logical Framework interferes with communication and other management and accounting devices and practices. Moreover, although the accounting literature has studied funding aid agencies and NGO management control and accountability systems (Rahaman et al., 2010; Chenhall et al., 2010; O'Dwyer & Unerman, 2008), little attention has been given to how the Logical Framework works in this specific setting. As I will show in this article, the Logical Framework is an important component of NGOs' management and accounting controls. Its study provides further insight into types, uses, and effects of management and accounting tools in international development organizations.

Second, by studying the Logical Framework I seek to better understand how inscriptions and their component parts are transformed and mobilized (Quattrone, 2009; Qu & Cooper, 2011). While conducting our investigation in Guatemala and El Salvador I was struck by the multiple versions of the Logical Framework that circulated throughout funding agencies and NGOs. As an inscription, the Logical Framework has a graphical design (a matrix) that allows designers to summarize and users (such as project technicians, monitors, evaluators, and stakeholders) to visualize projects as a combination of visually separate components with particular relations among them (e.g. the hierarchy of objectives). I observed components being added and removed and through this the Logical Framework was integrated into other administrative devices. To get some insight into this, I start with Mol's

(1999) concept of "interference" to consider how the Logical Framework is not the only device at stake; other inscriptions and practices are also implicated through the way they interfere with each other (Mol, 1999, p. 82)—they plug (mobilize) components into each other and through this I get insight into how boundaries are made fluid: blurring (transforming) each others' descriptive and functional boundaries. In this sense I argue that the Logical Framework is enacted in multiple ways: an inscription for project design becomes a tool for strategic, operational, and budgetary control. This is made possible because it can avoid control by a cadre of inventors and consultants (no one has single handed control or patent over the device), yet each agency may enact its own version and stabilize it by embedding it in contract agreements and providing instructions to NGOs on its proper shape and functions. While fluid in the agencies' operations, it is less so in the field in which NGOs use it, although, they do adapt it for communication purposes, albeit outside of their contractual requirements with agencies.

The remainder of this article proceeds as follows. Sections 2 and 3 discuss the literatures and theoretical considerations that inform our study. Section 4 presents the research methods and the field study. Section 5 describes the Logical Framework's features and section 6 provides a synopsis of its history in international development. Section 7 discusses how agencies introduce and stabilize their enactments of the Logical Framework. In sections 8 and 9 I, respectively, explore how the Logical Framework interferes with management and accounting (strategic, operational, and budget controls) and communication (PowerPoint and posters) devices and practices. I conclude, in section 10, with a discussion of the study's main findings and implications.

2. Literature review

There has been a call in the accounting literature for more research on non-profits (Jeggers & Lapsley, 2001) and NGOs (Hopwood, 2005; Ebrahim, 2003). Responses to these calls have focussed primarily on NGO accountability and have been both conceptually and empirically driven. These include case studies that explore how management control systems affect NGOs' social capital (Chenhall et al., 2010) and how funding agencies' accountability requirements can undermine NGOs' own

109

notions of accountability and goals (Everett & Friesen, 2010; O'Dwyer & Unerman, 2008). Others have taken a field-level perspective to investigate how accounting articulates development aspirations and organizes networks of funding agencies and NGOs (Neu et al., 2009) and how accounting is used to include or exclude certain NGOs from a funding agency network (Rahaman et al., 2010). While these studies have furthered our understanding of management accounting and accountability in NGOs and international development, this study takes a closer look at the management accounting "object" and how it is implicated with other devices and practices. Moreover, and somewhat surprising, is that the accounting literature has paid scant attention to the Logical Framework although it is "closest to being an aid industry standard" (Crawford & Bryce, 2003, p. 264).

Beyond the accounting literature, research on the Logical Framework encompasses academic and practitioners writing in the areas of international development, project management, and evaluation and program planning. This literature is typically concerned with critiques of the Logical Framework, either proposing alternative approaches (Gasper, 2000; Fujita, 2010) or ways to improve/build on existing models (den Heyer, 2001; Couillard et al., 2009). There have also been some accounts of its use in particular projects (e.g., Akroyd, 2003; Fraser & Hollet, 2010). Absent from this literature is the study of the Logical Framework as a particularly 'successful' inscription technology that is continuously transformed and mobilized—its success is in reference to its ubiquity and continued use.

While the study of management and accounting controls in NGOs and international development is an important component of this study, it is mainly a story of the transformation and mobilization of a resilient inscription. Hopwood's (1987) often-cited call for more research on the conditions and consequences of accounting change has been addressed from numerous perspectives (see Andon et al., 2007 for a review). Studies from these different schools of thought have, for instance, explained accounting change through organizational and institutional level factors. In terms of the former, organizational design (Baines & Langfield-Smith, 2003) and organizational structure (Gosselin, 1997; Anderson, 1995) are proposed as useful factors to explain management and accounting change. Taking a broader

institutional approach, Burns and Scapens (2000) explain change in management accounting rules by considering not only organizational factors, but also how their capacity to change is predicated on the institutional environment in which they operate. Similarly, Covaleski et al. (1993) explore changes in management and accounting devices such as case-mix accounting systems as an attempt to conform to a socially held notion of legitimacy. Including diffusion into the analysis, Malmi (1999) demonstrates that institutional factors drive the later diffusion stages of ABC innovations in Finland. More recently, Fiss et al. (2011) demonstrate through their study of the adoption of the golden parachute practice in firms that its diffusion and change is explained through organizational and population level mechanisms. I position our study in relation to this literature on change, particularly the studies that link it with diffusion. However, I study (a) change, that is transformation, as the blurring of the device's functional and descriptive boundaries and (b) diffusion not of the (singular) device, per se, or even across organizations, but, as the mobilization (plugging) of the device's components into other devices—in a sense it is the diffusion of its components into other devices and practices, which, as I hope to show, makes the device and its capacity to control the NGO and its project stronger. Briefly, while the literature on change and diffusion shows the complex of organizational and institutional level conditions that make accounting change possible, I, in contrast, seek to take a closer look at the device, its component parts, and its connections. One way I do so is by paying closer attention to the inscription's visual elements.

Studies have shown how inscriptions are enrolled to make certain ways of visualizing and intervening in the organization possible (Latour, 1987; Robson, 1992; Neu et al., 2006; Ezzamel et al., 2004). The literature has also examined how inscriptions are fabricated, transformed, and mobilized (Quattrone, 2009; Qu & Cooper, 2011). An important aspect of this literature has been the focus on the semiotic feature of the inscription—particularly in that it can re-present reality as a combination of visibly separate components (Czarniawska & Mouritsen, 2009, p. 172). Quattrone (2009) for instance takes a closer look at the graphs, templates, and tables common in inscriptions and how these visually ordered spaces "can be performed and practiced" in different ways by their users (p. 109). This is particularly so when visually ordered spaces are simple and superficial, facilitating

their appropriation: they are more readily translatable and thinkable at the moment of practice (Ibid, p. 110).

Studies of the Balanced Scorecard have also emphasized the role of the inscription's visual components in relation to its uses. Similar to the Logical Framework, the Balanced Scorecard is an inscription that is characterized by a familiar template that makes organizations' performance visible in a certain way. Cardinaels and van Veen-Dirks (2010) observe how the presentation of information in the Balanced Scorecard affects what measures are emphasized. Free and Qu (2011) propose that the Balanced Scorecard's graphical design contributes to its promotion. The Balance Scorecard is also malleable: "it performs by allowing additional complements to colour its identity" (Hansen & Mouritsen, 2005, p. 144). Sandhu et al. (2008), Qu and Cooper (2011), and Andon et al. (2007) examine how the Balanced Scorecard has been added to and subject to transformation and multiple uses in various organizational settings. Although this research has explored the visual and malleability inscriptions, it has mainly done so separately—the visual and malleable, that is, are not often studied in combination. By exploring how an inscription's graphical design enables its transformation I attempt to further contribute to the often overlooked area of study that examines the "visual and classificatory power" of inscriptions (Quattrone, 2009, p. 113-4), which not only make control from a distance possible but also "offer the possibility to reinvent the rationale, nature, and function of accounting inscriptions thanks to their performative nature" (Ibid, p. 109). I do not wish to give the impression that a technology is a thing in itself or that it has intrinsic properties, however. Rather, I consider the transformations, the multiple enactments of the technology's boundaries, within socio-technical networks.

Apart from exploring transformation through the visual features of an inscription, the literature in accounting that draws on Actor-Network Theory (ANT) provides insight into the study of technological transformation by situating the device within actor-networks: a group of actors that compose and stabilize the network that enacts or makes the technology possible (see Latour, 2005; Law, 2010). Studies of activity-based costing (Alcouffe et al., 2007; Jones & Dugdale, 2002), responsibility accounting (Preston et al., 1992), and the Balanced Scorecard

(Cooper et al., 2012), indicate the ways actor-networks seek to stabilize and defend the technology-supporting networks. In distinction to the study on how enactments are stabilized, there is a related literature that has sought to study the malleability of accounting technologies, proposing them as continuously changing, as enacted in multiple ways by its users (Hopper & Quattrone, 2001; Miller & O'Leary, 2007; Qu & Cooper, 2011). Hopper and Quattrone (2001) for instance introduce the notion of "drift" to discuss how an IT system is continuously changing during the adoption process. They observe how IT is characterized by stability, a seeming homogeneity, that is in continuous drift as users customize (translate) it to their organizational needs. Building on this notion of drift, Andon et al. (2007) emphasize the relational nature of accounting transformation by situating it within: "spatio-temporal boundaries – the shape and strength of extant ties connecting, inter alia, various people, discursive programs/regimes devices and inscriptions – with varying capacities to persist and endure" (p. 278).

ANT-influenced studies have also sought to study variation by paying close attention to accounting devices as "boundary objects" that bridge and allow collaboration among disparate communities of users, whom translate the device according to their own understanding. More specifically, boundary objects are:

> [B]oth plastic enough to adapt to local needs and the constraints of the several parties employing them, yet robust enough to maintain a common identity across sites. …. They have different meanings in different social worlds but their structure is common enough to more than one world to make them recognizable, a means of translation. (Star & Griesemer, 1989, p. 393)

These objects allow various communities to share a common vocabulary and knowledge to "jointly" solve a problem (Star & Griesemer, 1989, p. 393; Zeiss & Groenewegen, 2009, p. 90). The various communities interpret boundary objects differently. From this approach, variation becomes a matter of perspective—same object, different meanings (Briers & Chua, 2001; Hansen & Mouritsen, 2005).

Similar to the study of boundary objects, I also emphasize the object (in this case inscriptions) and their relational capacities. Yet, in contrast to the

epistemological/interpretive perspective I want to explore a "messy object"[43] at the ontological level: the condition or status of the object in the world. Objects are not necessarily just perceived differently, but are also multiple: they are practiced and thus enacted differently. In the case of the Logical Framework, the same object is descriptively and functionally transformed by the practice of adding, removing, and replacing certain components. The transformation of the Logical Framework, however, also requires consideration of the other devices and practices that it "interferes" with. That is, the various devices that "come together in a specific site, 'doing' one another there, also depend on one another…no entity can innocently stay the same throughout the story, unaltered in various sites. There are no invariable variables" (Mol, 2002, p. 121). Not only is the Logical Framework multiple but so are the other devices that it interferes with, as each version of the Logical Framework "may give a specific shape to some version of the other" (Ibid., p. 149). The ontology of the Logical Framework is not that of a single object. Rather, it requires that I consider how the technology interferes with the reality of different practices and objects—such as communicating with stakeholders and in evaluating project success.

3. Theoretical considerations

By looking at how objects interfere I am able to get some insight into how devices' boundaries are transformed as components are mobilized, i.e. plugged, into other devices and vice versa. To help us do this, I theorize the Logical Framework inscription as fluid (de Laet & Mol, 2000; Law & Singleton, 2005): highlighting how its descriptive and functional boundaries are altered. I mainly draw our insight into the concept of fluidity from De Laet and Mol (2000). In their study they follow a particular water-pumping device through numerous villages in Zimbabwe and recount how this "simple" pump helps them theorize what is it to be an actor. Marvelled by the Bush Pump's resilience to withstand modification, the authors propose that the "survival" of the pump lies in its fluidity. By fluid, the authors mean

---

[43] "Messy" because they are disruptive and multiple, and challenge attempts at depictions through a smooth narrative—they "cannot be narrated smoothly from a single location" (Law & Singleton, 2005, p. 348) as they are characterized by alterations in shapes and uses through space and time (Baxter & Chua, 2009, p. 77). (For a typology of "messy objects" see Law & Singleton, 2005).

that the pump's boundaries are altered, that they are "vague and moving, rather than being clear or fixed" (Ibid., p. 225) as components are modified, added, and removed. It adapts to its surroundings and thus looks and works differently from village to village.

The Bush Pump is composed of mechanical parts, such as the levers, pistons, bolts, valves, and pump head. It also includes social components, such as the villagers that assemble it, water testing and sanitation requirements, and nation building (Ibid.). The Pump's shape is altered as mechanical parts are added and removed. They also affect how it works and its function; more so when I include the social components. For instance, community participation in its installation and maintenance and its provision of clean water are important elements in its promotion. If we think that this function is necessary for the definition and survival of the pump, what seems to be essential "often turn out not to be essential" (Law, 2002, p. 98). The parts that make up the hydraulic system may falter, the community may not participate as planned, and water may be contaminated. Yet, even if some of these components falter, the Bush Pump is "resilient" and villagers "ingenious" in adapting the pump to these changes (de Laet & Mol, 2000, p. 242). As de Laet and Mol observe, even in precarious circumstances, the pump continues to function even if parts are missing, unsafe water is pumped, and the community changes—if it fails to provide clean drinking water, the pump may produce water while not producing health (Ibid., p. 233).[44]

I emphasize two points. First, while the socio-technical component parts enact the pump, it is also the case that the pump alters the relations among the elements that compose it. We see this with the capacity to provide clean water and the effect this has on the health of the community maintaining the pump. The pump may also alter relations in the community as some may be more amenable to maintaining the pump to the point of altering village hierarchies. For de Laet and Mol, the fluid object adapts and changes while altering the sites in which it operates. Second, the pump has no clear boundaries that allow one to pinpoint a stable identity or "a solid character," as it looks differently and acts in different ways (Ibid.,

---

[44] In this regard, the evaluation of whether the Bush Pump is successful or not is also fluid given the variability of the mechanical and social components that constitute it and its multiple identities and boundaries.

115

p. 227). This does not mean that the pump is "*every*where or *any*thing" or that one can randomly add or remove components; it does have a "number of possible boundaries" that make possible particular versions of the pump (Ibid., p. 237). The variability in its shape and function is gradual, which keeps the object more or less recognizable as the "same" object. Abrupt transformations may lead to another object altogether. As villagers and other social and environmental actors engage with it, the object, "transforms itself from one arrangement into another without discontinuity" (Mol & Law, 1994, p. 664).

The notion of the fluid object challenges ANT's focus on the immutability of objects as a desired quality, as a relational effect of a healthy network. ANT has become overly concerned with "standardization, with the rigidities of immutable mobiles that, if they exist at all, exist within rather specific and rigid networks that try to reach out over long distances and achieve centralized control" (Law & Singleton, 2005, p. 339). This is exemplified in Law's own earlier study of the Portuguese imperial expansion in the fifteen and sixteen century that required vessels able to withstand long voyages (Law, 2010). He argued that the vessel's components depend on each other in such a way that altering a component may threaten the stability of the object. It was thus important for success that instability be minimized: inscriptions of the cosmos were created, ships were reinforced, ports were placed in strategic locations, and the crew was disciplined.

The situation is somewhat different with fluid objects. Whereas the Portuguese vessels require stability to be mobilized, the Bush Pump does not as "every individual element may be superfluous" (Mol & Law, 1994, p. 661). With the absence of an understanding of the cosmos and of appropriate ship building technologies, the Portuguese imperial ambitions may have not come to fruition; the network collapses. For fluid objects, however, there is a *robustness,* since there "is no single strongpoint to defend in order to preserve continuity" (Ibid., p. 662)—there are no clear boundaries to guard or clear components that are indispensable (Ibid.). There is moreover no overseeing commandeer defending the stability of network relations. No indispensable actor serving as an "obligatory passage point" or one

"centre of calculation,"[45] coordinating to give it stability. That is, apart from its resilient design and the ingenuity of villagers, there are few attempts threatening to standardize it, to make it more rigid. There is a danger in stabilizing network relations since an "attempt to hold relations constant is likely to erode continuity. To lead to death" (Law & Mol, 2001, p. 614). For this reason, standardization, which may be exercised through the "rigidities of a patent", is not desired by the Bush Pump's inventor (Ibid., p. 615). By escaping the imposition of standardization the pump "goes on growing, changing, adapting, and working in places where it would never work if its relations were held stable, as in a network" (Ibid.). So, whereas a vessel required rigidity, there are cases where a fluid object "may well prove to be stronger than one which is firm" (de Laet & Mol, 2000, p. 226).

The Logical Framework shares some similarities with the Bush Pump: it is a "simple" technology that has undergone gradual changes to its shape and uses over the years while maintaining some basic features (columns, rows, and categories are added or removed); it is a well travelled technology (it is ubiquitous); and, has altered the configurations of the NGOs' social-technical landscapes (altering how NGOs plan, monitor, and evaluate projects and the way they articulate development projects). There are, however, differences. Although there is no one shape and function (the Logical Framework has no overseeing commander or patent making it rigid) each funding agency adopts its own version of the Logical Framework. Whereas the Bush Pump lacked an agency or agencies guarding its shape and functions, in the case of the Logical Framework there are numerous funding agencies and consultants stabilizing particular versions within certain networks. The Logical Framework's relation to the elements of the network that compose it become stabilized within specific funding relations of accountability[46] even though the boundaries that mark the limits of its shape and functions are changing and thus blurry. In this respect, the extent to which its boundaries are blurred is limited in NGOs since they are obliged to use the version of the Logical Framework deployed by the funding agencies; and yet they modify it for their own use, outside the

---

[45] Centres that aggregate and translate the inscriptions produced in distant locales (see, Latour, 1987).
[46] Centres that aggregate and translate the inscriptions produced in distant locales (see, Latour, 1987).

reporting commitment to agencies (for instance, when communicating project information to stakeholders).

Another important distinction is that the Logical Framework is an inscription rather than a device composed of mechanical parts. As an inscription, the Logical Framework template is a tool that transforms community problems, funding opportunities, funder's goals, and NGO's objectives, etc. into a visual representation (a matrix summary of the project). When the Logical Framework template is filled, the NGO embeds it in the project proposal and its components appear in periodic monitoring and evaluation reports sent to the funding agency. As an inscription, the Logical Framework is characterized "by being material, mobile and combinable" (Justesen & Mouritsen, 2011, p. 117; see Robson, 1992; Latour, 1987): a document that could be deployed to centres of calculation (such as the funding agency's head office or an NGO's regional office) and aggregated with other inscriptions produced with common taxonomies and procedures (Rottenburg, 2009). Being an inscription is an important element of what makes the Logical Framework fluid. It simplifies the project by separating its components and "making them visible as separate entities. This separation enables a further recombination of elements into new ventures" (Czarniawska & Mouritsen, 2009, p. 172). Inscriptions, in other words, facilitate "appropriation" by human or non-human actors (including management control systems) (Quattrone, 2009, p. 110). That is, components are added or removed, but they are also used to create or alter other inscriptions, thus extending and blurring the boundaries that mark the limits of its shape and functions. Moreover, the breakdown of the project into separate components facilitates its control as it makes possible particular types of (re)arrangements. "Intervention occurs when something can be increased or decreased, when something can be added or subtracted, when something can be equipped with new properties, or when something can be inserted into new relationships" (Czarniawska & Mouritsen, 2009, p. 172).

To summarize, the notions of interference and fluidity gives us another set of conceptual tools to study the transformation and mobilization of management and accounting inscriptions. The extant accounting literature has explained the transformation and mobilization of management accounting technologies through organizational and institutional level factors and through enrolling and stabilizing

actor-networks. In this study I emphasize the object, specifically, the inscription's graphical design. Mol's (1999) "interference" helps us do this. As an inscription the Logical Framework has visual features that enable its interference with other devices. Although the accounting literature has studied the mobilization and transformation of an object from the epistemic lens of the boundary object, I think it is important to also consider the ontological view by observing how objects interfere with one another and enact multiple configurations of the device. It encourages us to examine how descriptive and functional boundaries are blurred (transformation) as Logical Framework components plug into other devices and vice versa (mobilization). Yet, for an inscription to be a control device, it is important that it have a degree of immutability through standardization (Rottenburg, 2009, p. 182). Funding agencies adapt the Logical Framework by plugging other components into it and attempt to stabilize it by embedding it in project proposal forms and providing instructions through, for instance, workshops.

4. Research method and field study

In this study I provide various snapshots of the various enactments of the Logical Framework rather than an account of an unfolding process whereby the object is assumed to change in a linear manner over time and space (Quattrone & Hopper, 2006, p. 222).

The field study consisted of two field trips in 2010 and 2011 to El Salvador and Guatemala. Over the span of 14 weeks, 62 interviews were conducted with staff from various aid agencies, international NGOs, local NGOs, municipal government, project evaluators, and consultants.[47] After potential participants were identified,[48] initial contact was established through email, telephone, or visits to their offices. All the interviews were digitally recorded (with the exeption of five), transcribed, and translated by us. The interviews, which lasted between 45 to 120 minutes, were mainly unstructured and conversational to get a sense of the relevant issues and

---

[47] All the interviews were in Spanish. One of the investigators translated all the quotes included in this study.
[48] Potential organizations were identified through contacts in the region, by searching online (for local NGOs, international NGOs, and aid agencies with offices in the region), and through recommendations from participants. The study includes organizations of various sizes, degrees of professionalization, and focus (agricultural, educational, gender, etc.). Organizations also varied on the years of experience with the technology.

help understand what management technologies were used and how they were implicated in the organization. This helped identify areas of interest and general categories that would be explored in more detail through subsequent interviews (Glaser & Strauss, 1967).

The interviewees were asked for documents that illustrated some of the reports and management tools commonly used in the organization. Most of the organizations provided copies or allowed digital photographs of a project's monitoring reports, work plans, annual financial reports, budget spreadsheets, etc. Together with documents downloaded from NGOs' and funding agencies' websites (including: annual reports, promotional material, financial statements, etc.), these documents showed the requirements that the NGO implemented to manage internationally funded projects, including numerous versions of the Logical Framework.

In addition to interviews and documents, opportunities were presented to observe how the Logical Framework was enacted in the field—in the NGO's office and in a project activity. Visiting the NGO's offices, and at times accompanying some of the staff to their projects, was an opportunity to see how the Logical Framework was worked on by sitting next to project designers who described the way it is completed and its linkages to other devices and practices. At project sites it was possible to observe how those activities identified in the Logical Framework were enacted (e.g., a workshop, a community fair) and how the technicians used inscriptions (e.g., receipts, participant lists, photos) to connect them back to the Logical Framework's results' indicators, the operational plan's time schedule, and/or the budget.

Extensive field notes were taken during the field study to record the investigation. Field notes were also a means to reflect on the observations, conversations, concepts, and the challenges of the field study (Strauss & Corbin, 1998). Themes and categories were identified, which were revised as the investigation unfolded and these codes helped to further order the information collected (Hammersley & Atkinson, 2007). It was also important for thinking about the strategies to take in those moments when the field study did not seem to be

progressing as expected; a space to rethink research and interview questions, ways of conducting the interviews, types of organizations to contact, the limiting and productive capacity of certain concepts. In other words, the notes were sketches, opportunities to experiment, in which the boundaries between concepts, the case, and authors are blurred (Alvesson & Kärreman, 2007) and transformed through the enquiry. Drawing on Law (2004), the messy, ephemeral, variable, and multiple object of study, needed an equally messy, ephemeral, variable, and multiple method. Thus the empirical materials collected and the ways the 'data' are enrolled, are not meant to depict the 'reality' of the Logical Framework and its users, but to provide a narrative that helps us make theoretical points (cf. de Laet & Mol, 2000, p. 255; Quattrone & Hopper, 2006, p. 223).

5. Elements of the Logical Framework

The Logical Framework is a component of the Logical Framework Approach (LFA), a project design methodology used to plan, monitor, and evaluate international development projects and programs (Cummings, 1997, p. 588; Ortegon et al., 2005, p. 13). The project design process typically includes brainstorming sessions with various stakeholders (mainly the beneficiary population) to analyze and rank the various problems to be addressed and the possible solutions to alleviate them. The solutions are reframed as the project's objectives and follow a means-end logic (AusAid, 2000, p. 10). Once the project components have been identified, the output usually takes the shape of a 4 x 4 matrix that summarizes the project plan and is subsequently used to periodically review and evaluate the project's implementation—this output is what is often referred to as the Logical Framework, the Logic Frame Matrix or simply as the Logframe. Figure 3-1 is an example of the Logical Framework.

[Insert figure 3-1 about here]

The Logical Framework is "a one page, concise summary of major project elements and their relationship to each other" (Practical Concepts Inc., 1979, p. 4)—although they often extend to a few pagers (AusAid, 2000, p. 36). Whereas the Logical Framework Approach is a project design methodology, the Logical Framework is a document, an inscription that summarizes project components,

which, as the initial developers of the Logical Framework Approach argue, "facilitates clearer communication among all parties to the project design" (Practical Concepts Inc., 1979, p. 4).

The Logical Framework is characterized by the horizontal and vertical logics that are in the template. The vertical axis includes what is called the project's *narrative* or *levels of objectives*. These are hierarchically linked through a "cause-and-effect and non-overlapping relationship" (Sawadogo & Dunlop, 1997, p. 599), consisting of: *goals*, *purpose*, *output,* and *input/activities*.[49] The *goal* is the program objective to which the project contributes. The *purpose* describes the expected direct effect, that is, the change instigated by the project (a change in behaviour such as increased participation of women in local politics); it contributes to the achievement of the project's goal. The *outputs* are the results achieved due to the implementation of activities (e.g. completed works such as number of gender related workshops, a published investigation)—the output is intended to cause the achievement of purpose. The inputs/*activities* include the processes carried out and the respective resources used to produce the outputs (e.g. a workshop) (Sawadogo & Dunlop, 1997, p. 599; Ortegon et al., 2005, p. 23-24).

The horizontal axis is mainly used to monitor and evaluate the project. That is, each project has its *objectively verifiable indicators*, *means of verification* and *assumptions* that are used to measure the project's performance: what is to be produced, the evidence used to measure success, and factors that may affect project completion. *Indicators* provide the necessary information to assess the extent to which the project has achieved the project's objectives. The *means of verification* are the sources of information that project designers, executers, and evaluators rely on to measure indicators. The *assumptions* are the risks beyond the project manager's control that may hinder the project from reaching its stated objectives (Ortegon et al., 2005, p. 25-27).

Features such as the inclusion of numerous stakeholders, familiar templates that facilitates the visualization and communication of the project, the identification of activities and their cause-and-effect relation to higher level objectives, the use of

---

[49] The terms change according to organizational preferences. For simplicity, I use the terms developed by Practical Concepts Inc.

indicators to assess performance, and limited writing [50] and technological requirements, help the claim made by its promoters that the Logical Framework Approach and its resulting template "help ordinary people not given to seeing far beyond their immediate actions a tool for projecting consequences well into the future" (Solem, 1987, n. pag). Others see the Logical Framework Approach as opening participation to various stakeholders by "develop[ing] wider understanding about projects" (Bell, 2000, p. 30). Other claims suggest that it provides for the users/readers of the Logical Framework (such as project reviewers, community, etc.), a concise description of the project within a familiar template, allowing the project reviewer "to understand a proposal with minimal time investment" (Solem, 1987, n. pag). The communicative aspect of the Logical Framework is especially relevant in the international development field where there is an obvious power asymmetry between funding agencies and aid recipients; as Solem (1987, n. pag) argues, the Logical Framework is "useful because it provides a common playing field, and language, for the players on both extremes of the overall economic development team (project managers and policy-makers)". Moreover, apart from summarizing the project to facilitate visibility and communication, the Logical Framework is also "a portable document that fits into any pocket or purse. It's simplicity as a tool makes it easy to introduce to new partners in a matter of minutes anywhere, anytime, with only a sheet of paper and a pencil" (Sawadogo & Dunlop, 1997, p. 611).

In contrast to these claims, there are critics of the approach (e.g., Gasper, 2000; Fujita, 2010). Concerns raised in our interviews include that the Logical Framework is an imposition by funders that is too hierarchical, is used inconsistently, is too complex for organizations with limited administrative training, represents a technocratic shift in international development, and does not account for changes in the modalities of international aid (such as large capital transfers in the form of budgetary support for the governments of El Salvador and Guatemala). As the director and project manager for an international NGO put it, the Logical

---

[50] The executive director of an aid agency with an office in the region active in the spread of the Logical Framework Approach in the 1990s commented on how the approach does not require much writing since everything is summarized and connected by arrows or spaces in the template—stating that after workshops people did not leave with vast amounts of paper, just a piece containing the project's information (Interview 29).

Framework "is a requirement of the funding agencies that fucks things up and complicates it for the communities. The Logical Framework is a bureaucratic way to create dependency on intermediaries" (Interview 3).

The Logical Framework's matrix makes visible the various components of the project and the relations between them. The familiarity of the matrix, the seeming simplicity through which the inscription device can be mobilized and be used to design and summarize projects, and its use of "management by objectives" ideas (Drucker, 1954), help describe the technology and the components that make their way into other devices and practices. In the following section I discuss the development of the Logical Framework in international aid agencies in order to provide some historical background.

6. The Logical Framework: some historical perspective[51]

The Logical Framework was developed by the consulting firm Practical Concepts Incorporated for the United States Agency for International Development (USAID). It was developed to help address what they identified as poor planning in USAID, unclear lines of management responsibility, and ineffective (often perceived by their offices abroad as "intrusive") evaluations (Practical Concepts Inc., 1971b, p. I-1). In 1971, Practical Concepts proposed the Logical Framework Approach as a tool for project evaluation and for "technical assistance project approval" (Practical Concepts Inc., 1971a, p. iii). The aim was to:

> To clarify project purpose and provide a framework for evaluation, communication, and replanning, the evaluation system requires that projects to be evaluated be expressed in the 'Logical Framework' (Practical Concepts Inc., 1971b, p. I-6).

For Practical Concepts, the Logical Framework Approach helped USAID in holding managers accountable for results and conceptualized projects as "a set of linked hypothesis" (Practical Concepts Inc., 1971a, p. ii) and as "'experiments' in the development science" (Practical Concepts Inc., 1971b, p. VI-2). Later documents

---

[51] Some of the information for this section is based on archival material and interviews conducted in Washington D.C. (and over the phone and email correspondence) with former Practical Concepts founding members and Logical Framework developers (Leon Rosenberg and Larry Posner) and with early proponents and consultants.

made more explicit the Systems Analysis view (see e.g. Churchman, 1968) of identifying how systems (projects) are part of larger systems (programmes)(Practical Concepts Inc., 1979, p. 7). A few months after the release of these reports, USAID adopted the Logical Framework Approach and signed another contract with Practical Concepts "to design and carry-out a large-scale training effort focussing on the principal USA.I.D.s world-wide" (Solem, 1987, n. pag).

The 1970s saw major efforts to spread the Logical Framework Approach within USAID through workshops and by including the Logical Framework Approach as part of its program management curriculum. Practical Concepts was not only active in spreading the Logical Framework Approach throughout USAID's global offices, but also disseminating it by offering consulting services to the German Agency for International Cooperation (known as GIZ). In 1983 GIZ adopted what they called Objectives-Oriented Planning Project (in German, ZOPP). The refurbished Logical Framework Approach did not alter the Logical Framework matrix; while the template remained the same, changes were made to the planning process, notably the use of standardized procedures for stakeholder analysis, problem solving, and goal setting[52] (Hailey & Sorgenfrei, 2004, p. 7). The ZOPP version of the Logical Framework Approach[53] marked a move towards stakeholder participation, an approach that is still prevalent in international development.

Since its implementation by USAID, the Logical Framework Approach, or at times just its matrix, has been adopted by many national bilateral aid agencies such as the Danish International Development Agency (DANIDA), UK Department for International Development (DFID) and the Spanish Agency for International

---

52. The identification of problems results in a Problem Tree. Much like the Logical Framework that it feeds into, it is a highly visual tool used to link problems with solutions by identifying problems, organizing them hierarchically (having a central problem in the middle of the 'tree'), identifying the causes of the problems, and indentifying what effects the problems have at the community level. There is a specific order for the elaboration of the Problem Tree and, similar to the Logical Framework, it emphasizes cause-and-effect relationships. The elaboration of the Problem Tree is followed by an Objective Tree, where the problems identified in the Problem Tree are reframed as objectives—the problem (lack of clean water) is reframed as an objective (access to clean water). Once objectives are identified, the stakeholders identify the means to achieve these objectives: the activities. These are the objectives and activities that are plugged into Logical Framework.
53 Interviewees often used the ZOPP and the Logical Framework Approach terms interchangeably.

Cooperation (AECI), Canadian International Development Agency (CIDA), Australian Agency for International Development (AusAid), Japan International Cooperation Agency (JICA), and Norwegian Agency for Development Cooperation (NORAD); and multilateral aid agencies such as the United Nations Development Programme (UNDP), the European Union, Inter-American Development Bank (IDB), and the World Bank.

It was not until the mid 1990s and early 2000s that the Logical Framework made its way into the NGO field of Guatemala and El Salvador. One reason for the delay was the wars that plagued both countries.[54] After the Peace Accords, funding agencies began to promote the use of the Logical Framework. Funding agencies were aware of the precarious circumstances that many NGOs in the region faced, as many worked clandestinely. A Guatemalan interviewee with NGO experience in that era commented: "they [the agencies] helped you. There was an understanding that these were projects in countries that were in the midst of an internal conflict. They were not too demanding" (Interview 27). Moreover, the type of support from international funders was primarily for humanitarian relief, requiring the quick elaboration and submission of proposals for funds. During the conflict, administrative requirements were less onerous and formalized. Often NGOs filled five columns: what, where, why, how, and person responsible for implementation. For the executive director of an NGO that has worked in the promotion of education since the 1980s:

> There was a basic mode of planning before the introduction of the Logical Framework. It was easy to formulate. There were five columns, which included the person responsible. It was simple… there weren't indicators to measure. Indicators were better defined with the introduction of the Logical Framework: it was more precise because organizations were encouraged to measure what was planned to determine whether it achieved what it had set out to do. (Interview 40)

While activities and objectives were somewhat familiar concepts, the use of causal linkages (the Logical Framework's 'hypotheses'), indicators, results, and their encasing in a template, was an innovation for many NGO workers. With the introduction of the Logical Framework, I note the use of templates and forms as part

---

[54] In Guatemala the war ranged from 1960 to 1996 and in El Salvador from 1980 to 1992.

of the project formulation process. This, together with increased training, was part of the formalization of administrative procedures (cf. Hwang & Powell, 2009; Townley et al., 2003).

7. Introducing and stabilizing the Logical Framework

Before discussing how the Logical Framework interferes with communicative and other management and accounting devices, I want to discuss how funding agencies introduce and stabilize their own version of the device. After all, for an inscription to be a control device, it is important that it have a degree of immutability through standardization (cf. Rottenburg, 2009, p. 182). I do this by showing how funding agencies made the Logical Framework a requirement among NGOs by embedding it in funding proposals. This requirement has been accompanied by training and workshops to teach NGOs the Logical Framework and its variations: noting that agencies are not only training NGOs on a fundamental component of project proposals, but also on the language of international development. What I want to highlight is that the Logical Framework is used within a hierarchical relation of accountability. I later show how its blurry boundaries are enabled within and put in the service of the agencies' administrative requirements.

7.1. Embedding in funding proposals

One strategy is to include in the funding proposal and the contract signed between funding agencies and NGOs a provision requiring that the NGO design the project using the Logical Framework Approach (using the problem and objective trees) and/or include a Logical Framework matrix summary of the project. The agency-designed project proposal and contract forms usually include the Logical Framework's shape and its functions. Its shape is made explicit by including the template that the NGO has to adhere to for the length of the project. Its functions are made explicit by including the various stakeholders' responsibilities and instructions on how the Logical Framework ought to be used. That is, the agency shows the functions by making visible the project components that the stakeholders agree to implement and what they are responsible for. An instance would be NGOs outlining the activities and the results, and their respective indicators, that they are expected to achieve. The project proposal and contract also contains instructions

and templates that inform users on how the Logical Framework ought to be used throughout the project's life cycle. It does so, in part, by making explicit its relation to problem/objective trees, evaluations, strategy, operations, and budget. For example, while some agencies require that NGOs fill the matrix, others instruct NGOs to consult with communities through the Logical Framework Approach's problem and objective trees. This shows how the Logical Framework can be attached or detached from the problem and objective trees. It also shows how the Logical Framework can function without the stakeholder participation 'approach'. As a fluid inscription, it can function without some of its parts.

Through funding proposals and contracts, funders introduce and thereby help to stabilize their version of the Logical Framework by including its shape and instructions on its functions. This becomes part of the rules that inform subsequent types of transformations or "editing" (Sahlin-Andersson, 1996; Sahlin & Wedlin, 2008) at the NGO level. Workshops try to reinforce the rules contained in the contracts.

7.2. Workshops

Funding requirements are often accompanied by workshops conducted by the funding agencies, international NGOs, or by consultants to train NGO staff in project design and reporting procedures. Much like its spread among international development agencies, consultants and workshops have played an important role in spreading the multiple versions of the Logical Framework throughout Guatemala and El Salvador.

NGOs do not learn the Logical Framework through one workshop. Workshops are continuous. There are various reasons for this, including increased competition to get access to funds and changes to funding agency priorities. The executive director for the above-mentioned education NGO commented that there are lots of workshops:

> Because there are less resources from the funding agencies and the approval of funds is getting more competitive. Agencies have to provide increasingly more resources if they are interested in NGOs competing and being successful in formulating projects. Also, while the Logical Framework

changes a little, what does change are the funding agencies priorities and so they have to give us continuous feedback on these changes. (Interview 40)

He goes on to say that even though there has been a lot of training in the region:

> Funding agencies are sending the message that they are not completely satisfied with the way objectives, activities, and hypotheses are formulated. They keep saying: 'that is not an objective, it is an activity'; 'that is not a result, it is an objective'. That is a reason for the workshops. (Interview 40)

Another reason is that NGOs do not use one Logical Framework. Workshops are also a means to teach NGOs the use of multiple Logical Frameworks that have been adapted by the various funding agencies. The director of an NGO that provides administrative support to other NGOs comments:

> As an NGO, I have four international agencies that each requires its own format, not only technical reports, but their own Logical Framework, with their own results, indicators, and others use a Logical Framework another way, with other templates. (Interview 37)

This is an added complexity to the use of the Logical Framework. Although there are similarities, there are also differences. Some funding agencies may have more columns or rows, different terminology; other agencies may prefer certain types or combination of indicators (e.g. impact indicators vs. process indicators), etc. The variety of Logical Frameworks has meant that international funding agencies sponsor workshops to teach their own version. This becomes particularly relevant in cases where several NGOs collaborate with a funding agency and their intermediary international NGO in a project; this requires a common understanding of the concepts and logics used to build the Logical Framework. The program coordinator for an international NGO noted:

> The thing is that we were all experts in the Logical Framework, but there are various approaches to filling it. There are many schools of thought and each NGO has its own school and we were 13 organizations with different schools! So we are not going to collect all the schools in one project. It should be uniform; let's talk the same language. So we did some workshops to agree on the terminology to ensure that when we are talking of indicators, we are all talking about the same thing. (Interview 36)

The program coordinator's task was to teach a particular type of Logical Framework. While its 13 NGO counterparts most likely manage other projects financed by other international agencies that have their own Logical Framework

requirements, for the funding agency and above-mentioned international NGO coordinating the project, it was important to have the 13 organizations agree to a specific Logical Framework.

Some funding agencies compliment workshops with other approaches to training in the Logical Framework and more general skills of filling forms and templates. Often when aid agencies require an international NGO to manage a project, the latter uses its own templates for its counterpart NGO to fill—the international NGO usually copies elements from its counterpart's report and pastes it in the funding agency's template. The encouragement is to practice, to become proficient at filling forms and using the Logical Framework according to the funding agencies' specifications—a means for funders to stabilize its shape and functions. As the director and project manager for an international NGO commented: "aid agencies do not value the project like we think they should ... who are they going to fund, the NGO that better provides reports or the one that gives them a headache?" (Interview 3). Hence the importance, as stated above, of becoming "experts" in the Logical Framework, which includes learning how to use the various templates supplied by the international funding agency—working with multiple stabilized versions of the Logical Framework.

7.3. *Introducing the language of international development*

Logical Framework contract requirements and workshops are also a means to introduce the vocabulary of international development.[55] The inscription is not only a technical device with instructions, but also a means to introduce categories: a way of articulating international development projects. A project designer for a rural development NGO in El Salvador mentioned:

> They told us to use it [laughs]. It is the language of the international agencies and we had to learn it. They always ask us to use their templates and we have had to learn how to use it. We have received training from the agency

---

[55] The extent to which the Logical Framework has altered the language of international development has been recognized before. Solem notes that the Logical Framework "has become so much a part of A.I.D.'s design and evaluation process that the logframe vocabulary is now A.I.D.'s vocabulary. One really cannot talk about design and evaluation issues in A.I.D. without doing so in the terms of the logframe's Goal-Purpose-Output-Input dialectic" (1987, n. pag)

and they advise us on how to prepare it. That allows us to somehow go in the same logic as those who give us the money. It's like speaking the same language. (Interview 2)

The Logical Framework introduced a language that his organization had to learn and adopt in order to receive funding. Workshops by international agencies are mechanisms to both teach the technology and the language of international development: a way of articulating the project in a manner that aid agencies will be receptive to. The general director of a Guatemalan NGO that works with internally displaced populations stated: "We are getting to the point of having proper technical skills. And one has to receive technical training so that one can talk to funders about the project" (Interview 53).

After continued exposure through contracts and workshops, a project coordinator with two decades of experience with the Logical Framework admitted that these are "concepts that are in one's head" (Interview 45). They have become part of the language of the field, a language often evoked by NGO workers. As I elaborate in the following section, this vocabulary is further extended into the field by NGOs as the Logical Framework has been used to communicate with project stakeholders.

To summarize, funding agencies require NGOs to fill the template embedded in project proposals and contracts: enacting a version that is amenable to the accountability relation that exists between agency and NGO. The device that agencies are able to alter by adding and removing columns and rows requires stabilizing when introduced into NGOs. This is done by embedding it in contracts and continuous training—introducing not only techniques but also a language for articulating international development projects. These stabilizing strategies provide rules and requirements (Sahlin-Andersson, 1996; Sahlin and Wedlin, 2008) that make particular types of enactments possible. The seeming stability of the Logical Framework at the NGO level was apparent throughout the conversations, as it was perceived as rigid, as not being able to be modified. The director of an international NGO commented that the "the logical framework is not a docile tool" (Interview 47). It is the perception of it not being malleable or adaptable that in part helps show the power of the agencies' stabilizing strategies. Yet, as I will discuss towards the end,

in section 9, while NGOs adhere to their funder's versions, they at times use some of its components to communicate with stakeholders (such as communities and municipalities) and further extend its reach (mainly, its categories, its language) into the remotest regions of the Guatemalan and El Salvadorian NGO field. In what follows, I take a closer look at how the Logical Framework *interferes* (Mol, 1999) with other management and accounting devices to better control the project and the implementing NGO.

8. Integrating the Logical Framework with strategy, operational controls, and budgets

In this section I take a closer look at how stabilized devices are blurred through their interference with the NGO's management and accounting controls. This is important because, as a consultant that works with Guatemalan NGOs' administrative requirements stated, it is "the base for the operating plan and the budget" (Interview 57). I take various snapshots of the inscription as its components are plugged into other management and accounting tools and vice versa. By studying inference I get insight into how components are mobilized and how its boundaries in relation to the strategic plan, operational plan, and budget are blurred.

8.1. *The Logical Framework as strategy device*

Internationally funded projects are a means through which NGOs achieve their goals. Explicit strategic and operational plans are a prerequisite for most funding agencies. Strategic plans tend to have a horizon of between five to ten years and operational plans are usually for a year.

The inclusion of strategy statements became more prominent in development aid agencies in part through Results-based Management[56], which

---

[56] Managing for results gained prominence during the 1990s in many OECD member states. The United Nations Evaluation Group (UNEG) defines Result-based Management as: "as a broad management strategy aimed at achieving improved performance and demonstrable results. A chief impetus driving the adoption of RBM strategies has been the need to be able to present results that are backed by measurable indicators and evidence of achievement" (UNEG, 2007, p. 2). The approach provides a general management framework for strategic planning, risk management, performance monitoring, and evaluation (Meier, 2003, p. 6).

argued that results should have longer-term effects and should advance stakeholders' strategic targets. NGOs are often required to use the Logical Framework to plan their activities in relation to these strategic targets. One way of presenting this is by adding long-term "impacts" to the top of the Logical Framework's vertical axis. Increasingly, these impacts are expected to be aligned with various national and international strategic targets (e.g. Guatemalan and El Salvadorian governments' development priorities and the Millennium Development Goals).

Some funding agencies will develop a project plan with their counterpart NGO to help link the project with various strategic targets and to assess the counterpart's capacity to implement the project. In the following example, an aid agency added certain components to the Logical Framework to make more explicit the connection between the project's activities and strategic targets; this was being done with a revised Logical Framework called the Impact Chain. A funding agency project coordinator responsible for introducing the device and how it functions to NGOs expressed:

> There isn't a major difference between the Logical Framework and the Impact Chain. It is something that was added to the Logical Framework. It is something that has been discussed for a long time ... the gap that exists between what is done during project implementation, the activities, and the project goal is enormous. There we added an element. This is something I do with counterparts [goes to the white board to draw the Logical Framework's levels of objectives to show the gap, see figure 3-2]. The important thing is that our counterparts are well aware of this because when we started this new way of planning there was some doubt, since many of the counterparts are just now becoming proficient with the Logical Framework, and now we change the approach. (Interview 33)

He goes on to show how the Logical Framework is modified to better align with government strategies:

> We conduct an exercise with the NGO to create an Impact Chain and they easily understand it. We arrive at the *indirect impact*, which should fit with the national government's strategy; they are formulated in a general way. A counterpart we are working with did not know that this allows them to relate their activities as a campesino organization with the current government's targets. They are usually not aware of that. Neither are the municipalities. They start realizing this during the Impact Chain exercise.

> And that campesino organization was not politically in accord with that [laughs]. (Interview 33)

In this example the agency adds components, such as *indirect impact*, to the Logical Framework to make explicit and controllable the result that could be directly attributed to the intervention and to be able to extend the level of objectives to better include government strategic targets. Also notable in figure 3-2 is how the *highly aggregated impact* component is included, which allows the aid agency to link the project's impacts with the agency's international targets. Rather than replace the Logical Framework, it is adjusted to meet these requirements. As the previous quote illustrates, this realization had an effect on the NGO they are working with; this particular NGO has been engaged in a protracted struggle opposing government policies since the war. Moreover, I highlight how the modification encourages increased attention to strategy during the project-planning phase—the Logical Framework becomes part of strategy-related devices and practices. This demonstrates how the Logical Framework is altered: the boundaries that demarcate its shape and functions are blurred as elements are added in its interference with strategic controls. While technical, these changes also have 'social' effects: noticeable in how the above-mentioned NGO rethought its relationship to government policies after it used the altered Logical Framework.

[Insert figure 3-2 about here]

8.2. *Logical Framework as an operational and budget device*

While initiatives connect the project with higher-level strategies, the Logical Framework is increasingly also an operating and budgeting exercise, further extending its planning and monitoring capacities. Whereas connection to strategic controls is done by plugging *indirect impact* or *highly aggregated impact* at the top of the Logical Framework's vertical axis, operational and budgetary control is done by extending the bottom, by plugging activities and results into operating plans and the budget. It is the bottom end of the Logical Framework that NGOs are primarily responsible for—these are the activities, which should generate the project's expected results.

Linking the Logical Framework with operating and budget controls is not a new development. Since its early versions, project designers used the Logical Framework with other project management tools. This is noticeable in early Practical Concepts documents that encouraged its use with other project planning tools such as Gantt charts, performance budgets, and work breakdown structures. However, the perception among NGO workers is that the activities identified in the Logical Framework are becoming more visible and controllable through the inclusion of more detailed operating and budgetary templates. The inclusion of Logical Framework categories in the operating plan (inputs, activities, outputs, and objectives are translated by the project coordinator into the operating plan used by project technicians) and in the performance budget (activities and results) has extended the Logical Framework's boundaries; the Logical Framework is increasingly becoming an operational and budgeting exercise.

8.2.1. *Operational controls*

The activities identified in the Logical Framework are scheduled, given a time frame, a budget and a person responsible. These are components of the project's operational plan. A project-level device that makes variances more visible and treats them as controllable, which gives the impression of decreasing ambiguity at the activity level in order to better plan and monitor the project's implementation.

Funding agencies have included a series of controls to measure variance from the operating plan. Variance or change in plans, are seen by funding agencies as a problem to control. This is exemplified by the comments made by a Guatemalan NGO project coordinator on the funding agencies' decreased tolerance for deviation from the plan:

> Now they do not care if Agatha[57] destroyed the roads. The funding agency says: 'if you did not do it, return the cheque'. And you say that the truck with the materials could not pass because the bridge was destroyed. They just say: 'I am sorry, that was your plan, and you did not account for that risk'. And how was I supposed to know that the storm was going to destroy the bridge? (Interview 30)

---

[57] A tropical storm that struck Central America in 2010.

Apart from emphasizing adherence to the plan, agencies are making variances more visible and controllable. This is noticeable in project proposals and monitoring reports. A project designer for a rural development NGO in El Salvador stated:

> They [aid agencies] now require much more during the designing phase. When one is designing the project it is as if it includes a detailed operating plan with resources, time frames, and persons responsible for the activities. (Interview 44)

Similarly, semi-annual monitoring reports often require a description of the activities implemented each month. The use of these types of templates made variances more visible for the administrator of a Guatemalan NGO that works with the families of the disappeared:[58]

> Administrator: we have to detail all the activities we have carried out and see if we are consistent with the project proposal's plan. It is now more demanding. Each month we have to include what we expect to do, whether we carried it out or not, and if we did not, then, explain why not. Before, we would sometimes fall behind a little bit on the development of a proposal…and it wasn't a big deal to say why we did not do it. Now we do, specifically since we send them a plan with the list of programmed activities for every month.
>
> Researcher: Did the form change, activities becoming more visible each month?
>
> Administrator: Sometimes we did not have a form; rather, they would tell us to send what we had spent. Not now. They have their specific templates that are more detailed. (Interview 26)

As the quotes suggest, the Logical Framework category of activity is plugged into the operational plan, which funding agencies use to monitor the project's implementation. The Logical Framework requires specific description of the activities—the design and execution of these activities that feed into expected results are the NGO's main tasks. Not surprisingly, a glance at some of the NGOs' Logical Frameworks, for instance, reveals that the activity rows are numerous and detailed. Increasingly, a separate template is imbedded in the proposals dedicated to the activity component of the Logical Framework. It is in this sense that the Logical Framework's shape changes; as the table that lists the activities shows (see figure 3-

---

[58] The Guatemalan Commission for Historical Clarification estimates that over 200,000 persons were disappeared or killed during the 36-year war (Historical Clarification Commission, 1999).

3), the activities' rows are removed and are encased in another template with separate column categories: description (of the activity), human resources, and material resources. This helps emphasize the focus on the operational turn in the Logical Framework. Functionally, the Logical Framework is not restricted to a project design device, but it is increasingly also an operations planning and variance control device as the activities outlined are becoming more detailed but are also extended into other operational planning devices such as operations timetables.

[Insert figure 3-3 about here]

8.2.2. Budget control

Another mechanism through which aid agencies blur the Logical Framework's boundaries is by plugging its activities and results categories into budgets. This enables more detailed control by making variances of input indicators more visible. The accountant for a popular education NGO emphasized how funding agencies are controlling the implementation of activities through the budget:

> Accountant: We had more freedom. They gave us a certain amount of money for the year to finance three projects but without detailing the activities, so we financed the activities that we wanted. That is not the case anymore. These are funding agencies that work with a closed [fixed] budget, that is, budgets that they approve and that budget is not altered, it is respected and it is fulfilled to the letter.

> Researcher: So could you have changed certain activities depending on the situation?

> Accountant: If an activity was not working then we would implement another activity that would yield better results. Not now. We have to stick to the budget. Every activity has a certain amount already allocated to it. (Interview 12)

Not only are the Logical Framework's activities included in the budget, but these activities are also starting to be broken down into smaller itemized cost objects. The manager of an NGO that organizes rural youths through art was surprised with the amount of information required:

> It is a very detailed budget. Very strict! It is not easy to do. It is logical, but not so easy because it divides the activities. For instance, a budget line

specifically for meals, a budget line for transportation, a budget line for fees, a budget line for materials. All of this for each activity. (Interview 31)

The activity, as a category, once primarily restricted to the Logical Framework, is made more visible in the budget through the use of activity-based budgeting and even the inclusion of results (see figure 3-4 for an example). The activities and results identified in the Logical Framework now undergo detailed costing. For the NGO, this has meant allocating more resources to planning and reporting. Detailed budgets make it possible to trace every expense to a particular activity and its output. Together with making them visible in spreadsheets, NGOs are also required to include a supporting paper/ audit trail in monitoring reports. The trail connects a particular budget expense to the operational plan and the activity designed using the Logical Framework.

[Insert figure 3-4 about here]

8.2.3. *Paper trail: integrating activity, operations and budget*

The paper trail further integrates the Logical Framework categories, mainly at the activity level, with the operating plan and the budget. In other words, through the integration offered by a paper trail, the Logical Framework and other management and accounting devices interfere with and extend each other's boundaries.

A review of a monitoring report's annexes reveals the various inscriptions that are included in the trail between the activities as it appears in the Logical Framework and the budget item. In one of the semi-annual monitoring reports examined, the paper trail included the following inscriptions: 1) a per diem request form if the activity requires travel (includes cheque number, date, expenditure budget, name of persons(s) requesting, and triple signed); 2) a form with cheque information (name of bank, account numbers, check number) and ledger account information (what is debited and credited for this transaction); and 3) an account of travel and expense vouchers containing invoice numbers and the activity's cost. Each receipt was stamped with the project's information (e.g. stating that it was paid with funds provided by the funding agency, cheque number, and date) to in part, trace the receipt to a budget item and, as the administrator of one international NGO stated, make sure it is not also claimed in another project (Interview 17). The paper

trail relies on these stabilizing devices and further reinforces the reliability of the information that travels between the budget and the activities. The paper trail is another mechanism used to identify variances in the implementation of activities— if an activity is postponed or not implemented as planned, this will be made visible as evidence of the event (e.g. photos, lists of participants, receipts) would be missing or inconsistent with the forecasted targets.

The Logical Framework's components have been increasingly plugged into the operating plan and to the budget, both of which are connected through a paper trail. The operating plan, budget and paper trail are extensions of the Logical Framework: blurring its descriptive and functional boundaries since filling a Logical Framework becomes an operating and budgeting exercise. The Logical Framework, as a "work space", increases the space of intervention that could be "performed and practiced" (Quattrone, 2009, p. 109) as it moves and is blurred with other techniques. As a consequence, project development and planning through the Logical Framework requires designers to think of the Logical Framework in relation to these other devices, requiring that they adopt new skill sets (including budgeting) and/or that they consult with the accounting department and project implementers in more depth about the operational aspects of the project. Nevertheless, and maybe not surprisingly, often project technicians in the midst of executing their assigned activities had little knowledge of the Logical Framework's other components—they focused mainly at the level of activities (and their related time schedules, budgets, and proper paper trail) whereas managers and project designers had a fuller grasp of the project's higher levels of objectives.

To summarize, the Logical Framework has been transformed and its components mobilized through the NGO's management and accounting controls. Such controls extend the Logical Framework to 'better' align the NGO's project to national and international development targets. In addition, the Logical Framework is linked to operation and budget controls to better identify variances from project plans. The requirement to connect the project to strategic, operational and budgetary controls shows how the Logical Framework is adapted to changes in funding agencies' control requirements. Its integration with other management accounting controls extends the boundaries of the Logical Framework (the same

way that the Logical Framework extends the boundaries of the strategic plan, operation plan, and budget). In other words, the elements that compose the Logical Framework, such as the template that makes visible its components and the internal logics that relate them to one another, are fluid enough that it has facilitated plugging into (and becoming), strategic, operational and budgetary controls.

In the following section I show that NGOs create other inscriptions that include elements of the Logical Framework, thus extending its reach into communicative devices and practices, by plugging its components into devices such as PowerPoint and posters to communicate project information to stakeholders. In these cases, the NGO transforms and mobilizes the device and its components beyond the funding agency-NGO relation of accountability. It is, in other words, in the margins where the NGO is able to change it.

9. Mobilizing Logical Framework components: communication devices and practices

While agencies present multiple versions of the Logical Framework via contracts and workshops and integrate its components with other management and accounting devices, NGOs also adapt it by mobilizing its components into communicative devices. What I show in this section is that the Logical Framework interferes with non-accounting devices and that NGOs also blur its boundaries. More specifically, I explore not the Logical Framework NGOs are required to fill for their funders, which, as I noted, agencies attempt to stabilize through instruction and withholding funds if incorrectly filled, but, how NGOs grab some of its components to create other inscriptions. In our observations, the device is not descriptively altered, since parts not are added or removed from the versions they report to funders; functionally, however, NGOs have found other purposes for its components and even contribute to deploying them into more distant regions.

Components of Logical Framework are used to communicate project information to various stakeholders given its capacity to summarize projects into visibly separate components. Components that are particularly relevant for this purpose are the activities, the results that they are expected to achieve, and the

broader programme objectives and goals. The executive director of an aid agency promoted the Logical Framework as a tool to communicate:

> It allows the community to have more control ... we do this with the municipalities as well. The communities and municipalities jointly establish indicators and put a placard on the building site informing the community that it is going to be built by such and such a date, is going to cost this amount, and it is going to achieve these things. (Interview 29).

In this example I observed how elements of the Logical Framework were made visible to the community: the project's expected results (the construction of a building), its various input indicators (such as funds allocated) and outcome indicators (such as date of completion), and how it helped achieve a broader objective (characteristic of the Logical Framework's cause and effect logic). Similarly, NGOs' posters would contain components of the Logical Framework as a way to communicate elements of the project to a community. For instance, in a field visit I noted how NGOs put posters up at a community fair; the posters included project objectives, relevant activities with their respective indicators, and the relation to a larger programme. In these cases components are used to

Organizations also use the Logical Framework and/or some of its components to convey their activities to communities and municipalities through roundtables (that are particularly common in some areas in El Salvador). The roundtables, are a venue for the NGO to inform the municipality and other stakeholders (including other NGOs) of their project(s) in the area. The project designer for a community development NGO that regularly participates in these roundtables highlighted:

> The municipality knows of all the work done by NGOs with the youth [in the municipality]. They know that we have a project that is called so and so, that works with the youth, and what are its components. We present to them the project's Logical Framework. (Interview 4)

In this instance the Logical Framework with little to no modification is presented to the municipality. In another case the director of a Guatemalan NGO pasted the contents of the Logical Framework into a PowerPoint presentation to explain the project at a meeting attended by the funding agency, local NGOs, and members of the beneficiary community.

> A project's Logical Framework is a good tool. But one has to adapt it to the audience because they may not know the matrix. Yet, the matrix contains information that one can extract; basically, copy and paste. Rather than present the matrix in full, one can present five PowerPoint slides. We have done this. The first few slides are to present the objective, general objectives, results according to indicators, and activities. The last two columns, modes of verifications and assumptions, are also included as slides. And one adapts the terms for the public to understand them and to encourage their participation. (Interview 52)

For the director, the Logical Framework contained the necessary information to summarize the project for the audience, although he felt the need to remove some of the administrative and technical vocabulary. The way the Logical Framework inscription makes components appear separate enables their recombination as other forms of inscriptions that take on a life of their own (Czarniawska & Mouritsen, 2009, p. 172). This shows how the Logical Framework interferes (Mol, 1999) with and alters communication practices, and how its functional boundaries are blurred as the tool for project design is used to communicate.

Significant is that as a communication device the Logical Framework deploys and reinforces the language of international development throughout the NGO field, extending its reach into distant communities. This becomes evident in conversations with NGO workers critical of using the Logical Framework to communicate a project, particularly to community members. A project coordinator and designer for a popular education NGO in El Salvador expressed this sentiment when she noted:

> I am strongly against using the Logical Framework as a tool to communicate. It contains a logic that is too project-specific to be used to communicate with community members. I have seen the use of objectives, expected results, and so on…but we do not use that language. It is not the people's language. It gives me much grief when I go to meetings with small organizations with very humble people that have achieved some financial support from an agency that requires the Logical Framework. They then begin to transform the way they talk and no longer express themselves using their own words. There is no problem if left at the level of language, but it goes beyond language and starts to invade actions…so all those little words mediate/alters ['mediatizan'] us if we believe in them. (Interview 43)

She went on to say:

> The Logical Framework pigeonholes and that is the problem. It's the diagram and the words…advocacy, citizenship participation… all those little words that are created and have the effect of veering the organization from their

political objectives. (Interview 43)

The danger for this project designer lies in the Logical Framework's vocabulary and the way it encourages organizational members to think and practice "development" in a certain way—reminding us of the symbolic violence of language as a mechanism for social reproduction (Bourdieu, 1977; Oakes et al., 1998). This illustrates how powerful the Logical Framework is at introducing categories. While NGOs use the Logical Framework to communicate elements of the project, it is also the case that they are active in mobilizing the administrative language of, and a way of thinking about, international development to distant regions. The way it interferes with other realms of NGOs' development practices provides further insight into the study of how inscriptions not only convey content, but also create knowledge that has the effect of altering the field (Ezzamel et al., 2004). The fluid inscription, as it is transformed and its components mobilized as a communication device, also interferes with other realms of the NGOs' practices and, more broadly, transforms the field of international development through the introduction of the funding agencies' technical and administrative language.

To summarize, NGOs are active in adapting and extending the Logical Framework's components (including its vocabulary) into the remotest regions of the Guatemalan and El Salvadorian NGO field. They do so by using its components to create other inscriptions, mainly communication devices (such as posters, placards, and PowerPoint). In this form of interference, the Logical Framework's is not so much altered as that in which it plugs into. Its shape may not change, but its functional boundaries are blurred as it becomes a communicative device, in so doing it enacts through PowerPoint, posters and placards, a particular way of communicating development intervention with stakeholders. This helps demonstrate that the Logical Framework is not just a means for centres and peripheries to communicate, it is also implicated in the constitution of these peripheries (Robson, 1992; Neu et al., 2006), through the introduction of categories and the relations among them (the language of international development). Often inscriptions enrolled in this process are thought of immutable, as "able to resist decay or corruption" (Robson, 1992, p. 696); what the preceding shows is that

rearranging inscriptions, even if just some of its components, are also important aspects of control at a distance.

10. Conclusion

This study examines the transformation and mobilization of an inscription and its components. By presenting examples of the Logical Framework in action and by taking seriously an ontological approach to Actor-Network Theory (Latour, 1987; de Laet & Mol, 2000; Law, 2004; Mol, 2002), the study stresses the fluidity of an inscription's descriptive and functional boundaries by observing how it interferes with communication and other management and accounting devices and related practices. The notion of inscription helps us theorize how the Logical Framework makes the project's components visibly separate, allowing their recombination as another deployable inscription (Czarniawska & Mouritsen, 2009, p. 172; Quattrone, 2009). This is further conceptualized through the notion of fluidity, which brings into our attention the relationship among the inscription's component parts (they are added, removed and replaced) and the fuzziness of the object's boundaries, making numerous enactments and transformations possible (de Laet & Mol, 2000; Law & Singleton, 2005). While emphasis has been give to the technological transformation and mobilization of components, I also note how certain practices in NGOs have been altered: the Logical Framework's interference with strategic, operational, and budgeting practices have had the effect of not only encouraging the staff to think about these other devices when using the Logical Framework (that is to fill the Logical Framework is also an exercise in budgeting, strategy, and so on), but also introduces its technical and administrative categories and relations into how development is communicated.

The study seeks to extend the management and accounting literature in the following ways. To start, studying the Logical Framework improves our understanding of management accounting controls in international development organizations (Rahaman et al., 2010; O'Dwyer & Unerman, 2008; Chenhall et al., 2010). Although the Logical Framework is ubiquitous in international development (Crawford & Bryce, 2003; Hummelbrunner, 2010), there has been little attention paid how it functions in this specific setting. I show in this article that the Logical

Framework is an important component of funding agencies' and NGOs' management and accounting controls; I do so by giving examples of how agencies have integrated components into NGO's organizational and project level controls—and through this enable NGO workers that use the Logical Framework to think about project design in relation to strategy, operational and budget controls. It is this transformation that leads us to our second and main contribution.

Often taking Hopwood's (1987) call for more research on accounting change as a starting point, the management and accounting literature has studied the transformation of a technology through changes in organizational (Baines & Langfield-Smith, 2003; Gosselin, 1997; Anderson, 1995) and institutional level factors (Burns & Scapens, 2000; Covaleski et al., 1993). Others have studied the diffusion of accounting and management practices and explain changes in the mode they are adopted through institutional (Malmi, 1999) and population and organizational factors (Fiss et al., 2011). Critical of the notion the notion of diffusion and change, yet another group of studies have sought to understand accounting transformation through the lens of Actor-Network Theory. While the emphasis has often been on how actor-networks stabilize the device by protecting the networks that enable them (Alcouffe et al., 2007; Jones & Dugdale, 2002; Preston et al., 1992; Cooper et al., 2012), there has been increased attention on the malleability of accounting technologies, as being enacted, that is performed, in multiple ways (Hopper & Quattrone, 2001; Briers & Chua, 2001; Miller & O'Leary, 2007; Qu & Cooper, 2011). Our study extends these diverse literatures by focusing on the object and its components parts. I do so by emphasizing the inscription's relations by paying close attention to its graphical design and its change (what I call transformation through the blurring of it functional and descriptive boundaries) and diffusion (not of a single object throughout organizations, but the mobilization of the device's components into other devices and vice versa).

Studies on inscriptions (Quattrone, 2009), including those on the Balanced Scorecard, have revealed the importance of visuals in their transformation and continued use (Hansen & Mouritsen, 2005; Qu & Cooper, 2011; Andon et al., 2007; Free & Qu, 2011). This study corroborates this. It also addresses the call by Free and Qu (2011) to explore how graphical design affects its uses, further contributing to

the often-overlooked area of study that examines the "visual and classificatory power" of inscriptions (Quattrone, 2009, p. 113-4). Unlike these studies, I investigate the changes in an inscription's graphical design through the notions of interference (Mol, 2009) and fluidity (de Laet & Mol, 2000; Law & Singleton, 2005) which brings forth how the inscription's design divides the project into visibly separate components and how its functional and descriptive boundaries are made fluid by the addition or removal of components and how components are used to alter or create other inscriptions.

Paying close attention to the inscription's graphical design is a starting point for understanding how the transformation of a device's boundaries through the mobilization of a device's components is implicated in its multiple ontology. This is in contrast to epistemological approaches to the study of complex objects—such as boundary objects (Star & Griesemer, 1989; Briers & Chua, 2001; Hansen & Mouritsen, 2005). Boundary objects allow various communities to share a common device and knowledge, yet the communities interpret boundary objects differently; they are "multi-interpretable" (Law & Singleton, 2205, p.334). Although I acknowledge that the Logical Framework is interpreted in multiple ways in different social worlds, I agree with Law and Singleton (2005) and steer the analysis towards the object's multiple ontologies. While the accounting literature has explored the multiplicity of devices (Quattrone & Hopper, 2006) and their relational elements (Andon et al., 2007) I do so by considering the process through which devices exchange components and blur their boundaries. That is, through the notion of 'interference' I start from the premise that it is "difficult to separate [the Logical Framework] from the other related objects" (Mol, 1999, p. 79). Methodologically, the study of interference affords us insight into how an object's boundaries are blurred. Through our field study I observed how the Logical Framework is enacted in multiple ways as its functional and descriptive boundaries are altered through the mobilization of components. It looks different and functions differently as components are altered: a device for project design while also a device for strategy, operations, and budget control, and communication. It does so while maintaining some of its basic qualities—it cannot change too much too quickly otherwise it becomes a completely different object (de Laet & Mol, 2000). For Law (2004, p. 75), these multiple enactments are what, if managed in a certain way, also "secures the

continued possibility of the singularity" of the object "at each particular location."
This is particularly important in the case of a funding agency, which combines it
with other devices and stabilizes it, making possible the detailed control of the
NGO's project. Stabilizing their own version of the Logical Framework by embedding
in proposals, instructions and workshops, is a way defend an enactment preferred
by the funders, which limits the possibility of other ones. I see how NGOs use it also
as a communication device but primarily outside of agencies' relation of
accountability.[59]

Lastly, as a study of a device that mediates the relationship of accountability
between funding agencies and NGOs, I shed some light on the processes of control at
a distance (Robson, 1992; Neu et al., 2006) by providing an account of how the
Logical Framework inscription interferes with NGOs' internal management and
accounting control practices and their mode of communication and the site in which
they operate by introducing the technical and administrative vocabulary of
international development. That is, increasing the connections with NGOs'
communication and management and accounting devices and practices makes the
Logical Framework more powerful, helping it shape the field in which NGOs operate.
Further, Bloomfield and Vurdubakis (1997, p. 648) noted that those in the periphery
may "capture" or appropriate the "information to reassert their autonomy from the
centre". In this study, while there was some appropriation of the inscription, there
was little evidence suggesting that the Logical Framework was used to assert the
autonomy of domestic NGOs; rather, they were often active in deploying its
components throughout the field thereby actively perpetuating an administrative
and technocratic modality of development intervention. The way the Logical
Framework interferes with NGOs and the field in which they operate is particularly

---

[59] May be worth noting, moreover, that unlike the Bush Pump where there is no attempt by
one agency or by its inventor to control the device's shape and functions, international
development agencies do enact and stabilize their own versions of the Logical Framework—
although, at their level there is no patent or single-handed control by a cadre of inventors or
consultants. It is, so to speak fluid in the 'lab', and less so in the field in which it is adopted by
NGOs. By highlighting the asymmetric relation in which the Logical Framework is situated,
we learn more about the contingent nature of the fluidity of its boundaries: the relation
among its component parts could be made temporarily rigid to exert control over the NGO
implementing the project. Our attempt has been to add more tension to the fluidity of
relations and boundaries.

relevant for the field of international development and the accounting literature on the transformative and colonizing power of accounting technologies (Preston et al., 1992; Oakes et al., 1998; Saravanamuthu & Tinker, 2003).

BIBLIOGRAPHY

Akroyd, H. D. (2003). *Agriculture and rural development planning: a process in transition*. Aldershot, Hampshire; Burlington, VT: Ashgate Publishing.

Alcouffe, S., Berland, N., & Levant, Y. (2007). Actor-networks and the diffusion of management accounting innovations: A comparative study. *Management Accounting Research*, 19, 1-17.

Alvesson, M., & Kärreman, D. (2007). Constructing mystery: Empirical matters in theory development, *Academy of Management Review*, 32(4), 1265–1281.

Anderson, S. (1995). A framework for assessing cost management system changes: the case of activity based costing implementation at General Motors, 1986–1993. *Journal of Management Accounting Research,* 7, 1–51.

Andon, P., Baxter, J., & Chua, W. F. (2007). Accounting change as relational drifting: A field study of experiments with performance measurement. *Management Accounting Research*, 18(2), 273-308.

AusAid. (2000). *AusGuidelines: The Logical Framework approach*. Retrieved from www.ausaid.gov.au

Baines, A., & Langfield-Smith, K. (2003). Antecedents to management accounting change: a structural equation approach. *Accounting, Organizations and Society*, 28 (7/8), 675–698.

Baxter, J., & Chua, W. F. (2009). Studying accounting in action: The challenge of engaging with management accounting practice. In C. S., Chapman, D. J. Cooper, & P. B. Miller (Eds.), *Accounting, organizations and institutions: Essays in honour of Anthony Hopwood*. Oxford: Oxford University Press.

Bell. S. (2000). Logical frameworks, Aristotle and soft systems: A note on the origins, values and the uses of Logical Frameworks, in reply to Gasper. *Public Administration and Development*, 20, 29-31.

Bjørnenak, T. (1997). Diffusion and accounting: The case of ABC in Norway, *Management Accounting Research*, 8, 3-17.

Bloomfield, B. P., & Vurdubakis, T. (1997). Visions of organization and organizations of vision: The representational practices of information systems development. *Accounting, Organizations and Society*, 22(7), 639–668.

Bourdieu, P. (1977). *Outline of a theory of practice*. Cambridge: Cambridge University Press.

Briers, M., & Chua, W. F. (2001). The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing. *Accounting, Organizations and Society*, 26, 237-269.

Burchell, S. C., Clubb, C., Hopwood, A., Hughes, S., & Nahapiet, J. (1980). The roles of accounting in organization and society. *Accounting, Organizations and Society,* 5(1), 5–27.

Burns, J., & Scapens, R.W. (2000). Conceptualizing management accounting change: an institutional framework. *Management Accounting Research*, 11(1), 3–25.

Cardinaels, E., & van Veen-Dirks, P. M. G. (2010). Financial versus non-financial information: The impact of information organization and presentation in a Balanced Scorecard. *Accounting, Organizations and Society*, 35(6), 565-578.

Chenhall, R. H., Hall, M., & Smith, D. (2010). Social capital and management control systems: A study of a non-government organization. *Accounting, Organizations and Society*, 35(8), 737-756.

Churchman, C. W. (1968). *The systems approach*. New York: Dell Publishing.

Cooper, D., Ezzamel, M., & Qu, S. (2012). Popularizing a management accounting idea: The case of the Balanced Scorecard. Paper presented at the American Accounting Association's Management Accounting Section Research and Case conference, Houston, Texas.

Couillard, J., Garon, S., & Riznic, J. (2009). The Logical Framework Approach—Millennium. *Project Management Journal*, 40(4), 31-44.

Covaleski, M.A., Dirsmith, M.W., & Michelman, J.E. (1993). An institutional theory perspective on the DRG framework, case-mix accounting systems and health-care organizations. *Accounting, Organizations and Society*, 18(1), 65–80.

Crawford, P., & Bryce, P. (2003). Project monitoring and evaluation: a method for enhancing the efficiency and effectiveness of aid project implementation. *International Journal of Project Management*, 21(5), 363-373.

Cummings, F. H. (1997). Logic models, Logical Frameworks and results-based management: Contrasts and Comparisons. *Canadian Journal of Development Studies*, 18, 587-596.

Czarniawska, B., & Mouritsen, J. (2009). What is the object of management? How management technologies help to create manageable objects. In C. S., Chapman, D. J. Cooper, & P. B. Miller (Eds.), *Accounting, organizations and institutions: Essays in honour of Anthony Hopwood*. Oxford: Oxford University Press.

De Laet, M., & Mol, A. (2000). The Zimbabwe bush pump: Mechanics of a fluid technology. *Social studies of science*, 30(22), 225-263.

Den Heyer, M. (2001). The Temporal Logic Model™: A Concept Paper. IDRC. Retrieved from http://web.idrc.ca/uploads/user-S/10553603900tlmconceptpaper.pdf

Drucker, P. (1954). *The practice of management*. New York: Harper & Row.

Ebrahim, A. (2002). Information struggles: The role of information in the reproduction of NGO-Funder relationships. *Nonprofit and Voluntary Sector Quarterly*, *31*(1), 84–114.

Ebrahim, A. (2003). Accountability in practice: mechanisms for NGOs. *World Development*, 31(5), 813-829.

Ebrahim, A. (2005). *NGOs and organizational change: discourse, reporting and learning*. Cambridge University Press.

Everett, J., & Friesen, C. (2010). Humanitarian accountability and performance in the Théâtre de l'Absurde. *Critical Perspectives on Accounting,* 21, 468–485.

Ezzamel, M., Lilley, S., & Willmott, H. (2004). Accounting representation and the road to commercial salvation. *Accounting, Organizations and Society*, 29, 783–813.

Ferrero y de Loma-Osorio, G., & Zepeda, C. S. (2006). Changing approaches and methods in development planning: Operationalizing the capability approach with participatory and learning process approaches. Retrieved from http://www.capabilityapproach.com/pubs/5_6_Ferrero.pdf

Fiss, P. C., Kennedy, M. T., & Davis, G. F. (2011). How Golden Parachutes unfolded: Diffusion and variation of a controversial practice. *Organization Science*. In Press: http://dx.doi.org/10.1287/orsc.1110.0685

Fraser, B., & Hollett, R. G. (2010). Use of a program logic model to guide the development of a strategic plan for Wellington county hospitals network. *Healthcare Management Forum*, 16(3), 12-17.

Free, C., & Qu, S. Q. (2008). The use of graphics in promoting management ideas: an analysis of the Balanced Scorecard 1992-2010. *Journal of Accounting & Organizational Change*, 7(2), 158-189.

Fujita, N. (2010). *Beyond the logframe: Using systems concepts in evaluation*. Foundation for Advanced Studies on International Development. Retrieved from www.fasid.or.jp

Gasper, D. (2000). Evaluating the 'Logical Framework Approach': Toward learning-oriented development evaluation. *Public Administration and Development,* 20, 17-28.

Glaser, B., & A. Strauss. (1967). *The discovery of grounded theory: Strategies for qualitative research*. Chicago: Aldine.

Gosselin, M. (1997). The effect of strategy and organizational structure on the adoption and implementation of activity-based costing. *Accounting, Organizations and Society,* 22 (2), 105–122.

Hailey J., & Sorgenfreim, M. (2004). *Measuring success: Issues in performance management.* INTRAC Praxis Programme. Occasional Papers Series No: 44. Retrieved from www.intrac.org

Hammersley, M., & Atkinson, P. (2007). *Ethnography: Principles in practice* (3rd ed.), London; New York: Routledge.

Hansen, A., & Mouritsen, J. (2005). Strategies and organizational problems: Constructing corporate value and coherence in Balance Scorecard processes. In C. S. Chapman (Ed.), *Controlling Strategy: Management, Accounting, and Performance Measurement.* Oxford: Oxford University Press.

Historical Clarification Commission (1999). Guatemala: Memory of silence. Retrieved from http://shr.aaas.org/guatemala/ceh/report/english

Hopwood, A. G. (2005). Editorial. After 30 years. *Accounting, Organizations and Society,* 30, 585–586.

Hummelbrunner, R. (2010). Beyond logframe: Critique, Variations and Alternatives. In N. Fujita (Ed.), *Beyond the Logframe: Using systems concepts in evaluation*. Foundation for Advanced Studies on International Development. Retrieved from www.fasid.or.jp

Hwang, H., & Powell, W. W. (2009). The rationalization of charity: the influences of professionalism in the nonprofit sector. *Administrative Science Quarterly*, 54(2), 268-298.

Jeggers, M., & Lapsley, I. (2001). Making sense of non-profit organizations. *Financial accountability and management*, 17(01), 0267-4424.

Jones, T., & Dugdale. D. (2002). The ABC bandwagon and the juggernaut of modernity. *Accounting, Organizations and Society*, 27, 121–163.

Justesen, L., & Mouritsen, J. (2011). Effects of actor-network theory in accounting research. *Accounting, Auditing & Accountability Journal,* 24(2), 161-193.

Latour, B. (1987). *Science in action.* Cambridge, MA: Harvard University Press.

Latour, B. (2005). *Reassembling the social. An introduction to Actor-Network Theory*. Oxford: Oxford University Press.

Latour, B., & Woolgar, S. (1979). *Laboratory life: The construction of scientific facts*. Beverly Hills: Sage Publications.

Law, J. (2002). Objects and spaces. *Theory, Culture & Society*, 19(5-6), 91-105.

Law, J. (2004). *After method: Mess in social science research*. New York: Routledge.

Law, J. (2010). On the methods of long-distance control: vessels, navigation and the Portuguese route to India. Retrieved from http://www.heterogeneities.net. Originally in J. Law (Ed.*),* (1986). *Power, action and belief: A new sociology of knowledge?* Sociological Review Monograph 32. London: Routledge.

Law, J., & Mol, A. (2001). Situating technoscience: An inquiry into spatialities. *Society and Space*, 19, 609-621.

Law, J., & Singleton, V. (2005). Object lessons. *Organization*, 12(3), 331–355.

Malmi, T. (1999). Activity-based costing diffusion across organizations: an exploratory empirical analysis of Finnish firms. *Accounting, Organizations and Society*, 24(8), 649–672.

McLaughlin, J. A., & Jordan G. B. (1999). Logic models a tool for telling your program's performance story. *Evaluation and Program Planning*, 22, 65-72.

Meier, W. (2003). *Results-based management: Towards a common understanding among development cooperation agencies*. Discussion Paper (Ver. 5.0). Retrieved from www.managingfordevelopmentresults.org

Miller, P. (1997). The multiplying machine. *Accounting Organizations and Society,* 22, 355-364.

Miller, P., & O'Leary, T. (2007). Mediating instruments and making markets: Capital budgeting, science and the economy. *Accounting, Organizations and Society*, 32, 701–734.

Miller, P., & Rose, N. (1990). Governing economic life. *Economy and Society*, 19(1), 1-31.

Mol, A. (1999). Ontological politics. A word and some questions. In J. Law and J. Hassard, (Eds.), *Actor network theory and after*. Oxford: Blackwell Publishers.

Mol, A. (2002). *The body multiple: Ontology in medical practice*. Durham: Duke University Pres.

Mol, A., & Law, J. (1994). Regions, networks and fluids: Anaemia and social topology. *Social Studies of Science*, 24(4), 641-671.

Neu, D., Everett, J., & Rahaman, A. S. (2009). Accounting assemblages, desire, and the body without organs: A case study of international development lending in Latin America. *Accounting, Auditing & Accountability Journal*, 22(3), 319-350

Neu, D., Ocampo, E., Graham, C., & Heincke, M. (2006). Informing technologies and the World Bank. *Accounting, Organizations and Society*, 31(7), 635–662.

Oakes, L. S., Townley, B., & Cooper, D. J. (1998, June). Business planning as pedagogy: language and control in a changing institutional field. *Administrative Science Quarterly*, 257-292.

O'Dwyer, B., & Unerman J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7-8), 801-824.

OECD. (2008). *Paris declaration on aid effectiveness and the Accra agenda for action*. Paris: OECD. Retrieved from www.oecd.org/dataoecd/30/63/43911948.pdf

Ortegon, E., Pacheco, J. F., & Prieto, A. (2005). *Metodología del marco lógico para la planificación, el seguimiento y la evaluación de proyectos y programas*. Chile: CEPAL. Retrieved from http://www.eclac.org/publicaciones/xml/9/22239/manual42.pdf

Practical Concepts Inc. (1971a). *The 'Logical Framework'*. Washington. D.C.: USAID. Retrieved from http://dec.usaid.gov

Practical Concepts Inc. (1971b). *Installation of Aid's project evaluation system Vol 1: Results and recommendations*. Washington. D.C. Retrieved from http://dec.usaid.gov

Practical Concepts Inc. (1979). *The Logical Framework: A manager's guide to a scientific approach to design and evaluation*. Washington. D.C. Retrieved from http://dec.usaid.gov

Preston, A. M., Cooper, D. J., & Coombs, R. W. (1992). Fabricating budgets: a study of the production of management budgeting in the national health service. *Accounting, Organizations and Society,* 17(6), 561-593.

Qu, S. Q., & Cooper, D. J. (2011). The role of inscriptions in producing a balanced scorecard. *Accounting, Organizations and Society,* 36(6), 344–362.

Quattrone, P. (2009). Books to be practiced: Memory, the power of the visual, and the success of accounting. *Accounting, Organizations and Society*, 34(1), 85–118.

Quattrone, P., & Hopper, T. (2001). What does organizational change mean? Speculations on a taken for granted category. *Management Accounting Research*, 12(4), 403–435.

Quattrone, P., & Hopper, T. (2006). What is IT? SAP, accounting, and visibility in a multinational organization. *Information and Organization*, 16, 212–250.

Rahaman, A., Neu, D., & Everett, F. (2010). Accounting for social-purpose alliances: Confronting the HIV/AIDS pandemic in Africa. *Contemporary Accounting Research,* 27(4), 1093–1129.

Renger, R., & Hurley, C. (2006). From theory to practice: Lessons learned in the application of the ATM approach to developing logic models. *Evaluation and Program Planning*, 29(2), 106-119.

Robson, K. (1992). Accounting numbers as 'inscription': action at a distance and the development of accounting. *Accounting, Organizations and Society*, 17(7), 685-708.

Rottenburg, R. (2009). *Far-fetched facts: A parable of development aid*. (A. Brown and T. Lampert, Trans.). Cambridge, MA: MIT Press.

Sahlin-Andersson, K. (1996). Imitating by editing success: the construction of organizational fields. In B. Czarniawska & G. Sevón (Eds.), *Translating organizational change*. Berlin; New York: Walter de Gruyter.

Sahlin, K., & Wedlin, L. (2008). Circulating ideas: imitation, translation and editing. In R. Greenwood, C. Oliver, R. Suddaby, & K. Sahlin (Eds.), *The Sage handbook of organizational institutionalism*. London: Sage.

Sandhu, R., Baxter, J., & Emsley, D. (2008). The balanced scorecard and its possibilities: The initial experiences of a Singaporean firm. *Australian Accounting Review,* 18(44), 16-24.

Saravanamuthu, K., & Tinker, T. (2003). Politics of managing: the dialectics of control. Accounting,Organizations and Society, 28, 37-64.

Sawadogo, J. B., & Dunlop, K. (1997). Managing for results with a dynamic Logical Framework Approach: from project design to impact measurement. *Canadian Journal of Development Studies*, 18, 597-613.

Solem, R. R. (1987). *The Logical Framework Approach to project design, review and evaluation in AID: Genesis, impact, problems and opportunities.* AID Working Paper No. 99. Washington DC. Retrieved from: http://dec.usaid.gov

Star, S. L., & Griesemer, J. R. (1989). Institutional ecology, "translations" and boundary objects: Amateurs and professionals in Berkeley's museum of vertebrate zoology, 1907–39. *Social Studies of Science*, 19, 387–420.

Strauss, A., & Corbin, J. (1998). *Basics of qualitative research: Techniques and procedures for developing grounded theory* (2nd ed.). Thousand Oaks, CA: Sage.

Townley, B., Cooper, D. J., & Oakes, B. (2003). Performance measures and the rationalization of organizations. *Organisation Studies,* 24(7), 1045-1071.

UNEG. (2007). *The role of evaluation in results based management*. Retrieved from http://www.unevaluation.org/papersandpubs/documentdetail.jsp?doc_id=87

USAID. (1970). *Evaluation handbook.* Washington. D.C. Retrieved from http://pdf.usaid.gov/pdf_docs/PDABR615.pdf.

USAID. (1973). *The Logical Framework: Modifications from experience*. Washington D. C. Retrieved from http://pdf.usaid.gov/pdf_docs/PNAAR652.pdf

Youker, R. (2007). Managing projects financed by international lending agencies. In D. L. Cleland, & I. R. Lewis (Eds.), *Project manager's handbook: Applying best practices across global industries*. McGraw-Hill Professional.

Zeiss, R., & Groenewegen, P. (2009). Engaging boundary objects in OMS and STS? Exploring the subtleties of layered engagement. *Organization*, 16(1), 81-100.

FIGURES

FIGURE 3-1.
Logical Framework (based on Practical Concepts, 1971)

Narrative summary	Objectively verifiable indicators	Means of Verification	Assumptions
Program goal:			
Project purpose:			
Output: Result 1. Result 2. etc.			
Inputs: activities & resources Activity 1.1 Activity 1.2 Activity 2.1 Activity 2.2 etc.			

FIGURE 3-2.
Comparison: Logical Framework and Impact Chain

Logical Framework	Impact Chain
General objective	Highly aggregated Impact
—	Indirect impact
Project Objective	Direct impact (Benefit)
Results	Product/service
Activities	Activities
Inputs	Inputs

Reproduction on what the interviewee drew on white board

FIGURE 3-3.
Activities list (sample)

Activities	Summary	Human Resources	Material Resources
R.1. Project initiated with the resources and support provided by the stakeholders			
A.1. Administrative and Logistics	Staff recruitment, procurement of materials for the project, and socialization.	-Project team: President, financial officer accounting coordinator, promoter (technicians) , driver.	-Furniture, equipment and stationery for office, vehicle, services, water, electricity, telephone, Internet, and fuel.
A.2. Introductory phase	One induction workshop in each municipality in which 30 women will participate.	-Project team: Coordinator, three promoters, accountant, chauffeur, and president. -Women: municipal and community actors.	-Food, fuel, transportation, stationery and teaching materials, camera
R.2. Conditions are created that favour the participation of women at the level of the three municipalities			
A.3. Awareness Campaign and Social Mobilization	-Organizing 3 municipal rallies (one per district). - Promotion through radio spots in key locations of the three municipalities. - Dissemination of biannual newsletter (circulation of 600 copies). -Implementation of 21 community forums on women's participation and rights: 1. 3 forums on the importance of political and civic participation of women 2. 18 forums to promote women's the rights	-Project team: Coordinator, three promoters, accountant, chauffeur, and president. -Women: municipal and communal actors -Panellists for the forum	-Fuel, transport, food, water, sound system, banner, promotional shirts, flyers, radio programs, newsletter, travel, food, didactic material, paper, folders, pens, venue, vehicles, and camera
A.4.			
A.5.			

R = Result; A = Activity. Some information has been removed to protect the organization's anonymity. Based on own translation

FIGURE 3-4.
Activity-based Budget (sample)

ACTIVIDAD	N° Proforma	Coste Unitario USD		Cantidad - Unidad				Coste Total USD
		Coste	Unidad					
R.2. Se crean condiciones e instrumentos que favorecen la participación de las mujeres a nivel de los tres municipios								**$74,801.85**
A.3. Campaña de Sensibilización y Movilización Social								**$43,548.23**
A.3.1. 3 Marchas municipales (1000) participantes):								**$16,834.54**
Combustible	11	$4.17	galón	11	galones / viaje	3	marchas	$133.86
Transporte a participantes	12	$1.20	viaje	333	mujeres	3	marchas	$1,198.80
Alimentación (almuerzos)	10	$2.50	almuerzo	333	mujeres	3	marchas	$2,499.98
Agua en bolsa		$2.00	fardo de 30	30	fardos	3	marchas	$180.00
Equipo de sonido (se usa el adquirido)		$0.00	equipo			3	marchas	$0.00
Banners 2 x 1 mts		$17.00	banner	2	banners	3	municipios	$102.00
Camisetas	13	$6.25	camiseta	2,000	camisetas	1	global	$12,500.00
Hojas volantes		$0.11	hoja	2,000	hojas	1	global	$219.91
A.3.2. Programas radiales								**$1,050.00**
Diseño de 3 programas		$200.00	honorarios	3	programas	1	proyecto	$600.00
Publicación de programas radiales		$150.00	programa	3	programas	1	proyecto	$450.00
Perifoneos (Se utiliza el equipo adquirido)		$0.00						$0.00
A.3.3. Difusión de Boletín Semestral								**$7,980.00**
Edición e impresión de boletín		$1,980.00	tiraje	1	diseño	4	semestres	$7,920.00
Divulgación del boletín (viáticos)		$15.00	viaticos	1	presentación	4	semestres	$60.00

R.2. Result 2: *Conditions and instruments are created that facilitate women's participation at the three municipalities.* **A.3.** Activity 3: *Public awareness campaign.* **A.3.1.** Sub-activity 1: *Three Municipal rallies (1,000 participants).* Budget items: *Fuel, transportation, food, water, sound system, banners, t-shirts, leaflets.* **A.3.2.** Sub-activity 2: *Radio shows.* **A.3.3.** Sub-activity 3: *Dissemination of weekly bulletin.*

158

4. CONCLUSION

1. Summary of studies and general implications

Burchell et al. proposed the "accounting constellation" as a way to conceptualize the context in which accounting operates: as a "field of relations" composed of institutions, administrative processes, forms of knowledges, and forms of measurements (1985, p. 400). Accounting researchers have followed up this concept with related ideas of assemblages (Miller & O'Leary, 1994a), ensembles (Miller & O'Leary, 1994b), complex (Miller & Power, 2013), and networks (Preston, et al., 1992; Chua, 1995), to address similar concerns on the way accounting is embedded in, but also constitutes, "a field of relations" among heterogeneous components. These elaborations explicitly connect with Actor-Network Theory (ANT) and governmentality-related concepts and forms of inquiry. The studies in this dissertation are positioned in this tradition. They attempt to extend (a) the notion of "assemblage" (Deleuze & Guattari, 1987), by highlighting the mechanisms through which a form of governance arranges components and relations of a particular assemblage, and (b) the Science and Technology Studies concepts of "interference" and "fluidity" (Mol, 1999; de Laet & Mol, 2000), by examining the relations among management and accounting devices and other organizational practices. .

That is, although the notion of assemblages has been used in the management and accounting literature, with few exceptions (Neu et al., 2009; Mennicken & Miller, 2012), there has been little explicit connection with the work of Deleuze and Guattari (1987). Connecting to this seminal work brings forward processes through which assemblage components and their relations are altered and made more or less cohesive, albeit temporarily. In the first study, these processes provide insight into the way management and accounting technologies are implicated in a form of governance, particularly, a decentered notion of governance, one that is not restricted to a unified and monolithic state, but extends to a number of social actors, mainly international development organizations and the social movement. In the study presented in the second essay the idea of assemblages provides a conceptual backdrop, and intuition, that is articulated through the concepts of "interference" and "fluidity" to examine how a management

and accounting device is transformed as its component parts are plugged into other devices (and vice-versa), altering the implicated technologies' functional and descriptive boundaries.

In general terms, what I have sought to do in this dissertation is to examine how management and accounting constitute and are constituted by socio-technical compositions. I do so by conceptualizing international development and the Logical Framework as assemblages of components and relations. The two essays in this dissertation also contribute to our understanding of management and accounting controls in NGOs and international development by (a) studying the Logical Framework, which is not only ubiquitous in the field of international development but also integral to NGOs' management and accounting systems, and (b) examining how these management and accounting requirements constitute NGOs and the international development assemblage in which they operate. In sum, the studies help us to better understand the types, functions, and effects of management and accounting requirements within NGOs and the way they are implicated in the process of constructing and managing international development in Guatemala and El Salvador.

To learn about the process of constructing and managing international development, I conducted extensive field research in Guatemala and El Salvador. Conducting interviews, collecting archives, and observing the execution of projects, enabled me to learn about the flows that transverse the international development assemblage—the financial resources, the inscriptions, the people, and the different ways of articulating the multiple notions of development. I spent time in the capital cities visiting the offices of local and international NGOs, funding agencies, local governments, and consultants. I often made my initial contact with directors or senior managers. They provided helpful information on the agencies and NGOs' management and accounting requirements, the funding proposal submission process, and the relations between agencies and NGOs and the beneficiary communities. I was, however, also interested in conversing with administrators, project planners, accountants, and project technicians. These actors are primarily responsible for developing project proposals, submitting interim monitoring reports, keeping the organization's and its project's accounts, and the day-to-day

implementation of the project. Through the latter I was able to learn about the collection, development, and administration of the inscriptions that flow through the assemblage. Getting to know project technicians also gave me the opportunity to leave the capital cities and observe the projects in action in the countryside. I spent hours in four-wheel-drive vehicles with NGO project technicians navigating the muddy roads from village to village. At the villages I observed how the activities encased in the lowest rows of the Logical Framework were enacted (mainly as workshops). I saw how inscriptions were generated (as lists of participants, reports) and collected (receipts for the rental of halls, gasoline, food, and materials) to connect these realizations of the Logical Framework to the contents of the device and related administrative devices such as budgets. I also accompanied a social worker as she held a workshop with a group of women as they discussed their community's problems and identified the possible solutions (through what I learned was known as a "problem and objective tree"), the components of which would eventually be plugged into a Logical Framework.

Discussion about international development projects and requirements comprised a significant portion of my conversations. Yet it was not uncommon for a conversation to stray into the political and historical elements of international development. NGO staff and members of non-incorporated (more explicitly, rights-based 'activist') organizations shared with me the history of their organizations and their perspectives on the institutional transformation that followed the signing of the Peace Accords. For some, this transition included the formalization and rationalization of their practices and, subsequently, the generalization of a more singular notion of development and political intervention—i.e. an internationally funded project-based approach to service delivery. The transition has enabled organizations to continue their work as international development grew as an important sector of the countries' social, economic, and political makeup.

More specifically, in the first essay I study how management and accounting technologies are implicated in the constitution and governance of the international development assemblage out of components of the social justice assemblage. I address calls for studies on the "emergence and effects of particular accountability forms" in development NGOs' "original visions and mission" (O'Dwyer & Unerman,

2008, p. 822) and the "widespread adoption of evaluative metrics" and its effects on NGOs' "involvement in advocacy, political mobilization or community engagement" (Hwang & Powell, 2009, p. 293). I enrol Deleuze and Guattari's study of assemblages to examine the way in which a mode of governance (the state-form) constitutes and regulates the assemblage of international development through management and accounting funding requirements. It is principally a study of how a field is arranged (c.f. Neu et al., 2006; Rahaman et al., 2010) and hierarchically stratified. This way of examining how the state-form operates through the constitution and stratification of assemblages shares similarities with governmentality studies because of a common interest in how a form of governance is generalized throughout society. Emphasizing assemblage, however, helps to further emphasize (a) how loosely connected governing institutions intervene in a specific site through the hierarchical imposition of similar requirements; (b) the mechanisms through which components are arranged out of other assemblages, constituted, and made to act as a functional whole; and (c) the ways rule is administratively contested in the site of intervention. Examining a loosely connected composition of institutions, programs, and technologies and how social movement components are transformed (for example, made isomorphic to homogenous agency requirements: making the NGO form the required organizational structure and the project as the mode of development intervention) as they are incorporated into the international development assemblage, contrasts with ANT-based studies. The latter often emphasizes following an actor and identifying a centre of calculation or obligatory passage point. I am concerned, rather, not with a particular actor, but with the administrative processes through which components are altered when enrolled into the assemblage and with the diffused forms of intervention in a specific site, while, at the same time, highlighting the important role state development agencies play in the process.

As the field study unfolded, I became more aware of the transformations that organizations underwent soon after the wars to access international funding. These transformations involved the organizations' legal and financial structure, which had implications on their relations with other NGOs, development and political programmes, state institutions, and elements of the social movement—organizations, for instance, are required to (a) spend more time on administrative

162

requirements with little time to experiment and engage with the broader political issues that motivated their initial foray into development and (b) use administrative inscriptions to mediate relations to funders and other organizations (such as, receipts/invoices, project proposals,). These transformations enabled an administrative cohesiveness among the components of the international development assemblage. They gave it a unity and functionality.

This unity is particularly relevant for social movement organizations that become components of this development assemblage. The social movement that survived the wars, and active till this day, is characterized by porous boundaries (its components are itinerant) and is characterized by "heterogeneous and polycentric discursive fields" and an "internal contestation" (Escobar & Osterweil, 2010, p. 195-6) that enables variation in organizational form and modes of development intervention and activism. By paying close attention to the management and accounting requirements that accompany development agencies' funding flows, I examine how the lines of flights of activist politics "rapidly get recuperated, organized, systematized, and programmatized" (Rose, 1999, p. 280) as they plug into the international development assemblage. It is in this regard that interviewees, and commentators (Morales Lopez & Ba Tiulp, 2009; Roy, 2004) express concern that international development funding and requirements have "disarticulated" the social movement. This is often expressed in the way politics (the desire for a multiple practice of development intervention) is restricted, made more singular, by technical requirements and bureaucratic constraints. But it is also the case that NGOs contest this by technically and administratively framing their political aspirations. In other words, contestation is manifested within the bureaucratic assemblage of international development through the manipulation of inscriptions. The politics of contestation may be found in the way NGOs operate the administrative procedures that make flows of political and financial resources possible by elements that are still connected to the social movement while operating in the international development assemblage.

In the second essay, I take a closer look at the administrative devices that circulate throughout the international development assemblage. I focus mainly on the Logical Framework because of its ubiquity (all of the organizations use a version

or have used it) and the way its visual design changes as it interferes with other management and accounting devices and organizational practices. The more I encountered the Logical Framework, the more I noted how its components were mobilized, that is, plugged into other devices (and vice-a-versa), thus blurring the implicated devices' boundaries. Specifically, I show the *transformation* of the Logical Framework through the blurring of its functional and descriptive boundaries and the *mobilization* of its components as they make their way into other devices and practices. We thus learn about the way a device extends its reach through its components and transforms its boundaries—not necessarily a translation (Callon, 1987; Latour, 2005) in which one device 'speaks' for, and thus displaces, the other, but rather a process in which the devices cohabit as they interfere with and alter each other. This is in contrast to diffusion studies that focus on the object as a whole (e.g.., Fiss et al., 2011; Jones & Dugdale, 2002).

Taking Mol's (1999) notion of interference and de Laet and Mol's (2000) work on fluid objects as conceptual starting points, I note how the Logical Framework is integrated with other accountability requirements (e.g. strategic and operational plans and budgets) and communicative practices (e.g. PowerPoint). The second essay shows how the Logical Framework introduces the technical and administrative vocabulary of international development into NGOs. In this regard, while there have been studies on how inscriptions are constructed and transformed (e.g. Qu & Cooper, 2011; Quattrone, 2009), there is seemingly little on the process through which an inscription's components become part of other inscriptions, and in the process, alter the implicated inscriptions' boundaries. This provides valuable insight into how an inscription's graphical design makes projects a combination of visually separate components, and how this enables the device to integrate into other management and accounting devices—we see, for instance, how components of the Logical Framework, such as 'activities' and 'results', are plugged into the budget.

The study also provides a perspective into how devices become something else, that is multiple, in my case, through the Logical Framework's interference with the budget, operational and strategic plans, and communication. But, it is also the case that there are rules (templates, workshops), and the threat of losing funding,

that limit possible enactments by the NGOs that use it. As an accountability device, the Logical Framework is enmeshed in relations of hierarchy that limit the extent to which NGOs can adapt it: restricting certain ways of conceptualizing modes of intervention, while enabling others (favouring projects that are better suited for the matrix's principle of measurability and causal relation structure). The device is not necessarily singular or particularly stable, it is in the making (the product of agencies' periodic adjustments): NGOs, though, are restricted participants in the making of the Logical Framework and in the making of their 'developmental' reality. It is at the moment where the inscription's visual design enables particular enactments (of developmental reality) while negating others that the connection between politics and ontology (Mol, 1999, 2002; Law & Urry, 2004) becomes more apparent. It is one of the sites where the Logical Framework, and management and accounting devices for that mater, becomes politicised and contestable.

Contestation may also be the case with other inscriptions with well-known designs such as the Balanced Scorecard. The Balance Scorecard, after all, "performs by allowing additional complements to colour its identity" (Hansen & Mouritsen, 2005, p. 144) and has been added to and subject to transformation and multiple uses in various organizational settings (Sandhu et al., 2008; Qu & Cooper, 2011; Andon et al., 2007). Paying close attention to the "visual and classificatory power" of inscriptions (Quattrone, 2009, p. 113-4) and the rules/guidelines that enable their particular enactments, gives us an opportunity to examine how the inscriptions facilitates particular ways of visualizing, and thus ways of acting upon the inscribed field.

In what follows I will discuss in more detail some of the implications these studies have for our understanding of how management and accounting requirements are implicated in NGOs and international development in Guatemala and El Salvador. I will attempt to broaden the implications with the hope that they may be of some interest to students of management and accounting, international development NGOs, the state, and social justice movements. It is up to other studies to examine the extent to which my findings are generalizable to other regions; I suspect, though, that some of the findings will be at least familiar to some because of the similarity in funding requirements among development funding agencies,

notably so in the case of the Logical Framework (Crawford & Bryce, 2003; Hummelbrunner, 2010). Although the way management and accounting devices act upon and are acted upon by its users may be specific to the context, my studies add to the body of knowledge and the diverse accounts of organizations throughout the world active in social movements that often find their way into the state funded and regulated assemblage of international development.

I will focus on implications related to the way management and accounting inscriptions mediate relations between agencies and NGOs. Among them is the way the audit culture (Power, 1999) has spread from public sector to NGOs and the inscription-based strategies employed by NGOs as they attempt to survive while adhering to their ethical and political aspirations.

I argue that accountability is characterized by a growing number of administrative inscriptions that mediate the relations between NGOs and agencies. In the studies I show that these inscriptions are also increasing in detail; they fill information gaps that help make things auditable through a more comprehensive paper or audit trail. The preoccupation with proper systems of accountability points to the agencies' seeming distrust towards NGOs and increased trust in the system of accountability (Power, 1999). This is not only a technical change in requirements, but also a cultural one (a socio-technical change). As Antonio's narrative in the first essay illustrates, the changes in the relationship between agencies and NGOs is a move from one where inscriptions complimented a relationship of solidarity, to a more impersonal one: one that relies mainly on inscriptions as mediating devices. Templates, stamps, and signatures helps formalize alliances and allows funders to monitor (and audit) the project's development at a distance, making the project implementation and monitoring process more "real" (Latour, 1996, p. 45). Nevertheless, NGO workers are now experiencing what has been developing in the last 30 years in public sector institutions.

Critics of audit-related practices emphasize that these changes "reflect an institutional distrust in the capacity of teachers, social workers, and university lecturers to self-regulate the quality of their services" (Power, 1999, p. 135). NGOs in Guatemala and El Salvador now produce more paper, they are more auditable, but

are also afflicted by conditions of mistrust—the effects of which reverberate throughout the international development assemblage and also beyond. The changes examined in this dissertation can be seen as part of the larger trend to make publicly funded organizations (such as NGOs) more auditable, and thus more accountable and efficient, through performance measures that make internal and external forms of intervention possible by governing agencies. NGOs and their projects are made auditable, and this may be a reasonable expectation because of the use public funds and demands by taxpayers for greater accountability. But, I show some of the effects this has on organizations, notably: (a) the increased attention to meeting administrative requirements that leave little time to act beyond the confines of the assemblage; (b) the regulation of connections with elements of the social movement that do not meet funding agencies' specifications; and (c) the increased competition among NGOs and the rise of collaborations ('consortiums') among NGOs through financial incentives. The point is that connections among NGOs and social movement components are changing, and, much like their connections with funding agencies, they are mediated by the requirements and their auditability (no invoice, no connection).

While operating in the international development assemblage has its dangers, organizations are well aware of some of the benefits, not only in terms of their own survival as development NGOs, but also that of the social movement— social movement organizations are both restricted and enabled by international funds and requirements. I show, for instance, in the first study that there are NGOs that function in both the international development and social movement assemblages by accessing state development agency funds while contesting their attempts to monopolize development; they access funds, adopt requirements, to fund their political projects but also employ administrative strategies to leak political and financial resources to organizations that would otherwise not qualify. Contestation takes place at the heart of the international development assemblage.

A similar dynamic is addressed in Hetherington's (2011) ethnography of campesino activists' struggle for land in Paraguay. He provides a compelling account of how the campesino "guerrilla auditors" employ administrative and technical devices (cadastral, financial, and cartographic records) to make their claims to land

in the state's bureaucratic arena. Hetherington's point is that politics is not necessarily diminished, but in a bureaucratic struggle, the technical command of documents becomes political. Likewise, development NGOs that operate in the boundaries, if they have the skills and technical know-how, can also carry out their political struggle. Deleuze and Guattari, although cautious of the state-form, note that plugging oneself into the stratified assemblage (of international development) gives the movement "a milieu of propagation, extension, refraction, renewal, and impulse [...] without which it could neither breathe nor find a general form of expression" (1987, p. 486).

Although the struggle may be carried out within the bureaucratic apparatus of the state, Hetherington (2011) also notes that the encroaching technocratic reforms in the Paraguayan bureaucracy threaten the space for contestation. This is because at the core of the struggle is the ability to introduce other forms of interpretations into the bureaucratic machinery. Campesino activists identify "gaps" in the paper trail to supplement the inscriptions with an oral component when they have an audience with a civil servant. Narrowing these gaps by the introduction of other inscriptions is a well-known practice of the audit explosion in government (Power, 1999).

This resonates with what I observed in Guatemala and El Salvador. The possibilities of contestation within the bureaucratic assemblage are in part a function of the degree to which NGOs or activists organizations are able to have a relation with funders in which they are able to introduce their interpretations of the struggle through means other than templates.[60] But I also observed that the inverse is also true, particularly for organizations adept at meeting administrative requirements. For a popular education NGO that has been working since the days of the war organizing communities, trust in the accountability system has enabled them to continue their political project. The project coordinator for the NGO commented:

> How do I access funds while not doing what they [agencies] have as their ultimate objective, but, rather, implement our own objectives? Here, there is

---

[60] I note through Antonio's narrative the withering of this face-to-face interaction, or at least explicit discussion of politics

a lot of manoeuvring. Basically, the agency's trust in what we do; that is the first step. There has to be trust and they have to believe in what we are doing. But there are things that we explain and other things that we don't. One includes all that which they are going to like; and one gets along with them by fulfilling the commitments and managing the funds in a transparent manner: make sure to have all the papers, all the invoices, receipts. Them I can do what I want and they are helping in whatever way they want. If they then realize that the project has a political component that they do not like, then we discuss it, if they want. And there, I tell you, is where we have lost funding agencies. They are never clear in saying it, but I think it is because of that, because they are still working in El Salvador (Interview #7)

In this case contestation is manifested through the meeting of requirements: it allows the organization to survive while struggling for their political aspirations, their understanding of development. The strategy has worked for them in that:

> We have not, till this day, undermined our objective or mission to do whatever they [the agencies] want. On occasions we are required to use developmental tools that do not make much sense to us; or the agency wants us to work with certain populations that are of little interest to us. But our questioning is constant so that, in our attempt to please the agencies, when we attend their preferred population, this segment is not going to be 50 or 80% of our total population, but only 10% (Interview 7).

For Hetherington's "guerrilla auditors" the political struggle is fought through inscriptions that flow through the bureaucratic apparatus but also through the opening spaces for dialoguing—spaces where other forms of thinking about the inscriptions and the struggles are introduced. But, as these last quotes suggest, NGOs also keep these interpretations to themselves—they know how to meet funding agency requirements, while maintaining what they regard as their emancipatory objectives. Within the bureaucratic assemblage, they are "quiet and anonymous" and operate with "carefully calculated conformity" (Scott, 1985, p. xvii). This is possible through the trust in the accountability system that has directed the gaze of funders towards requirements, towards the templates that emphasize technical and administrative accounts of the NGO's aspirations and deemphasizes the need for including the more controversial elements of the project. NGOs such as this have learned the language of international development; have strategically placed themselves at the heart of the assemblage. In both Hetherington (2011) and the NGO worker's account, the administrative and technical have become politically useful—albeit both do so differently: Hetherington's activist still relies on some

face-to-face to insert interpretations, whereas in the NGO there is limited insertion. While my study contributes to the accounting research that highlights the constitutive capacity of accounting (Hopwood, 1987; Hines, 1988) and the colonizing power of managerial and economic rationalities (Sikka et al., 1995; Ogden, 1995; Saravanamuthu & Tinker, 2002), accounting can also help conceal contestation through the giving of 'proper' accounts.

To sum up, for both the international development and Logical Framework assemblages, the danger is in the imposition of a singularity, one that restricts the potential for NGOs to participate in the numerous enactments of the Logical Framework (of ways of visualizing and intervening in international development) and the heterogeneity of organizations, relations, discourses, and modes of intervention in international development While there are dangers, some NGOs have found spaces within the assemblage to use these arrangements to contest this generalized notion of development.

In this sense the study becomes an attempt to "strengthen the resources available to those, who because of their constitution as subjects of government, have the right to contest the practices that govern them in the name of their freedom" (Rose, 1999, p. 60). In other words, the studies contained in this dissertation are an addition to existing resources for students of management and accounting, international development, the state, and social movements. They improve our understanding of the ways management and accounting devices are implicated in a diffused form of governance. They enable us to better identify, avoid, and resist a form of governance that limits the possibility of a multiple understanding and practice of international development.

2. Further research

With these implications in mind, there are ways in which elements of the dissertation could be further developed. In what follows, I discuss possible avenues that may be worthwhile investigating: (a) the inclusion of market and for-profit forces in international development, (b) the governmentalization of international development and the re-examination of homogeneity and coherence in the assemblage, (c) the socio-technical conditions that enabled the Logical Framework

to become the language of international development, and (d) the processes through which the indicators contained in the Logical Framework are constructed by stakeholders.

2.1. Market forces in the international development assemblage

In the first essay I show how the state-form makes its way into NGOs and the social movement. The analysis would be strengthened, though, by a closer examination of the influence of the market or the for-profit sector. Doing so may help us to better understand the under researched fluidity between these boundaries and the way people and administrative technologies and development discourses flow back and forth among these elements that constitute the international development assemblage (Mitlin et al., 2007, p. 1702). While interviewees mainly emphasised their relationship with government, they did on occasion, mention the pressure to compete with for-profit organizations for international funds and the rise of consultants and auditors in the field. They also commented on the ways international development is often aligned with corporate interests. [61] The privatization of development is also notable in funding sources; mainly in the way private and corporate-affiliated foundations (such as the Bill and Melinda Gates Foundation, the Ford Foundations, Rockefeller Foundation) are becoming influential players in both in dollar amount and policy (see, McNeil, 2008). These and other changes in the funding and NGO landscape has prompted reports to suggest that: "We are seeing a fundamental shift in the landscape over which NGOs operate, with market influence emerging as a key feature" (Beloe, 2003, p. 27).

Private sector organizations provide financial resources and technologies and expert knowledges that could be further incorporated in my account of the international development assemblage, building on literatures that seeks to better

---

[61] One way is through tied-aid, as a way to encourage development agencies to use a portion of foreign aid to purchase goods and services from donor country markets rather than markets in developing countries (e.g. grains supplied for emergency food relief). Another way is by funding projects that subsidize and make more palatable contentious for-profit initiatives. The latter, was subject to recent controversy when the Canadian International Development Agency (CIDA) funded international NGOs to develop projects in communities near Canadian companies' miming operations overseas to, as the president of the Canadian Mining Association noted, "make it easier for mining firms to sell their sometimes controversial projects to local populations" (Leblanc, 2012).

understand the flow of managerial practices and knowledge throughout international development (Roberts et al., 2005). Though strategic planning made its way from the private sector into development NGOs in the 1990s (Lewis, 2003, p. 339), this trend has been intensifying with the rise in new foundations, that while contributing valuable financial resources, are also "keen to apply business metrics to the philanthropy world" (Beloe, 2003, p. 19). While business organizations may be directly introducing devices through foundations, state agencies have nonetheless been keen proponents and pushers of such devices.

A way to examine this is through the extensive research that has been conducted on New Public Management reforms that 'modernized' public sector institutions in OECD member states (e.g. Olson et al., 1998). These reforms were characterized by the attempt shrink the 'overburdened' bureaucracy into a lean entrepreneurial government through the inclusion of devices alleged to be common in private sector management practices (results management, decentralization, and customer satisfaction) (Osborne and Gaebler, 1992). New Public Management reforms of government institutions, including development agencies, offer an opportunity to examine the various ways market programmes and technologies impact international development. While there have been studies on the way accounting introduces business planning and market forces (Oakes et al., 1998, p. 257; Townley et al., 2003, p. 1046) and managerial discourses of "value for money", "efficiency" and "total quality management" into public-sector institutions and other non-commercial sectors of the economy (Radcliffe, 1998), further research is warranted to examine how this is generalized to international development and NGOs, and possibly the social movement. My study of international development in Guatemala and El Salvador provides a starting point to further examine how market programmes and technologies constitute the international development assemblage.

My examination of the stratifying power of the state-form may, however, be complicated with the introduction of market forces. For Deleuze and Guattari (1987), capital markets have de-stratifying effects: they smoothen spaces that facilitate the flow of capital across the state's stratifying boundaries (e.g. regulations, borders, etc.). This is not to say that the assemblage will not be regulated with

increased market and private sector influence, but the relations among government, private sector and civil society organizations may be altered and give rise to innovations in the way international development is thought and acted. Out of these concerns a series of questions arise that may serve as starting points for further investigation: How and what sort of effects would the incursion of private sector programmes and technologies have on the way state agencies regulate development and on the way NGOs and social movement organizations operate in this landscape? How would NGOs and social movement organizations adapt to and contest these changes as their field is intersected not only by state-forms of stratification but also the de-stratifying power of the market? And, finally, on a more practical note, as a consultative document for the OECD notes, "how to ensure that private sector resource contributions are transparent, accountable and aligned to national plans and sustainable over time"? (Davies, 2011, p. 13).

2.2. The governmentalization of international development and the re-examination of homogeneity and coherence in the assemblage

In my first essay I examine how NGOs in Guatemala and El Salvador are governed through agency requirements that make them more isomorphic to funding agencies' requirements as they are enrolled into the development assemblage. This finding can be developed in three ways. One, examining in more detail to what extent, and how, NGOs are actively deploying this form of governance into other NGOs and community organizations. Two, a closer examination of the regimes of truth that make the use of certain management and accounting technologies more possible in funding agencies. And, three, while I propose that organizations are becoming more isomorphic to funding requirements, a closer look into how NGOs adopt requirements may reveal differences that, at a 'macro-level', seem to look like similarities.

NGOs deploying the state-form of governance

In this dissertation I was mainly concerned with the way governing institutions' programmes and technologies articulate the international development assemblage. That is, the way governmentality is experience by the subjects (see Haggerty, 2006, p. 41). Accounting researchers, such as Neu et al. (2006), Rahaman et al. (2010),

173

Preston (2006), Miller and O'Leary (1994), and Kurunmäki & Miller (2006) have examined how subjects are made governable through the operation of a system of rule. While I examine how subjects become the object of governance, it would be helpful to examine in more detail how NGOs, once enrolled in the international development assemblage, become part of the governing structure: how they become both the governed and governors. More specifically, how are NGOs implicated in deploying management and accounting technologies and related discourses of development that enable the expansion of this form of governance into other organizations and into the communities where they provide development services.

We are able to get some perspective into this through the way NGOs and consultants collaborate with campesino organizations and communities that attempt to access land through the market-based agrarian reforms that have swept the Guatemalan countryside since mid 1990s. As the archives consulted and the preliminary interviews seem to indicate, NGOs and consultants introduce a combination of developmental and market technologies (financial instruments to calculate credit, land value, and return on investment that overlap with mapping and cadastral technologies) into the campesinos' land struggle. Apart from facilitating land, these devices help to "modernize", better understood as financializing, the countryside by, to paraphrase the World Bank, introducing a culture of credit and a climate of investment (see also, Aitken, 2010, on the expansion of a financial form of governance). The question would be to examine how and to what extent NGOs are actively involved in organizing, surveilling, and financializing the countryside.

This starts to address some of the previously mentioned underdeveloped linkages between international development and the market. Here we have NGOs, together with government, multilateral institutions (such as the World Bank), consultants, and large landowners, constituting a market for land by introducing market mechanisms into the historical struggle for agrarian reform. NGOs are in a precarious situation as the struggle for land is a highly politicized topic in

Guatemala.[62] Thus, while active in introducing these government and market programmes, some NGOs are also contesting this by examining alternative calculative mechanism that campesinos can use to both resist these programmes but still access land.

The governmentalization of international development

The study of accountability and international development may benefit from other approaches to governmentality. While the first essay focused mainly on the way fields are arranged, more could be done to examine the conditions of possibility that enable particular regimes of truth in the international development assemblage. As Rose writes quite forcefully, studies of governmentalities "are not studies of the actual organization and operation of systems of rule, of the relations that obtain amongst political and other actors and organizations at local levels and their connection into actor networks and the like" (Rose 1999, p. 19). The focus, instead, is on a "particular 'stratum' of knowing and acting. Of the emergence of particular 'regimes of truth' concerning the conduct of conduct" (Ibid). To compliment my study of how a field is organized, future studies may examine the conditions that made possible the current modality of international development. This broadens the scope of the study: from how devices operate to organize a field to how management and accounting (or more broadly, accountability) discourses and devices, such as the Logical Framework, were deemed suitable for the current technocratic programme of development. Moreover the proximity to the state necessitates taking stock of the neoliberal rationalities (Rose & Miller, 1992) and related public sectors reforms (Humphrey et al., 1993; Broadbent & Laughlin, 1997; Pollitt & Bouckaert, 2011) that informed particular ways of problematizing the role of management and accounting in international development.

Examining the neoliberal rationalities and public sector reforms that potentially inform aid agencies' development programmes can be further refined by conceptualizing international development as a site of biopolitical production. State

---

[62]More than half of the population is rural. The country suffers from one of the worst cases of land distribution in Latin America: approximately 2% of the population owns 70% of the country's productive farmland (Viscidi, 2004)

development agencies, after all, intervene through development projects in the management of human life, the body, and the population. An extension to my study might examine the way neoliberal rationalities are implicated in aid agencies' "'biopolitics' of the human race"—through administrative technologies that target "a global mass that is affected by overall processes characteristic of birth, death, production, illness and so on" (Foucault, 2003, pp. 242-3). The history of aid agencies is one that intersects a concern for the populations in developing countries and notions of proper measurement and evaluation. This intersection is visible in the way the Logical Framework was thought of as a device to better design and evaluate development interventions, and in the use of indicators and global targets to evaluate developmental progress (notable in the United Nations' Millennium Development Goals that measure, among other things, extreme poverty, education, child mortality, HIV/AIDS, of vulnerable populations).

Re-examining the coherence and homogeneity of assemblage components

Studying the programme of international development is a way to examine in more detail some of the claims I make in this thesis, one of them being, that components of the state apparatus become more coherent. In contrast to the broad approach I employed in the first essay, a closer examination may reveal differentiation in the ways bilateral and multilateral agencies and international NGOs intervene in the field of NGOs. As Ferguson and Gupta (2002, p. 996) note in their ethnographic study of global governmentality, "Institutions of global governance are not simply replicating on a bigger scale the functions and tasks of the nation-state." The point is that it may be worthwhile to examine these forms of differentiation between bilateral and multilateral agencies (and even among the specific agencies). It helps us to better identify whether there are programmatic distinctions but also distinctions that may be more difficult to identify at the technological level of funding requirements. Interviewees are aware that there is a degree of differentiation among donors when it comes to the amount of paperwork, the details in Logical Frameworks and budgets, the amount of audits, and the extent to which NGOs have a say in the project development process. But it is unclear how these translate to the programmatic level and to what extent this may provide a better image of the extent of the assemblage's administrative consistency.

This differentiation is also noticeable at the level of NGOs and further study of the way organizations become similar as they are enrolled in the international development assemblage would help to clarify the extent of this perceived similarity. The literature, for instance, gives us compelling reasons to be cautious. Neo-institutional scholars have, for example, shifted focus from the study of similarity among institutions, to the examination of heterogeneity of organizations and practices (Lounsbury, 2008; Fiss et al., 2011). ANT studies, critical of the institutional notion of isomorphism, propose instead the notion of translation. As Justesen and Mouritsen (2011, pp. 171-2) write: "Although isomorphism might seem to prevail on the surface, it is shown that, in practice, the implementation of an accounting system is not a homogenization process because systems are translated differently, depending on the specific setting in which they become enrolled and mobilized." Taking these comments seriously requires drilling down into the detailed practices of management and accounting adoption in NGOs. It may help bring out instances where differentiation emerges within a field of governance that is characterized by stratification and the drive to make components cohere and act as a unit.

2.3. The Logical Framework: its history and the construction of indicators

In the second essay of this dissertation, I examine how the Logical Framework is transformed as its components are mobilized into other devices and vice-versa. The focus is mainly at the NGO level: the way NGOs experience this mobilization and transformation (because they are held accountable through the device and have to adapt to changes in the devices' shape and function). There are, however, two main areas that require further elaboration. First, is to move beyond the way the Logical Framework is transformed and mobilized in NGOs and examine how funding agencies and a constellation of other factors made possible the rise of the Logical Framework as the language of international development. Second, it might be helpful to elaborate how stakeholders come together to populate a Logical Framework. This may help us to better understand how a network of actors comes together around the device and the politics and strategies employed in the process of constructing it. A way to do this is to investigate one of the Logical Framework's

more contentious components, for example the choice of indicators. In what follows I will develop on these two potential areas of investigation.

Logical Framework history

The Logical Framework's vocabulary expanded throughout USAID (Solem, 1987, n. pag) in the 1970s and 1980s and has since, as one interviewee noted, become "the language of the international agencies" (Interview 2). In the study I briefly describe some of the Logical Framework's history, I hint at some of the ways in which international development was problematized and how the device for summarizing project design was seen as a way to address the problem of project evaluation. Other explanations include changes in USAID's international assistance programme: a move from loans that targeted grand infrastructure projects towards technical cooperation projects, which is now common practice in contemporary forms of development intervention. Arguably this shift is what created a demand for new project management devices. Esman and Montgomery (1969, p. 523) write, just before the Logical Framework was first published, that the "turn toward technical assistance" presented "a challenge to develop and program new doctrines and instruments of international cooperation" (p. 529).

These functional explanations, however, give only a partial account of how the Logical Framework became. Further research may examine the confluence of actors and forces beyond international development that made possible the Logical Framework as we now know it.

A way to pursue this is to "follow" the Logical Framework: its development and subsequent implementation by USAID in the early 1970s and its eventual spread throughout the international development world—including bilateral aid agencies (German, Canadian, Spanish, and British), multilateral aid agencies (World Bank and the United Nations Development Program), and international and grass-roots development NGOs. The task would be to investigate the process through which the Logical Framework became a dominant technology. The ANT approach of "following the actor" may be a way to examine how a network of socio-technical actors (competing and complimentary devices and human proponents and detractors) established alliances and devised strategies to enable the Logical

Framework to succeed (c.f. Latour, 1996). Alternatively, borrowing from Nietzsche and Foucault, a genealogical examination of the conditions that made the ubiquity of this technology possible may reveal some of the "subjugated knowledges" that were marginalized in the battle among project management technologies and discourses for domination of the field of international development.

Such a study of the Logical Framework's rise in international development would further extend the literature on the history of management and accounting innovation (Jones & Dugdale, 2002; Cooper et al., 2012; Alcouffe et al., 2007) and, more specifically, the history of New Public Management (Pollitt & Bouckaert, 2011). The latter is well worth investigating because of the potential links between the Logical Framework and the Results-based Management technology that is characteristic of many versions of New Public Management. As Lawrie et al. (2006) note, Results-based Management, which is now common practice in most OECD-member states and large multilateral agencies, was "derived from the Logical Framework." But their account is underdeveloped and mainly speculative. In this sense, the more we learn about the Logical Framework's history, the more insight we may have into the New Public Management programmes that have influenced government reforms since the late 1970s.

Constructing indicators

Although the Logical Framework study examines the device's component parts, I do not necessarily focus on the indicators and the processes through which they are developed. The Logical Framework has an important role in introducing different types and specific relations among indicators into international development. As one of the interviewers in the study commented, the Logical Framework helped formalize the use of indicators in Guatemalan and El Salvadorian development NGOs. For instance, encased in the Logical Framework are "objectively verifiable indicators" for the project's input, output, project purpose (results), and programme goals. These indicators are identified and approved by the project stakeholders, mainly funders, NGOs, and consultants, and subsequently used for the monitoring and evaluation of development projects.

Out of the Logical Framework's components, interviewees often expressed the most anxiety when it came to the process of identifying and approving indicators. Although the Logical Framework played an important role in formalizing the use of indicators, seen as most demanding for involved parties, little is known about the process through which indicators are negotiated and developed. And, while I examined how some of the components of the Logical Framework are plugged into the NGO's other management and accounting devices and practices, future research may examine how indicators are constructed throughout the a project's life-cycle and how these indicators flow between funders and NGOs, and whether NGOs use these indicators in other areas for other purposes.

Such an inquiry would be situated in the accounting literature that explores the construction and use of performance measurement metrics in organizations with multiple principles, logics, or rationalities (Chenhall et al., 2011; Townley et al., 2003). As Chenhall et al. (2011) argue, there is a need for more research on: "how organizational actors negotiate and critique the development of performance indicators and what types of arguments prove (un)successful in these encounters."

More specifically, one area to further examine is the way international development aid/funding agencies, NGOs, and consultants construct and use project performance measurement indicators throughout a project's life-cycle: planning, monitoring, and evaluation. Such a study would provide needed insight into how NGOs and funders populate the device. That is, by following indicators throughout these stages we can better understand: Where do development indicators come from? What are the criteria that make the use of an indicator possible? And how are they negotiated and what strategies are employed by NGOs, aid agencies, and consulting firms during the process of identifying indicators? In part, these questions may help address our broader interest in how indicators are developed for projects and how they are used to link projects with broader, even global, development objectives and targets—thus untangling the convoluted process of aggregating/translating indicators through a hierarchy of targets/goals that include the United Nations' Millennium Development Goals (MDG). Peering into the various stages of a project and the way indicators are aggregated/translated may reveal various forces (actors) intervening around the use of indicators/measures to, among

other things, 'better' aligning the project with the funding agencies' development targets. Learning more about this may give us some insight into the rules and criteria, the mentalities, of a managerial/technocratic international development: that is, how they understand and operationalize what is good for the project, the beneficiary population, and the involved organizations.

The way indicators are implicated in the life cycle of a project is a starting point. We can also trace the indicator's trajectory as it moves from the project life cycle to its deployment throughout NGO-funding agency assemblage (from its use in an agency's project to its use across a number of its projects). This possibility came to my attention when one interviewee commented on how a funding agency, upon reading one of the indicators his organization had included in the Logical Framework, thought it would be a good idea to recommend this indicator to other NGOs involved in similar projects. While this specific case starts to give us a sense of how an indicator can flow through the NGO-donor assemblage, indicators may flow from this to other assemblages, since indicators "are also creatively used for local purposes, not necessarily connected with their original, global origin" (Urueña, 2012, p. 249). That is, they may take a life of their own. Urueña (2012), for instance, examines how NGOs working with internally displaced populations use the donor-required indicators for reporting purposes, but also to reveal problems in the communities that they work with—a way to enrol indicators for their political advocacy as they provide "a clear standard for 'naming and shaming' domestic governments" (Ibid., p. 271)

While a way to manage international development by numbers, indicators are also a way to engage in politics. Similar to international development funding flows, the study of indicators as a way to manage by numbers may reveal that NGOs or social justice organizations can use these figures as political resources for their struggle.

To conclude, in this dissertation I have attempted to situate accounting in a constellation, in a "field of relations" (Burchell et al., 1985, p. 400). The use of the concept of assemblage and concepts borrowed from Science and Technology Studies

enabled me to further examine the relational aspect of accounting: how particular types of relations among components (be it NGOs, aid agencies, budgets) are enabled and managed, and how these components are altered with these changes in relations when enrolled into an assemblage (be it international development or the Logical Framework). This furthers our understanding of the reciprocal relationship between accounting and the context in which it operates: in the way accounting constitutes and is constituted. That is, in the first study, I examine how management and accounting devices arrange and attempt to make the field a unity. This is important because it is a way to examine the state-form mode of governance and the particular management and accounting devices implicated in the stratification of the international development assemblage. In the second study, I explore how these management and accounting devices are arranged into a unity (i.e. become integrated). We see how the Logical Framework interferes with, and is interfered by, other devices: their components are plugged into each other, altering the implicated devices' functional and descriptive boundaries. It allows us to develop insight into how a device's graphical design makes its components visibly separate, enabling their transformation and mobilization, that is, their integration into other devices and practices. In both instances we note how management and accounting devices enable international development to become the governed field that it currently is.

BIBLIOGRAPHY

Aitken, R. (2010). Ambiguous incorporations: microfinance and global governmentality. *Global Networks*, *10*(2), 223–243.

Alcouffe, S., Berland, N., & Levant, Y. (2007). Actor-networks and the diffusion of management accounting innovations: A comparative study. *Management Accounting Research*, 19, 1-17.

Andon, P., Baxter, J., & Chua, W. F. (2007). Accounting change as relational drifting: A field study of experiments with performance measurement. *Management Accounting Research*, 18(2), 273-308.

Beloe, S. (2003). *The 21st century NGO: in the market for change.* Sustainability.

Broadbent, J., & Laughlin, R. (1997). Evaluating the "New Public Management" reforms in the UK: A constitutional possibility? *Public Administration*, *75*, 1–21.

Burchell, S., Clubb, C., & Hopwood, A. (1985). Accounting in its social context: towards a history of value added in the United Kingdom. *Accounting, Organizations & Society*, *10*(4), 381–413.

Callon, M. (1987). Some elements of a sociology of translation: domestication of the scallops and the fishermen of St Brieuc Bay. *Power, Action and Belief: A New Sociology of Knowledge? John Law ed.*, 1–20.

Chenhall, R. H., Hall, M., & Smith, D. (2011). The development of integrative performance measurement systems: a field study of a mental health development project. Unpublished manuscript.

Chua, W. (1995). Experts, networks and inscriptions in the fabrication of accounting images: a story of the representation of three public hospitals. *Accounting, Organizations & Society*, *20*(2/3), 111–145.

Cooper, D., Ezzamel, M., & Qu, S. (2012). Popularizing a management accounting idea: The case of the Balanced Scorecard. Paper presented at the American Accounting Association's Management Accounting Section Research and Case conference, Houston, Texas.

Crawford, P., & Bryce, P. (2003). Project monitoring and evaluation: a method for enhancing the efficiency and effectiveness of aid project implementation. *International Journal of Project Management*, 21(5), 363-373.

Davies, P. (2011). The role of the private sector in the context of aid effectiveness. Consultative finidngs document. Retried from: www.oecd.org/development/effectiveness/47088121.pdf

De Laet, M., & Mol, A. (2000). The Zimbabwe bush pump: mechanics of a fluid technology. *Social Studies of Science*, 30(22), 225-263.

Deleuze, G. and Guattari, F. (1987). *A thousand plateaus: capitalism and schizophrenia*. Minneapolis, MN: University of Minnesota Press.

Escobar, A., & Osterweil, M. (2010). Social movements and the politics of the social: Deleuzian strategies. In C. B. Jensen and K. Rödje (Eds.), *Deleuzian intersections: science, technology, anthropology*. New York: Berghahn Books.

Esman, M., & Montgomery, J. (1969). Systems approaches to technical cooperation: The role of development administration. *Public Administration Review*, 507–539.

Ferguson, J., & Gupta, A. (2002). Spatializing states: toward an ethnography of neoliberal governmentality. *American ethnologist*, *29*(4), 981–1002.

Fiss, P. C., Kennedy, M. T., & Davis, G. F. (2011). How golden parachutes unfolded: diffusion and variation of a controversial practice. *Organization Science*. In Press: http://dx.doi.org/10.1287/orsc.1110.0685

Foucault, M. (2003). *" Society Must Be Defended": Lectures at the Collège de France, 1975-1976* (Vol. 3). Picador.

Haggerty, K. D. (2006) Tear down the walls: on demolishing the panopticon. In D. Lyon (Ed.), *Theorizing surveillance: the panopticon and beyond*. Cullompton, Devon: Willan Publishing.

Hansen, A., & Mouritsen, J. (2005). Strategies and organizational problems: Constructing corporate value and coherence in Balance Scorecard processes. In C. S. Chapman (Ed.), *Controlling Strategy: Management, Accounting, and Performance Measurement.* Oxford: Oxford University Press.

Hetherington, K. (2011). *Guerrilla auditors: the politics of transparency in neoliberal Paraguay*. Duke University Press Books.

Hines, R. (1988). Financial accounting: in communicating reality, we construct reality. *Accounting, Organizations & Society*, *13*(3), 251–261.

Hopwood, A. (1987). The archeology of accounting systems. *Accounting, Organizations & Society,* 12(3), 207-234.

Hummelbrunner, R. (2010). Beyond logframe: Critique, Variations and Alternatives. In N. Fujita (Ed.), *Beyond the Logframe: using systems concepts in evaluation*. Foundation for Advanced Studies on International Development. Retrieved from www.fasid.or.jp

Humphrey, C., Miller, P., & Scapens, R. W. (1993). Accountability and accountable management in the UK public sector. *Accounting, Auditing & Accountability Journal*, 6(3), 7-29.

Hwang, H., & Powell, W. W. (2009). The rationalization of charity: the influences of professionalism in the nonprofit sector. *Administrative Science Quarterly*, 54(2), 268-298.

Johnson, H. T., & Kaplan, R. S. (1991). *Relevance lost: The rise and fall of management accounting*. Harvard Business Press.

Jones, T., & Dugdale. D. (2002). The ABC bandwagon and the juggernaut of modernity. *Accounting, Organizations and Society*, 27, 121–163.

Justesen, L., & Mouritsen, J. (2011). Effects of actor-network theory in accounting research. *Accounting, Auditing & Accountability Journal,* 24(2), 161-193.

Kurunmäki, L., & Miller, P. (2006). Modernising government: the calculating self, hybridisation and performance measurement. *Financial Accountability & Management*, *22*(1), 87–106.

Latour, B. (1996). *Aramis, or, the love of technology*. Cambridge, MA: Harvard University Press.

Latour, B. (2005). *Reassembling the social. An introduction to Actor-Network Theory*. Oxford: Oxford University Press.

Law, J., & Urry, J. (2004). Enacting the social. *Economy and society*, *33*(3), 390-410.

Lawrie, G., Kalff, D. C., & Andersen, H. V. (2006). Balanced Scorecard and Results-based Management: convergent performance management systems. In: M. J. Epstein & J. F. Manzoni (Eds.), *Performance measurement and management control: improving organizations and society*. Elsevier JAI.

Leblanc, D. (2012). CIDA funds seen to be subsidizing mining firms. *The Globe and Mail.*

Lewis, D. (2003). Theorizing the organization and management of non-governmental development organizations: towards a composite approach. *Public Management Review I*, *5*(3), 325–344–344.

Lounsbury, M. (2008). Institutional rationality and practice variation: New directions in the institutional analysis of practice. *Accounting Organizations and Society*, *33*(4-5), 349–361.

McNeil, D. G. (2008). Gates Foundation's Influence Criticized. *The New York Times*.

Mennicken & Miller, 2012 Mennicken, A., & Miller, P. (2012). Accounting, territorialization and power. *Foucault Studies*, 4–24

Miller, P. & O'Leary, T. (1994a). The factory as laboratory. *Science in Context*, 7, 469-496.

Miller, P., & O'Leary, T. (1994b). Accounting, "economic citizenship" and the spatial reordering of manufacture. *Accounting Organizations and Society*, *19*(1), 15–43.

Miller, P., & Power, M. (2012). Accounting, organizing and economizing. Unpublsihed article.

Mitlin, D., Hickey, S., & Bebbington, A. (2007). Reclaiming development? NGOs and the challenge of alternatives. *World Development*, *35*(10), 1699–1720.

Mol, A. (1999). Ontological politics. A word and some questions. In J. Law and J. Hassard, (Eds.), *Actor network theory and after*. Oxford: Blackwell Publishers.

Mol, A. (2002). *The body multiple: ontology in medical practice*. Durham: Duke University Pres.

Morales López, H., & Bá Tiul, M. (2009). Pueblos Indígenas, Cooperación Internacional y Desarrollo en Guatemala. Quetzaltenango, Guatemala: Movimiento Tzuk Kim-pop.

Neu, D., Everett, J., & Rahaman, A. S. (2009). Accounting assemblages, desire, and the body without organs: a case study of international development lending in Latin America. *Accounting, Auditing & Accountability Journal*, 22(3), 319-350.

Neu, D., Ocampo, E., Graham, C., & Heincke, M. (2006). Informing technologies and the World Bank. *Accounting, Organizations and Society*, 31(7), 635–662.

Oakes, L., Townley, B., & Cooper, D. (1998). Business planning as pedagogy: language and control in a changing institutional field. *Administrative Science Quarterly*, *43*(2).

O'Dwyer, B., & Unerman J. (2008). The paradox of greater NGO accountability: a case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7-8), 801-824.

Ogden, S.G. (1995). Transforming frameworks of accountability: the case of water privatization. *Accounting, Organizations and Society*, 20(2/3), 193-218.

Olson, O., Guthrie, J., & Humphrey, C. (1998). *Global warning: Debating international developments in new public financial management.* Cappelen Akademisk Folag,.

Osborne, D. E., & Gaebler, T. (1993). *Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector*. New York, N.Y.: Plume.

Pollitt, C., & Bouckaert, G. (2011) *Public Management Reform: A Comparative Analysis – New Public Management, Governance, and the Neo–Weberian State* (3rd ed.). Oxford: Oxford University Press.

Power, M. (1999). The audit society: Rituals of verification. Oxford: *Oxford University Press.*

Preston, A. M. (2006). Enabling, enacting and maintaining action at a distance: An historical case study of the role of accounts in the reduction of the Navajo herds. *Accounting, Organizations and Society,* 31, 559–578.

Preston, A. M., Cooper, D. J., & Coombs, R. W. (1992). Fabricating budgets: a study of the production of management budgeting in the national health service. *Accounting, Organizations and Society,* 17(6), 561-593.

Qu, S. Q., & Cooper, D. J. (2011). The role of inscriptions in producing a balanced scorecard. *Accounting, Organizations and Society,* 36(6), 344–362.

Quattrone, P. (2009). Books to be practiced: memory, the power of the visual, and the success of accounting. *Accounting, Organizations and Society*, 34(1), 85–118.

Radcliffe, V. (1998). Efficiency audit: an assembly of rationalities and programmes. *Accounting Organizations and Society*, *23*(4), 377–410.

Rahaman, A., Neu, D., & Everett, F. (2010). Accounting for social-purpose alliances: confronting the HIV/AIDS pandemic in Africa. *Contemporary Accounting Research,* 27(4), 1093–1129.

Roberts, S. M., Jones, J. P., III, & Fröhling, O. (2005). NGOs and the globalization of managerialism: A research framework. *World Development*, *33*(11), 1845–1864.

Rose, N. (1999). *Powers of freedom: Reframing political thought.* Cambridge: Cambridge University Press.

Rose & Miller, 1992 Rose, N., & Miller, P. (1992). Political power beyond the state: problematics of government. *British Journal of Sociology*, 43(2), 173-205.

Roy, A. (2004). Public power in the age of empire: Arundhati Roy on war, resistance and the presidency. (Originally presented at the American Sociological Association's 99th Annual. San Francisco, California). *Democracy Now.* Retrieved from http://www.democracynow.org

Sandhu, R., Baxter, J., & Emsley, D. (2008). The balanced scorecard and its possibilities: The initial experiences of a Singaporean firm. *Australian Accounting Review,* 18(44), 16-24.

Saravanamuthu, K., & Tinker, T. (2003). Politics of managing: the dialectics of control. Accounting,Organizations and Society, 28, 37-64.

Scott, J. C. (1985). *Weapons of the weak: everyday forms of peasant resistance.* New Haven: Yale University Press.

Sikka, P., Willmott, H., & Puxty T. (1995). The mountains are still there: accounting academics and the bearings of intellectuals, *Accounting, Auditing & Accountability Journal*, 8(3), 113-140.

Solem, R. R. (1987). *The Logical Framework Approach to project design, review and evaluation in AID: Genesis, impact, problems and opportunities.* AID Working Paper No. 99. Washington DC. Retrieved from: http://dec.usaid.gov

Townley, B., Cooper, D.J., & Oakes, B. (2003). Performance measures and the rationalization of organizations. *Organisation Studies,* 24(7), 1045-1071.

Urueña, U. (2012). Internally displaced populations in Colombia: A case study on the domestic aspects of indicators as technologies of global governance. In, K. Davis,

A. Fisher, B. Kingsbury, & S. E. Merry's *Governance by Indicators: Global Power Through Classification and Rankings* (Vol. 1). Oxford University Press.

Viscidi, L. (2004). A History of Land in Guatemala: Conflict and Hope for Reform. *Americas Program of the Interhemispheric Resource Center*. (Silver City, NM) Retrieved from, from http://www.americaspolicy.org/citizen-action/focus/2004/0409guatland.html