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Conceptualising the response of transnational non-governmental development organisations to the value for money agenda

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PhD

2018

Conceptualising the response of transnational non-governmental development organisations to the value for money agenda

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A thesis submitted in partial fulfilment of the requirements of the University of Northumbria at Newcastle for the degree of Doctor of Philosophy.

Research undertaken in the Faculty of Arts, Design & Social Sciences and in collaboration with World Vision and VSO.

September 2018

Abstract

The role of non-governmental organisations in development practice is reaching a critical juncture whereby increased bureaucracy arising from demands for greater professional and technical skills is being challenged by questions on their legitimacy in representing the interests of those in most need. The concept of value for money, which involves a value-based assessment of how well resources are used in delivering outcomes, could represent a tipping point. The introduction of donors' demands for non-governmental development organisations to demonstrate value for money could either entrench such concerns, or it could offer the opportunity for transformative change by empowering local communities to voice their value-based assessment of performance.

This thesis explores how large, UK based transnational non-governmental development organisations, termed TNGDOs, are negotiating the challenges in implementing the concept of value for money. In doing so, it explains why it is proving difficult for TNGDOs to resolve the inherent complications in applying what is an essentially contested concept. Furthermore, it conceptualises that TNGDOs have proven reluctant to seize the transformative potential that the value for money agenda offers by closing down the opportunities for development workers to experiment with its application.

As a former practitioner of value for money audits, the researcher uses a case study methodology to explore how TNGDOs are responding to the concept. Through a combination of critical reflective analysis, the principles of actor-oriented research and discourse analysis, it establishes the difficulties in applying a subjective concept to existing programme management practices. In doing so, it shows the broader struggles facing TNGDOs in marrying the demands of donors and other stakeholders, such as local communities, and in maintaining the individuality of each TNGDO when the concept's requirement for comparative analysis is likely to lead to a standardisation of approach and greater competition on cost.

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Acknowledgements

This thesis represents an opportunity not only for me to reflect on the practice-based nature of my career in undertaking value for money assessments, but also to contribute some constructive thinking on its application. Having spent much of my time in audit asking questions and gathering information to make normative judgments, this is my opportunity to offer something back.

I would like to acknowledge the support and engagement of World Vision and VSO and everyone I met within each organisation. Their willingness to share information and provide access to participants demonstrates their constructive approach to researching the concept of value for money.

I am also very grateful to the continued and generous support of my supervisors, Professor Matt Baillie-Smith and Dr Darryl Humble who always exuded faith and confidence in me whenever my horizon was obscured by clouds of doubt. I would also like to thank the advice of colleagues in Mango.

Finally, a big thank you to my wife, Dr Caroline Gibby, for giving me the inspiration to set out on this path in the first place and for William, Harriet and Philippa for their support in keeping me on it.

Author's declaration

Declaration

I declare that the work contained in this thesis has not been submitted for any other award and that it is all my own work. I also confirm that this work fully acknowledges opinions, ideas and contributions from the work of others. The work was done in collaboration with World Vision and VSO.

Any ethical clearance for the research presented in this thesis has been approved. Approval has been sought and granted by the Faculty Ethics Committee on 8 September 2016.

I declare that the word count of this thesis is 77,832 words.

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Date:

Acronyms

BER	Basic Efficiency Resource anaylsis
C&AG	Comptroller and Auditor General
CEA	Cost Effectiveness Analysis
COBA	Cost Benefit Analysis
CUA	Cost Utility Analysis
CVA	Citizen Voice and Action
DFID	Department for International Development
FMI	Financial Management Initiative
HR	Human Resources
IATI	International Aid Transparency Initiative
ICAI	Independent Commission for Aid Impact
ICS	International Citizen Service
IDS	Institute of Development Studies
M&E	Monitoring and Evaluation
MCDA	Multi-Criteria Decision Analysis
NAO	National Audit Office
NGO	Non-Governmental Organisation
NGDO	Non-Governmental Development Organisation
NPM	New Public Management
ODA	Official Development Assistance

OECD	Organisation for Economic Co-operation and Development
OECD DAC	OECD Development Assistance Committee
PAC	Public Accounts Committee
PEA	Political Economy Analysis
PBR	Payment By Results
PRA	Participatory Rural Appraisal
SIDA	Swedish International Development Agency
SROI	Social Return on Investment
USAID	United States Agency for International Development
TNGDO	UK based Transnational Non-Governmental Development Organisation
VSO	Voluntary Service Overseas
VFM	Value For Money

Chapter 1: **Introduction**

1.1   Introduction

The phrase 'value for money' is part of our common parlance and typically associated with day-to-day routines, such as deciding what to buy when shopping. The on-line Oxford Dictionaries (2017), for example, defines the term as referring to '… something that is well worth the money spent on it'. As such, achieving value for money appears to be a matter of common sense. It involves weighing up the benefits against their associated costs for different options in order to reach a normative judgement on which one offers the best return.

Since the appointment of the UK coalition government in 2010, the Department for International Development, hereon termed DFID, has explicitly sought to improve value for money within development, and other OECD DAC members have adopted a similar discourse. In addition to the United Kingdom, government donors in Australia, New Zealand and the United States of America have adopted the concept, as have the donor organisations in Scandinavian countries, such as Sweden and Denmark (DANIDA, 2011; DFAT, 2014; Jayasuriya, 2013; Lithman, 2014; MFAT, 2011; USAID, 2014)

There are a number of potential benefits from the adoption of the value for money discourse in development practice. First, measuring the performance of international development programmes is often complicated by the intangible and socially constructed nature of planned outcomes (Eyben, 2015). By using repetitive performative acts, however, it is feasible that a positivist and evidence-based, micro-economic approach might enable improvements (Banerjee, 2012; Krahmann, 2017; Picciotto, 2013). Embedding value for money in the operational management of programmes, whereby costs and benefits of alternative options are routinely compared, offers a vehicle for such an approach. Comparisons enable good practices and lessons learned to be shared and inefficiencies or non-effective actions to be eliminated.

Secondly, the discourse on value for money might help resolve what Lewis (2014) terms the ambiguity of non-governmental organisations. As agents of action and change, non-governmental organisations are expected to utilise their funds on activities rather than the functions of management, yet often face criticism if there are insufficient controls in place. The closure of the UK based charity Kid's Company in 2015, for example, was due to the withdrawal of government funding after concerns over the rigour of the charity's financial management and performance reporting (C&AG, 2015). The paradox of donors wanting their

funds spent on programmes rather than administration alongside an expectation of robust financial management also applies to the development sector. Smillie (1995) refers to non-governmental organisations in development as facing a cross-roads where their value is recognised, but their legitimacy risks being undermined by criticisms of either a lack of professionalism or conversely of bureaucratisation. Demonstrating the value for money of development programmes might enable non-governmental development organisations to assure donors that resources utilised on administration are a necessary component in achieving such outcomes, yet have also been minimised to ensure efficiency.

Schmitz, Raggo, and Bruno-van Vijfeijken (2012, p. 1189) establish through empirical research that the leaders of transnational non-governmental organisations recognise that assurance to different stakeholders necessitates addressing three challenges:

> … (a) the emphasis on efficiency imposed by charity watchdogs and some donors, (b) institutional inertia preventing important changes to accountability practices, and (c) the costs involved in tracking the impact of organisational activities.

Accordingly, the implementation of the concept of value for money might enable the leaders of non-governmental organisations to assure their stakeholders more effectively that they are managing this balance between cost and performance.

Third, as Shutt (2012, p. 1540) observes, values differ between individuals:

> … individuals' values, shaped by social and affective relationships with people from different backgrounds, influence the meanings they give to aid money and their economic practices.

Value for money necessitates seeking to identify and, where possible, to reconcile these divergent values. Accordingly, the adoption of the value for money discourse could give rise to new discursive practices in engaging with different stakeholder groups. Such a change might in turn change the existing development discourse whereby logframes and theories of change tend to problematise development and thus regard beneficiaries as passive recipients of aid (Escobar, 2012).

Despite these potential benefits, the discourse on value for money has not been widely adopted amongst non-governmental organisations involved in development. In 2010, Rosalind Eyben, a former civil servant in DIFD, organised the 'Big Pushback' meeting for some 70 practitioners and researchers concerned that donors might only support programmes likely to deliver readily measurable results (Eyben, 2010a). Shutt (2015, p. 59) notes that central to their discussions were concerns about the applicability of the discourse on value for money to the international development sector.

Many of the concerns appeared to centre on a lack of clarity around what value for money meant in practice. The following on-line quotation from Save the Children UK in written evidence to the Parliamentary Select Committee on International Development is indicative of such concerns:

> One of the Secretary of State's core ambitions since taking the helm of DFID has been to build confidence in the accountability and results of DFID's programming. To realise this, the Operational Planning process clearly stipulated that country offices should demonstrate their programmes' "value for money". …

> Save the Children believe that country offices and partner organisations could better realise this principle if DFID developed careful guidance on what value for money means in practice. They should outline both quantitative and qualitative value for money assessments, to ensure there is not an over reliance on unit cost analysis. Such guidance would also give DFID the opportunity to prove that the value for money ensures that all programmes are delivering qualitative as well as quantitative long-term outcomes. (Save the Children UK, 2011)

The quotation shows that UK based transnational non-governmental development organisations, hereon termed TNGDOs, are looking for guidance on how to apply the concept and that the emphasis on qualitative as well as quantitative measures indicate concerns on its applicability to the sector. The same year, a cohort of TNGDOs established a peer learning group to share their experiences in adopting the concept of value for money. They subsequently conducted a review, in conjunction with Mango, a non-governmental organisation offering management accounting advice to the sector, which established that a significant minority of its members had still not finalised their policy and guidance on value for money (Mango & VFM Learning Group of the PPA Learning Partnership, 2016). Whilst this review does not represent robust empirical research, it is indicative of the continued scepticism to the applicability of the concept. As J. King and OPM (2018, p. 1) note in the foreword to their recent guidance on value for money, there has been little progress in clarifying how it should be applied in the sector:

> As aid budgets come under increasing scrutiny, aid agencies and development practitioners face a growing need to demonstrate value for money (VfM). This is appropriate and should be welcomed. However, up until now this need had not been matched with appropriate methods to support meaningful VfM assessment …

My research examines how TNGDOs have responded to the discourse on value for money. My thesis is that these organisations are not actively seeking to find a consensus on how value for money should be applied. This is because to do so might expose the difficulties in reconciling the demands of donors with their commitment to demonstrating client legitimacy. The sector

relies on participatory approaches to demonstrate that they focus on the needs of the marginalised, but such tools are incorporated within operational practices that are engaged in delivering their commitments made to donors. As such, the transparency of reporting on value for money risks either client stakeholders questioning to what extent their issues are being met or that changes to meet their expectations will necessitate changes in operational practices that could undermine functional legitimacy to donors. Secondly, the concept facilitates comparative analysis that might lead to institutional isomorphism. There is a heterogeneity amongst TNGDOs whereby each organisation utilises its uniqueness as a means of securing funding. Value for money necessitates comparison of alternatives and the repetitive performative acts from learning lessons and applying good practices may lead to standardisation of approach and thus greater competition on cost.

The remainder of this chapter sets out the focus of my research. In particular, I commence by outlining my past experience and how this has influenced my thinking. The subsequent sections explain the scope of my research, and how my findings are structured to demonstrate the conceptualisation of my thesis.

1.2   Positionality

I spent much of my professional career undertaking value for money audits of central government working for the National Audit Office, termed NAO. Having qualified as an accountant in 1990, I accumulated a lot of practical experience on how to identify issues of interest to Parliament and the public and how to direct audit teams to gather and analyse information in order to report on the performance of auditees in achieving value for money.

Audit independence and holding the public sector to account were the over-riding interests of the organisation where I worked. The 'about us' page of the website for the National Audit Office refers to its role as "holding government to account" and that the organisation:

> … examine[s] objectively and independently the value for money with which departments and other bodies implement … policies" (NAO, undated-a).

As a consequence, when I became a Director of the NAO in 2005, I would not share very much of my thinking on what constituted value for money with auditees until after I had overseen the preparation of the audit report. To do otherwise risked being seen as open to influence and thus no longer objective. For much of my career my role was to reach an independent judgment and to hold public officials to account rather than to advise on issues as they arose.

This meant that, despite over 25 years of professional experience in this area of work, I spent little time trying to see what value for money meant to those tasked with achieving it.

A strong motivation for undertaking this research, therefore, was to see if I could make more sense of my past professional career and to contextualise and challenge my thinking. Between 2012 and 2013, my audit clients were the Department for International Development and the Foreign and Commonwealth Office. During this period I realised that the development sector poses challenges to assessing value for money that do not apply in most other areas of society.

Attributing impacts to actions is complicated by the political and economic environments that aid agencies work within and the diversity of cultures means that Western values and principles in programme design and management do not readily apply. I had set out in my career with the aspiration to improve the performance of the public sector by shining a light on areas of waste or poor management practice. I was broadly aware that there was a gap between the perceptions of auditors and auditees on the merit of value for money audit reports (Alwardat, 2010). Rather than taking a somewhat self-absorbed exploration of what impact my work with DFID had achieved, I was interested in how other development organisations are responding to the value for money agenda. Focusing on TNGDOs, for whom the discourse on value for money is relatively new, offers insights into how the concept might impact on their relations with different stakeholders and what this might say about the future of development practice.

My research draws on my past experience as a value for money auditor. Whilst chapter 3 explains how I drew upon the principles of a self-ethnographic approach to my research, I have also drawn on my past experience in my review and analysis of existing literature in this area.

1.3   Scope of the research

The focus of my research is on non-governmental development organisations. The term non-governmental organisation (NGO) is broad and covers a wide range of organisations – including charities, trade associations, unions and professional bodies (Lewis & Kanji, 2009). There are a large number of NGOs involved in international development. Numbers have grown considerably since the 1970s (Jordan & Van Tuijl, 2012; Lewis, 2006; Woods, 2000). In March 2015 there were over 164,000 UK registered charities (Government Digital Service, 2015) and Bond, the UK membership body for those NGOs working in international development, estimate that over 5,000 of these charities claim to be engaged in international development (Bond, 2015). Many of these are likely to be very small or to have only minor

engagement in the sector. The members range from small advocacy organisations with an annual income of around £20,000; to organisations such as Christian Aid which is involved in the delivery of a range of major programmes and had an income of over £103 million in 2013-14 (Christian Aid, 2014).

My interest is in those NGOs involved in development, although this term is in itself open to interpretation. Korten (1990) categorises the types of NGO who exist to meet the needs of third parties on the basis of their reliance on resources from government, business and volunteers. Uphoff (1996) also differentiates NGOs in development from the rest of the 'third sector' on the basis of funding, regarding NGOs in development as more akin to a subset of the private sector. Yet this typology appears to define NGOs as passive to their circumstances rather than by how they operate or what they achieve themselves. Salamon and Anheier (1992) proposed a definition based on structure and operations, and Vakil (1997, p. 2060) has built on this to offer the following:

> A tentative structural-operational definition of NGOs might thus be: self-governing, private, not-for-profit organisations that are geared to improving the quality of life of disadvantaged people.

Even within this definition there is a wide variation in the constitution of NGOs (Tvedt, 1998, p. 22), and those involved in development have something of a 'blank slate' (Lewis & Kanji, 2009, p. 4) whereby the range of activities that they can undertake are diverse. Without getting caught up in the 'plethora' of terms that have been used to classify NGOs (Vakil, 1997), my focus is on the large, UK based NGOs involved in international development; that is, charitable voluntary organisations that are self-governing and engaged in international development activities with an explicit social mission (Lewis 2007, Jordan and Tuijl 2006).

Using the approach developed by Vakil (1997), I delineated UK based non-governmental development organisations on the basis of 'size' and 'orientation'. Each month the Charity Commission (2018) provides a data download on its website[1] of its records, which includes details of expenditure in 2015-16 by each charity and a classification of their main purpose. The data are not in a readily useable format, but the NCVO website provides the necessary software[2] to enable extraction. By specifying an arbitrary figure of at least £50 million

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[1] http://data.charitycommission.gov.uk/

[2] The NCVO website at https://data.ncvo.org.uk/a/almanac16/how-to-create-a-database-for-charity-commission-data/ provides a link to a 'GitHub repository' with instructions on how to extract the data using Python.

expenditure as a measure of size, and the Charity Commission's classifications of '105 – the prevention of relief of poverty', and '106 – overseas aid/famine relief' as indicators of orientation, I identified 52 organisations that met these conditions. I then reviewed the annual report for each organisation to confirm orientation, thereby excluding Motability[3] from those listed under code 106, and a further 22 charities listed under code 105 as their focus appeared to be solely on addressing poverty within the United Kingdom. On this basis, I identified 29 large transnational non-government development organisations (see figure 1).

Figure 1: Large UK registered charities with a focus on overseas aid or poverty

Charities with expenditure over £50m

Charities with a focus on the prevention or relief of poverty

103   8   22,848

11

10   7,000

3,258

Charities with a focus on overseas aid/famine relief

Source: Analysis of data from the Charity Commission (2018)
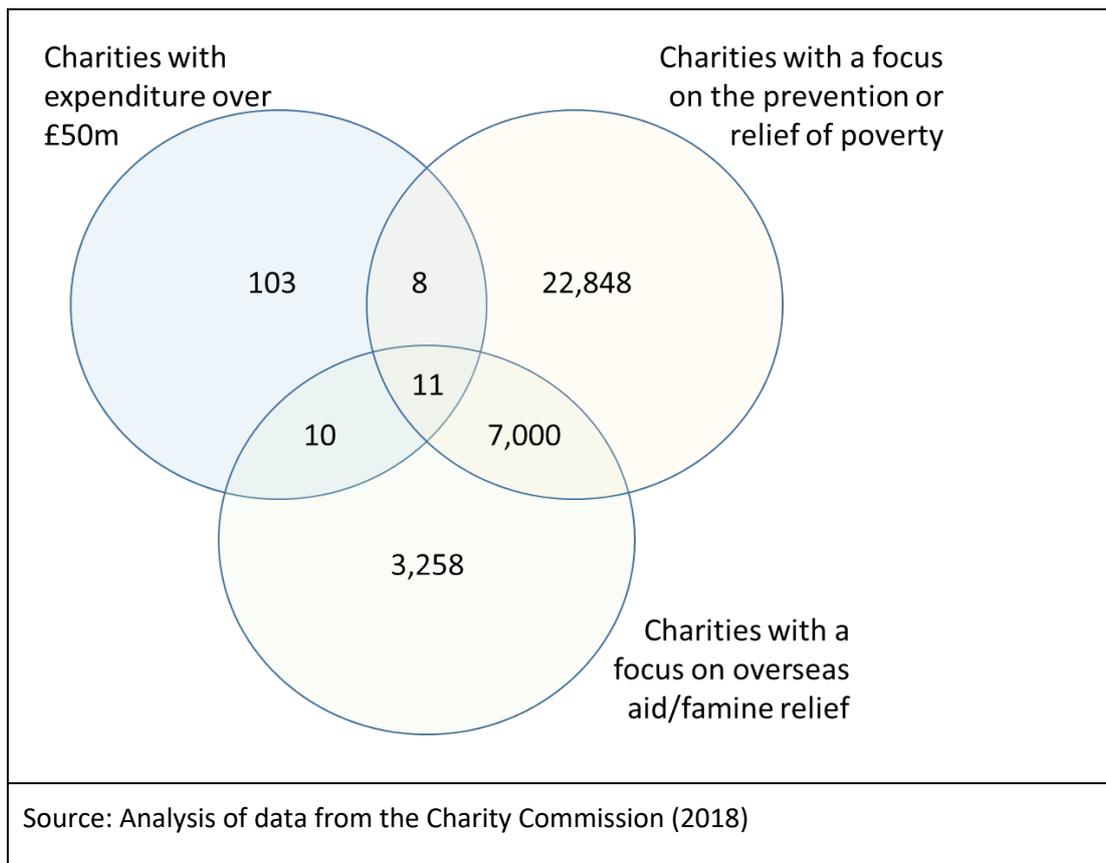
The delineation is open to interpretation, as the figure of £50 million is arbitrary and the self-categorisation of orientation by each charity and my subsequent review against their activities in their annual reports is subjective. Furthermore, it is possible that the database downloaded from the Charity Commission is incomplete – the financial records of the Fairtrade Foundation were not included in some of the extraction files from the data I downloaded and thus I had to

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[3] According to its annual report, Motability's 'overseas aid' appears to be to provide assistance to UK motorists driving abroad.

manually add this organisation to the list. Nevertheless, the list in table 1 does illustrate the heterogeneity even within this group. Elim, for example, is faith based and relies heavily on private donations for funding, whereas the British Council is closely associated with the Foreign and Commonwealth Office, although most of its funding is from teaching and examinations.

Table 1: Those organisations designated as TNGDOs

TNGDO	Focus on overseas aid/famine relief	Focus on the prevention or relief of poverty
ActionAid	x	x
British Red Cross	x	x
Care		x
Christian Aid	x	
Comic Relief	x	x
Disasters Emergency Committee	x	
Elim	x	x
Fairtrade Foundation	x	
International Medical Corps		x
International Planned Parenthood Federation	x	
International Rescue Committee	x	
Islamic Relief	x	x
Malaria Consortium		x
Marie Stopes		x
Medecins San Frontieres	x	
Oxfam	x	x
Plan UK	x	x
Save the Children	x	x
Sightsavers	x	
Stewardship UK		x
Tear Fund	x	
The British Council	x	
The Gatsby Charitable Foundation	x	
The Grace Trust		x
The Salvation Army	x	x
VSO		x
WaterAid	x	x
World Vision	x	x
WWF		x
Source: Analysis of Charity Commission (2018) data		

The focus of my research is on how such TNGDOs are responding to the discourse on value for money. I used a qualitative case study approach so that I could generalise and theorise on how other TNGDOs might be responding to the discourse on value for money. Given the heterogeneity within the list of 29 TNGDOs, chapter 3 explains why the generalisation of my findings and associated thesis is applicable to each TNGDO that is reliant upon, or seeking, institutional donor funding. Organisations such as Elim and the Gatsby Charitable Foundation that are reliant on private voluntary donors do not necessarily face the same demands to demonstrate value for money.

1.4 Structure of the findings to support the thesis

Chapter 2 summarises what existing research and academic thinking says on how TNGDOs are responding to the value for money discourse. In particular, it explains what is meant by the term, and the genealogy for why it is associated with the ideologies of managerialism and new public management. It establishes that the term is largely derived from practice rather than theory, and there is no settled construct to underpin all aspects of the concept. The chapter explores the relevance and applicability of existing theories to explain how TNGDOs are responding to the value for money discourse. Despite an absence of much empirical research, it shows that such theories do not adequately represent how TNGDOs are negotiating the challenge of demonstrating the concept. Similarly, the chapter explores the suitability of existing theories to model the impact of the value for money discourse on the management, operating practices and roles of development workers in each TNGDO. Again, it shows that in the absence of empirical research it is difficult to establish the suitability of existing theories in explaining how TNGDOs are applying the concept in practice. The chapter concludes by demonstrating that this issue has yet to be adequately conceptualised, why it merits academic research and the consequent research questions I developed.

Chapter 3 outlines the justification for an abductive approach to theorisation whereby I was able to draw on both my academic studies and fieldwork in order to conceptualise how TNGDOs are responding to the value for money discourse. In particular, the chapter sets out the rationale for utilizing the principles of a reflective ethnographic approach based around two case study TNGDOs. The chapter explains the challenges faced in securing access, the ethical considerations and my reflections on the impact of my own status and positionality during the data collection and thus on the robustness of my methodology.

Chapters 4 to 6 explain the findings of my research. In the first of these chapters, I utilise critical reflective analysis as well as evidence from the case study organisations to establish

that value for money is an essentially contested concept. TNGDOs are typically associated with altruism, whereas the value for money discourse aligns closely with the ideologies of managerialism and NPM. There is no principled objection amongst development workers to its incorporation in their work, however, and instead, the difficulties in applying the concept are attributable to the uncertainties in dealing with a concept that is appraisive, yet difficult to define or describe. The onus is placed on development workers to decontest the concept, and in chapter 5, I establish that they exhibit an ambivalence in doing so. There is an appetite to understand the concept more fully, but it is evident that personal ownership is not practiced in adopting the issue. It is suggested that the reason for this is that development workers are wary that any outcome might mean changes in work practices, or the uncovering of evidence of failures and the criticism that may ensue as a result. This leads to an interesting question around the dualism of structure and agency in the context of value for money and whether development workers can change existing working practices or whether institutional values and rules are more dominant. Chapter 6, therefore, draws on a discourse analysis of the VFM position papers of the case study organisations and a review of their discursive practices to establish that the liminal space development workers require to explore the concept is constrained by institutional statements on the legitimacy of existing programmes in targeting those most marginalised.

Chapter 7 brings together the results of the fieldwork to conceptualise that TNGDOs are demonstrating a reluctance to decontest the concept of value for money. There are two factors behind this behaviour. First, demonstrating value for money necessitates reconciling the differing values of TNGDOs' multiple stakeholders. Shining a light on how different values are taken into account risks either disaffecting client stakeholders – and thus legitimacy, or institutional donors that the sector is dependent upon for resourcing. Secondly, demonstrating value for money involves learning from past mistakes and assuring stakeholders that the preferred approach in programme design and management is more cost-effective than other potential alternatives. These requirements for continuous learning and to make comparisons, however, could lead to institutional isomorphism – programmes are more likely to become standardised over time and so TNGDOs will have to compete on largely on the cost of their proposed approach rather than its potential impact.

Finally, chapter 8 summarises the research undertaken and explores the consequences and limitations of the thesis for further academic work in this area.

1.5   Conclusion

This chapter sets out the rationale for my research. In particular, it outlines my positionality and the rationale for focusing on the response of TNGDOs to the value for money discourse. Subsequent chapters set out the methodological approach used, the findings from the research and the consequent conceptualisation to develop the thesis. Before this, however, it is important to examine existing scholarly thinking in this area in order to frame a suitable research question. This is set out in the next chapter.

Chapter 2: **Understanding the demands on TNGDOs to achieve value for money**

2.1   Introduction

This chapter examines existing academic thinking on the term value for money and how it is impacting on TNGDOs. It draws on the available literature to demonstrate that there is extensive theorisation and commentary on the interrelations between TNGDOs and donors from the global North, and how issues such as the 'results and evidence agenda' (Eyben, 2015) might impact on the development practices of TNGDOs. I outline the impact of new public management (NPM) on the principal-agent relationship between TNGDOs and institutional donors, as well as on the accountability arrangements and demands to demonstrate legitimacy to multiple other stakeholders. Furthermore, I draw out the literature on managerialism and the theorisation of its impact on the bureaucratisation of TNGDOs. I then consider the consequent professionalisation of development workers, which in turn has encouraged a more technical approach to programme design with consequent adverse impacts on development interventions (Escobar, 2012; Fechter, 2012b; Kothari, 2006). The applicability of this literature to the concept of value for money is based on an assumption, however, that the discourse on value for money is simply an extension of the ideologies of NPM and managerialism.

There is some merit in this assumption, given that the genealogy of the discourse on value for money establishes close associations with audit and the economic appraisal of policy options. Existing theorisation of the VFM concept is largely practice based and method driven, such as focusing on different approaches to assessing cost-effectiveness and the challenges in quantifying benefits (Barnett, Barr, Christie, Duff, & Hext, 2010; J. Barr & Christie, 2015; J. King & OPM, 2018; Vardakoulias, 2013), thereby inferring its applicability to any environment. Shutt (2015) argues, however, that - in the context of development practice - the values associated with the concept are subjective, which contrasts with the objectivity and business-logic associated with managerialism and new public management. As a consequence, I argue that existing theories on how TNGDOs are applying the ideologies of NPM and managerialism do not apply to the concept of value for money.

It is, therefore, important to conceptualise how value for money is being adopted. This is not just because I will demonstrate that there is no sign of its discourse abating, but also because I contend that it represents an opportunity for transformational change. Critics, such as NGOWatch, are questioning the legitimacy of TNGDOs in representing the interests of the marginalised and the hegemonic nature of the funding from institutional donors. I argue that the existing literature also demonstrates that there is already a somewhat symbiotic relationship between donors and TNGDOs, whereby TNGDOs rely on donors for funding and donors rely on TNGDOs for legitimacy. Drawing on the thinking of Foucault, therefore, the discursive practices associated with establishing and reporting to different stakeholders on performance against their values as part of the value for money agenda will generate additional knowledge and data that could further tilt this balance of power. Greater representation of the expectations and requirements of local communities and other client stakeholders could change existing approaches to programme design, thereby addressing the concerns raised by Escobar (2012) that the existing problematisation of development only contributes to Western hegemony. I have outlined in chapter 1 that TNGDOs have shown reticence in adopting its discourse, and this chapter affirms that there is an absence of academic thinking on the reasons why. Accordingly, the focus of my research is on developing a thesis on how TNGDOs are responding to the concept.

I begin, in section 2.2, by explaining what is meant by the term value for money and how its discourse is closely aligned with the ideologies of new public management and managerialism. In particular, the genealogy associated with value for money confirms its practice-based origins in the emergence of the concept of public accountability and demands for a more robust approach to economic appraisal in policy development. It is thus conceptually weak in addressing more subjective values, such as equity, that may differ between stakeholders. The next section examines the impact of the concept of value for money on TNGDOs' relations with external stakeholders. It draws on the literature to outline the multiplicity of stakeholders relevant to TNGDOs and explains the suitability of existing theories to conceptualise the impact of value for money on relations with donors and client stakeholders. It demonstrates how agency theory, stewardship theory and resource dependency theory do not readily explain the challenges that TNGDOs have had in adopting the concept. It also establishes that there is little literature on how value for money might impact on participatory approaches to empower local communities and thus demonstrate the legitimacy of TNGDOs in representing the marginalised.

Section 2.4 explores academic thinking and research on how value for money could impact on the bureaucracy and management of TNGDOs. It establishes an increasing bureaucratisation of TNGDOs and that whilst structural contingency theory and the concept of institutional isomorphism might explain many of the changes that have taken place, there is little academic research to confirm this or to explain why there have been difficulties in adopting the concept of value for money.

Section 2.5 outlines why value for money reflects both a threat and an opportunity to TNGDOs. It identifies that such threats include the facilitation of greater hegemony of institutional donors in the global North through their pursuit of ever more technocratic solutions that do not reflect local circumstances and leverage of TNGDOs by specifying more conditions to grant funding. On the other hand, it draws on the thinking of Foucault to outline how changed discursive practices to gather data on clients' values could change the existing balance of power. Finally, the section sets out the focus of my research and the underpinning questions used to structure my findings.

2.2   What is value for money?

I begin by examining existing definitions of the term value for money and its practice driven roots. Despite its close association with public accountability audits and public sector economic appraisal, I argue that the concept is not simply an extension of NPM and managerialism in the development sector. Instead, the emergence of the principle of 'equity' demonstrates a recognition that expectations of value should consider the views of the marginalised as well as the values of other stakeholders.

2.2.1   Definition of the term 'value for money'

Having started section 1 with a generic definition of value for money associated with common parlance, this section examines more specific explanations of what it involves. Definitions of the term value for money tend to be offered more by practitioners than academics. Where the term has been addressed in academic thinking, it has usually been referred to as a current management discourse that has permeated the international development sector. Jakupec and Kelly (2016), for example, describe the term as a buzz phrase and then utilise the definition offered by DFID. Similarly, Shutt (2015) also refers to it as a buzz term related to other similar terms, such as 'results' and 'evidence'. Where definitions are offered, these tend to focus on the process rather than an explanation of what it represents. For example, J. Barr and Christie (2015, p. 1) define the term as:

VFM is a way of thinking about, and assessing how well public funds are used.

Similarly, Jackson (2012, p. 1) defines the term as:

> Value for money (VFM) is about striking the best balance between the "three E's" – economy, efficiency and effectiveness. It is not a tool or a method, but a way of thinking about using resources well.

In each case, the definitions offer little insight into what constitutes value for money. The definition offered by Jackson does refer to reconciling the 3 Es of economy, efficiency and effectiveness, but without offering any thoughts on the weightings that should be applied to each term. The definitions explain that it represents a 'way of thinking' that infers individuals will apply their own normative valence to the issue, but there is little prescription within the definition on how such a judgement could be reached.

Turning to practitioners, the definitions appear more specific, yet there is still a similar ambiguity. OECD (2011, p. 1) prepared a consultation paper to 'deconstruct some myths' about value for money. Accordingly, it defines the concept as:

> The optimum combination of whole-life cost and quality (or fitness for purpose) to meet the user's requirements. It can be assessed using the criteria of economy, efficiency and effectiveness (OECD, 2011, p. 3)

This definition refers to cost rather than resources and that the three Es might be used to form a judgment. The supporting text also acknowledges the challenges in determining what constitutes the user – although the definition itself only refers to one user.

DFID defines value for money as:

> We maximise the impact of each pound spent to improve poor people's lives' (DFID, 2011c, p. 3).

This definition is more specific, as it infers that the money is relatively fixed and the challenge is in securing the greatest outcomes for that sum. Its guidance begins, however, by contextualising its definition by reference to that of its external auditor – the National Audit Office, hereon termed NAO. The NAO's definition of value for money is:

> We define good value for money as the optimal use of resources to achieve the intended outcomes (NAO, undated-c, p. 1).

In comparison, the emphasis in the NAO definition is on outcomes being fixed and cost being the dependent variable. This may reflect the circumstances of each organisation. The NAO's remit is in audit and accountancy and so their emphasis is on minimising the cost of delivery. Its website, for example draws attention to the value of the savings and efficiency gains it has

secured (NAO, 2016). By comparison, DFID is voted a specified amount of funds each year by Parliament that it will use to secure its objectives (DFID, 2015, p. 101) and so their motivation is much more about making the best use of those funds and assuring taxpayers that the resources are utilised well.

The difference shows that there is no single definition of value for money that specifies how performance might be appraised. Furthermore, it shows that practitioners' definitions reflect their interpretation of how the concept might be applied. Interestingly, the DFID text also refers to the NAO definition before setting out its own. The implication is that the NAO is perceived as the owner of the term, but DFID has sought to show that it has its own 'way of thinking' that reflects its relationship with Parliament. Their interpretation of the concept confirms that DFID has put greater emphasis on the delivery of outcomes than on minimising cost.

The NAO, DFID and OECD each refers to the '3Es': economy; efficiency; and effectiveness (DFID, 2011c; NAO, undated-b; OECD, 2011). DFID define these in terms of questions:

3Es:

- **Economy**: Are we or our agents buying inputs of the appropriate quality at the right price? (Inputs are things such as staff, consultants, raw materials and capital that are used to produce outputs)
- **Efficiency:** How well do we or our agents convert inputs into outputs? (outputs are results delivered by us or our agents to an external party. We or our agents exercise strong control over the quality and quantity of outputs)
- **Effectiveness:** How well are the outputs from an intervention achieving the desired outcome on poverty reduction? (Note that in contrast to outputs, we or our agents do not exercise direct control over outcomes).

(DFID, 2011c: 4)

DFID's propose that value for money can be achieved by: minimising how much is spent; ensuring processes are focused on delivery and the avoidance of wasted effort; and, meeting the needs of those for whom the service is aimed. The NAO set this out diagrammatically – as shown in figure 2, which DFID has also adopted in its guidance. The diagram shows that economy is focused on the management of resources and inputs, efficiency centres on how these are processed into outputs, and effectiveness on how outputs lead to outcomes. Each of the three terms is given an equal weighting.

Yet the use of the 3 Es to define value for money is not universally recognised and there has been consideration of other Es. Such considerations include: 'ethics' and 'empathy' to incorporate moral and social values in what can otherwise be seen as a task and process

orientated assessment (Banks, 2007); environmental protection (Dewar, 1991; Picciotto, 2013); and, although not starting with an 'E', the longer-term sustainability of programmes (J. Barr & Christie, 2015). The additional terms reflect values that are seen as especially important. Each of the terms for a fourth 'E' has some merit: environmental protection reflects the importance of factoring in wider impacts; ethics and empathy reflect the altruistic nature of the sector; whilst the emphasis on long-term sustainability reflects criticisms that past development programmes had in-built technocratic and Western assumptions on how backward countries should be modernised and thus failed to deliver long-term improvements (Greig, Hulme, & Turner, 2007).

Figure 2: The National Audit Office definition of value for money is based on managing economy, efficiency and effectiveness in the provision of services

Source: NAO (undated-b) Assessing Value for Money
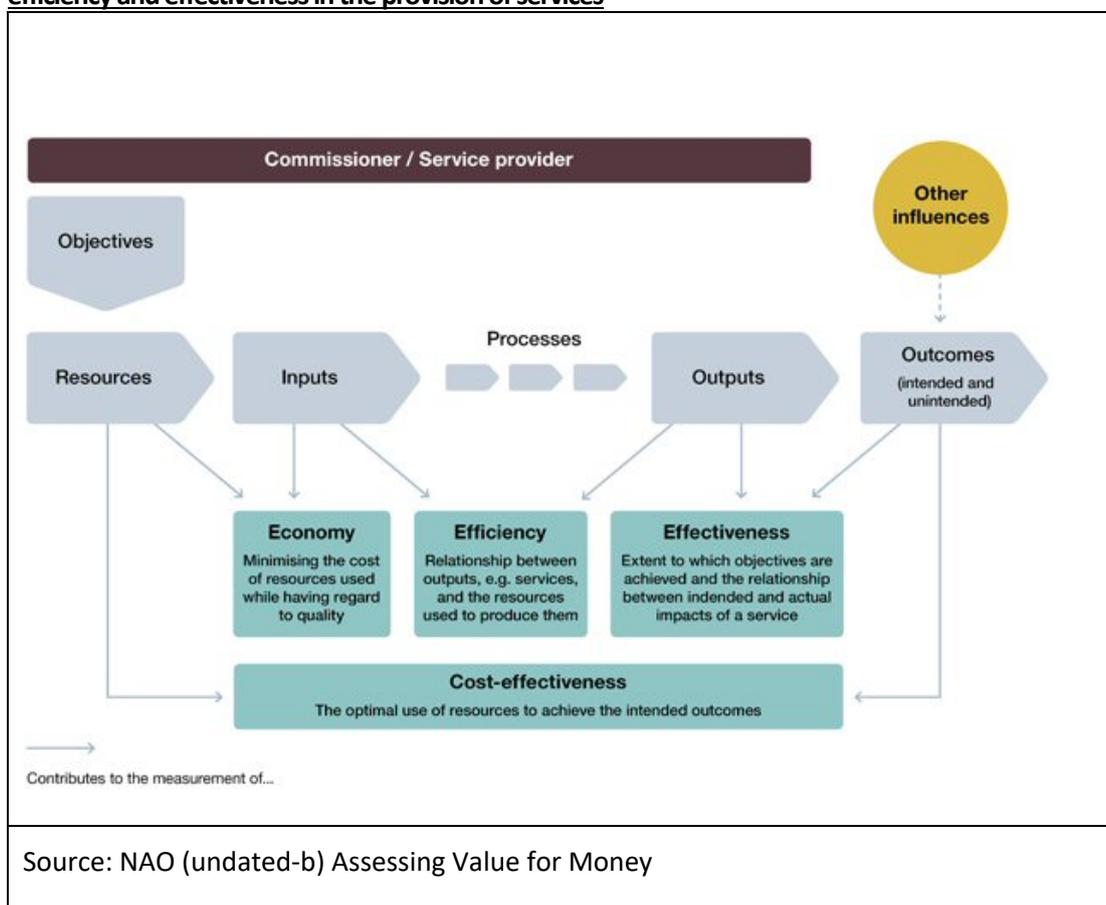
The fourth E that has gained considerable traction in the sector is the idea of 'equity'. The Independent Commission for Aid Impact (termed ICAI) defines equity as ' ensuring that the benefits are distributed fairly' (ICAI, 2011c: 4). The concept of equity aims to address concerns that the value for money agenda would otherwise ignore marginalised groups, on the basis that it may cost more to enable everyone access to a service. This fourth E has been adopted by a number of TNGDOs (Mango & VFM Learning Group of the PPA Learning Partnership,

2016) and, ICAI (2018) report that it is increasingly used by DFID. Its inclusion reflects a rejection by development practitioners of neo-liberal, capitalist assumptions that inequality is an inevitable by-product of economic growth (Isbister, 2006), and its inclusion underlines the role of TNGDOs in demonstrating legitimacy in whom they represent (Van Rooy, 2004).

The analysis of how value for money is defined supports the argument put forward by Shutt (2012, 2015) that the value aspect of value for money is subjective and open to interpretation. As OECD (2011) notes, there is a more pronounced disjunction between the values of donors and beneficiaries in international development than most other sectors due to spatial, and cultural differences. From my experience, these different values, such as the divergent priorities on the need for equity, can affect what constitutes value for money to each stakeholder. The difficulty in establishing what constitutes value in order to assess effectiveness and equity is then compounded by the challenge in balancing this against the other Es of economy and efficiency. ICAI (2018) has been broadly supportive of the 'holistic' approach to value for money adopted by DFID, yet also notes that there is a lack of clarity on how to reach such judgments.

By incorporating equity into its value for money assessments, DFID has also acknowledged that reaching marginalised groups may entail additional effort and cost. However, DFID has yet to develop methods for assessing value for money across different target groups, to inform operational decision-making (ICAI, 2018, p. i). Davis also comments on the inherent uncertainty in the causal links between inputs, outputs and outcomes that make it difficult to establish economy, efficiency and effectiveness. He states that:

> Taken at face value, these definitions of VfM seem to work from the assumption that the links between inputs, outputs, outcomes and longer term development impacts are known and, therefore, a linear pathway between the four can be navigated provided the right measurement tools are employed. They presuppose a relatively simple 'theory of change' (T. Davis, 2012, p. 8).

Figure 3 shows how T. Davis (2012) classifies the linear process of inputs, outputs, outcomes and impacts according to whether the underlying information is known or uncertain. The analysis is based on Snowden's (2000) uncertainty model – termed the Cynefin quadrant, whereby language is classified as either commonly understood and specified by organisation rules or innovative and new. The interpretation of this language is then either communicated informally or formally, such as through professionally qualified staff. The framework that Davis developed shows that the costs and inputs of a development intervention can be managed directly by TNGDOs, whereas maximising outputs requires knowledge of good practices and

lessons learned. Furthermore, maximising outcomes and impacts are in the complex domain whereby they are influenced by external factors and may not be determined until a long time after the intervention has completed. In the context of international development, his analysis shows that the more measurable aspects of a programme are more likely to be supported by existing systems and processes within the TNGDO.

In order to reach a conclusion on value for money, therefore, it is necessary not only to consider the subjective values that different individuals might have on their expectations from an intervention, but also to weigh up known factors, such as cost, with complex factors such as outcome and impact. There is no scientific method for reaching a judgement and what constitutes value for money to one individual may not to another. Value for money is conceptually weak in determining how equity should be incorporated into any assessment. In order to understand further the discourse on value for money, it is necessary to examine its genealogy and thus epistemology.

Figure 3: The categorisation of the stages of a programme into domains of knowledge
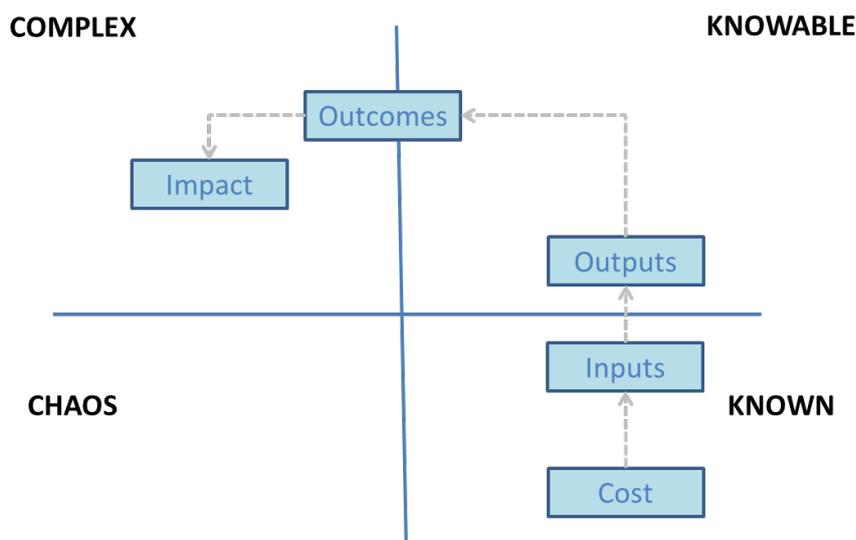
  Source: The model is a diagrammatic representation of the work of T. Davis (2012).

2.2.2   The genealogy of value for money

In order to understand the discourse associated with value for money, it is helpful to trace its history in order to identify the factors that have influenced its development. Foucault refers to the genealogy of the discourse as key in unpicking the assumptions and interpretations behind

an issue that is otherwise taken as a given fact (McNay, 2007). This section, therefore, examines how the concept of value for money emerged in the United Kingdom.

The economic crises of the 1970s had led to growing political dissatisfaction with the performance of the public sector, and the Conservative government elected in 1979 was intent on reducing public spending. As Glynn and Murphy (1996) note, Ministers were of the view that inadequate management practices had fostered inefficiency in central and local government practices. There was a demand for a much more business-like and performance orientated culture from public sector organisations, which was termed 'new public management' (Diefenbach, 2009; Hood, 1991).

The emergence of the term value for money is closely associated with the NPM agenda to reform public services (Pollitt, 1996). As such, the discourse is closely associated with the Thatcher and Reagan reforms in the United Kingdom and USA, although it is important to note that there were similar initiatives elsewhere in the global North (OECD, 2015). Within the UK, there were two main contributory factors: the role of HM Treasury and the Cabinet Office in building a more rigorous approach to the economic appraisal of policy options; and, the role of public sector auditors in holding officials to account for their performance. Each of these is explored in more depth below.

(a) The emergence of value for money in the economic appraisal of policy options

HM Treasury and the Cabinet Office were central to the neo-liberal policies of the 1979 Conservative government to control public expenditure and thus the implementation of the NPM agenda (Seldon, 1990; Thain, 1995). The Financial Management Initiative (FMI), launched in 1982, was key to this agenda and involved the delegation of responsibility for the management of resources to each department and other public bodies in order to promote financial discipline and better value for money (Fry, 1988). The Principal Finance Officer in the Foreign and Commonwealth Office, for example, writes how FMI had contributed to a change in culture across the department:

> Where formerly [country] post management might seek to maximize their personnel and other resources through protracted correspondence and through defence of their manpower against periodic inspections from the centre, [country] post managers are now required to see themselves as responsible for the economy and efficiency, not just the effectiveness, of their operation. (Tomkys, 1991, p. 260)

The quotation shows how the emphasis was on empowering individuals to make rational decisions and to hold them accountable for their judgments. Yet the delegation of financial responsibility across the public sector promulgated through the FMI did not, in itself, prove

wholly effective. By the mid-1980s there was growing concern that the initiative had not delivered the changes required (Panchamia & Thomas, undated). Tomkys (1991, p. 262) notes in his assessment of the Foreign and Commonwealth Office, for example, that performance and financial business were not the core role of its staff. Accordingly, HM Treasury began to provide guidance and to scrutinise more closely the management of resources across the public sector. HM Treasury's Green Book (2011a) provides guidance on how the financial, economic and social aspects of a programme or project should be assessed. Further, in 2000, it established the Office of Government Commerce to help Government deliver best value from its spending (OGC, 2010). The Office of Government Commerce acted as a point of reference for advice on best management practice until it was subsumed into the Cabinet Office.

The role of the Cabinet Office in supporting the NPM agenda, and thus the concept of value for money, is less straightforward to assess (Seldon, 1990). The department has been engaged in improving performance management, such as through the Modernising Government agenda (Fawcett & Gay, 2005), and since the 2010 coalition government it has had a key role in encouraging efficiency reforms and in leveraging private sector funds to support social investment. One of its agencies, the Office of the Third Sector for example, funded a three-year programme on measuring social value.

The overall approach of both HM Treasury and the Cabinet Office has been to delegate management responsibility to departments, local government and other public bodies to provide detailed guidance and to scrutinise performance through regular review (Haddon, undated). By encouraging or even demanding economic and social impact appraisals at the outset of a proposed policy and on completion, there is an expectation on departments, such as DFID, to justify their funding decisions through economic or cost benefit appraisal. Barnett et al. (2010) note, for example, that the coalition government tasked DFID with bringing its programme planning and appraisal in line with the requirements of HM Treasury.

There is a clear expectation from HM Treasury, therefore, that DFID will demonstrate robust programme management in how it utilises its funding. The emphasis is on having an identifiable rationale at the outset for each investment, and to be able to demonstrate post completion that the costs were controlled and the benefits realised. Accordingly, DFID published a practice paper (DFID, 2011d), offering guidance on how to prepare a business case. Value for money is a core element of the revised approach and the guidance replicates a version of the results chain – from inputs through processes to outputs and then outcomes, with the associated definitions of economy, efficiency and effectiveness.

Up until the 1980s, public sector auditors had focused on ensuring that expenditure was in accordance with existing rules and regulations and had paid little attention to how the resources had been utilised and managed in practice (Power, 2003b). This existing focus on financial controls no longer appeared sufficient and Parliament saw the need for greater public accountability to drive management improvements (Alwardat, Benamraoui, & Rieple, 2015; Cochrane, 1993).

To address these concerns, legislation by the UK government in the 1980s led to the establishment of the Audit Commission with responsibility for the audit of local public bodies (Audit Commission, 2015) and the National Audit Office with responsibility for the audit of central government departments, agencies and associated bodies (NAO, 2016). The Audit Commission was established through the Local Government Finance Act 1982 (s15(1)) with a remit to examine whether the bodies it audited had:

> … made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Similarly, the remit for the National Audit Office in the National Audit Act 1983 (s6(1)) states:

> The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this section applies has used its resources in discharging its functions.

The Comptroller and Auditor General (hereon C&AG) is the head of the NAO. As with the legislation for the Audit Commission, the text refers to the three Es rather than the term value for money itself but it does represent when the concept was first linked to public accountability in the United Kingdom. The Audit Commission was subsequently closed in March 2015 and the NAO became responsible for setting all public audit standards (HM Government, 2015).

The emergence of the concept of holding the public sector to account for the value for money of its functions was not confined to the United Kingdom alone. Indeed, at this time UK public accountability was somewhat behind that of other countries in the global North. Glynn (1985) notes that Canada was at the forefront through its introduction of comprehensive audits based around the 3 Es, and the Government Accounting Service in the United States also introduced the 3 Es into its objectives of auditing in 1972. He identifies Sweden as the first European country to undertake effectiveness audits.

Power (1994) identifies that this 'audit explosion' alongside the NPM agenda was fuelled by the availability and willingness of professional advisors to take on the role of problem solvers and guardians of best practice. He argues that there was a shift in power whereby public sector auditors and consultants became custodians of knowledge and influence at the expense of other professionals such as teachers or medical practitioners. Salskov-Iverson, Hansen, and Bislev (2000) theorise that the discourse from such professionals has generated a hegemony of management thinking on how to improve value for money.

My reflections on my professional career in the NAO affirm this 'audit explosion' and the idea of public sector auditors becoming increasingly influential. I recall the number of value for money reports undertaken by the NAO increasing significantly in the period between when I started in mid-1986 and when I left in late 2013. Using the data from the NAO website (www.nao.org.uk) to confirm whether this was the case, I found that the NAO published 29 value for money reports in 1987, compared to 60 in 2013. Moreover, the nature of the value for money audits also changed. The reports I was involved in early in my career did not offer recommendations on the basis that it could undermine the NAO's independence should it re-examine the issue in future. S. Roberts and Pollitt (1994, p. 546) note that at this time the NAO '… seldom specify detailed measures which a department or audited body should take.' By the time I left, not only did the reports include recommendations, but there was an expectation on me as a Director to build a 'trusted advisor' relationship with each client. The latest NAO strategy also states the importance of such influence:

> Having conversations about the value from our work with audited bodies allows them to acknowledge our contribution to driving improvements and we can then spend less time establishing our credibility with each new engagement. The better we understand our clients, the better we can identify opportunities to help them deal with their challenges … (NAO, 2017b, p. 19)

This quotation shows that whilst earlier in the genealogy the onus was on auditors to withhold advice to maintain independence, there is a move towards offering more support. Nevertheless, even in this scenario the power and authority of the auditor is dependent on withholding knowledge and only imparting sufficient targeted advice to deal with specific issues.

In conclusion, the literature shows a strong association between value for money and the ideologies of new public management and managerialism. The origins of the discourse are in driving a more business-like professionalised approach to managing public funds. It has empowered auditors, in particular the NAO, to be the experts that others consult and thus the

custodians of knowledge in what constitutes value for money. Whilst this geneaology might suggest that the rational nature of economic appraisal and the need to justify actions through public accountability would necessitate a more 'business-like' approach to decision-making, the literature review has previously established that the concept of value for money has proven subjective and open to interpretation. In the next section, therefore, I explore what academic thinking there is on resolving such subjectivity.

2.2.3   Resolving the subjectivity in the concept of value for money

Having established that value for money is subjective, this section draws on the principles behind the theorisation of programme evaluation by Chen (1990) to establish that there has been little academic thinking to resolving the uncertainty in assessing value for money in the context of the role of TNGDOs. There are strong similarities between the concepts of evaluation and value for money. Evaluation involves the examination of policies to determine what impact they have had and Roche (1999, p. 21) defines the concept as:

> The systematic analysis of lasting or significant change –positive or negative, intended or not – in people's lives brought about by an action or a series of actions

As Chouinard (2013) observes, programme evaluation is also closely associated with the ideology of new public management and has become embedded in the public sector accordingly. HM Treasury's Magenta book (2011b, p. 7) highlights how evaluation can be used to demonstrate value for money. There has also been a consequent 'explosion' of programme evaluation in the development sector through the promulgation of the discourse on results based management by aid agencies in the global North (Kelly, 2015; Ofir, 2013).

Chen (1990) explains how programme evaluation lacked a theoretical underpinning and its genealogy is practice-based. He identifies two components in his theorisation of programme evaluation: causative theory that represents the assessment of the empirical relationship between outputs and outcomes; and, normative theory, which provides the rationale and justification for the proposed programme. Applying his thinking to value for money, causative theory is closely related to the linear relationship between inputs, processes, outputs, outcomes and impacts, whilst normative theory is closely related to the idea of establishing stakeholder values. As such, despite the lack of a settled theoretical construct for value for money, the theoretical framework developed by Chen for programme evaluation provides a structure for assessing how the concept is applied in international development.

Turning first to the causative theorisation of evaluation, existing approaches are based on a positivist paradigm where there is a strong emphasis on quantitative measures in assessing the

results chain from inputs through to impact (Kelly, 2015). There is a considerable amount of literature on different techniques and practices in undertaking such evaluations. Nevertheless, the key challenge in applying the concept to development programmes is that the presumption of a clear logical chain from inputs through to impacts does not reflect the complexities inherent to development programmes (Ofir, 2013). The focus on theories of change and associated logframes can result in potential unintended consequences not being identified (Makuwira, 2015). HM Treasury (2011b) have identified a number of such effects – see table 2.

Table 2: Types of unintended consequence in programme management

Effect	Definition
Displacement	Positive outcomes promoted by government policy are offset by a negative outcome of the same policy elsewhere.
Substitution	The effects of an intervention on a particular individual, group or area are only realised at the expense of other individuals, groups or areas.
Leakage	The policy benefits others outside the target area or group.
Deadweight	The policy supports outcomes which would have occurred anyway.
Source: The Magenta book (Treasury, 2011b, p. 59)	

With value for money, there are four generally accepted tools that have been advocated across the sector for assessing value for money in the linear relationship from inputs to outcomes – see table 3 (Cabinet Office, 2009; Cugelman & Otero, 2010; Fleming, 2013; Shutt, 2015; Valiris, Chytas, & Glykas, 2005; Vardakoulias, 2013; Zionts, 1979). The first two causative approaches involve the monetisation of benefits, the other two the quantification of benefits. Each of these is explored below and in table 3.

(a) Value for money causative approaches that monetise benefits

The monetisation of costs and benefits enables comparisons based on a single unit of measurement. The approach enables programmes with different goals and objectives to be compared on the same basis and it generates demonstrable evidence on the extent to which benefits will outweigh costs. The challenge is, however, in ascribing a financial figure to the

less intangible impacts of the approach – this can apply to costs as well as benefits. Such intangible factors can include the impact on: well-being; the environment; health; and, an individual's time. As the guidance from HM Treasury (2011) states, the full impact on issues such as family stability cannot be inferred from market prices yet should not be ignored.

Such an approach is often undertaken in other sectors, such as infrastructure projects or health care. Yet it has met with scepticism in the development sector, as demonstrated by the 'Big Push Forward' conference in May 2010 (Eyben, 2010b; Eyben & Guijt, 2015; Guijt, 2015). There were concerns that it might put an undue focus on activities where benefits can be more readily quantified (Shutt, 2015), or on reducing costs rather than optimising impact (Emmi, Ozlem, Maja, Ilan, & Florian, 2011).

Table 3: Causative Tools for Assessing Value for Money

Purpose	Tool	Description
A comparison of costs and a monetised assessment of the associated benefits	COBA – cost benefit analysis	Analysis of the discounted costs and monetised benefits of different options in order to establish which approach offers the greatest net benefit.
	SROI – social return on investment	SROI is a variant of cost benefit analysis which uses an assessment framework to help incorporate social values into the monetisation of benefits.
A comparison of costs and quantified benefits	CEA – cost effectiveness analysis	The approach is similar to cost benefit analysis, except that benefits are quantified rather than monetised. As a consequence, comparisons are typically made on the base of the cost per unit of benefit.
	CUA – cost utility analysis	The evaluation of alternatives by comparing their costs to a measure of utility or value. These measures of utility are based on an assessment of individuals' preferences, such as the use of QALYS (quality adjusted life years) to quantify the impact of different health interventions.
Source: Summarisation of existing guidance in Zionts (1979), Valiris, Chytas et al. (2005), Cabinet Office (2009), Cugelman and Otero (2010), Fleming (2013), Vardakoulias (2013), and Shutt (2015)		

Fujiwara and Campbell (2011) draw on a meta-analysis of existing literature to provide a comprehensive summary of the different approaches to measuring social values. The Stated Preference Model is perhaps the most widely used, relying on a questionnaire survey to ask respondents how much they are willing to pay for a non-market issue, such as their health. This is an evaluative approach (Hicks, Tinkler, & Allin, 2013, p. 76), whereby respondents are

invited to self-assess their social values, such as by asking how far they are willing to travel to access a service and then monetising that travel time. Another approach, the Revealed Preference Method, involves capturing information on decisions in real time, such as by using a diary, and then using hedonic pricing to ascribe value. The concept of hedonic pricing involves breaking down an issue into its constituent parts and then measuring their market values. For example, environmental pollution might be valued by comparing property prices in affected areas with those that are not.

More recently there has been a much greater focus on eudemonics - unpicking the contributory factors of happiness and well-being in order to establish social values. The impetus has come from the Commission on the Measurement of Economic Performance and Social Progress (Stiglitz, Sen, & Fitoussi, 2009), as well as separate initiatives by the European Commission (undated), OECD (undated-a) and the ONS (Hicks et al., 2013). Breaking down the underlying factors, such as a sense of autonomy or achievement, can help to build a stronger understanding of someone's social values. This approach is subject to a reporting hermeneutic, however, whereby respondents may seek to give more socially desirable responses and it still requires some form of 'willingness to pay' assessment in order to monetise the social values.

Seeking to monetise social values through their willingness to pay is inherently problematic and subjective, and none of the methods necessarily provides accurate and reliable figures. Reflecting on the 19 value for money reports that I oversaw as a director in the NAO (see appendix 1), none sought to monetise benefits. In my experience, such approaches were difficult to justify to different stakeholders and required significant assumptions that could not be substantiated. The results and whole approach to monetisation is also open to challenge in the development sector, as illustrated by this quote:

> One of my favourite 'pushbacks' was a comment on a business case for a programme to prevent female genital mutilation: the author 'refused to put a value on a clitoris'. (Shutt, 2015, p. 65)

The uncertainty in monetising social value is not necessarily a problem when the proposed approach is a major infrastructure project. In these circumstances, the estimated costs and benefits of incidental impacts on social values may not be material in relation to the specific costs of construction and the overall economic benefits arising. The level of uncertainty is much more of an issue, however, for rights-based, transformative programmes in international development. Where the objective of the programme is to empower citizens to hold government to account, for example, monetising the intended impacts of this initiative is

problematic and the level of uncertainty is likely to have a major impact on the degree of confidence that can be placed on any results.

Techniques such as cost benefit analysis (COBA) and social return on investment (SROI) require considerable staff time and cost to undertake, and the results remain open to interpretation (Cordes, 2016; Maier, Schober, Simsa, & Millner, 2015). Furthermore, a meta-analysis of 40 SROI studies between January 1996 and December 2014 on public health (Banke-Thomas, Madaj, Charles, & van den Broek, 2015) found that there was a lack of consistency in approach and the approach does not readily take into account the distribution of benefits and thus equity (T. Davis, 2012).

(b) Value for money causative approaches based on quantifying the benefits

The second group of techniques shown in table 3 seek to quantify the benefits but not to attempt to put a monetary value on them. This has the advantage of avoiding the problems in trying to attribute financial values to subjective values, but it means that all benefits have to be quantified in terms of their impact on the overall outcome; requiring a clear theory of change that can attribute the impact of different factors on an outcome. Such approaches are widely used in healthcare to enable comparison of the impact of different interventions on someone's overall health measured in quality life adjusted years, termed QALYs. I have previously drawn upon this approach myself in my work for the National Audit Office, for example, in order to compare the cost effectiveness of different methods of tackling malaria (C&AG, 2013, p. 23). The approach is less applicable elsewhere, however, where there might be more than one planned overall outcome.

There is a risk that the focus on quantification with techniques such as cost-effectiveness analysis encourages a bias towards those types of intervention that can be readily quantified. Joshi and Houtzager (2012) note the tendency to concentrate on tools and methods to tackle social accountability, for example, rather than addressing the political processes that poor people go through to access services. Measuring the cost per unit of outcome might give undue weight to the importance of cost reduction and thereby exacerbate what can be perceived as 'a race to the bottom' (Emmi et al., 2011). The other main drawback of techniques such as cost-effectiveness analysis is that it can over-ride the importance of equity when assessing value for money. The focus on cost per unit of outcome will concentrate resources on those interventions that will have the biggest impact for the resources available irrespective of how they are distributed. There may be economies of scale in the provision of

services, which could result in a bias towards more heavily populated urban locations and against rural communities or marginalised groups.

As a consequence, whilst such value for money techniques address demands for financial or quantified demonstrations of added value, they reflect the same difficulties as causative programme evaluations. Despite a longer genealogy of their practical application in the development sector and the utilisation of theories of change and the results logic chain to give a stronger theoretical underpinning, their application remains 'hotly debated in academe' (Kelly, 2015, p. 25) and assessments are often used to validate an existing programme rather than to evaluate the logic-chain or theory of change itself (Coryn, Noakes, Westine, & Schröter, 2011). Nevertheless, as the next section shows, there has been much more scholarly interest in such techniques than there has been for normative approaches.

2.2.4 Value for money normative approaches based on reconciling stakeholders' values

Turning to the normative theorisation of evaluation, these approaches involve the reconciliation of the outcomes of a programme with the values of those with an interest in the results. Scholarly thinking on evaluation tends to focus on the causative aspects of theorisation and pays little attention to its normative interpretation (Hansen & Vedung, 2010). There is an assumption that evaluators can readily negotiate a common understanding amongst stakeholders on how to interpret the evaluation results. As a result, there has been little progress in developing a theoretical construct to normative evaluation.

Normative interpretations are more central to the concept of value for money than they are to evaluation. Chelimsky (1985) explains that the purpose of evaluation is to provide empirical information, whereas value for money assessments are essentially normative. As shown in earlier sections, the very essence of the concept is in reaching a normative assessment. Within the development sector, two approaches to normative assessment are mentioned – see table 4, which involve the reconciliation of different stakeholders' perspectives of value in order to determine what represents value for money. Multi-criteria decision analysis involves a structured approach to gathering opinions on what is important to individuals and then weighting each factor according to their individual preferences (Azapagic & Perdan, 2005). The quantification involved means that it has not been readily applicable to the development sector and is instead better suited to building mathematical models for problem solving.

Basic efficiency resource analysis is a similar, albeit more pragmatic approach to normative stakeholder analysis, that involves inviting stakeholders to weight the relative importance of different values (Cugelman & Otero, 2010). This approach is better matched to a more holistic approach to integrating VFM into all stages of the management cycle (Shutt, 2015) and is more akin to the audit based approach to value for money used at the NAO. Consensus could be reached using the Delphi method, whereby iterative surveys are conducted and shared amongst stakeholders, or to run a workshop whereby different stakeholders are allocated into nominal groups to discuss and then share their views (Chen, 1990, pp. 95-96). In practice, however, reaching consensus amongst different stakeholders at each stage of a programme is likely to be complicated by the difficulties in differentiating negotiating positions from core values (Chevalier, 2013).

Table 4: Normative tools for assessing value for money

Purpose	Tool	Description
Facilitating consensus amongst stakeholders	BER – basic efficiency resource analysis	The comparison of alternatives involves plotting the inputs of each option against their projected outcomes. Due to the inherent difficulty in quantifying benefits with any accuracy, a value scale is used instead – such as 'high to low'.
	MCDA – multi-criteria decision analysis	This approach involves the identification and systematic consideration of criteria in order to determine which is the most appropriate approach. Each criterion of value is weighted according to stakeholders' perspectives of its relative importance. Whilst it can involve detailed mathematical calculations, it is often used instead for its structured approach to consensus building amongst stakeholders.

Source: Summarisation of existing guidance in Zionts (1979), Valiris, Chytas et al. (2005), Cabinet Office (2009), Cugelman and Otero (2010), Fleming (2013), Vardakoulias (2013), and Shutt (2015)

My search of the literature proved challenging in identifying examples where these tools had been used by TNGDOs and, more importantly, limited academic discussion on their consequences for building a more robust theoretical construct for a normative assessment of what constitutes value for money. Mango and VFM Learning Group of the PPA Learning Partnership (2016) has collated and synthesised practical experiences of TNGDOs in utilising such techniques, but this is very much practice-oriented and focused on causative theorisation. T. Davis (2012) observes that each causative tool necessitates comparative

analysis, but concludes that existing literature on value for money assumes that TNGDOs' programmes are underpinned by a rational theory of change and fails to resolve the different perspectives of stakeholders.

2.2.5   Conclusion

This section has demonstrated that the term value for money is closely associated with the ideologies of managerialism and NPM, and thus sets an expectation for a more rational, business-oriented approach to development. There is no standard definition to the term, however, and it is conceptually weak in resolving how different stakeholder perspectives might be resolved or how the concept of equity might be addressed. As such, it risks over-simplifying the nuances and complexities of a development programme.

Having established that value for money lacks a suitable theoretical underpinning, the following section examines academic thinking on how it might impact on relations with external stakeholders. The subsequent section examines the theorisation of its impact on the bureaucracy and management of TNGDOs.

2.3   Conceptualising the impact of value for money on stakeholder relations

This section explores academic thinking on TNGDOs' external relations with others, and why existing theories do not adequately explain their response to the concept of value for money. The obligations of accountability driven by principal-agent theory, the expectation of compliance through resource dependency and the drive for legitimacy through the empowerment of client stakeholders would suggest a willingness within the sector to embrace the concept of value for money. However, TNGDOs have not yet done so. It shows that there is an absence of theorization on why TNGDOs have not embraced the concept of value for money or on how it might impact on their relations with others. The section begins, by examining what is meant by the term stakeholder and the multiplicity of different categories of stakeholder with whom TNGDOs work.

2.3.1   The multiplicity of stakeholders

Hill and Jones (1992, p. 133) refer to stakeholders as 'groups of constituents who have a legitimate claim on [an organisation]'. Their definition focuses on the legal obligations of an organisation and can thus be closely associated with the principal-agent relationship. Yet TNGDOs have multiple stakeholders, including: individuals as well as groups; communities and beneficiaries as well as donors; plus a range of others including, trustees, partner organisations, suppliers, State officials and staff (Lewis, 2014) . Some of these groups will also

have a legitimate claim on a TNGDO, but for others it is less obvious. A better definition in this context, therefore, is:

> any person or group that is able to make a claim on an organisation's attention, resources or output or who may be affected by the organisation (Lewis, 2014, p. 277).

Najam (1996) identified three categories for such stakeholders: patrons; clients; and themselves – that is, those within the organisation. Patronage is defined in terms of:

> A relationship becomes one of patronage when failure to fulfil the stated or implied responsibility can lead to a withdrawal of whatever support, in kind or in service, is being provided to the NGO. (Najam, 1996, p. 344)

Donors are the most prominent type of patron, although it might also include host governments, auditors and regulators such as the Charity Commission in the UK. Often termed 'upward accountability' (Edwards & Hulme, 1996a, p. 8), patrons are likely to have considerable influence over a TNGDO, as the withdrawal of funding or censure of activity will have a direct and material impact on their capacity to pursue their objectives.

The client category includes not only those individuals and groups for whom the TNGDO's programmes and activities are designed to benefit directly, but also the community at large and thus by extension the population of the State or region as a whole. This 'downward' accountability is often much weaker – especially to those indirectly affected (Edwards & Hulme, 1996a) and whilst TNGDOs regard constructive community relations as crucial, this may be driven, in part, by the need to demonstrate legitimacy to their patron stakeholders (Ospina, Diaz, & O'Sullivan, 2002).

Meeting the expectations of patron and client stakeholders can be a challenge for TNGDOs due to the tension between whether their role is to act as agents for donors in the global North or to represent those in need by acting as agents of reform in the aid system (Lewis & Kanji, 2009, p. 165). The application of the concept of value for money typifies this challenge. The views of client stakeholders may put an expectation on TNGDOs to change the approach donors agreed to fund. Conversely, the values of patron stakeholders for efficiency and economy may mean that some marginalized groups have to be excluded from programmes due to the additional costs that would otherwise be incurred. Leaving aside those stakeholders within each TNGDO, which is explored in section 2.4, the relationships of TNGDOs with donors and with client stakeholders are examined in the following two sections respectively.

2.3.2 The relationship between donors and TNGDOs

This section shows that existing theories on the relationship between donors in the global North and TNGDOs tend to highlight the dominance of the former and argue that the latter are likely to be complicit agents of hegemony. Donors would not necessarily seek to prescribe actions that are detrimental to the interests of client stakeholders, but their demands for professionalisation and technical skills impact on TNGDOs' working practices that can in turn reinforce Western values and Orientalist (Said, 1978) perceptions of what local communities require. On the other hand, it also shows that the response from TNGDOs to the value for money agenda does not readily fit with such theories. The following sections deal first with agency theory, before turning to stewardship and resource dependency theories.

(a) Agency theory

Agency theory is one way of analysing the funding relationship between donors from the global North and TNGDOs. Jensen and Meckling (1976, p. 308) define a principal-agent relationship as:

> … a contract under which one or more persons (the principal(s)) engage another person (the agent) to perform some service on their behalf which involves delegating some decision making authority to the agent. If both parties to the relationship are utility maximizers there is good reason to believe that the agent will not always act in the best interests of the principal.

The underlying assumptions are: that there is an inherent conflict between the objectives of the principal and those of the agent; that the specialist skills required by the agent mean that the principal is often unsighted on day-to-day activities; and thirdly, that there is a cost associated with the audit and monitoring arrangements needed to assure the principal that its priorities are being met (Caers et al., 2006; J. Davis, Schoorman, & Donaldson, 1997; Puyvelde, Caers, Du Bois, & Jegers, 2012).

The definition by Jensen and Meckling (1976) focuses on the contractual relationship between the directors and managers of a company, although Cooley and Ron (2002) argue that it also applies to the relationship between TNGDOs and their donors. Indeed, they argue that scholars should rethink their perceptions of TNGDOs as 'harbingers of a new, liberal and robust civil society' (Cooley & Ron, 2002, p. 36) and instead recognise that the principal-agent relationship leads to tacit dysfunctional behaviours, such as non-disclosure of adverse performance information, that reflect the emergence of market forces within the sector. Gent, Crescenzi, Menninga, and Reid (2015) identify the risk, for example, that TNGDOs might focus

on short-term, temporary or even counter-productive activities in order to assure donors of the quality of their outputs.

The risk of dysfunctional behaviours identified in agency theory means that the accountability of TNGDOs has become a major topic of academic debate (Broadbent, Dietrich, & Laughlin, 1996; Schmitz et al., 2012). Fowler (1996) attributes the attention on accountability to the more stringent demands of the public sector on how their funds are utilised, as well as TNGDOs asserting that they are more cost effective than the private sector. Smillie (1996) states that donors in the global North had insisted on low overheads that, together with long approval processes, have raised questions about the quality and effectiveness of TNGDOs. Edwards (2000), cited in Schmitz et al. (2012, p. 1178), identifies that the increased role of TNGDOs in promoting accountability in non-developed States means that there are demands for them to 'put into practice what they campaign for in others'. Petras (1999) raises concerns that the performance of programmes and TNGDOs are increasingly based on the criteria and standards of institutional donors, and Wright (2012, p. 126) comments that:

> This shift in accountability changes the focus of NGO practice; the NGO must account for the money according to a Western standard that emphasises numbers, statistics, and efficiency over the qualitative aspects of development.

Agency theory, therefore, supports the argument that value for money is an extension of the results and evidence-based development agenda that is pushed by institutional donors to raise the level of accountability of TNGDOs. It follows from the Monterrey Conference in 2002, when donors sought to address previous questions over the effectiveness of the existing aid architecture (OECD, 2006, undated-b; Sundberg & Gelb, 2006). As the OECD noted:

> Increased aid flows are unlikely to make a serious dent into global poverty if donors do not change the way they go about providing aid and developing countries do not enhance the way they currently manage it. Business as usual will not only erode the credibility of development assistance in the North and South, but more importantly, will undermine the international community's ability to reach the MDGs by 2015. (OECD, 2006, p. 54)

The drive to demonstrate value for money in the aid sector can be attributed to this renewed commitment to aid and the subsequent adoption of the Make Poverty History campaign by Prime Minister Blair at the G8 conference at Gleneagles (Eyben, 2015; Payne, 2006; Sachs, 2005; Verweij & Gyawali, 2006).

The UK government has been a 'global champion' in pursuing the value for money discourse in international development (ICAI, 2018, p. i). In 2009, the UK main opposition party published a

Green Paper advocating that the UK government should embrace the discourse on value for money in international development (Evans, 2009). This stance partly reflects concerns that the implementation of the principles in the Paris Declaration, and the subsequent Accra Accord were proving slower than anticipated. The rising prominence of donors from the global South, and the absence of any penalties for non-compliance in applying the Paris principles had contributed to the delays (Owa, 2011). Moreover, there was a recognition that promises to increase aid spending to 0.7 of a per cent of Gross National Income alongside wider austerity reforms planned for elsewhere in government spending necessitated the need to demonstrate value for money (Eyben, 2015).

The Conservative party's interest in the value for money of international development was continued into government in 2010. Shortly after the coalition government was in place, the Secretary of State for International Development stated in a speech to Oxfam and Policy Exchange that:

> I want to convey a message directly to the hardworking taxpayers of Britain: your contribution to our life-saving UK aid budget imposes a deep responsibility on this Government, and on me as Secretary of State for International Development, to deliver and demonstrate value for money in aid. I will work night and day to honour that commitment. (A. Mitchell, 2010)

A simple word search in the DFID's annual reports illustrates how 'value for money' has become increasingly prominent in this sector. Having accessed 'pdf' versions of DFID's annual reports for the two years before and the two years after the election of the coalition government in the United Kingdom, I searched and then counted the number of references for the term 'value for money'. DFID's annual reports for 2008-09 and 2009-10, covering the two financial years prior to the coalition government, had only ten and three references to 'value for money' respectively (DFID, 2009, 2010). In comparison, the annual report for 2010-11 had 57 references, and the report for 2011-12 had 40 references to the term (DFID, 2011b, 2012). The increase in the number of references to 'value for money' post the election of the coalition government in 2010 indicates that the concept has become more prominent within the department.

The higher profile of the term 'value for money' has also been supported by a range of actions and publications. DFID's 2010-11 annual report notes that the department's second priority in its business plan for 2011-15 is a commitment to improve value for money (DFID, 2011b: 12). Following a commitment by the Secretary of State for International Development (A. Mitchell, 2010), the Independent Commission for Aid Impact was launched in May 2011 (ICAI, 2011a)

with a remit to maximise the impact and effectiveness of UK aid and the delivery of value for money for the UK taxpayer (ICAI, 2011, p. 3). In 2011, DFID published guidance on its approach to value for money (DFID, 2011c).

The role of ICAI and DFID's guidance on value for money is not especially targeted at TNGDOs. On pages 9 to 11 of the DFID guide, for example, the section on 'what this means for you' is largely aimed at its own staff – specifying what it means for various groups of staff and the need for cultural change within the department. Other contemporaneous DFID guidance, such as its briefing note on governance programming (DFID, 2011a) offers more detail, but is still directed at its own staff. Similarly, ICAI's remit covers all UK government ODA and so is not especially targeted at TNGDOs. Nevertheless, there is an expectation on TNGDOs. In a presentation to non-governmental organisation representatives in 2011, for example, a DFID official explained that value for money was a consideration in funding decisions (DFID, 2011f).

Having established that DFID is actively seeking to demonstrate value for money, agency theory would suggest that it is consequently holding TNGDOs to account on this issue. According to J. Roberts and Scapens (1985, p. 447), accountability refers to the interaction between two parties, thereby defining it as:

> Accountability in its broadest sense simply refers to the giving and demanding of reasons for conduct.

By focusing on the interaction between principal and agent, this definition centres on 'answerability' rather than the idea that accountability also involves responsibility. Gray and Jenkins (1993) highlight the need to factor in the concept of sanctions and rewards within the definition – it is this leverage that assures the principal that the agent is complying with their requirements. As Smillie (1995, pp. 178-179) notes, however, such leverage risks undermining the independence and thus legitimacy of TNGDOs and underlines the hegemony of institutional donors. As such, evidence of sanctions in cases of non-compliance would demonstrate that the application of the concept of value for money conforms with agency theory.

Even though TNGDOs are finding the concept difficult to apply, my review found little evidence that DFID has applied sanctions for non-compliance. Despite a critical NAO report on the International Citizen Service (C&AG, 2017b), for example, DFID has not publically announced any sanctions or other actions (Preston, 2017). Admittedly there may have been sanctions for this or other cases where value for money was not demonstrated that have not been in the public domain. Yet other areas of performance failure have been reported. Despite a lack of

empirical evidence on the prevalence of fraud and corruption (O. May, 2016, p. 3), for example, there is evidence of prompt action by the principal. DFID's delivery partners reported 289 allegations of fraud in 2015-16 which were investigated by its internal audit team (C&AG, 2017a, p. 20), and there have been instances of other donors taking action where corruption is suspected (USAID, 2016).

This absence of much evidence of sanctions despite the challenges faced in demonstrating value for money is likely to be due in part to the relationship between donors and TNGDOs. Although Cooley and Ron (2002) argue that market forces are now evident in the relationship between TNGDOs and donors, other research shows that TNGDOs are not especially motivated by wealth maximisation. A study of three NGOs in the Lebanon found that they were willing to break off their relationship with donors where demands were seen as unreasonable (AbouAssi, 2014). Similarly, analysis of the financial records of 40 TNGDOs in the USA established that donor funds were utilised in accordance with TNGDO norms for humanitarian support rather than any other motives (Büthe, Major, & Souza, 2012). Principal-agent theory is not applicable to the multiple stakeholders with whom TNGDOs have to work as the hierarchy is more blurred and there are mutual interdependencies (Ebrahim, 2003; Steffek & Hahn, 2010).

In conclusion, the introduction of the value for money discourse by donors to TNGDOs shows the hallmarks of a principal-agent relationship. The theory does not, however, adequately describe how TNGDOs are responding to the concept. The theoretical relationship between principal and agent would suggest that the concept would be used to drive accountability, leading to sanctions or penalties where it is not met. The literature on the approach adopted by DFID, however, shows that it has been more focused on using the concept to justify its own activities rather than drive change in TNGDOs and there is little evidence of sanctions or penalties being imposed. On the basis that agency theory does not adequately reflect the response of TNGDOs, we turn next to stewardship and resource dependency theories.

(b) Stewardship and resource dependency theories

Stewardship theory offers a different approach to conceptualising the relationship between TNGDOs and donors. Whereas agency theory assumes that there is a conflict of objectives between the principal and agent, stewardship theory assumes that the agent will either agree with the principal's objectives or at least work towards achieving them (Caers et al., 2006; Puyvelde et al., 2012). In essence, the theory is based on the behaviours of actors and conceptualises that managers believe that their own interests are best served by acting in the interests of their principals (Barringer & Harrison, 2000; J. Davis et al., 1997).

Resource dependency theory is very similar to stewardship theory. It refers to the expectation on a TNGDO to maintain its funding stream and as a result to become increasingly constrained by this environment. The theory is that, over time, TNGDOs are likely to become accustomed to the funding they receive and so lose autonomy and become subservient to their donors' requirements (Abouassi & Tschirhart, 2018; Froelich, 1999; G. Mitchell, 2014). At its most extreme, TNGDOs would no longer focus on listening to local communities and pursuing bespoke political advocacy objectives in each State that they operate within, and instead organisational objectives and financial security take priority (AbouAssi, 2014). As with principal-agent theory, critics argue that this relationship with donors will lead to hegemony or even the 'latest form of imperialism' for the global North (J. G. Townsend, G. Porter, & E. Mawdsley, 2002, p. 837).

The recent history of the growth of TNGDOs indicates that they are increasingly dependent on funding from institutional donors in the global North. The increased funding to TNGDOs since 1996 coincides with the perceived failure of State-led development programmes and social problems caused by subsequent neo-liberal policies (Wallace, Bornstein, & Chapman, 2006, pp. 19-20). Throughout the Cold War there was an assumption that implementing technological advances would modernise under-developed countries and help to align them with the West or the Soviet Union. Recognition that this approach had failed and adverse social impacts from the subsequent introduction of neo-liberal structural adjustment policies led to a more rights-based, participatory approach to development (Schuurman, 1993). This has resulted in donors from the global North increasingly relying on TNGDOs to deliver initiatives on their behalf (Edwards & Hulme, 1996b; Lewis & Kanji, 2009) and TNGDOs seeing their job as 'working within the economic and social model of development while trying to limit its excesses …' (Wallace et al., 2006, p. 27).

The roles of DFID and UK based TNGDOs demonstrate this resource dependency well. Analysis by the Institute of Fiscal Studies (Fitzsimons, Rogger, & Stoye, 2012, p. 146) shows that UK spending on Official Development Assistance, termed ODA, declined from a peak of over 0.5 per cent of Gross National Income in the late 1970s to 0.27 per cent in 1997 (DFID, 1997, p. 79). The initial reduction may be partly attributable to the public spending cuts of the Thatcher government and post-modern scepticism that had arisen with the grand theories of development associated with the cold war and the associated impasse in development thinking (Booth, 1993).

The establishment of the Department for International Development by the Labour government in 1997 represented an opportunity to address this hiatus. There was a clear ministerial commitment for change as this quote from the White Paper states:

> The end of the Cold War has transformed international politics. Until 1989, the ideological divide distorted development efforts. Both sides used aid to tie developing countries to their interests, leading to the diversion of effort from sustainable development. The new era provides a fresh opportunity to focus development efforts on poverty elimination. (DFID, 1997, p. 9)

ODA spend did not change by much for another two years (Fitzsimons et al., 2012) but there was a subsequent steady increase thereafter, with much steeper rises in 2005 and 2006 driven by debt–relief programmes, and in 2013 by the commitment to meet the 0.7 per cent ODA:GNI target (DFID, 2017).

Tracking the impact of this additional funding of TNGDOs is problematic due to the range of different funding streams (Smillie, 1999; Wallace et al., 2006). Using the analysis of 1996 OECD data by Van Rooy (1998, p. 34) as a benchmark, however, it is possible to show how funding has increased. Broadly comparable data for 2015 (OECD DAC, 2015), show that there has been a considerable increase, although this difference does not take account of inflation, or changes in either OECD DAC membership or funding methods. The analysis by Van Rooy shows that the funding to NGOs was around US$1 billion in 1996, whereas figure 4 shows that by 2013 it represented some US$ 4,258 million of the nearly US$ 20 billion (22 per cent) of overseas development aid.

Accordingly, the growth in transnational organisations, with subsidiaries or branches in different countries (Smillie, 1999, p. 17), can be attributed to the increase in ODA funding and a sizeable increase in the reliance on TNGDOs for programme delivery (Jordan & Van Tuijl, 2012; Lewis, 2014; Stroup & Wong, 2016; Wallace et al., 2006; Woods, 2000).

Having established that TNGDOs are increasingly dependent on institutional donors for funding, resource dependency theory argues that this increased reliance means that TNGDOs are more susceptible to the demands and requirements of donors. There is some evidence that the introduction of tools and practices associated with the results-based agenda reflects this theory. Scholars, such as Lewis (2014), Wallace et al. (2006), and Eyben (2015) note how logframes and associated artefacts have become common place in response to donors' demands. Moreover, a survey of donors by OECD DAC (2011, p. 39) established evidence of 'steering' non-governmental development organisations and civil society organisations towards particular sectors or issues through financial incentives. The demand by the

Massachusetts Institute of Technology (Banerjee, 2012) for a more evidence based approach to evaluation has already led donors such as USAID to require greater quantification in their programmes (Eyben, 2015; Picciotto, 2012).

Figure 4: ODA allocations in USD billion to and through NGOs, by type of NGO, in 2013

Note: Figures are at constant prices

Source: Summary of data from table A.4 from (OECD DAC, 2015, p. 13)
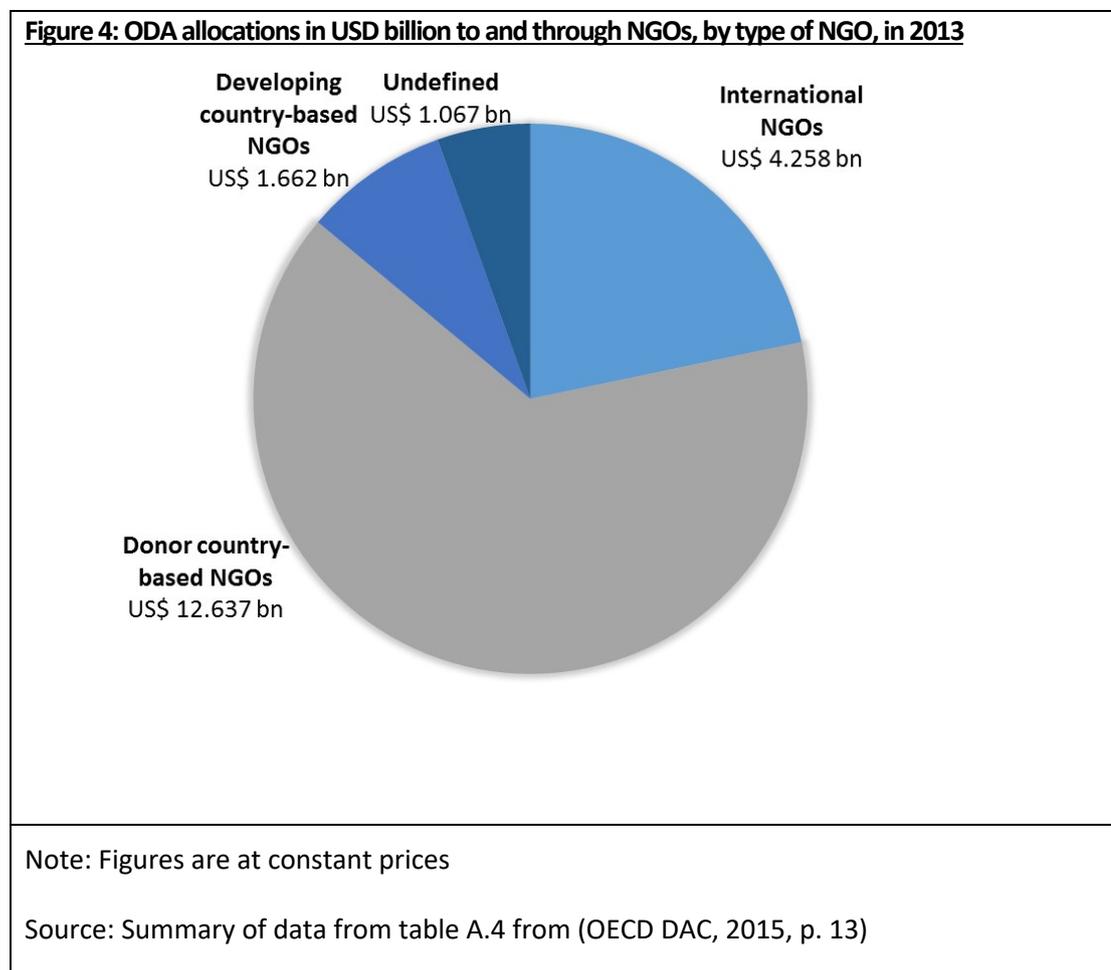
On this basis, resource dependency theory would suggest that there should be a readiness amongst TNGDOs to adopt the concept of value for money promulgated by donors. Although my research has already established that TNGDOs are struggling to adopt the concept of value for money, I sought other indications that resource dependency is beginning to lead to its incorporation. One possible indicator is the potential impact of the value for money discourse in shifting institutional donor funding towards activities that can be more readily quantified (Eyben, 2015; Shutt, 2015).

Since the introduction of the value for money discourse to the sector, practitioners have raised concerns on whether the value for money discourse would encourage quantitative programmes and discourage more qualitative engagement. In research commissioned by Save the Children, for example, Emmi et al. (2011) established that:

> … multi-mandate NGOs often mentioned the complexity and diversity of their
> operations and voiced concerns over measuring "soft" outcomes with less tangible
> results.

There is no clear evidence from my literature review, however, that such a shift has arisen in response to the value for money discourse. Indeed, a DFID official argues that this will not happen. In a presentation to an event sponsored by Bond, the UK network for organisations working in international development, a DFID representative stated in their slides (DFID, 2011f, p. 5) that:

> **Myths about value for money**
>
> **… It encourages easy-to-measure programming choices** – if the results chain is sound, should not drive particular sectors or projects further down the results chain

Furthermore, the representative underlined this point by emphasising that the Department regarded value for money as a 'joint learning process' and that it did not have all the answers (DFID, 2011f, p. 11).

A second potential means of assessing the suitability of resource dependency to reflect TNGDOs' response to the value for money agenda is that it could discourage innovation in programme design and instead lead to a 'race to the bottom'. Shutt (2015) describes how concerns were raised at the Big Pushback conference in September 2010 that the discourse was focused on reducing costs and sticking to well-tested approaches. In the context of international development, innovation has been described as 'the conjunction of creativity, need and the ambition to make a difference in an unequal world' (Steed (2010) cited in Whitehead, Barnes, Curatolo, and Cliffe (2016, p. 10)). As Whitehead et al. (2016) identify, this would indicate that the process is context specific, which does not necessarily fit well with a value for money discourse that seeks evidence that the chosen approach is more cost-effective than alternatives. As innovations do not necessarily develop in a structured way and are dependent on trial and error, creativity is likely to mean that some activities will fail, resulting in nugatory expenditure and thus a failure to secure value for money.

As before, however, available guidance argues that such concerns are not justified (Bond, 2012) and my review of DFID press releases since 2010 (DFID, 2018a) only identified one instance where funding had been withdrawn because of the innovative nature of the programme. The former Secretary of State for International Development chose to withdraw funding to an Ethiopian girl band in January 2017 (Anders, 2017; BBC, 2017). Even in this case, however, the decision appears to be political rather than based on value for money - the

reports suggest that whilst the project was novel and contentious, it appeared to have generated positive outcomes.

Stewardship theory and resource dependency theory would suggest that TNGDOs would wish to adopt the value for money concept in order to maintain their funding. There does appear to be some readiness to do so, but the literature review shows that they have also raised questions and challenges to its applicability. TNGDOs have not yet reached the stage of passive compliance and Stroup and Wong (2016, p. 142) argue that TNGDOs continue to maintain their own 'colourful and unique' individuality. Moreover, quantitative analysis of some 150 semi-structured interviews with development workers from TNGDOs in the USA by G. Mitchell and Schmitz (2014) confirms that whilst funding concerns are important to TNGDO leaders, they are seen as simply the parameters they have to work within to pursue their own missions.

Accordingly, the literature review of the extent of theorisation on how value for money is impacting on donor and TNGDO relations confirms that neither principal-agency theory, nor stewardship and resource dependency theories can fully explain the existing challenges in adopting the value for money agenda. As G. Mitchell and Schmitz (2014) conclude, international development thinking already appears to lack a convincing conceptualisation of the relationship between TNGDOs and donors and so it is perhaps not surprising that the concept of value for money does not readily fit existing theories. The difficulties in conceptualising the impact of value for money on TNGDOs may be due in part, however, to their obligations to other stakeholders. The next section, therefore, examines the suitability of existing theories on this aspect.

2.3.3   The relationship between client stakeholders and TNGDOs

Having explored the suitability of existing theories in modelling the impact of value for money on TNGDOs' relations with donors, this section turns to their relations with client stakeholders, such as public officials, civil society organisations, local communities and beneficiaries within a non-developed country. As Lewis and Kanji (2009, p. 206) observe, this relationship has increasingly come under scrutiny with the growth of TNGDOs, and they refer to scholars, such as Michael Edwards, who have noted the ambiguity of TNGDOs in 'crowding out' local organisations in order to secure funding for their own organisation. Organisations such as

'NGOWatch'[4] have also questioned the role of TNGDOs in working with local communities, and Collingwood (2006, p. 449) offers the following quote from The Economist:

> [NGOs] may claim to be acting in the interests of the people – but then so do the objects of their criticism, governments and the despised international institutions.

The emergence of participatory approaches to engaging local communities has sought to address such challenges. Gaventa (2013) outlines how Paulo Friere coined the phrase 'participatory research' to describe his approach to working with NGOs engaged in educating the poor during the 1970s and 1980s, and also the emergence of a suite of methods of participatory rural appraisal developed by Robert Chambers. The broad aim of participatory methods is to involve marginalised groups in the decisions that will impact on their lives. It involves not just consultation, but empowering them with the skills and confidence to take action. Since these initial ideas, the concept of 'participation' has become something of a buzzword within TNGDOs (Cornwall, 2008; Cornwall & Brock, 2005), and by the early 1990s, 'bottom-up' participatory approaches to development had begun to gain considerable attraction (Mansuri & Rao, 2012). Participatory approaches challenge the more traditional positivist methods of development by enabling the construction of local knowledge to become a routine feature of development (Green, 2010). This local knowledge can then help to transfer power to citizens by empowering people to challenge existing service standards (Gaventa & Cornwall, 2006; Van der Riet & Boettiger, 2009). As such, it represents a powerful tool for TNGDOs to demonstrate that they are representing the needs of the marginalised.

This reliance on participatory approaches to demonstrate client legitimacy has not been without question. Guijt and Shah (1998) raise concerns that the approach does not accommodate the complexities and nuances of a typical community, thereby over-simplifying or even reinforcing inequalities within the political dynamics. Olivier de Sardan (2005, pp. 112-113) challenges the participatory approaches to development advocated by Chambers (1994) as being dependent on a top-down determination of whom are designated 'poor' or 'marginalised'. He describes this as ideological populism. Chambers (1996) himself identifies the risk that the power of patronage can mean that programmes are pre-planned and that the consequent top-down approach restricts or impedes participation. Choudry and Kapoor (2010) are also sceptical of such tools, arguing that the voices of grassroots movements are typically drowned out by the opinions of professionals and experts in programme design. Existing

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[4] Their website is: http://www.ngowatch.org/about.html

participatory approaches of engaging with other stakeholders can be criticised as simply a means of re-presenting external interests as local needs (Cooke & Kothari, 2001; Mosse, 2005, p. 98)

The introduction of the concept of value for money, and its association with new public management, could change this dynamic. Customer orientation was not originally defined by Hood (1995) as one of the doctrinal components of new public management perhaps because, as Gray and Jenkins (1993) note, the private sector tends to focus on accountability to shareholders as its customers can be left to market competition. It has since, however, become regarded as a core tenet (R. Walker, Brewer, Boyne, & Avellaneda, 2011), driven in large part by the 'modernising government' agenda of the UK Labour government in the late 1990s. The criterion of 'effectiveness' within the concept of value for money, therefore, includes an expectation that the needs of client stakeholders are being met, and the adoption of the tenet on 'equity' emphasises the weighting on those marginalised groups in greatest need. As such, the concept should shine a light on the extent to which such values are being met.

Shutt (2015) identifies the potential that the adoption of the concept of value for money might put more emphasis on the values of client stakeholders. Developing the argument put forward by Guijt (2015), if a TNGDO utilises the value for money discourse to ensure closer alignment between the values of all its stakeholders and how each programme is managed, this might give greater leverage to the views of those in need. Such a shift in values could be sufficient to counter-balance or even outweigh any trends towards more quantitative outcomes identified in the previous section. There is an absence of other literature - in particular empirical research, however, on whether value for money is resulting in a shift whereby local perspectives help to inform and influence the direction of development work. Indeed, section 2.2 confirms that value for money is conceptually weak in determining the normative values of its stakeholders.

Turning to the grey literature, it appears that there is still a lack of transparency. In November 2016, the UK Secretary of State for International Development stated her expectation that TNGDOs should not only demonstrate further improvement, but also progress in accountability to other stakeholders:

> … I will expect further, significant improvements in transparency from organisations which receive UK aid, and crucially, I want this requirement for transparency to be passed down through the aid chain, so that people on the ground in developing

countries can see where the money ends up and hold people to account if it fails to reach those who need it. (DFID, 2016, p. 1)

Accordingly, my review indicates that value for money has not yet had much impact on TNGDOs' relations with client stakeholders. Furthermore, it confirms that existing scholarly thinking has not conceptualised what impact value for money agenda might have in future.

2.3.4   Conclusion

This section has explored to what extent existing academic thinking has conceptualised the impact of value for money on TNGDOs' relations with its stakeholders. It has shown that there is a clear knowledge gap. Existing theories on the relations with donors would indicate that the concept would be readily adopted – either through the imposition of sanctions by the principal for non-compliance or through the willingness of agents in order to maintain funding. Indeed other donor demands, such as the requirements for logframes and programme evaluation, are routinely utilised by TNGDOs and show that such theories can be applied to these aspects. Yet the concept of value for money is proving more difficult for TNGDOs to assimilate and this does not readily fit with existing theorisation. Similarly, value for money could shine a stronger light on the values of client stakeholders, thereby empowering them to have a greater voice in the direction of TNGDOs' programmes, but there is little academic thinking on this aspect either.

Having established the need for further scholarly research on the impact of value for money on TNGDOs' relations with donor and client stakeholders, I turn to the third category of stakeholder identified by Najam (1996); the development workers within each TNGDO and the issue of organisational management.

2.4   Conceptualising the impact of value for money on the bureaucracy and management of TNGDOs

The organisational management of TNGDOs has become an area of academic interest and thinking. Quarles van Ufford, Giri, and Mosse (2003) note that development practice has historically been characterised by an inherent optimism that intervention will lead to positive change, which they attribute to its association with political ideals. Their alternative genealogy of development argues that since the 1990s, however, the romanticism of development has been replaced by critical realism. Whereas aid agencies were once seen as a 'black box' in the development process, their role is now open to scrutiny.

As TNGDOs have grown into large organisations, so has the importance of internal stakeholders. Najam (1996) notes that there is very little literature on this category and many of the references to internal accountability, such as those by Ebrahim (2003), are about taking responsibility for oneself. Nevertheless, as Mosse (2005) establishes, staff and consultants have a considerable influence on the work of a TNGDO. This is partly due to the wish to protect their role and how they interpret what is required. The interpretation is not necessarily a failure to understand rather than an official's value judgment on how something should be done – something that Lipsky (1980, p. 144) refers to as 'private goal definitions'. Internal stakeholders, therefore, may be less demonstrable than external patrons or clients, but they are likely to have a considerable impact on the work of a TNGDO and thus its legitimacy.

There are a range of different competing theories on the function of organisations (Lewis, 2014, p. 128), and my literature has focused on the concepts of bureaucracy and management in TNGDOs.

2.4.1   Conceptualising the impact of vfm on the bureaucracy of TNGDOs

The concept of bureaucracy is largely attributable to Weber (2001) and his interest in the dominance and power of the State. By examining historical records of empires in Egypt and Rome, Weber defined such officialdom in terms of having clear rules; a hierarchy of authority; written documentation kept by staff; and that those involved in the management of the office are staff who are fully engaged in such following pre-set rules for such activities.

Since then, his conceptualisation has been applied to a wide range of organisations. Yet the term 'bureaucracy' can be interpreted in diametrically different ways (du Gay, 2011; Lane, 2000; R. Weiss, 1983). Weber's comments on the impersonal and de-humanised aspects of bureaucracy can be seen as referring to the rational, equitable and efficient running of an organisation. Conversely, it can be interpreted as a critique of such organisational structures and so the term can be seen as describing a cumbersome, inflexible and inefficient administration.

Despite these different interpretations, Farrell and Morris (2003) note that there is some sort of consensus on the continued presence of Weber's concept of bureaucracy in modern society. Whilst this could be, as Weber argues, because once established bureaucracy develops power through the gathering of knowledge and expertise that means it becomes difficult to destroy; it is also because bureaucracy is seen to be technically superior to its alternatives, such as collegiate, honorific and avocational forms of administration.

The academic literature on non-governmental development organisations indicate that there has been an increase in their bureaucraticisation since the 1980s. Dichter (1989) states that this was in response to criticism of how they managed themselves and their projects, although progress has been constrained by the reluctance of donors to fund non-programme activities (Lewis, 2014; Scholte, 2004). Whilst the pace of bureaucraticisation in TNGDOs might have been slow and gaps remain in areas such as governance, accountability and transparency (Fowler, 2013), this does not mean that change is not happening. Binnendijk (2000) reports on the pressure facing institutional donors in the global North to report results and identifies a shift from monitoring the implementation of programmes to monitoring results in terms of outputs, outcomes and impacts. The results based management agenda has subsequently become prevalent in development (Gulrajani, 2011, p. 207) and its artefacts, such as logframes and targets have been widely adopted by TNGDOs (Eyben, 2015). Paul Light (cited in Lewis (2014)) highlights a number of continued pressures to reform, comprising: the 'scientific management' model to develop standards and codes of conduct; the 'liberation model' to become outcome oriented; the 'war on waste' model to secure efficiencies; and the 'watchful eye' model of greater transparency.

Drawing on the thinking of Lewis (2014) , there are two key theories on how the value for money discourse might impact on the bureaucracy of TNGDOs: structural contingency theory and institutional isomorphism. Structural contingency theory argues that organisations adapt to the contingent variables that they encounter (Donaldson, 1996, p. 130). Managers have a key role in diagnosing organisational performance, and then identifying and implementing appropriate remedial actions. The management role of the 'boundary spanner' (Lewis, 2014; Williams, 2002, p. 30), for example, can have a crucial role in identifying the changes needed to an TNGDO's bureaucracy in order to meet donor expectations. Similarly, institutional isomorphism refers to a trend towards greater homogeneity between TNGDOs in the development sector (Tvedt, 1998, pp. 213-216) as they bureaucratise further.

Structural contingency theory offers a rationale for how TNGDOs have changed and grown in the last 30 years. The changing political environment that led to increased aid funding to TNGDOs can be seen as a contingency variable. Government is no longer seen as the sole legitimate agent for the management of development resources (Korten, 1990, p. 28). NGOs that were able to demonstrate their cost-effectiveness by scaling-up existing programmes that had already been seen to work have been able to expand rapidly (Edwards & Hulme, 1992, p. 18). Korten (1987, pp. 114-125) notes how the growth of NGOs from a generation focused on the direct delivery of welfare into transnational movements focused on a social vision has

necessitated the growth of Weberian bureaucratic structures. Crutchfield and Grant (2012) attribute the common traits of 'high impact' TNGDOs to an external focus and interorganisational networking that understands and interprets donor requirements, which suggests the presence of effective boundary spanners.

Turning to institutional isomorphism, Dimaggio and Powell (1983) identify three main contributory factors: coercive isomorphism refers to the expectations and pressures on TNGDOs by donors and other bodies to meet their demands; mimetic isomorphism refers to the tendency for one organisation to follow the lead of others in areas of uncertainty; and normative isomorphism arises where there is a collective drive amongst the actors within TNGDOs to define their roles, termed professionalisation. There is some indicative evidence of such change. Professionalisation has led to the growth of specialised roles, such as HR, fundraising, and M&E, which require stronger management information systems and governance arrangements (Smillie, 1995). Furthermore, mimetic isomorphism can explain the perceived need of a number of TNGDOs to maintain a presence in different countries through decentralisation (J. Townsend, G. Porter, & E. Mawdsley, 2002, p. 834), and thus to adopt federal structures whereby the central residuary body supports those responsible for delivery (Handy, 1990, p. 115). The growth in INDGOs as transnational organisations with subsidiaries or branches in different countries (Smillie, 1999, p. 17) appears to have led to a new 'transnational community' (Mitlin, Hickey, & Bebbington, 2007, p. 1703).

Taken together, these theories would indicate that the boundary spanners within each TNGDO would recognise value for money as a contingency variable and instigate changes accordingly. Achieving value for money necessitates making informed deceision during programme implementation to maximise the likelihood of outcomes and to minimise costs incurred (NAO, 2017a). Demonstrating such actions is likely to lead to greater standardisation of governance, performance management and accountability arrangements across the sector. I outlined earlier, however, that existing guidance for TNGDOs (Mango & VFM Learning Group of the PPA Learning Partnership, 2016) indicates a lack of consensus, and Fowler (2013, p. 138) has also commented on the lack of progress in adopting the concept of value for money:

> Professionals in the field of monitoring and evaluation are at loggerheads over methods and designs for systems which must deliver reliable data on sustainability of development results as well as on cost effectiveness and value for money.

These theories indicate that the value for money concept should change the bureaucracy of TNGDOs. Yet the quotation above and the evidence presented earlier on the challenges facing TNGDOs in demonstrating value for money suggest that there has been little change to date.

There is an absence of academic research on whether such theories do adequately conceptualise the response of TNGDOs to the value for money discourse. Accordingly, this represents another area where there is a knowledge gap in the literature.

Having examined the potential impact of value for money on the bureaucratic structures of TNGDOs, this section now turns to the impact of vfm on the management practices within these organisations.

2.4.2   Conceptualising the impact of vfm on the management of TNGDOs

In the absence of a generally accepted definition of the term management, Cole and Kelly (2011, p. 13) define it as: ' a collection of activities involving planning, organising, motivating and controlling'. As this definition is more on the actions than the purpose of management, however, it would be difficult to use this as a framework to examine how it has been impacted by the value for money discourse. Peters (1989, p. 36) defines the term by referring to the challenges that a manager has to face:

> 'Five areas of management constitute the essence of proactive performance in our chaotic world: (1) an obsession with responsiveness to customers, (2) constant innovation in all areas of the firm, (3) partnership – the wholesale participation of and gain sharing with all people connected with the organisation, (4) leadership that loves change (instead of fighting it) and instils and shares an inspiring vision, and (5) control by means of simple support systems aimed at measuring the ''right stuff'' for today's environment.'

This definition focuses much more on what a manager needs to do rather than what management involves. As such it offers greater scope to explore the potential impacts of value for money, but the definition is very oriented to the private sector and does not readily reflect the ambiguities of being caught between a hierarchical 'bureaucracy world' and a more spontaneous and responsive 'associational world' (Lewis, 2014). Handy (1993) does not specifically define the term management, but in his writing he refers to three key themes that a manager needs to do: the oversight of the services that a TNGDO provides; the maintenance of structures that define the parameters that actors work within; and the management of the people that work within the organisation. Having already addressed the structure within TNGDOs through bureaucratisation, this section therefore explores the potential impact of value for money on the oversight of services, which I term development management, and the role of development workers.

(a) Development management

Having defined the term management, this section begins by delineating the development management undertaken by TNGDOs from the management of services in other sectors. A. Thomas (1999) argues that the nature of development means that the standard task-oriented style of management is not wholly applicable to the development sector as it pays insufficient attention to the values of an NGO and how development should be done. He uses the phrase 'management for development' to describe instead a management style whereby every task is undertaken in a way that would enhance development. To my mind, however, this infers an approach that may disregard the views of those stakeholders interested in functional management. Such an approach might maximise the effectiveness and equity of programmes but would disregard the economy and efficiency with how resources are utilised.

Dichter (1989) argues that instead of focusing on how management could be nuanced for the development sector, it is important to focus on three basic components: conceptual issues, such as proper planning; technical functions, such as specialist knowledge of the area or issue; and people skills, such as the ability to delegate and motivate. This definition, however, appears to ignore the importance of working with client stakeholders. The three components are all internal to the organisation, and do not reflect the challenges of the development sector in reconciling such practices with the demands of others. Conversely, Girei (2016, p. 196) summarises the challenge of reconciling different views well in the following quotation, but it does not recognise the other functional aspects of the role:

> … mainstream NGO management seems to envisage for NGOs the role of mediator between different voices, demands and goals, such as between the demands of donors and of communities, or between effectiveness imperatives and social change/emancipation.

Brinkerhoff and Brinkerhoff (2010) identify four key components to development management: the values important to the sector, such as empowerment and self-determination; the nature of the transformational process of development; the tools required to implement each project; and, the institutional agenda needed to demonstrate efficiency and effectiveness. Whilst some of these dimensions appear to me equally relevant to transformation programmes in other sectors, the idea of reconciling different 'values' is important and in my view this underpins the theorisation of NGO management by Lewis (2003, p. 331; 2014, p. 28). He conceptualises NGO development management as comprising four key factors: the risks and cultural challenges associated with the environment they work within; the range of activities undertaken, which include mobilizing resources, capacity building and

being a catalyst for change; building relationships to influence and advocate change; and, the management of staff, systems and resources associated with the organisation itself.

In order to conceptualise the potential impact of value for money on development management in TNGDOs, academic thinking has tended to focus on managerialism. Managerialism, which is closely associated with NPM, refers to an ideology that "better management will prove an effective solvent for a range of economic and social ills" (Pollitt, 1990, p. 1; 2016) and seeks technocratic rather than political approaches to issues. It is premised on the basis that existing bureaucracies have not proved effective and would benefit from the business-logic of the private sector (Gulrajani, 2011). Power (1997) refers to the growing pressures across the public sector for a more technocratic approach to service delivery in his analysis of the audit society.

There is evidence that the ideology of managerialism is impacting on TNGDOs. Mawdsley, Townsend, and Porter (2005) attribute it to the rise of professionalisation in TNGDOs and Hindman (2012, p. 186) notes the change in profile of USAID workers in Nepal 'from development professionals deployed abroad with their families to single technical specialists on short-term contracts'. Li (2013, p. 76) draws on her ethnographic research within the World Bank to highlight the tendency for experts to construct a technical field to justify the application of neoliberal policies to the 'minutiae of peoples' lives'. Gulrajani (2015) examines the governance of government donor agencies and notes how new public management has encouraged the separation of operational delivery from political steer. As a consequence, there appears to have been an increasing demand for a more managerialist approach from TNGDOs and Eyben (2015) raises the possibility that the value for money discourse might facilitate a further technocratic shift towards building an anti-politics machine for aid programme management.

A wholly technocratic approach to development has been shown to be problematic. Ferguson (1994) describes how the use of technical experts and their lack of political awareness not only led to the failure of the Thaba-Tseka agricultural development project in Lesotho, but that it also contributed to unintended adverse impacts. Mosse (2005, p. 110) observes how a shift in the balance of power to agricultural technical specialists on a programme led to a more formal and less participative relationship with villagers. Similarly, Kothari (2005) found from her interviews with former colonial officers that they were dismayed at how local in-depth knowledge was no longer as valued as technical know-how. Fechter and Hindman (2011, pp. 4-5) argue that the rise of specialist managers in central policy teams and the demand for

documented results has resulted in aid work being seen as a set of technical challenges and the role of the aid worker in consulting, mediating and networking with local communities becoming invisible. Similarly, Harriss (2002, cited in Schuurman (2003)) outlines how the assessment of social capital led to the growth in demand for economic sociologists, the emergence of tools for analyzing communities, and ultimately a more neoliberal agenda that sought to engage less with governments and more on social transformation through civil society organisations.

Despite such reservations, however, managerialism has been adopted by TNGDOs. One area where managerialism is evident within development management by TNGDOs is in the production and application of logframes, which refers to logical framework analysis and originated with USAID in the early 1970s (Crawford & Bryce, 2003). Since then, they have gone on to dominate programme management in the development sector (Prinsen & Nijhof, 2015). They are a planning tool that enable development workers to rationalise complex programmes and typically include participatory tools as part of the problematisation of the issue. The consequent development of a linear cause and effect model enables the generation of a list of tasks to be delivered. The evidence-based clarification of issues and task-oriented approach to their resolution closely resembles the business-logic espoused through managerialism.

The use of logframes, however, represents a technocratic approach to issues by embedding a single technical solution into a complex environment (Simpson & Gill, 2007). Wallace et al. (2006) observe that despite the static top-down nature of logframes and their tendency to understate the need for the management of risks, their continued prevalence reflects the perceived need for a rational and systematised approach to programme management by TNGDOs.

To an extent the potential adverse impacts of de-politicising aid programmes through managerialism has been mitigated by the rise of political economy analysis within programme design and participatory approaches to development. Political economy analysis is a relatively new tool for assessing the political and economic environment to bring reflexivity into development interventions (Copestake & Williams, 2014). However, as Hout (2012, p. 418) notes:

> Those responsible for policy making on development assistance, usually at headquarters, generally recognise the need for more fundamental, political or political-economy, analysis of development reality behind the 'facade' of formal political institutions. People out 'in the field', however, will generally understand that interests are part of the development process, but tend to set the priorities for their

own day-to-day activities differently under the influence of the incentives [specified by donors].

Whilst his statement is aimed at donor institutions rather than TNGDOs, his analysis suggests that those tasked with 'doing development' are more likely to have embraced managerialism than those responsible for policy development. This analysis would suggest, therefore, that the concept of value for money is at least as likely to be embraced by those in TNGDOs who are responsible for 'doing development' as those 'boundary spanners' responsible for maintaining relations with institutional donors.

On the other hand, there may be an inherent reluctance amongst some TNGDO staff to accept the application of business-like principles in the voluntary sector (Handy, 1990) and a concern that managerialism and NPM erodes the values of empathy, trust and empowerment associated with the voluntary sector (Felts & Jos, 2000). Diefenbach (2007) identifies an ideological conviction amongst proponents of managerialism and new public management, albeit within a Western university, whereby the mantra of there being no alternative meant that staff had to either accept and comply or leave. Such attitudes might also be relevant to TNGDOs.

In conclusion, therefore, the adoption of managerialist tools, such as logframes, would suggest that the concept of value for money could also be embraced by TNGDOs. I have already shown, however, that this is not the case and there is an absence of empirical research or scholarly thinking on how it has impacted on the management practices of TNGDOs. Much appears to depend on how it is perceived by development workers, and so the following section explores this aspect.

(b) The role of development workers within TNGDOs

Having explored the potential impact of value for money on functional organisational management, this section examines the literature on the impact of VFM on the diverse range of values, backgrounds and hermeneutics of the development workers within a TNGDO.

The modernist assumptions in organisation theory are that everyone within an organisation works collaboratively towards common goals in a rational manner and are bounded by the principles of management control. Alvesson and Stanley (1999, p. 188) suggest that there is an assumption that 'performativity', which Lyotard (2001) refers to as an ideological drive for performance improvement (Gond, Cabantous, Harding, & Learmonth, 2016), is more important than human values. There is an inherent assumption within such modernist theories that there will be a uniform response from actors across an organisation and that any non-

compliance can be dealt with through suitable reward or enforcement mechanisms (Diefenbach, 2007).

The post-modernist interpretation of organisation theory challenges the basis of such assumptions on the basis that it ignores the complexities and diversity of backgrounds, values and beliefs of individuals within each organisation. As Clegg and Hardy (1999, p. 4) note:

> Organisations are thus sites of situated social action more or less open both to explicitly organised and formal disciplinary knowledges such as marketing, production, and so on, and also to conversational practices embedded in the broad social fabric, such as gender, ethnic and other culturally defined social relations…

Similarly, as Salaman (2000, p. 6) notes:

> Although in many ways organisations are the most rational entities ever created where managers and employees strive to make sensible decisions …, in reality irrational forces also play a major role.

There is an extensive debate in academic literature on the merits and drawbacks of modernist and post-modern approaches to organisational studies. Reed (1999, pp. 29-30) states that the principles of rational bureaucracy and the need for an objective and technical approach to functions have become deeply embedded in our understanding of organisations. Diefenbach (2007) is critical of the subjugation of actors through the ideology of new public management, whereas Ezzamel, Reed, Costea, Crump, and Amiridis (2008) consider that it has led to a greater awareness amongst managers of the need to consider the well-being of others in the organisation. Whilst Donaldson (1996) argues that the principles of a positivist organisation theory stand up to scrutiny, Alvesson and Spicer (2012) highlight the extensive body of work on the non-rationality of organisations.

In the context of the voluntary sector, the absence of the unifying effect of the profit motive and the phenomenon of altruism means that organisational cultures are likely to be even more complex than those in other sectors. Research around the concept of 'Aidland', the somewhat sceptical term used by Apthorpe (2011) to describe the world that development workers operate and live in, underlines how individuals will often transfer across organisations and sectors (Lewis, 2011), socialise within and outside the office (Eyben, 2011) and down play their skills in some situations, such as the facilitation of community participation (Mosse, 2011). Stirrat and Henkel (1997) refer to missionaries, mercenaries and misfits, but they acknowledge this categorisation is simplistic, and that TNGDO staff do not often reflect on their motives. Altruism can be seen as a selfless act to pursue the interests of others, even if at a cost to oneself (Seglow, 2002b), and Stirrat (2008) contends that aid workers often self-categorise

themselves as 'missionaries' who are stereotypically motivated by a sense of obligation and consider themselves somewhat amateurish in approach. As a consequence, the 'hands-on professional management' tenet of new public management (Hood, 1991, p. 4) and the ideology of managerialism would indicate a binary trade-off with altruism. Research by de Jong (2011) also confirms that it is too simplistic to assume that TNGDO staff are either altruistic or motivated by their own interests. Fechter (2012a) notes that there has been limited academic discussion on the tension between altruism and professionalisation within the aid sector.

An alternative approach, therefore, is to treat organisations as open-ended processes rather than entities and to see those working for TNGDOs as social actors with agency to influence the structure they work within (Hays, 1994; Hilhorst, 2003; Long, 2001). Fechter (2014) argues that studying the background and interests of TNGDO development workers would enable much more grounded and nuanced thinking. On this basis, a TNGDO represents a collection of different actors, which I term development workers, who collaborate to varying degrees towards broadly similar goals and values (Giddens, 1984; Hilhorst, 2003; Mosse, 2005).

In examining the extent of academic thinking on the impact of value for money on the management of development programmes, therefore, I turned to the conceptualisation of the agency of development workers in influencing and reshaping the structures and working practices that exist within TNGDOs.

Foucault (2002) describes how the focus of government changed in the 18th century from a focus on boundary protection to one of people management. Changes in the knowledge and information of the populous meant that the State had to respond and become more 'laissez-faire' (Joseph, 2010). As Salskov-Iverson et al. (2000) note, Foucault's ideas on how the shift in knowledge, information and thus power of the populous led to less centralised control and greater self-regulation by the State are equally applicable at a micro-level to the governance and management of organisations.

Foucault (2002) argues that knowledge and the gathering of information support the exercise of power. Using his example of William the Conqueror; at face value, the Domesday book represented a comprehensive encyclopedia of assets and incomes across England in the 11th century that enabled the Normans to strengthen their rule over the English-speaking population. As Harvey (2014) identifies, however, it was also the process of gathering the information that underlined the authority and power of his rule. The process of inviting landholders and bishops, as well as local sheriffs and jurors to collate and verify the data showed how power was exercised, largely without violence, by persuading others to ask

questions and gather information on his behalf. Furthermore, the legal and other systems that the process of collection required led to a transformation in how the country was ruled from thereon.

This exercise of power has some resonance with how donors in the global North interact with TNGDOs. Donors regularly asking for information and the data they require on VFM might necessitate changes in TNGDO systems and processes that will further tip the balance of power their way. Spivak (1988) asserts that Foucault's thinking was from a European Imperialist viewpoint and that viewing the same issue 'bottom-up' from the perspective of the subservient, termed subaltern studies, would enable a different interpretation (Chakrabarty, 1998). Using the Domesday book to illustrate this argument, the remaining English landholders were probably in a vulnerable position in 1086, and the Domesday book may have offered them a vehicle to authenticate their position in the Norman court (H. Thomas, 2003). As such, the process may have offered them greater power and authority than they previously had. If knowledge and information can empower the populous and change the existing normative outlooks of individuals (Foucault, 2002), then the value for money discourse might impact on development workers and their working practices.

The discourse on value for money could empower development workers to change their discursive practices, which in turn would change the way that TNGDOs respond to the concept of VFM. The structuration theory of Giddens (1984) argues structure and agency are not binary options and instead are mutually constructive. As Hilhorst (2003, p. 5) states:

> … an actor orientation recognises that people operate within the limitations of structural constraints, but emphasises that such constraints operate through people.

On this basis, I examined the literature on decision-making within TNGDOs to explore how the discourse on value for money might lead to changes in discursive practices. Evidence-based decision making is one of those buzz terms (Rousseau, 2006) closely associated with NPM and the value for money discourse (Tranfield, Denyer, & Smart, 2003). The idea is that someone faced with an important decision reviews lessons learned, good practices and all available data in order to select the approach that optimises the predicted benefits within the budget available. Yet the rational decision-making model of defining the problem, examining alternatives, assessing the evidence and making the optimal decision will rarely happen in practice (Bazerman & Moore, 2013; Rousseau, 2006).

As managers are under time pressure and find it difficult to assimilate a wide range of often conflicting information (Hayibor & Wasieleski, 2009; Kahneman, Slovic, & Tversky, 1982),

academic thinking tends to focus on the role of the organisation and the decision making process. 'Bounded rationality' refers to the limited knowledge and capacity of decision-makers and how organisational structure can support them (Christensen, Lægreid, Roness, & Rovik, 2007, pp. 10-11). Thinking on the decision making process tends to focus on how evidence is scrutinised, such as whether managers could adopt the rigour of the scientific community (Tranfield et al., 2003), or whether those faced with making a decision could be better trained (Rousseau, 2006). Baba and HakemZadeh (2012) developed a conceptual model of such an approach, shown in figure 5, which broadly sets out how these factors interrelate. The linear relationship is likely to be a simplistic illustration of what might happen in practice and does not take into account the decision-maker's values.

Figure 5: A conceptual model of evidence-based decision-making
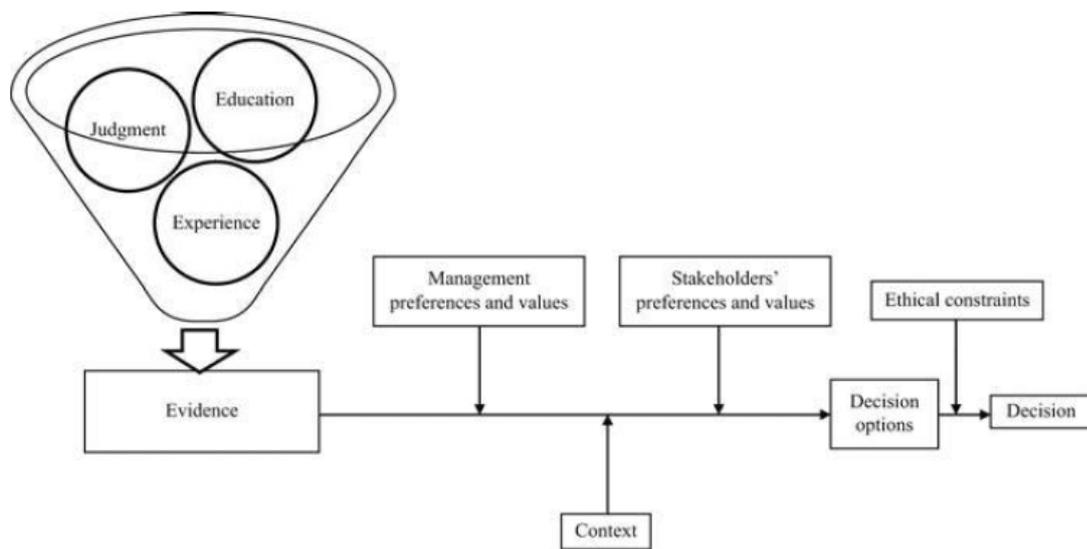
Source: Baba and HakemZadeh (2012, p. 848)

Ethnographic studies indicate that an individual's values and perceptions have a crucial role in determining how an organisation's policies are applied in practice. Lipsky (1980, p. 18), albeit from his observations of public sector workers in the USA, found that:

> Street-level bureaucrats may be shown to have distinctly different interests from the interests of others in the agencies for which they work. Moreover, certain features of their role make it possible for them to make these differences manifest.

Such differences are likely to be evident in TNGDOs. By observing interactions between villagers and NGO field staff in the Philippines, for example, Hilhorst (2003, p. 88) identifies three different types of development: 'modernising and improving the community'; 'helping

those in need'; and, 'getting personal benefits'. Each approach was dependent, in part, on the development workers' own values.

As such, the discourse around value for money is likely to impact on those responsible for making decisions (Power, 1993, 2003b; Strathern, 2000), and it may lead to a more cautious approach, disempowerment, greater deference to the needs of the donor, or even an element of deception in subsequent progress reports. Hindman (2012, p. 172), for example, argues that the perception of aid workers as 'mere conduits' for development is misplaced due to the demands for accountability. Similarly, Mosse (2005) observes that the demand to be objective could be seen by staff as an encouragement to deny context, compromise and their own agency.

Existing thinking would suggest, therefore, that the discourse on value for money might encourage a more cautious approach to development practice whereby innovation is discouraged and agency is stifled (Jackson, 2012). Conversely, the bounded rationality of decision-making and the emphasis on values within value for money might empower development workers to draw on their altruistic values more in making decisions. My review established, however, that there is an absence of empirical research or scholarly thinking on this issue. As Paton (1999, p. 140) notes, we know very little about how managerialism shapes the perceptions of development workers. We know even less, therefore, on how the concept of value for money shapes their perceptions.

2.4.3   Conclusion

In this section, I have drawn on existing academic discussions around the management and structure of organisations, as well as the role of development actors to explore the potential impacts of the value for money agenda. The growth of TNGDOs and the emergence of the ideologies of new public management and managerialism have already led to increased bureaucratisation. This is not necessarily a bad thing, as more rigorous bureaucracy is needed to deal with the complexities of managing multiple programmes in different countries for a range of donors. Yet bureaucracy in TNGDOs is unlikely to be the same as that in the public and private sectors, or even as that in other parts of the voluntary sector. This is largely due to the political economy environment that TNGDOs operate within, the need for local knowledge and the empowerment of local communities in programme design and implementation, and the range of different values, such as altruism, that development workers might exhibit in the absence of the unifying incentive of wealth maximisation.

The organisational structure and management of TNGDOs has been influenced by the demands of public sector donors in the global North. Structural contingency theory and institutional isomorphism may help to explain why TNGDOs have developed specialist roles, such as HR functions and M&E teams, and the management information systems needed to demonstrate a results-based approach to development. Furthermore, managerialism may explain why associated tools such as Logframes have become a largely standard practice.

This does not necessarily mean, however, that the concept of value for money will follow the same pattern. There is an absence of scholarly thinking on its impact on the bureaucracy and management of TNGDOs, either from an organisational perspective or from an actor-oriented perspective. In the following section, therefore, I bring together the findings from the literature review to define the focus of my research.

2.5   Defining the focus of my research

So far, my literature review has focused on the practice-drive nature of the concept of value for money and the absence of empirical research or suitable theories to explain how TNGDOs are responding to its introduction to the sector. In this section, therefore, I bring together these arguments to explain why it could represent both a threat and an opportunity to development practice, and then to outline my research questions.

2.5.1   Discussion

Development practice is facing a critical juncture. Having traversed the impasse in development thinking that arose with the failure of grand theories associated with cold war politics, donor funding has increased and TNGDOs have emerged to become a core part of the aid industry. This growth has been built on the assurance that a more nuanced and professionalised approach to development, as advocated through the adoption of the ideologies of managerialism and NPM, will lead to a greater, evidence-based focus on results and outcomes. Yet Quarles van Ufford and Giri (2003) note how the adoption of development goals has led to a narrowing of ambition in what development can achieve and a more technocratic approach not only risks the subjugation of the views of local communities, but also could fail to take account of the political economic environment.

Criticisms of international development are not new. Non-governmental organisations may have once been seen as 'agents of mercy' (Tvedt, 1998), with strong altruistic motives, but they have since become open to criticism. As Lewis (2014, pp. 23-25) observes, critics on the political right such as Moyo (2010), question the efficiency and function of TNGDOs, whilst

those on the left argue that TNGDOs pursue a de-politicised version of neo-liberal ideology, thereby sustaining neo-colonial relations that exploit the global South (Choudry & Kapoor, 2010; Escobar, 2012; Tandon, 2002; Tvedt, 1998).

The political ramifications emerging in the global North from the global financial crisis in 2008, however, mean that the ideologies of managerialism and NPM are more open to challenge than ever before. Private sector practices are no longer seen as necessarily the right approach, and the assumption that a more professional and technical approach to problem solving would lead to the promulgation of good practices and the refinement of interventions to maximise outcomes is open to question. Instead, there seems to be a consensus on the political left and right that the aid industry is bureaucratic and Gulrajani (2011) argues for a radical reform whereby management principles are replaced by more romantic principles.

Within this complex environment, the concept of value for money is now being applied by institutional donors, such as DFID, to TNGDOs. Its close association with managerialism and NPM, and the fact that it is institutional donors who have pushed its introduction would suggest that it will entrench further existing practices and tilt further the power balance towards donors in the global North. Cox (1983) notes that Gramsci's concept of hegemony is more than simply the dominance of one country over another. It refers to the acceptance of an entire doctrine. There is the potential, therefore, that the acceptance of the value for money discourse could encourage hegemony in two ways. First, that it might give greater authority to technocratic solutions that do not take account of the political contextual environment of a State. Secondly, that it could increase the leverage of donors from the Global North on the practices of TNGDOs.

Dealing with the first issue, the process of gathering performance and financial information together to make objective, informed decisions to secure value for money is closely associated with Weber's thinking around the technocratic machine-like nature of bureaucracy (Giddens, 1984, p. 216), and the adoption of more business orientated practices associated with 'managerialism' (Pollitt, 1990). In each case it is about removing any political or emotive aspects in order to make rational and objective decisions. As Gulrajani (2011, p. 206) notes, there is a 'scientific' authority to such judgements even where the evidence is ambiguous. My literature review has highlighted examples, where such a technocratic approach can have adverse impacts.

Secondly, drawing on the thinking of Wright (2012), the process of gathering information and data to establish VFM could exacerbate perceptions that TNGDOs are becoming agents of

Western hegemony by enabling institutional donors in the Global North to set the strategic direction of TNGDOs. Whilst there are long-standing concerns around TNGDOs acting as the agents of donors (Korten, 1990), B. Davies (2003, p. 93) drew on Foucault's examination of the panoptican to argue that managerialism leads to TNGDO staff focusing their time on justifying their own actions and no longer challenging or questioning their organisation's overall strategic direction:

> … any questioning of the system itself is silenced or trivialised. The system itself is characterised as both natural and inevitable. Resistance to it by individuals … is constituted as ignorance of what the 'real' (financial) 'bottom-line' issues are …

Such scenarios assume that the concept of value for money is simply an extension of the ideologies of managerialism and NPM, and that power rests fully with institutional donors and TNGDOs are passive in accepting this scenario. My literature review has shown how the sector is 'at loggerheads' (Fowler, 2013, p. 138) over the concept of value for money, however, which is inconsistent with the assumption that TNGDOs can ultimately only passively accept its introduction. Instead, Eyben (2015) and Shutt (2015) have identified the transformational potential of the VFM concept. The need to reconcile different values and perspectives on what constitutes value for money would necessitate changes in the existing discursive practices of TNGDOs. Furthermore, such knowledge and data on the needs of client stakeholders could shift the existing balance of power with institutional donors. It would be difficult for donors to demand a particular course of action when TNGDOs could demonstrate the impact it might have on communities.

McNay (2007) outlines Foucault's thinking that power is not necessarily a primarily repressive force in the hands of the elite and instead that it circulates within all aspects of society. There is already some evidence that the relationship between donors and TNGDOs is symbiotic. The increase in funding to TNGDOs is attributable in part to the harshness of existing neo-liberal policies such as structural adjustment, and the need for governments in the global North to demonstrate that their policies were focused on the needs of the poor (Bebbington, Hickey, & Mitlin, 2008). As such, institutional donors are dependent on TNGDOs to demonstrate the legitimacy of their aid programmes to the wider public.

Value for money offers the opportunity for TNGDOs to strengthen their relations with their client stakeholders. To explain this argument, I turn to the onus on TNGDOs to demonstrate legitimacy. Whereas the public sector can rely on democratically elected leaders to justify their direction, TNGDO legitimacy has to be claimed. There are a number of possible arguments raised by TNGDOs to justify their legitimacy. Examples might include the moral values they

uphold, or their determination to ensure that States abide by international rules and norms, such as UN conventions. Equally, TNGDOs might claim that they represent the voice of the marginalised in civil society and that they have expertise in working with such groups. They might also claim that, as they are reliant on a wide range of donors, they are impartial in their opinions. As Edwards (1999, p. 258) states:

> Their legitimacy is claimed and maintained through demonstrated conformity with laws and regulations, accepted practices standards, public expectations, the terms of the contracts they sign and the values they espouse.

As Van Rooy (2004, p. 62) notes, what constitutes legitimacy is a complex issue:

> …one person's rule need not be shared by another, most are often implied rather than stated, many are commonly contradictory and habitually mutated, and all are always juggled with power differences. Legitimacy rules are moving targets, difficult to describe and pin down on a piece of paper. Yet rules that are wielded without conscious consideration and careful examination nonetheless have very real consequences in shaping what decisions are made, what money is spent, and whose lives are affected.

Thrandardottir (2015) identifies four distinct categories of TNGDO legitimacy. The first of these is the market model, whereby TNGDOs who engage in the delivery of services on behalf of a State or international body need to demonstrate their functional utility. In this case, legitimacy centres on demonstrating that the TNGDO is well-organised and reliable, and that it is non-political by not questioning the adequacy of the State. The second category is the new institutional model, whereby TNGDOs who work with States or international organisations to represent the voice of civil society need to be able to demonstrate that they have been able to moderate or refine policies. By becoming embedded in other organisations, such INDGOs are legitimising the State or international body. As such, the legitimacy of the INDGO rests on whom they associate with as much as their effectiveness in how they use their power.

The third category Thrandardottir (2015) defines is the social change model, whereby TNGDOs who focus on representing aspects of society need to demonstrate that they are independent of other sectors and effective at representing the concerns of the marginalised. In this scenario, TNGDOs are politically active in challenging States and the aid industry, based on their democratic representation of their members and the marginalised in society. Finally, the critical model category covers those INDGOs that wish to challenge the role of the aid industry. Where there is a fundamental difference of opinion in political approach, such as the adoption of neo-liberal policies in non-developed countries, the legitimacy of the TNGDO is in demonstrating that it is not financially dependent on those donors. The range of different

categories of legitimacy TNGDOs need to demonstrate reflects the heterogeneity and complexity of such organisations compared to the private sector.

There are inevitably conflicts between these models of legitimacy. Demonstrating functional utility, for example, may require working practices that do not align with those needed to demonstrate legitimacy in social change. Balancing these different aspects of legitimacy is dependent on the organisational values of each TNGDO. As Edwards (1999, p. 261) notes:

> … all NGOs and voluntary organisations must be explicit about which values are central to their claims to legitimacy, which values are more important than others if there are trade-offs to be made between them …, and how these trade-offs are arrived at.

The introduction of the concept of value for money, therefore, is an opportunity to shift the existing balance of values. Principal-agent theory and resource dependency theory conceptualise how the values associated with functional legitimacy have gained prominence in TNGDOs. The adoption of the value for money discourse, however, offers an opportunity to shine a light on this existing imbalance whereby the values associated with the legitimacy of social change have less prominence. As Paton (1999, p. 136) states:

> Values usually belong to someone or some group, and the values that are acclaimed as 'core' or 'underlying' tend to be those of the people exercising power.

As such, any shift in values would change the existing balance of power.

Yet the literature on the value for money discourse is relatively light. Existing thinking on value for money is largely practice-driven and there is no settled theoretical concept on how TNGDOs might apply a normative assessment with multiple stakeholders with potentially differing viewpoints. Existing theories that explain the rise of managerialism and NPM within the sector do not apply to the concept of value for money. Drawing on the thinking of Foucault, there is a presumption that having gained a discursive foothold, it will generate its own path dependency to gain further dominance.

There is evidence that the discourse shows no signs of abating amongst institutional donors. The current UK government continues to assert that value for money is 'central to everything (DFID, 2018b) and whilst the main opposition party does not use the phrase itself, it does emphasise its commitment to getting 'the greatest impact possible from every pound of ODA spending' (Osamor, 2018). Yet TNGDOs have struggled to adopt the concept.

Having established the opportunities and threats offered by the concept of value for money and the absence of a suitable theory to explain how TNGDOs are responding to the agenda, in the next section I set out the focus of my research.

2.5.2 The focus of my research

The focus of my research is on exploring and thus conceptualising how TNGDOs are responding to the concept of value for money. Table 5 sets out the overall research question I specified. In order to help structure my thinking, I sought to supplement this overall question with underpinning, inferential questions (Creswell, 2009). The first sub-question enables me to adopt a critical reflective approach to explore my own perceptions as a former exponent of the value for money discourse. The second sub-question focuses instead on the perspectives of those responsible for ensuring the TNGDO achieves value for money, and the third examines the discourse from an institutional perspective.

Table 5: The focus of my research

Overall focus of my research:	**How are TNGDOs responding to the discourse on value for money?**
Underpinning questions:	• Why is the concept of value for money perceived as subjective? • How have actors within TNGDOs perceived the discourse on value for money? • What has been the institutional response to the discourse on value for money?
Source: Author	

2.5.3 Conclusion

The growth of TNGDOs, their organisational management and their relations with donors has been subject to extensive academic thinking. This work has challenged the applicability of the ideologies of new public management and managerialism to the sector, and charted the rise of results-based programming and the associated demands for upward accountability. Yet the value for money discourse has been largely practice-driven and in the absence of a settled theoretical construct on how to determine a normative assessment, TNGDOs have struggled to adopt it in their work. Existing theories do not adequately conceptualise such issues and in the absence of much scholarly thinking, there is a knowledge gap in how TNGDOs are responding to the discourse associated with the concept that merits further research. The next chapter outlines the methodological approach used for such research.

Chapter 3: **Methodology and data collection methods**

3.1   Introduction

In this chapter I address the decisions I made, and the rationale for, my choice of methodology and data collection. Having identified knowledge gaps in scholarly thinking around conceptualising the response of TNGDOs to the concept of value for money, this chapter sets out the methodological approach of my research, and the data collection methods utilised. The first section outlines the key issues to consider in theorisation. By drawing on existing academic literature, it sets out the advantages and drawbacks of different approaches and the key steps involved. As a mature PhD student I had already undertaken some associated academic reading for my Masters in International Development and preliminary work for my PhD. As indicated in chapter 1, I also have extensive past experience of conducting value for money audits in the public sector. Accordingly, it is important to acknowledge my existing experience in this area. In section 3.2, therefore, I explain why I opted to draw on the principles of a constructivist approach to grounded theory (Charmaz, 2014; Glaser, 2002) and aspects of the concept of abduction (Haig, 2008) in my theorisation.

Sections 3.3 and 3.4 examine how ethnography and development research historically tended to be scientific and positivist in nature and have since recognised the importance of understanding different cultures and Western values. Taking into account my background in value for money auditing, I explain why I adopted a reflective, ethnographic approach so that I might explore 'self-other' interactions. Section 3.5 explains the rationale for using case studies to support this reflective, ethnographic approach. I explain why the case study approach is now accepted as a means of qualitative research by addressing the issues of cause and effect, and generalisation.

Sections 3.6 to 3.8 explain the rationale for the organisations selected VSO for case study examination, the practical and ethical challenges in securing access, and the mix of methods used. Finally, I reflect on the impact of my own status and positionality during the data collection and analysis stages of my research and then conclude on the robustness of my methodology.

3.2   Developing an approach to theory construction

This section begins by outlining how theory construction is addressed in academic literature. I then set out how I used this information to develop the approach for my research.

3.2.1   The literature around theory construction

The social sciences, including sociology and anthropology, were historically closely associated with scientific and positivist methods of research. Largely driven by the writings of Comte and the scientific principles from the period of Enlightenment, social science research involved building a theory to predict the real world and then undertaking data collection to affirm or reject each hypothesis (Comte & Thompson, 1976; Halsey, 2004; Snell, 2010). Malinowski (2011, p. 75), for example, emphasises the need for a scientific mindset to ethnographic research based around what he referred to as "… the method of statistical documentation by concrete evidence."

This scientific, positivist approach meant that there was a strong emphasis on deductive methods to verify theories rather than the formulation or refinement of the theories themselves. As de Vaus (2014, p. 15) shows in figure 6, such a deductive approach involves starting at the top of the diagram with a theory and then working clockwise around the stages to develop a testable framework, to collect and analyse data, and then to affirm or refine the original theory.

 The main drawback of the scientific, positivist approach is that it pays limited attention to the theorisation stage itself. In practice, such an approach can rely on the researcher using both their own literature review and their own ideas to generate a theory to test. As Foucault (2002, p. 254) notes, however, there may be an in-built assumption by the researcher that the existing literature and theories are factually correct and represent the 'one truth' because they are perceived to be scientific in nature. The risk of discounting alternative interpretations, together with the researcher's own perceptions and hermeneutics on the issue, may undermine the objectivity of the work. The research is no longer objective and instead simply re-affirms existing perceptions.

The alternative approach to theorisation is to develop a theory from the data collected. As de Vaus (2014) illustrates in his diagram – see figure 6, the researcher undertakes a broadly similar iterative process starting from the bottom instead. Deriving theory from the systematic collection of data, termed grounded theory (Glaser & Strauss, 2008), has become a common means of research in the social sciences (Lo, 2014).

Figure 6: The logic of the research process


```
                    Starting point of
                    theory testing
                          |
                          v
                      ┌─────────┐
                      │ Theory  │
                      └─────────┘
         inference                  deduction
              ┌─────────────┐    ┌──────────────┐
              │ New theory  │
┌──────────────┐           ┌──────────────┐
│Implications for│          │ Conceptual   │
│ propositions  │           │ propositions │
└──────────────┘           └──────────────┘
                                operationalisation
┌──────────┐               ┌──────────────┐
│ Analyse  │               │ Testable     │
│ data     │               │ propositions │
└──────────┘               └──────────────┘

              ┌──────────────┐
              │ Collect data │
              └──────────────┘
                     ^
                     |
              Starting point
              of theory
              construction
```
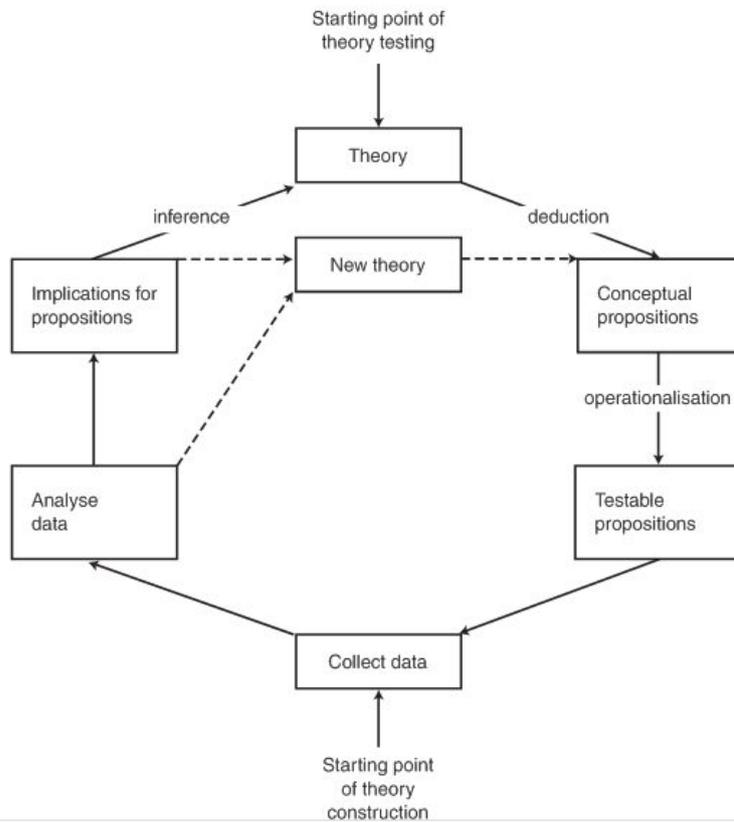
Source: de Vaus (2014, p. 15)

Glaser and Strauss's (2008) grounded theory has refocused the purpose of qualitative analysis by setting out how the systematic collection and analysis of data can be used to formulate and refine theories. The literature review should be deferred in order to avoid biasing the process, and data collection and analysis are conducted iteratively through a series of specific stages that include sampling, coding and comparative analysis. They argue that theories derived from data are likely to be more rigorous than those based on a priori assumptions and then tested (Charmaz, 2014; Méabh & Robert, 2014). The theory is already grounded in the data and thus any further information may refine but cannot repudiate it.

Grounded theory comprises a set of rules that shifts qualitative research away from descriptive techniques and gives it a more legitimate and rigorous purpose. It took some time for the theory to gain traction in the social sciences, but as Charmaz (2014, p. 10) comments:

> … the Discovery book stands as a major force in igniting the 'qualitative revolution' … that gained momentum throughout the latter period of the twentieth century.

Grounded theory was instrumental in re-invigorating the role of qualitative research but, despite its inductive rationale, the approach remains inherently positivist in nature (Charmaz, 2014; Mills, Chapman, Bonner, & Francis, 2007) and so says more about the verification aspects of theory development than it does about the conceptualisation of theories. As Charmaz (2014, p. 9) comments, Glaser:

> … imbued the method with dispassionate empiricism, rigorous codified methods, emphasis on emergent discoveries, and its somewhat ambiguous specialised language that echoes quantitative methods.

The positivist aspects of grounded theory means that its lack of detail on how to conceptualise theories raises questions about its suitability for my research. Wacquant (2002, p. 1481) dismisses this aspect of grounded theory as an "epistemological fairy tale", whilst Snow, Morrill, and Anderson (2003) question the obfuscation of the black box approach. Glaser and Strauss were not especially clear on how substantive theories, which are essentially observed patterns in the data, are translated into more formal theories. They acknowledge that examples are hard to find but instead offer assurances that "the core categories can emerge in the sociologist's mind from his reading, life experiences, research and scholarship." (Glaser & Strauss, 2008, p. 90)

My concern was that my previous experience in undertaking value for money examinations meant that I could not approach the topic without some prior knowledge. Using this knowledge would raise questions about my objectivity, and yet to ignore it would make theorisation very difficult. The approach to grounded theory advocated by Glaser and Strauss is very dependent on the objectivity and neutrality of the researcher in the conceptualisation of theory (Charmaz, 2014; Mills et al., 2007).

The constructivist approach advocated by Charmaz does help to address my concerns around objectivity. She argued that a constructivist approach acknowledges that the researcher is not passive and that it is important to recognise the subjectivity of the researcher through reflexivity. There is much more emphasis on the interpretation of reality. Mills et al. (2007, p. 74) noted that:

> …constructivist grounded theory studies are reflexive in design, repositioning the researcher from being a distant expert … to being a co-constructor of meaning with participants in the generation of data.

Glaser (2002) strongly refutes Charmaz's interpretation, however, arguing that constructivist grounded theory was a 'misnomer'. In his view, the iterative nature of grounded theory as well as the application of different data collection methods and comparative analysis would draw out such subjectivity anyway. Despite Glaser's arguments, I concluded that a more constructivist approach was better suited to my research. Time constraints restrict the level of iteration that Glaser would require and without reflexivity I risked understating my own influence in the collection and interpretation of data.

Having determined a methodology that took account of my past experience and potential influence on the research, it is also important to consider how my theorisation would take account of existing academic literature in the area. Abduction sits between inductive and deductive approaches to theorisation by seeking to rationalise how observed facts fit within existing rules and theories. It was developed by Charles Peirce in the 1930s as a means of developing explanatory theories from data through reasoning from effect to cause. Timmermans and Tavory (2012) argues that abduction enables the researcher's prior knowledge to be used as an explicit part of conceptualisation rather than as something that needs to be mitigated.

Drawing on my understanding of existing academic work in my theorisation should not be interpreted as an abandonment of induction and a return to a deductive methodology. As Timmermans and Tavory (2012, p. 173) state:

> We are not ... advocating a return to deduction based on existing theories. Knowing the literature and being professionally positioned is far from coming to the field to verify, falsify, or modify a unified, firmed-up theory, still less finding only what we expect to find.

I found it difficult to put aside any literature or reading until after my data collection. In practice both aspects of my PhD research were conducted in parallel. In the circumstances, therefore, the concept of abductive analysis is more suited to my needs. Such a methodology would enable me to centre my theorisation on my understanding of existing academic literature as well as my analysis of the data I collected.

3.2.2   My approach to theory construction

I spent some time at the outset of my doctoral research considering the issue of creativity. My experience is in audit and accountability where I was responsible for critically appraising performance and reporting where there were gaps or weaknesses. I saw this as different to my doctoral research, where there was an expectation to come up with something new or

innovative from my research data. When I discussed the issue with peers or my supervisors there was always reassurance that 'you will have that moment of enlightenment', but my doubts remained. Timmermans and Tavory (2012) advocate active and recursive engagement in the sector in order to build understanding and challenge. Similarly, an earlier work by Collins (1987), who explored intellectual creativity during the period of German Idealism from 1780 to 1820, concluded that:

> High degrees of intellectual creativity comes from realistically imagining existing or prospective intellectual audiences, in ways that point directly at what the marketplace for ideas will find most in demand. This requires that the individual creator must know his/her audience well, through reading and also through face-to-face contacts. (Collins, 1987, p. 67)

The opportunity to engage with the sector arose with the invitation to tender for a contract with the PPA VFM Learning Group to write a guide for TNGDOs on value for money. I had previously met the Chief Executive of Mango, a non-governmental organisation providing management and accounting advice to the sector, at an earlier NGO conference where I had presented the results of my Masters dissertation. This had already resulted in one or two specific consultancy contracts. In August 2015, I worked alongside two colleagues to prepare a statement of interest from Mango to help the VFM Learning Group to prepare guidance on VFM. The statement specified that:

> The objective of the publication will be to enable NGOs to increase their understanding of, and improve their practice in, the measurement and management of VfM at organisational and/or programmatic levels. It will include definitions, principles, lessons learnt and case studies from the PPA agencies. (Mango, 2015, p. 1)

Whilst those involved were aware of my doctoral research, I did not envisage using this consultancy work as a direct source of evidence. Instead, the work gave me an opportunity to reflect on my academic reading and to formulate ideas that I could discuss with NGO representatives. After a tender interview in mid-September 2015, for example, I noted in my diary that:

> Earlier this week I went for an interview with [xxx] to do some work for Bond on writing a good practice guide for NGOs on how to implement VFM issues.
>
> [On] the issue that 'value' means different things to different people. At the moment, the focus is too much on the taxpayers' perspective and thus it risks alienating many of those further along the delivery chain responsible for implementation. Getting a broad consensus on what represents value for each organisation is a key step in overcoming such barriers. (Diary entry, September 2015)

Undertaking this consultancy work alongside my academic reading helped me to foster ideas that I might explore in my doctoral research. I noted in my diary for March 2016, for example, that:

> Just read a good quote … that chimes with the idea that the focus on performance measurement issues around VFM is where people focus when it should be on the power/culture issues around embedding the concept. (Diary entry, March 2016)

The work to prepare a written guide for the PPA VFM Learning Group lasted until August 2016. As such, it does not form part of the evidence base drawn from TNGDOs for my research. It does, however, play an important role in my recursive engagement in the sector and thus, as I show in chapter 4, influenced my theorisation from the research data collected. The ethical implications of undertaking consultancy work alongside my PhD research are addressed in section 3.7. Having outlined my constructivist approach to theorisation, the following sections outline how I engaged with development workers in the participating case study organisations.

3.3   Ethnography and development research

This section begins by explaining how development research and ethnography in the United Kingdom is closely associated with our colonial history. Both disciplines had embodied a 'them and us' attitude that left them open to criticism that the scientific approach that they espoused lacked rigour and credibility. I contend that the actor-oriented approach to my research reflects the emergence of a more sophisticated approach to the examination of complex issues in development studies.

The term 'ethnography' represents a wide range of different research approaches, but its origins are closely linked to anthropology and the descriptive study of communities (Hammersley & Atkinson, 2007, p. 1). To paraphrase Fetterman (1989), ethnography represents the holistic examination of culture, social interaction and behaviours of a community or group of people. In order to understand and contextualise the findings, the research should be undertaken in real-life situations. As a consequence, ethnography is typically associated with the examination of aspects of peoples' lives and how they respond to particular situations through observation and participation. This 'classical' type of ethnography involves the researcher spending long periods of time immersed in a specific community, as exemplified in the early 20th Century by Franz Boas with his work on the concept of cultural relativism – which refers to seeing the world from the perspective of the natives (Eriksen, 2004). Similarly, Bronislaw Malinowski (2011, p. 71) advocates a naturalistic approach whereby the researcher stays in the field:

> … it means that his life in the village, which at first is a strange, sometimes unpleasant, sometimes intensely interesting adventure, soon adopts quite a natural course very much in harmony with his surroundings.

Ethnographers' interest in other cultures was largely due to the United Kingdom's colonial expansion (Vidich & Lyman, 2000). Ethnography had become a means of maintaining colonial rule. For example in the 1920s Radcliffe-Brown, an early pioneer of ethnography, worked closely with UK colonial administrations to reduce conflict in South Africa between blacks and whites (Gardner & Lewis, 1996). The direct relationship between early ethnography and colonialism is summed up well by Brewer (2000, p. 11):

> … its origins were tied to the needs of the British Empire to understand the cultures and groups it was seeking to rule once the period of colonial conquest was completed and assimilation in the 'British family of nations' was possible.

The term 'development research' is difficult to define as it is bound up within a mix of theories, strategies, ideologies and activities (Kothari & Minogue, 2002; Potter, 2002). I will return to the definition later, but before World War II social policies were directly associated with colonialism (Dossa, 2007; Escobar, 2012; Kothari, 2006; Kothari & Minogue, 2002; Midgley & Piachaud, 2011). Gardner and Lewis (1996: 5) highlight how in 1939 the United Kingdom's legislation on the development and welfare of the colonies tasked colonial authorities with the responsibility for the economic development and welfare of overseas territories. Governments justified the expansion of empire on the basis that it generated trade opportunities for 'backward' colonies (Greig et al., 2007: 60). As a consequence, development research was largely a tool for maintaining Western hegemony.

Despite this colonial background, it would be unfair to regard ethnography and development research as simply tools for imperial exploitation. Ethnography and development research had become bound together by the idea that societies could evolve (Gardner & Lewis, 1996).

In order to explain how ethnography and development research were bound together through much of the 20th Century, it is necessary to examine its origins. In the 1890s, Emile Durkheim developed the concept of 'primitive' and 'modern' societies (Durkheim & Emirbayer, 2003; Gardner & Lewis, 1996). He argues that the transition to a modern state, whereby individuality is liberated, is dependent on using education to reassert moral authority (Durkheim & Emirbayer, 2003). Similarly, Auguste Comte's studies of the evolution of culture in the 19th Century argues that there is a linear 'chain of being' as societies moved from primitive to more advanced stages (Vidich & Lyman, 2000). The transition of humanity from a theological state, where events are perceived to have been due to super-natural activity, to a positivist mind,

that is focused on understanding the laws of science, is dependent on the development of social organisation (Comte & Thompson, 1976, p. 13). The role of ethnography was to identify what stage had been reached and to better understand the traits and barriers to progression.

Development research adopted the principles of Comte and Durkheim in the aftermath of World War II. When President Truman initiated the need for international development in his 1949 inauguration speech, the emphasis was on supporting underdeveloped countries through sharing scientific and technical knowledge:

> More than half the people of the world are living in conditions approaching misery. Their food is inadequate. They are victims of disease. Their economic life is primitive and stagnant. Their poverty is a handicap and a threat both to them and to more prosperous areas. … Greater production is the key to prosperity and peace. And the key to greater production is a wider and more vigorous application of modern scientific and technical knowledge. (Truman, 1949, p. 1)

Rostow's book 'The Stages of Economic Growth' epitomises the Modernisation Theory of development pursued by Western and Soviet countries throughout the Cold War period (Rostow, 1990). He categorises societies from traditional to advanced and argues that the injection of resources and scientific knowledge would enable under-developed countries to progress along this linear path. The role of development research was to measure changes in productivity, resource utilisation, economic growth and income inequality.

It was not until the 1980s that existing approaches to ethnography and development research and their hegemonic tendency began to be consistently questioned. Ethnography had developed into a professionalised discipline that could support those engaged in development to monitor progress, identify barriers and identify opportunities. Yet this scientific approach to ethnography was still based around a 'them and us' attitude which lacked recognition of Western impacts on other cultures. Tedlock (2000, p. 464) notes, for example, that the posthumous publication of Malinowski's field diary ' A Diary in the Strict Sense of the Term' in 1967 created something of a scandal when it became apparent that this pioneer of objective principles in ethnography hardly engaged with his subjects and demonstrated racial prejudices.

Similarly, the impasse in development studies during the 1980s (Booth, 1993; Schuurman, 1993) reflected a recognition that overarching theories, such as Modernisation, cannot simply be applied in all situations and that the recipients of support are not passive beneficiaries (Crewe & Harrison, 1998). The post-colonial recognition of 'Eurocentric' attitudes (Amin, 1989) that progress equates to economic growth and necessitates the abandonment of cultural

traditions in favour of 'modern' practices (Greig et al., 2007) demand a more reflective approach to development.

By the mid 1990s, the concept of culture became much more important in development research (Schech & Haggis, 2008). It was seen as the 'glue' that held societies together and thus needed to be taken into account in development thinking. There was consequently a much greater focus on participatory approaches to development that took account of the opinions of indigenous communities, as exemplified by a major qualitative research exercise undertaken by the World Bank to capture their views (Narayan, Patel, Schafft, Rademacher, & Koch-Schulte, 1999). Similarly, ethnography has begun to recognise that researchers are also a part of the society being examined and thus need to be factored in (C. A. Davies, 1999; Hammersley & Atkinson, 2007).

Development research remains closely associated with measuring the extent of global inequality and how each society's basic needs can be met (Greig et al., 2007). The perceived importance of measuring poverty, such as through the UNDP's human development index (UNDP, 2014), setting targets such as the Millenium Development Goals (UN, 2015), and a focus on economic development (Thirlwall, 2008) means that there is an enduring scientific and positivist aspect to development research. There is also a growing recognition, however, of the need for development research to build a deeper, qualitative, contextual understanding of culture and of Western values.

Post-modernist approaches to development necessitates a more nuanced approach to research that demands not only a greater insight of the culture and attitudes of 'others' but also those of the West, as exemplified by the research findings of Crewe and Harrison:

> The recipient's perspective is characterised by an exasperation with the arrogance of donors, who, they often argue, feel it is their duty to develop the backward South, impose their decisions through a promise of aid, and give little respect to national experts. (1998: 76)

There has been a similar recognition of the need for a deeper and richer understanding of the cultural complexities of those engaged in delivering development programmes as well as the views of beneficiaries (Markowitz, 2001). Long (2001) notes that the linear progression from policy to implementation is too simplistic and that we should recognise that people have a multiplicity of drivers behind their actions. Getting beneath these complexities necessitates what Long refers to as an 'actor orientated' approach to research. The rationale for such an approach is argued well by Mosse (2005), who uses ethnography to demonstrate that participatory approaches to development are often simply used to maintain the hegemonic

status quo of existing aid strategies developed by aid agencies. Dorothea Hilhorst (2003) also uses ethnography to demonstrate that it is the interaction between agency staff and communities that determine strategy rather than what is specified by donors.

In this section, I have demonstrated that ethnography and development research have been closely associated throughout history. The emergence of an actor-oriented approach to development research can shine a light on the multiple motives and attitudes of those involved in aid delivery, as exemplified by David Mosse and Dorothea Hilhorst. Having followed a similar post-modernist path, ethnography is well-positioned to generate the actor-oriented insights that development research requires. The challenge, as set out in the next section, has been on how to apply this to my research area.

3.4   Organisational and reflective ethnography

As Brewer (2000, p. 11) notes: "… ethnography is not one particular method of data collection but a style of research that is distinguished by its objectives …". This section of the chapter explains how I developed an ethnographic approach to fit my research requirements.

There is a long tradition of research on observing organisational life. In the 1920s and 1930s, for example, the observations of workers for the Hawthorne experiments pioneered research on human behaviour in the workplace (Hart, 1943). Yet organisational ethnography risks being perceived as non-traditional as it is rooted more in organisational studies rather than anthropology (Yanow, 2009). Organisational ethnography can be seen as a 'lite' version of anthropology as the researcher is unlikely to be able to spend as much time immersing themselves in the contextual field (Bate, 1997). This does not mean, however, that the approach lacks rigour and without studying the agency of those within an organisation, we will never fully understand how they work (K. Jørgensen, Henriksen, & Dembek, 2015, p. 2). As Fechter and Hindman (2011, p. 2) stated:

> The failures of development not only occur at the level of theory, history, and hegemony but also emanate from the daily tasks undertaken by development practitioners.

One of the tensions with organisational ethnography is in getting the balance between undertaking a more passive observation of events and engaging and influencing events through familiarity. Such studies typically involve an interpretative approach whereby the researcher acknowledges their social interactions (Ybema, Yanow, Wels, & Kamsteeg, 2009) and becomes an active participant (Moeran, 2009). It is also important, however, to be able to

stand back in order to avoid becoming caught up in the complexities (Ybema & Kamsteeg, 2009).

My previous experience as a Director of VFM at the National Audit Office and my current work as a freelance consultant in the sector is likely to have an impact on the relationship between researcher and subject, as well as on my thinking. I am not aware of having ever been described as being arrogant or even especially authoritative in my manner, but I have extensive work experience as an auditor and in working with DFID, one of the TNGDOs' principal donors. As such, there is a risk that not only would my experience influence what I perceived, but also that it may further embed some attitudes in TNGDO staff. It could, for example, increase perceptions of the political aspects of development and the need to respond to donors' demands.

Consideration of how research outputs are affected by the people and processes involved is termed reflexivity. Weick (2002, p. 894) sums it up neatly by describing reflexivity as ".. about seeing oneself in the data." Reflexivity has become something of a 'buzzword' (Brewer, 2000, p. 43), but as C. A. Davies (1999) notes, the issue is particularly relevant to ethnography, where the researcher is closely involved with those being studied.

Recognition of the potential impact of the ethnographic researcher on their work has existed for some time. Hortence Powdermaker (2011) was an early pioneer during the 1920s and 1930s of writing extensively about her own experiences as well as those of her subjects during her research in Melanesia. In the mid 1970s, Rabinow (2011, p. 523) notes, all 'facts' are interpretations and:

> … they cannot be collected as if they were rocks, picked up and put into cartons and shipped home to be analysed in the laboratory.

There is an onus, therefore, on the researcher to be explicit about the basis of their value judgements given the multiple potential interpretations of each finding (Hammersley, 1990).

In the context of developing a suitable ethnographic approach for my development research, reflexivity needs to go further than simply demonstrating self-awareness. Reflexivity is not just about being aware of how the researcher interacts with others, but also how they think and evaluate what they find. Focusing on self-awareness risks underplaying the impact of power on relations (Holland & Leander, 2004) and this was potentially an issue for me, given that participants might see me as knowledgeable in how DFID interprets value for money. The influential work by Edward Said (1978) on 'Orientalism' highlights how Foucauldian principles led academics and policy-makers to replicate and reaffirm Western stereotypes of 'others'.

Such attitudes created a self-fulfilling circle whereby the West perceives itself as enlightened, more advanced and superior through its actions to modernise 'others'. Said (1993, p. 130) regards the linguistics and codification of differences as simply another means of underlining Western superiority and questions whether ethnography could redress such distortions (J. Marcus, 2007, p. 113).

One way of adopting a reflective ethnographic approach would be to base the research much more around the concept of auto-ethnography. Richardson (2000, p. 931) defines auto-ethnographies as:

> … highly personalised, revealing texts in which authors tell stories about their own lived experiences, relating the personal to the cultural.

In practice auto-ethnography is a broad descriptor of a number of different variants of reflexive ethnography, which can include memoires, personal narratives, confessionals and autobiographies or novels (Boyle & Parry, 2007; Denzin, 2001; C. Ellis & Bochner, 2000; Richardson, 2000). The advantage of auto-ethnography is that it incorporates past experience into the research and thus the impact of knowledge and power on the findings. As Boyle and Parry (2007, p. 186) state:

> … there are constant reminders throughout the text of how the individual self interacts with, resists, cajoles, and shapes the organisational and institutional context in which he or she is situated.

There is a perception, however, that the concept of auto-ethnography is self indulgent, encourages sentimentalism and tends to journalism rather than analysis (Atkinson, 1997; Morse, 2002). C. Ellis and Bochner (2000, pp. 745-746) counter this scepticism by noting that "life and narrative are inextricably connected". Nevertheless, Tedlock (2000, p. 465) acknowledges the evident discomfort demonstrated by researchers in revealing their inner thoughts and behaviours and it is fair to say that I did not feel wholly comfortable writing extensively about myself, partly because I feared that focusing solely on my own past experience would not generate sufficient analytical insights. It is difficult to shake the conviction that the emphasis of the work should be more about cultural analysis within TNGDOs rather than introspection, but I was also aware that it would be wrong to ignore my own positionality in theorising how TNGDOs have responded to the value for money discourse.

I realised that a more productive approach to using ethnography in my research would be to focus on what C. Ellis and Bochner (2000, p. 740) refer to as "self-other interactions". The advantage of this approach is that it recognises the power relationships that are likely to exist.

Alvesson (2003, p. 174) has taken this further with his definition of the concept of self-ethnography. He refers to self-ethnography as:

> … a study and a text in which the researcher-author describes a cultural setting to which s/he has a 'natural access', is an active participant, more or less on equal terms with other participants.

A self-ethnographic approach would enable me to reflect on my interactions with participants, without it becoming wholly focused on my own actions.

A reflective ethnographic approach is well suited to development research, but given my past experience as well, it is important to go beyond the basic principles of transparency and self-awareness to address more pro-actively the impact of knowledge and power on my research. Adopting Alvesson's definition of a self-ethnographic approach enables me to explore 'self-other' interactions, and thus the impact of power and knowledge on my research findings.

3.5   Using case studies to support an ethnographic approach

Undertaking a self-ethnographic approach to examine the impact of value for money concepts on NGOs, would suggest using a case study approach. Stake (2000a, p. 435) notes that case studies have become one of the most common ways to do qualitative inquiry. Case studies are also closely associated with ethnographic research, although as Yin (2014) acknowledges, the two are not necessarily inextricably linked.

Yin (2014, p. 16) defines case study research as:

> … an empirical inquiry that investigates a contemporary phenomenon (the 'case') in depth and within its real-world context, especially when the boundaries between phenomenon and context may not be clearly evident.

In essence, therefore, case study research enables a more in-depth examination of an issue which can take account of the different complexities of the contextual situation.

Before explaining the rationale for the proposed case study approach to my research, it is important to address a commonly held criticism that the case study is simply a data collection technique rather than a valid research methodology. Gomm, Hammersley, and Foster (2000b, p. 1) note the lack of researcher interest in case studies in the 1980s, largely because the term appeared to lack scientific rigour. Stake (2000a, p. 435), for example, notes that: "case study is not a methodological choice but a choice of what is to be studied." Yin (2014) considers that this is because it had traditionally been used in the exploratory stage of scientific research rather than as a means of analysis and theory validation in its own right.

The scepticism of case studies as a methodology can be attributed, in part to the challenges in determining cause and effect (Gomm et al., 2000b; Yin, 2014).

The in-depth nature of case study research would indicate that it should be helpful in identifying the complex cause and effect relationships needed for theorisation. The challenge, however, is in demonstrating that such a cause and effect relationship is indeed a clear pattern rather than simply a temporal interpretation of a single event. Znaniecki's concept of 'analytical induction', cited in Gomm et al. (2000b), whereby having identified a potential phenomenon a hypothetical theory is developed and tested on further cases to refine the theory, are possible approaches to demonstrating cause and effect. The approach was used by Cressey and Lindesmith, cited by Robinson (2000, p. 188), and very closely aligns with the iterative comparative analysis advocated by Glaser and Strauss (2008) in their grounded theory. Such an approach does assume, however, that it is possible to identify a large number of other similar cases. As Gomm et al. (2000b) acknowledge, this is unlikely to be feasible where the research involves larger case study examinations. Given the nature of my planned research, I considered that comparative analysis and analytical induction is not likely to be suitable.

An alternative approach, advocated by Yin (2014), is to use logic models to demonstrate potential cause and effect. The idea is to develop a theoretical logic model, based on an abductive approach that sets out the potential cause and effect. Such models can either be constructed at the outset, or at a relatively early stage of the fieldwork. The research then involves matching empirical observations to theoretically predicted events. Funnell and Rogers (2011) note that logic modelling is closely associated with theories of change and advocate its use for this purpose. This approach does not fit especially well with actor-oriented research, however, as it assumes that from a relatively early stage of the fieldwork different perspectives, behaviours and values can be collated into a rational, logic model. The previous chapter has already demonstrated how logic modelling of value for money risks over-simplifying an issue.

In the circumstances, therefore, I concluded that whilst logic modelling was perhaps more familiar to the sector, it was not feasible to develop and then test a logic model within the timeframe for my thesis. Accordingly, the theorisation and conclusions I reach are based on a rationalisation of what I found in two case study organisations and would merit further empirical research in future – see chapter 8.

Overall, therefore, a case study approach supports the self-ethnographic principles of my research and the inherent heterogeneity of the TNGDO population. Case studies are well suited to the in-depth exploration of the impact of the value for money discourse to enable conceptualisation of how TNGDOs are responding. It is, nevertheless, important to demonstrate that the rationale for the selection of case studies is reasonable, for the researcher to be explicit about what data are collected, and for the researcher to recognise and utilise their own prior experience. Such an approach accords with Yin's (2014) assertion that the case study methodology demands a clear strategy that sets out the design logic, data collection techniques and data analysis methods.

3.6   Approach to data collection

Having outlined my self-ethnographic approach supported by case studies, this section sets out my case study sample selection, how I negotiated access with the relevant gatekeepers, and the rationale for the mix of methods used.

3.6.1   Case study selection

Choosing a suitable sample of cases proved to be a challenging aspect to my research. As Stake (2000a, p. 446) notes: "… understanding the critical phenomena depends on choosing the case well." Given the qualitative nature of my research and the heterogeneity of the population, my selection of a judgemental sample of cases needed a clear rationale.

The principles of analytical generalisation necessitate that the researcher deliberately selects case studies in contrasting situations to contextualise the theorisation process (Yin, 2014). If the theory remains consistent in this hypothesised contrast, it strengthens the external validity of the findings. Accordingly, I set out to establish a rational means of categorising TNGDOs so that I could identify suitably contrasting cases. Classification on the basis of cost-effectiveness or efficiency would be sensible, but it is not practical (Vakil, 1997). The percentage of resources spent on overheads, for example, is difficult to compare as there is no consistency in the methods used by each TNGDO to allocate costs to programmes or management overheads.

Existing descriptive classifications of TNGDOs did not prove to be helpful. There is a plethora of different terms for types of NGO, ranging from BINGOs (Big International Non Governmental Organisations) to CBOs (Community Based Organisations) and GONGOs (Government NGOs). As Vakil (1997) identifies, this 'alphabet soup' of terms only causes confusion due to the lack of clear definitions and the overlaps/duplication in many of the categories. Instead, Vakil (1997)

suggests focusing on organisational attributes rather than types. This involves delineating first on the basis of 'orientation', which refers to different types of activity, and level of operation, such as whether internationally focused or community based. Vakil then identifies a number of contingent factors, such as accountability arrangements and participation, which refers to the extent to which organisations engage with local communities.

The difficulty with each of these contingent factors is that they require a large element of insight and analysis in order to categorise TNGDOs. Ebrahim (2003), for example, identifies five different factors to categorise NGOs on accountability. Each of the five factors, such as 'self regulation' which refers the extent to which an organisation has developed codes of behaviour and performance, cannot readily be assessed across the sector without gaining access to each organisation to examine their records. Instead, I drew on the rationale developed by Vakil (1997) to develop a checklist to enable me to establish whether it would be appropriate to pursue discussions with an organisation about their feasibility of being a case study for the research. The rationale is set out in table 6.

Section 1.3 sets out the approach I used to identify 29 UK based transnational non-governmental development organisations. From there, my approach to case study selection was largely based on identifying opportunities through networking at conferences and other events. In 2014 and early 2015, I gave a number of presentations at Bond events and attended conferences supported by Mango – an NGO that supports other NGOs to strengthen their financial management and accountability. The Mango team also offered to identify potential TNGDOs that might want to participate in such research. As Wallace (2006, p. 9) states, NGOs may be willing to debate the inconsistencies and challenges of upward accountability, but do not wish to necessarily do so in public. It was important, therefore, to build trust and assurance before formally asking whether a TNGDO would be willing to participate.

In terms of orientation, Lewis (2003) categorises the activities of TNGDOs as: 'implementer', referring to the mobilisation of programmes to work with communities on service provision; 'catalyst' which involves working with actors within organisations to facilitate change; and 'partner' whereby TNGDOs work with government and other organisations on capacity building. Selecting case studies with a different orientation would enable me to explore whether more facilitative approaches to development further complicate the VFM assessment. Each TNGDO is likely to engage in all three of these aspects, so this was inevitably a very subjective decision based on the information available on each TNGDO's website.

Table 6: The criteria used to determine suitability for the case study selection

Category	Description	Means of assessment	Selection basis
First level questions			
Size of the organisation	The scale of activities and complexity of organisational structure	Bond classifies each of its member organisations as small, medium or large. On this basis, I set an arbitrary figure of at least £50 million expenditure as a measure of size.	To focus on 'large' NGOs because: • They were more likely to have begun implementing value for money concepts • They were more likely to have sufficient opportunities to gather different staff viewpoints.
Orientation	The nature of activities undertaken	My initial cut was on the basis of the Charity Commission's classifications of 'the prevention or relief of poverty', and 'overseas aid/famine relief' as indicators of orientation (see section 1.3). I then examined each TNGDO website for evidence of the type of work done.	To identify a case study organisation that: • Acts as an 'implementer' of, or 'partner' with other organisations to manage large in-country programmes • Acts as a 'catalyst', which involves working with actors within organisations to facilitate change.
Second level questions			
Upward Accountability	The extent of leverage by donors	Using the latest financial statements to categorise income sources. I determined that: • Where donor funding represented more than 75% of income, upward accountability was likely to be 'very important'. • Where donor funding was less than 75% and higher than 50% it was likely to be 'fairly important'. • Where donor funding was less than 50% it was 'not especially important'.	To select one case study organisation that had a 'very' high reliance on donor funding and to contrast this with another that did not.
Culture	The attitude and perceptions of staff.	Using faith as a proxy measure, I based my judgement on the materials presented on the 'history' page of each NGO website.	To select one case study that was clearly faith-based and another where this issue did not appear to be relevant.

Source: Author's approach to categorising NGOs, based on the checklist developed by Vakil

(1997)

The second level of questions cover accountability and organisational culture. For accountability, instead of using the classification approach used by Ebrahim (2003), I focused on the extent of 'upward' accountability. A proxy measure of differentiaton on this basis is to examine the reliance on institutional funding to support activities. The larger the proportion, the greater the leverage available to such donors and thus the higher the importance of upward accountability. The culture of the organisation is also likely to have a significant impact on perceptions and behaviours. As Mosse (2005, p. 125) notes, organisations not only require formal structures, but rely on:

> … extensive informal networks of support, built personally through relations of trust and maintained through an out-of-sight 'economy of favours and obligations'…

Insights into the culture of the organisation are likely to emerge during the research, but at the case selection stage it would be helpful to identify potential contrasts so that my research might adopt the principles of analytical generalisation advocated by Yin (2014). As staff motivation and commitment are likely to be crucial factors, I decided to use the extent to which each TNGDO was a faith-based organisation as a proxy measure. This is clearly a proxy measure of altruistic motives, but at least formed a means of delineation.

I then applied my selection criteria to each potential contact to determine their suitability. There is no right or wrong number of cases and the following sets out the options I considered:

VSO International

The first potential candidate was VSO International. I had initially met VSO International staff at a workshop organised by Bond and subsequently at an event that VSO International had hosted at Portcullis House in Westminster.

VSO International is a large TNGDO that supports volunteering in order to encourage people to participate in development activities. According to the welcome in the front of its 2014-15 annual report (Voluntary Service Overseas, 2015), VSO International's vision is to " empower local communities to achieve long-term sustainable change…". The aim is to achieve this through transformational change and capacity building rather than through service delivery and typically involves volunteers working with actors from other organisations – the 'catalyst' role. Their work is principally in the education, health and community engagement sectors. In 2014-15, VSO was very dependent on financial support from donors. Some 95 per cent of its £77 million income was from donations and only 5 per cent from activities or investments (Voluntary Service Overseas, 2015, p. 47). There was little reference to organisational culture in their annual report, although the history page of its website noted that VSO began in 1958

when 16 British volunteers went overseas in response to a letter from the Bishop of Portsmouth asking for people to teach English in Borneo. This suggests that the organisation had faith-based origins, although there was no indication from the annual report that such a culture remains prevalent.

Fairtrade International

The second potential organisation was Fairtrade International. A contact at Mango had been providing some consultancy support to Fairtrade International on developing a value for money strategy and suggested that it would be worthwhile for them to work with me. I consequently had a number of discussions over the internet with their vfm lead to explain my background and my research interest.

According to its 2013-14 Annual Report, Fairtrade International (2014) works to secure a better deal for farmers and workers in developing countries. Page 22 of its Annual Report (Fairtrade International, 2014) states that only 35 per cent of its Euro 15.7 million income was from grants and the remainder comprised membership fees (54 per cent) plus interest and other income (11 per cent).

Despite initial interest, when my proposed research went to the Leadership Team in August 2015 for approval, they decided not to proceed. Apparently they had found previous PhD students had distracted staff from their work and so they no longer wanted to collaborate in such research.

Christian Aid

The third potential organisation was Christian Aid UK. In late 2014 I had arranged through Mango to provide some consultancy work to Christian Aid UK on their ENCISS programme in Sierra Leone. After completion of this consultancy work, I sought advice from Mango on whether they thought Christian Aid would be a potential participant. Mango agreed and I held initial discussions by telephone with Christian Aid on the feasibility of them participating.

Christian Aid UK is a large TNGDO with an income of over £ 100 million in 2013-14 (Christian Aid, 2014). The NGO was established in the aftermath of World War II by British and Irish Church leaders (Christian Aid, 2015). It continues to be a faith-based organisation and its activities cover a broad spectrum of different programmes, including health care, education and responding to humanitarian crises. As with Fairtrade International, however, when my proposal went to the Leadership Team in December 2015, they declined to participate. They concluded that they:

> … do not feel that right now is a good time for us to embark on this kind of commitment (Diary notes, December 2015).

World Vision

World Vision UK contacted me in January 2016 to explore the feasibility of participating in my PhD research. I had met representatives from World Vision as part of the consultancy work for the PPA VFM Learning Group. They expressed an interest in brainstorming ideas for a 'VFM audit' alongside my PhD research.

The World Vision Partnership is a large TNGDO, working in 70 countries, focusing on transforming the lives of children. According to its website, its vision is:

> …of a world in which every child has the chance to live life to the full; where they are loved, protected and cared for, and enjoy good health and an education. Where they can live free from fear. (World Vision UK, 2017b)

It has programmes in 38 countries, designed and implemented by its National and Regional Offices in conjunction with local organisations. As such, it falls into the category of an 'implementer' and 'partner' TNGDO (Lewis, 2003). Its institutional funding is relatively low, amounting to £44.3 million in 2015, equivalent to 49% of its total funding. Faith is also very important to World Vision, as the following quote from its Annual Report demonstrated:

> Our faith is our greatest advantage, and vital to our effectiveness in transforming the lives of the children, their families and the communities we serve. Ensuring our Christian identity is clearly and consistently expressed externally is an outworking of the emphasis we place on nurturing our staff internally. (World Vision UK, 2016a, p. 39)

Conclusion

I had originally assumed that gaining access to TNGDOs would be relatively straightforward. I was aware that TNGDOs had yet to fully address the value for money discourse, and my past experience ought to have been of interest to them. In addition, gaining access to case study organisations has not previously attracted much attention in ethnographies (Plankey-Videla, 2012; Reeves, 2010). David Mosse's book on 'Cultivating Development' for example provides information on the importance of positionality and the challenges he faced in securing agreement to publish his work, but provides very little information on how he originally secured access (Mosse, 2005).

On reflection, I had underestimated the sensitivities of TNGDO-donor relations and overestimated my ability to persuade individuals to help. I had forgotten that in my previous role as an auditor, my powers of persuasion had been underpinned by statutory powers of

access. In practice, securing access proved more complex and time consuming than I had envisaged. I had not wanted to pursue too many leads in parallel in case I ended up over-committing. With each potential lead, I had constructive discussions with the individual, either by video conferencing or face-to-face, and prepared a terms of reference document that set out what the collaboration would involve.

Ultimately, I was satisfied that the two case study organisations that agreed to participate, VSO and World Vision, met the requirements I specified in table 6. VSO is a large TNGDO with primarily a 'catalyst' role that is heavily dependent on institutional funding and not especially faith driven. World Vision is also a large TNGDO, primarily working as an 'implementer' and 'partner'. It is not especially reliant on donor funding and is strongly influenced by Christian values. Accordingly, I was satisfied that the two selected case study organisations would enable me to make effective comparisons during my research, thereby strengthening the potential generalisability of my findings.

3.6.2 Negotiating access for fieldwork in each case study organisation

Having secured the agreement of World Vision and VSO, I followed the practical advice of Hammersley and Atkinson (2007) on identifying and securing access to those I wanted to observe/interview.

As part of my initial work in persuading each organisation to participate, I drafted a terms of reference document specifying what my research involved and what I would offer the organisations in exchange. The example for VSO is at appendix 2. I understand that these were circulated within each organisation to raise awareness of my role.

In order to raise my profile in each organisation, I gave a presentation to staff on my past experience with the concept of value for money:

> Today I was presenting on-line to VSO staff on what vfm means, why it is important and how it needs to be addressed. The presentation seemed to go down fairly well - there were 60 odd participants and the main questions raised were about the fact I forgot to mention equity, and whether vfm stifles innovation. I enjoyed the discussion. (Field diary, December 2015)

> The aim was to speak to a group in the auditorium [at World Vision] and via Skype to those in London. The meeting was slow to start - staff appear to turn up late and when they are ready. As a result, the culture did come across as quite relaxed and casual. In the end there were around 20-30 people in the room. The presentation seemed to go down well. I find that I tend to be a bit alarmist/sensationalist when I talk. Ie I was explaining how there was an inexorable trend for the need to more and more demonstrate vfm. I think that this is true, but it is a question of how quickly. I need to

watch this. The questions to the presentation were good. The staff came across as well informed and understood the challenges of demonstrating vfm in a complex environment. (Field diary: January 2016)

The presentation with VSO was on-line through an audio link, whilst the presentation to World Vision was in their main auditorium at their offices in Milton Keynes with a video on-line link to those in their London offices. With each presentation I was careful in referring to my understanding of the concept in the public sector rather than seek to impose my views on the challenges facing TNGDOs. There was a risk that these presentations might influence my subsequent research, but I concluded that it was difficult to hide my past experience and that the presentations would raise awareness of my research.

On the issue of whom to interview, my approach was to identify potential contacts through networking, as I considered that this was more likely to enable me to secure access (Duke, 2002, p. 46). At each meeting I sought advice from participants on whom I should seek to meet. I began to realise that there was a risk, however, that starting with the central staff in the organisation and then relying on their networks might bias my research. As G. Marcus (1998), notes, ethnography typically focuses on the 'subaltern' and there was a risk that I might ignore the perspectives of other development workers in the field. Accordingly, when I started my research at World Vision I conducted most of my interviews with staff in their Uganda country office rather than those at the Head Office in Milton Keynes. As G. Marcus (1998) states, multi-sited ethnography can lose some of the 'mystique' of traditional single site ethnography, but this is compensated by the need for more 'nuancing' and 'shading' as the analysis moves away from a simple 'them and us' scenario to a multi-sited approach.

In practice, I held interviews with 12 VSO staff and with 8 from World Vision. In order to encourage frank and honest discussions, I promised to anonymise each interview and to avoid using any associated identifiers, such as job titles (see section 3.7.2). in order to give an indication of the mix of individuals with whom I discussed value for money, however, table 7 provides an overall breakdown into whether they worked directly on programme management or in what I termed support functions, such as M&E, finance, HR or training.

Table 7: Categorisation of interview participants

TNGDO	Programme management	Support functions
World Vision	5	3
VSO	3	9
Source: Author		

3.6.3   The mix of methods

In order to reduce the risk of misinterpretation, Yin advocates a mixed methods approach to data collection. He focuses on six typical sources of evidence, and table 8 summarises the strengths and weaknesses of each approach identified by Yin (2014, p. 106).

My expectation was to utilise the first five of the six data collection methods listed in table 8. In practice, most of the data I collected came from the interviews I conducted, documentation gathered, and my notes and observations from a number of meetings – including the workshops I ran. I did not undertake much participant observation, largely because of the self-ethnographic principles to my research. I did not collect any physical artefacts as I did not envisage the likelihood of such items being relevant to my research area and because of the legal and ethical difficulties in securing and taking such items.

Table 8: Six Sources of Evidence: Strengths and Weaknesses

Source:	Advantages	Disadvantages
Documentation	• Can be reviewed repeatedly and unobtrusively • Detailed and cover a long span of time	• Can be difficult to find and access, leading to selection bias • There may be a reporting bias by the document's author
Archival Records	• As above, and usually quantitative	• As above
Interviews	• Can be targeted at specific issues and provide qualitative insights	• Risk of researcher bias and respondent bias • Data capture can be problematic
Direct observations	• Immediacy – covers actions in real time • Contextual – can cover the case's context	• Time-consuming • Broad coverage is difficult • Actions may proceed differently because they are being observed
Participant observation	• As above • Insightful into interpersonal behaviour	• As above
Physical artifacts	• Insightful into cultural features • Insightful into technical operations	• Can be difficult to find and access, leading to selection bias
Source: Summary of the table by Yin (2014, p106)		

Given the size and organisational complexity of each case study TNGDO, I had to be flexible in arranging meetings. Where feasible I emailed the person in advance to seek their agreement

to participate and provided them with an information sheet as well as a consent form (examples are in appendices 3 and 4). Whilst in Uganda it was not always feasible to email in advance, but I did give each interviewee 24 hours' notice by speaking to them face-to-face or over the telephone beforehand. Interviews were either conducted face-to-face, over Skype with a video link or, in some cases by telephone. Whilst the latter is not ideal, as G. Marcus (1998, p. 79) acknowledges, 'multi-sited ethnography' has to be driven by pragmatism. Nevertheless, it is important to consider this factor in my analysis as contextual understanding is important.

3.7   Ethics

My 'relativist' rather than 'absolute' approach to the principles of actor-oriented research, whereby I would recognise my own participation in my research, did raise a moral and ethical challenge in how I gained access to one of my case study organisations and in my approach to data collection (de Laine, 2000). This section deals with each of these in turn.

3.7.1   Ethical challenges in data access

In my discussions with World Vision UK on securing access, they asked me to undertake a paid consultancy project alongside my PhD research in order to better understand what a VFM audit entailed. Their argument was that they wanted something tangible from the exercise, and by specifying the requirement formally in a contract it would give them ownership of the consultancy report.

There is, of course, a potential risk to academic integrity in undertaking research alongside paid consultancy work. Neyland (2008, p. 9) notes that ethnography is often as much 'for' organisations as it is 'of' organisations and as Bell (1999) notes, whilst there is often a need for reciprocity and to provide feedback through a consultancy role, it is not without risk. The risks are that it could undermine the independence of the research and, by portraying the researcher as informed, restrict what development actors might wish to say. Having discussed the issue with my PhD supervisors, I took the view that I could address the risk to integrity by explicitly addressing the issue when liaising with staff in World Vision and in writing up my PhD. The terms of reference were clear that the academic research would be unpaid and that my findings would be independent in order to maintain academic integrity, and the issue was raised explicitly with Northumbria University's ethics committee:

My plan is to work on a 'consultancy' basis with each NGO and thus to attend meetings, training courses etc as available and to facilitate feedback discussions. (My ethics application 2015)

World Vision did express an interest in participating. Subsequent discussions confirmed that they were willing for me to undertake research, but that they also wanted a consultancy report that they could use to develop their vfm approach. Accordingly, I developed a terms of reference that set out the scope of the consultancy work and the scope of the research. Whilst I would charge for the consultancy work, the time used for my PhD research would not incur any fee. I shared the terms of reference with the University at the time, and I have included them again with this updated ethical approval request. (Revised ethics application 2016)

Securing research access to organisations inevitably requires some sort of reciprocal arrangement whereby the TNGDO will benefit from the feedback and the researcher will collate the research materials made. I took the view that formalising this arrangement into a contract made such an arrangement more transparent. I also ensured that the consultancy report to World Vision was completed in October 2016 and my fieldwork was not written up until June 2017 so that there was a reasonable time space between the documents to reduce the risk of confusion.

3.7.2   Ethical challenges in data collection

Hammersley and Atkinson (2007, p. 209) outline five key principles to consider: informed consent; privacy; harm; exploitation; and, consequences for future research. This section summarises how I addressed each of these issues prior to starting data collection.

Informed consent

Informed consent involves ensuring individuals have sufficient information available to decide whether to participate in my research. Given my past experience in VFM and maturity, I had always envisaged being overt in my ethnographic approach - honesty would help to engender trust and it would be difficult for me to sit quietly in the background. I recognised that there is still a risk, however, that it can become tempting as part of an ethnographic approach to presume consent as the participants become more familiar (Plankey-Videla, 2012). There were two factors that helped to minimise this risk: the nature of my self-ethnographic approach; and, seeking written consent for each interview.

The 'consultancy' nature of my ethnographic approach meant that I was only in the offices of VSO and World Vision for limited periods of time. I would typically arrive for a day visit, supplemented by email and telephone exchanges were necessary. As such, I spent more time thinking and theorising on issues outside the organisation as within (Ybema & Kamsteeg,

2009). There were sufficient time gaps, therefore, to enable me to contact individuals by email for written consent and to avoid being tempted into ignoring this step.

Each request for an interview involved me sending an information sheet (see table 9 and appendix 3) and a consent form to sign (see appendix 4). Whilst no-one chose not to participate, two interviewees did ask me not to record the discussions.

I was assiduous in explaining my role and research to everyone I met. In practice, there were meetings where it was not possible to secure informed written consent for all those present. Such examples included when I spoke at conference events over the internet and when I followed staff out in the field. In each case, however, the focus of my interest was on the development worker rather than those they met. I did not take any notes or other records of what was said by this wider audience and my evidence is based on the reflections I subsequently recorded in my diary.

Table 9: A summary of the information sheet I offered to participants

This sheet tells you all about the research. We would like you to take part in the research and this sheet helps answer questions you might have about it. Once you've read the sheet, or talked about it with the researcher, you can decide whether you'd like to take part or not.   • What is the research trying to find out?   • What will happen as part of the research?   • Why do you want me to take part?   • What if I don't want to take part?   • What if I change my mind?   • How do I know that you're going to keep my information safely?   • What's going to happen after you've done all this research?   • OK, I think I want to take part   • I want to know more about the research   • I want to complain about the research or report something about the research I'm unhappy with
Source: Author's summary of appendix 3

Privacy

On the issue of privacy, my original plan had been to decide whether to anonymise individuals on a case by case basis according to conscience and the wishes of the participant. As Guenther (2009) notes, however, this is an exercise of power and the decision to use a false name should be disclosed, which then raises questions of why that was necessary. Accordingly, I concluded

that it would be safer to anonymise all participants in the research, regardless of whether they requested it or not and to avoid associated identifiers, such as job titles. Each quotation is thus attributed as a participant of either VSO or World Vision.

In discussion with the relevant gatekeepers from World Vision and VSO, however, we agreed at the outset that it was not feasible to anonymise the names of each case study organisation. From the evidence presented it would not be difficult to identify each. Accordingly, I have instead circulated the draft to each organisation for information and, in accordance with the University's ethics requirements, maintained academic independence.

Harm, exploitation and the consequences for future research

On the issue of harm, Hammersley and Atkinson (2007, p. 213) make the point that whilst physical harm is unlikely, ethnographic research can cause stress or reinforce prejudices. I think this was unlikely in the nature of the research I undertook, as my focus was on how they were dealing with the issue of value for money in the workplace rather than personal issues. I did, however, reinforce the point that each participant could withdraw at any stage.

Exploitation refers to the risk that participants feel that they get nothing in return. There was a risk that I could be perceived as an external auditor who had been tasked with identifying weaknesses in the organisations' implementation of value for money concepts. This is a role that I am comfortable in and thus easy to fall back upon: wearing a suit and tie to meetings; asking probing systems-based questions; and, maintaining independence through detachment. In the context of my planned research, however, this risked creating defensive attitudes amongst participants and a lack of willingness to offer their views.

I chose to adopt the principles of 'appreciative inquiry' in order to seek to counter the risk. The potential advantage of adopting a positive discourse in interviews is that it can help to build trust and assurance with participants and thus encourage them to be more open. Cooperrider and Whitney (2005: 8) define appreciative inquiry as:

> … the cooperative, co-evolutionary search for the best in people, their organisations, and the world around them. It involves systematic discovery of what gives life to an organisation or a community when it is most effective and most capable in economic, sociological, and human terms.

Finally, Hammersley and Atkinson (2007) highlight the tension about being frank and honest in observations and not undermining the confidence of the gatekeeper in each organisation. The main risk is that if I criticised the value for money of a particular approach, this might potential undermine the confidence of funders in an TNGDO. Accordingly, I made clear in the

bespoke information sheet for the gatekeepers of each case study organisation to circulate that:

> ***Won't this research 'air our dirty washing' in public?***
>
> All organisations that receive public funding are expected to demonstrate value for money. Each organisation is under a continuous challenge to make the best use of its resources and NGOs are no exception.
>
> The research is not going to report on the value for money of our programmes, but instead will look at the challenges and issues NGOs face. The terms of reference are very clear that we have the right to comment on any written work. Ultimately, we can decline to participate if the research fails to address our concerns. (My research papers)

3.8   Data collection

My data collection centred on my reflections from my past audit career, the case study work I undertook at VSO and World Vision, as well as my diary reflections from the outset of undertaking the PhD until its conclusion. This section summarises the work I undertook in each organisation and my approach to data collection.

3.8.1   The work I undertook at VSO and World Vision

The work at VSO covered the period from October 2015 to May 2016. I began by meeting some of the central staff at its headquarters in London Road, Kingston. VSO had relocated to this building in late 2013 in order to reduce costs. My first impressions of the building were favourable:

> The VSO offices looked reasonable from the outside. They are situated on the edge of Kingston town centre and are relatively easy to find. I waited until 20 past before going in - was due to see xxx at 10:30. Reception seemed polite and efficient, and the foyer was not especially large, but looked modern with bright lime green seating, white walls and a tv showing the BBC news.   (Field diary, October 2015)

As I live in Sunderland, I was aware that I would need to pre-organise each visit to VSO rather than turn up unannounced. Access to the building was restricted to those with a pass, and as desks were arranged in lines on each open plan floor it was not feasible to just wander around making casual conversation with those I met. There was a large meeting area on the ground floor with kitchen facilities, but this was frequently used to interview and train those looking to become volunteers. As a consequence, I found it too noisy to have meaningful conversations and to build any rapport. I soon developed an approach, therefore, where I would liaise with

staff over the telephone, skype or by email as well as periodically travelling to VSO's offices for discussions and meetings.

The work at World Vision covered the period January 2016 to October 2016. Their main building was in Milton Keynes. As with VSO, it is a relatively modern building with a bright and open reception. As the office is relatively close to the M1 but some distance from central Milton Keynes, I found it easier to travel there by car and to park in the visitors' spaces outside the front of their offices.

I held a number of meetings and discussions at the World Vision office in Milton Keynes, but my primary focus for this case study was the planned field trip to Uganda. I had arranged to co-ordinate the visit with a team of World Vision staff undertaking an internal progress review in order to simplify logistics and to minimise disruption. The challenge of co-ordinating the visit brought home to me the nature of the organisation. The two UK based staff lived in the West of England – I had arranged to meet one at Heathrow and the other met us in Uganda. It was evident that both travelled considerably for their work and whilst they were both based in Milton Keynes, they did not routinely spend their working day in the office. The third member of the team was based in Kenya.

I attended a range of meetings and workshops in each organisation and supplemented this by conducting 12 interviews with participants at VSO and eight with participants at World Vision. Details of my research findings at VSO and World Vision are in chapters 4 to 6. For both case study organisations my work was not based at a single site. Apart from the visits to the UK offices and World Vision's office in Kampala in Uganda, I was in contact with a range of other development workers in each organisation. This inevitably impacts on the nature of my research. It was not feasible to build a close rapport with all those I met and in some cases I was seen as a 'consultant'. Accordingly, I refer to my methodological approach as adopting the principles of actor-oriented research. Whilst some might argue that, as a consequence, my research could be somewhat 'superficial' (Bell, 1999), as the next section shows I was assiduous in giving individuals the opportunity to be candid and in gathering data from other sources, such as documents to triangulate my findings.

3.8.2 My approach to data collection

From the outset of the fieldwork stage, I had identified three main challenges: first, that my age and demeanour might deter participants from offering opinions; secondly, that I would need to encourage open discussion rather than seek to 'problem solve'; and thirdly, that the

practical difficulties in taking notes whilst participating in activities or discussions could undermine the depth of my data collection.

Age and demeanour

I knew from the outset that my age and appearance was likely to be a challenge. My field notes from my first day at VSO make the comment that:

> I am writing this sat in one of the meeting rooms on the second floor. The floor is partly open plan and there seems to be a reasonable buzz around the place. Many of those here look so young, makes me feel very old!! (Field notes, October 2015)

I am a white middle-aged man that has spent most of his professional life as an auditor. I am comfortable wearing a suit and tie; I saw it as my work clothes and it meant I could be up, dressed and out of the house with minimal fuss for work. But from my initial meetings with TNGDO staff at conferences, I soon realised that this clothing was too formal. No-one wore a tie or a suit. As Hammersley and Atkinson (2007, pp. 66-69) note, it is important for the researcher to dress in a similar way to the participants:

> … forms of dress can 'give off' the message that the ethnographer seeks to maintain the position of an acceptable marginal member, perhaps in relation to several audiences. They may declare affinity between researcher and hosts, and/or they may distance the ethnographer from constraining identities. (Hammersley & Atkinson, 2007, p. 68)

I struggled to get the right dress sense. I did not want to match some of the participants by wearing jeans and a t-shirt to meetings, as I felt I would not be comfortable in such clothes and it would undermine my efforts to encourage people to seek me out for help and support. Yet I thought that wearing a jacket, shirt and tie would only further emphasise the age difference. I settled on a very casual jacket and shirt without a tie for most meetings to emphasise informality whilst maintaining some degree of comfort for me.

Encouraging open discussion

On the second issue, an ethnographic approach is new to me. My audit background means that I am used to conducting interviews, looking at documentation, and scrutinising systems and processes in order to evaluate organisational performance. When I undertook VFM audits, for example, I would put greater evidential reliance on documentation, such as performance reports, procedural guides and reviews than I would on interviews. The senior officials I would discuss my audit findings with would argue that something said in an interview was only that person's perception rather than representative of the organisation. Yet the principles of an actor-oriented approach turns this on its head.

From the outset of adopting the principles of an actor-oriented approach, therefore, I sought to encourage participants to raise what they wanted in their discussions with me rather than to probe specific issues that I had previously identified. I wanted the participants to guide my analysis. In order to encourage them to say what they felt was important, I adopted the principles of 'appreciative inquiry'.

The advantage of adopting a positive discourse in interviews is that it can help to build trust and assurance with participants and thus encourage them to be more open. I found myself nodding and smiling a lot during the interviews and when I came to write up the transcripts I lost count of the number of times I uttered the phrase 'that's really helpful'.

Whilst each interview was semi-structured, the structure was very loose. I followed the advice of Marvasti (2003, pp. 56-57) that it is important to be responsive to the participant's comments:

> The process is not unlike carrying a conversation with an acquaintance or a friend when you know the other person and could comfortably ask him or her very specific questions as well as broad or 'unstructured' ones.

After explaining my background and confirming consent, I began each time by asking them about their role. Perhaps this is the auditor in me asking about process, but I found that participants were comfortable talking about what they did. I was then able to build on their initial comments for the rest of the interview. I found it best to only ask participants about value for money in the final five minutes of the interview. This was because most participants had said to me from the outset that they knew very little about value for money and I did not want to make them feel defensive in talking to me. As chapter 5 outlines, this wariness in discussing the subject was an important aspect of my research.

Data capture

Finally, I employed a number of different approaches to data capture. I used a digital recorder for interviews; I relied on an A4 hard back notepad for my fieldnotes; and I kept an electronic diary for my reflections.

Microphones help to improve the sound quality of audio recordings but their prominence does risk inhibiting what participants might discuss (Hammersley & Atkinson, 2007). I wanted something that I could rely upon to capture the discussions that would operate on a battery for a reasonable length of time. Accordingly, I used a voice recorder app on an I-pad. I found the microphone was fairly effective, and when the I-pad was placed flat on the table it was not obtrusive. Inevitably, however, there were times when the recording was not especially clear;

in particular when I conducted the interviews over Skype and in some of the meetings held in Uganda where accents were strong and there was considerable background noise.

In addition to digital recordings, I kept notes in an A4 notepad. I used hardback so that I could write with the pad on my knees and was not reliant on a desk. My written notes were not as comprehensive as an audio record, partly because I wanted to maintain eye contact during discussions.

Finally, I used the 'Day One" app on my laptop to keep a diary of my thoughts and reflections. I realised that it was important to ensure that the reflective aspects of my self-ethnographic approach were undertaken in real-time as well as retrospectively in order to enable me to recognise the contextual issues and to analyse how my views and perspectives changed over the period (Riach, 2009; Weick, 2002).

Having outlined the data collection methods used, the following section outlines my approach to data analysis.

3.9   Data analysis

3.9.1   Qualitative analysis of the interviews, diary notes and other records of engagement with participants

I transcribed each recorded interview, anonymising the participants at this stage. This involved using headphones to play back the recording on my I-pad and typing the results directly into a Word document. The process proved time consuming and laborious – progress depended heavily on the quality of the recording and the accent of each participant. Where there were phrases or comments that could not be heard or understood, these were left as gaps to avoid bias in attempting to interpret what was said. When each transcription was finalised, the recording was deleted from the I-pad.

Kowal and O'Connell (2014) highlight the challenges in capturing the prosodic component of communications, that is how words are spoken, and the paralinguistic component, that is noises that are not part of the linguistic system. Turning first to prosody, these include tone, volume and intonation. In practice, it was not possible to capture these in the transcriptions themselves, but they were evident in some of the interviews and influenced the direction and nature of discussions. As highlighted previously, for example, there was often a hesitancy or wariness in discussing value for money that meant I tended to hold off discussing the topic itself until nearer the end of each interview. On paralingual communications, I utilised the phrase "(laughter)" in the transcription to denote when myself or a participant laughed aloud.

Each transcribed interview, plus diary notes were imported into Nvivo so that the text could be coded. This proved to be an iterative process. I began by coding the text by identifying issues or processes that might be relevant. Examples include 'donors', 'economy' and 'evidence-base'. I then sought to code the text using emotions or and value-based descriptors to draw out a different perspective. Examples included 'wariness' and 'background/experience'. I did not add the paper records of those interviews and other notes I held onto Nvivo, a software package for qualitative analysis, to avoid the risk that they might subsequently get mixed with the direct quotes. As a consequence, I would refer to the paper records as I coded on Nvivo to enable both to be given the same weighting.

3.9.2 Discourse analysis of the guidance on value for money available within each case study organisation

Discourse analysis refers to a collection of approaches that enable the researcher to explore how text has been influenced by historical structures of power and how the language then seeks to influence others (Fairclough, 2003; G. Weiss & Wodak, 2007). The concept of discourse analysis is closely associated with Foucault's thinking on archaeological exploration, although Sawyer (2002) demonstrates that the approach clearly pre-dates his work. M. Jørgensen (2002) identifies four common conceptual characteristics[5] amongst these approaches. First, that the process of producing the text, termed discursive practice, is just as important as the content itself. Secondly, that the text not only shapes the world but in turn reflects those social structures, and so, thirdly, that the language should be analysed within its social context. Finally, that discursive practices contribute to inequalities in the power relations between social groups – termed ideological effects (M. Jørgensen, 2002, pp. 60-64).

Despite the range of approaches available within discourse analysis, there is no simple toolbox that can be accessed to pick and choose those most suitable for empirical research (S. Taylor, 2013). In the circumstances, therefore, I have drawn on the advice of M. Jørgensen (2002, p. 89) that:

> Among the different approaches to critical discourse analysis, Fairclough has, in our view, constructed the most sophisticated framework for analysis of the relationship between language use and societal practices in general.

---

[5] There is a fifth characteristic that is more relevant to critical discourse analysis; that the approach is somewhat subversive, taking the 'side of the oppressed' to seek social change. As this critical aspect of discourse analysis is not wholly relevant to my research, however, I have not included this criterion in my work.

Fairclough (2010) tends to focus on linguistic analysis, and so his framework involves analysing texts that represent the results of past discursive practice. Such an approach appears well suited to my research area. The guidance on value for money had already been prepared in each of my case study organisations, so there was no opportunity to examine how it was produced through observation or a comparison of drafts over time. The framework Fairclough advocates involves examining: transitivity, how events and processes are, or are not, connected with subjects and objects – such as the use of passive or active sentences; and, modality which refers to the writer's level of affiliation with a statement – such as whether an issue is stated as a fact or if it 'may' be the case. There is a four stage approach to examining the text. This comprises an examination of: the vocabulary, the words used in the text; the grammar, referring to the use of clauses and sentences; cohesion, which means analysis of how sentences are linked together; and finally, text structure, which involves focusing on the 'large-scale organisational properties of texts'.

Chouliaraki (1999) outlines how the contextualisation of discursive practice is closely related to the concepts of structure and agency. Accordingly, I focused my analysis of discursive practices on a review of existing documentation and relevant historical factors in each case study organisation that contributed to the institutional environment, as well as the analysis of my discussions with participants to explore their perspective.

As discourse analysis is an iterative rather than linear process (S. Taylor, 2013), the framework I developed (see figure 7) represents a broad set of principles rather than a prescriptive checklist.

Figure 7: Discourse analysis framework

|	Approach	Purpose
Text	Analysis of the vocabulary, grammar, cohesion and text structure of the value for money policies in World Vision and VSO	To assess the extent of transitivity and the modality of each organisation's policy on value for money
Discursive Practice	Analysis of existing documentation that described relevant historical factors, and my discussions with participants on the development of value for money practices in each case study organisation	To determine how institutional conditions and external factors, and the perceptions of INGDO staff have impacted on the development of guidance and understanding of the concept of value for money

Source: A summary of the approach to discourse analysis

3.10 Reliability and validity

Bryman (2016, pp. 157-158) defines reliability as 'the consistency of a measure of a concept", and validity as "whether a measure of a concept really measures that concept". Reliability is dependent on the process of measurement remaining stable over time, based on an index that remains consistent and following a clear set of rules to make the assessment. Validity depends in part on reliability, but Kirk and Miller (1986, pp. 22-23) also specify the importance of: 'apparent validity', whereby the results appear right at face value; instrumental validity, where the observations match those of similar research; and 'construct validity', where there is evidence that the theory being developed is substantiated by the findings. As a consequence, the terms are closely associated with the reliance on empirical data to underpin a scientific, positivist approach to research.

Whilst this means that reliability and validity are very relevant to quantitative analysis, their application to qualitative research is less clear. Kirk and Miller (1986) advocate the need for greater objectivity in the social sciences so that qualitative research better complements quantitative research. This is based on a false assumption, however, that participants are passive and thus the contextual environment of the research remains constant (Holstein & Gubrium, 2016, p. 154). Qualitative research in the social sciences typically involves capturing information at a moment in time within a dynamic environment, and thus it is not feasible to replicate the same results at a different moment in time. Furthermore, it is unlikely that there is one single, absolute truth that can be drawn from a data set (Lincoln & Guba, 1994).

The difficulties in demonstrating validity and reliability in qualitative research do not mean, however, that these concepts can simply be ignored. An alternative approach for qualitative research, therefore, is to focus on the confirmability, dependability, credibility, and transferability of the research (Bryman, 2016, p. 384; Lincoln & Guba, 1994). Each of these is considered in turn in the following paragraphs.

Confirmability

Confirmability is concerned with ensuring that the researcher does not allow personal values to sway their judgment. Qualitative research is inevitably subjective and whilst Lincoln and Guba (1994) propose that the researcher provides an audit trail for others to authenticate, this was not practicable for my research given the confidentiality I had promised interviewees. An alternative, however, is to be transparent about the inherent subjectivity through reflexivity to enable the reader to undertake such an assessment themselves. Accordingly, section 3.2

outlines my approach to theory construction and chapter 4 shows how my reflections led my theorisation to change over the course of my research.

Dependability

Dependability is closely associated with reliability and involves demonstrating that the research is ethically sound, and methodologically defensible. As with confirmability, my approach centres on transparency, whereby this chapter specifies how I selected the case study organisations, the ethical issues I faced, and my approaches to data collection and theorisation.

Credibility

Establishing the credibility of findings entails both ensuring that the research methodology follows best practice and that my interpretation of the social world is reasonable. Whilst the former is addressed in this chapter through the consideration and citation of scholarly thinking on research methods, the latter involves demonstrating that I have scrutinised and challenged my own findings. One approach is through respondent validation, whereby I feedback my findings to participants for their views. I undertook this in part during my fieldwork through workshops and the consultancy report I prepared for World Vision. It is important to acknowledge however, that as chapter 4 shows, my theorisation was not finalised at this stage of my research. I also sent the completed draft thesis to the gatekeepers of each case study organisation for comment, although inevitably the length of the document meant that the comments were limited.

Instead, the credibility of my research is based in large part on the triangulation of the data I collected. Triangulation refers to the use of more than one source of research data so that the findings from one can be authenticated from another. This formed a key aspect of my research. First, I ensured that I collected data from more than one case study organisation, and my diary notes demonstrate how I compared my findings with the work I undertook for the PPA VFM Learning Group (see section 3.2) as a further means of triangulation.

Transferability

Finally, transferability refers to the generalisability of my findings. I have previously identified 29 UK based transnational non-governmental development organisations - see chapter 1. By utilising a case study approach, therefore, it raises questions whether my findings are applicable to others in the population.

One approach to tackling the question of whether it is possible to generalise findings from case studies is simply to acknowledge the limitations. Stake (2000b) argues that it is not necessary for the researcher to generalise from case studies – the intrinsic value of each case study should be sufficient. The challenge with this approach, however, is that it reduces the benefits of case study analysis to little more than a description of a one-off event. If the case study involves people or events of sufficient significance, such as a key moment in history, then this approach may be reasonable. In other circumstances, however, such an approach might undermine the benefits from the research.

Another alternative approach to generalisation is to rely on what Yin (2014, p. 40) refers to as 'statistical generalisation' and Gomm, Hammersley, and Foster (2000a, p. 104) refers to as 'empirical generalisation'. These approaches rely on quantitative analysis but therefore require a fairly homogenous population. The list of 29 TNGDOs identified in table 1 are not homogenous. Whilst all are large, UK based and involved in international development, they are structured differently, and undertake varied activities that reflect their differing mission and values. I cited, for example, the differences between Elim – a faith-based organisation that relies on private donations, to the British Council with its close association to the Foreign and Commonwealth Office. TNGDOs tend to operate in different countries, towards different objectives and with different organisational arrangements.

Yin (2014, p. 41) advocates using 'analytic generalisation' whereby a conceptual generalisation is posed and then tested. Analytic generalisation is closely aligned with the logic modelling approach to examining cause and effect. With this approach, it is incumbent on the researcher to demonstrate that the events observed in one case to support a theory are replicated in another case. Such an approach needs to be underpinned by being explicit about all the evidence used and recognising all reasonable, alternative interpretations (Yin, 2014). Whilst I have already concluded in the previous section that developing a logic model risks over-simplifying the nuances and complexities of actor-oriented research, it does highlight the need for more than one case study organisation and for transparency in the evidence collected. It has not proved feasible in the timeframe, however, to undertake research in one case study organisation, develop a logic model, and then test it in another. In the circumstances, Lincoln and Guba (2000) argue that the responsibility for drawing inferences should be transferred to the reader. As Gomm et al. (2000a) comment, such an approach necessitates providing considerable contextual material with the case study in order to enable the reader to make informed decisions.

On this basis, therefore, my subsequent fieldwork chapters outline the information I collected and how I have undertaken the analysis. I draw on fieldwork in two case study organisations (see section 3.6) to offer some assurance on the generalisability of my findings. It is important to acknowledge, however, that the value for money discourse for UK based TNGDOs has been largely driven by DFID. As a consequence, I present the evidence to enable the reader to generalise on their relevance to those TNGDOs that engage with DFID – either because they are already dependent on them for funding, or because they are seeking funding from them. I do not provide sufficient evidence to generalise that the findings are relevant to those TNGDOs that do not regard DFID as a stakeholder.

3.11 Conclusion

This chapter has outlined my rationale for abductive methodological approach to theorisation based around case studies and the principles of actor-oriented research and self-ethnography. Adopting elements of an ethnographic approach to research was a new challenge for me. Having spent most of my career undertaking VFM audits, I am familiar with a range of quantitative and qualitative approaches to data collection and analysis. With each audit, however, the emphasis was on performance assessment and problem-solving, and the final report was a formal document. As a consequence, analysis of how I interacted with participants was not something I had previously considered. Yet I recognise that as a mature PhD student with past experience in value for money audits, my positionality was always likely to impact on my research. A key part of my approach, therefore, was to keep field notes and a diary as well as recording interviews.

I recognise that the approach I developed does not fully accord with the anthropological tradition of ethnography as exemplified by Powdermaker (2011), or the actor-oriented approach used by scholars such as Mosse (2005), Hilhorst (2003) and (Fechter, 2012b). I did not base myself at one location for an extensive period of time and I was not able to integrate myself into becoming 'one of the team'. Organisational ethnography usually does require a more adaptive approach, however, and the methodology that I developed enabled me to explore the experiences of staff in each organisation and to compare them to my own values and assumptions.

Having outlined the research methodology developed to conceptualise how TNGDOs are responding to the value for money discourse, the next three chapters set out my findings. They begin with the concept itself, before moving on to how it is perceived by development workers (chapter 5) and then the institutions themselves (chapter 6).

Chapter 4: **The essential contestability of the concept**

4.1 Introduction

Previously, I outlined how structural contingency theory (Shmuel Ellis, Almor, & Shenkar, 2002) and resource dependency theory (Abouassi & Tschirhart, 2018; G. Mitchell, 2014) should mean that the demands from institutional donors to demonstrate value for money will necessitate changes in the organisational structure and management practices of TNGDOS. Based on the managerialist ideology that there is no alternative (Diefenbach, 2007), TNGDOs would need to respond in order to maintain their existing funding streams. Nevertheless, progress has been problematic and Shutt (2015) notes that concerns have been raised around the applicability of adopting the concept of value for money to the international development sector.

In this chapter I explore how my initial thesis that the resistance to change was due to an altruistic culture within TNGDOs was misplaced and how instead I established that the concept itself is essentially contested. By drawing on the framework developed by Gallie (1956), I establish that the concept of value for money meets the seven criteria he specified. The chapter begins with an exploration of my original presumption that embedding value for money in TNGDOs necessitated a top-down managerialist approach to organisational change. The next section examines the relationship between altruism and the value for money discourse. I then reflect on my background as a value for money specialist and how this led me to realise that the concept of value for money is essentially contested. Finally, I explore the potential decontestation of the value for money concept.

4.2 Resisting organisational change

I noted in chapter 3 that as part of a consultancy project I had undertaken with a colleague, I had drafted a guidance publication for TNGDOs on value for money. This work coincided with the initial stages of my PhD. Although this consultancy work did not represent what Denzin (1989) would describe as an epiphany in conceptualising my thesis, it did contribute to a crystallisation of my early thinking on how TNGDOs should respond to the discourse on value for money. I noted in my diary at the time that:

I think I now have a reasonable conceptual framework based on a review of existing practice literature. The idea is that VFM is dependent on four key factors: leadership, institutionalising processes and controls, skills and tools. (Diary entry December 2015)

Looking back at what I had written at the time, my focus was very much from an organisational perspective; the structures that should be in place rather than what it meant for those faced with having to make value for money decisions in their day-to-day work. This section outlines my reflections on how I formulated this conceptual framework and how it impacted on the early research into the first of my case study organisations, VSO. I start by focusing on the first two factors: leadership and institutionalising processes and controls. I then turn to the second two factors: skills and tools.

4.2.1 Leadership and institutionalising processes and controls

My review of the 19 value for money reports that I oversaw as a Director in the NAO (see appendix 1) established that the focus was always on the management of different activities or functions. In each case the senior officials in the audited organisation would need to be accountable for their actions or decisions. As a consequence, the recommendations in each of the reports specify what I thought the organisation needed to do differently. I produced a series of critical reports on the Rural Payments Agency, for example, that raise concerns about the relative inexperience of the management team in establishing proper oversight of the issues that had arisen in processing farm subsidy payments (C&AG, 2009). For each of these reports the recommendations specify what the Rural Payments Agency or its sponsoring Department should do to improve value for money. Looking back at all of the reports that I oversaw, the recommendations are aimed at each organisation in general, and individuals or posts are not specified.

Even where the risk to value for money was largely due to external factors, the focus of my value for money assessment was on the responsibilities of the organisation itself. In 2011, for example, I oversaw a report on the extent of errors made by customers of the Department for Work and Pensions when claiming benefits. The conclusion to the report (C&AG, 2011) nevertheless focus on the lack of information that the Department had to tackle the issue rather than the actions of customers. My instinctive approach, therefore, has been to focus on what the leaders in an organisation have done to put in place suitable systems and processes needed to demonstrate value for money.

I began my PhD research with this mindset. From the outset of my engagement with VSO, the first of my case study organisations, I was drawn to a structural re-organisation that was being introduced by the leadership team. My diary note from October 2015, for example, noted that:

> Key points to note were that there is some uncertainty hanging over VSO. There is a cost-cutting reorganisation underway - it has been since May … Much of the discussion was focused on the future structure of the organisation rather than what it had been.

Analysis of the comments I made during discussions with participants also confirmed that this interest was based on a belief that such change was needed to deliver value for money:

> This is one of the areas that really interests me because value for money pushes you down a route of systems, processes, specialisation and accountability. [Diary entry Nov 2015]

VSO's plans to develop new institutional processes and controls, termed a target operating model, helped to reinforce my early thinking that the challenge in embedding the discourse on value for money was largely around establishing the direction and institutional structures needed.

Those early discussions tended to focus on the organisational systems and processes in place. Participants confirmed that the finance and IT systems had not adequately supported effective communications and data sharing between staff and offices:

> And so it was felt that at that time five years ago that things were in a bit of a state and the VSO was in a little bit of a weird position in that it didn't really have any good finance policies and procedures in countries. (VSO participant)

> Because one of the restrictions we have is the IT infrastructure, it is really old and it's in bits and pieces. (VSO participant)

My discussions with participants reinforced my conviction that the organisation had previously lacked a suitable strategic approach to its programmes and activities. One participant commented, for example, that:

> When I first started again there were country programmes that existed predominantly still to provide volunteers to whatever organisation you happen to request one. It wasn't particularly strategic and it wasn't particularly project orientated. (VSO participant)

The language is closely associated with how I was interpreting the ideology of managerialism and the logic of performance management, such as goals, activities, standards, and measurement systems (Pollitt, 2013). The emphasis of the discussions I held with participants was on how VSO could develop clearer lines of accountability, the need for greater consistency of approach in programme design, and why there should be better business support.

One of VSO's core activities has been the International Citizen Service (termed ICS) programme. ICS represents the more traditional style of VSO activity whereby the focus was on volunteering rather than development. The programme involves the provision of 7,000 overseas placements for young people from the UK over a three and a half year period, matched by placements for 7,000 in-country volunteers. It comprises a consortium of six delivery agents[6] and two strategic partners[7] who would receive a fixed payment for each UK volunteer to complete each of the four key stages of the programme: departure, placement, attendance at a return volunteer event and completion of action at home (ECORYS, 2013). My notes confirm that I spent a large part of my early discussions reviewing the adequacy of its existing information systems. In particular, how activity data, such as placements made, and feedback received was reconciled with the financial information from across the consortium. On reflection, it shows that my audit training was influencing how I approached the concept of value for money.

Furthermore, this attitude was also apparent amongst many of the participants. As part of a workshop I ran for VSO staff in June 2016, I invited participants to explore how they were addressing key aspects of value for money. We talked about the key areas where improvement was needed. Figure 8 shows that a key part of the discussion was on the challenge in demonstrating impact and thus the need to strengthen M&E systems. Organisational structures, systems, processes and data are all important to value for money. Yet looking back on my research, there was very little mention at this stage of how development workers might fit within the framework. There is an assumption within the value for money discourse that they are passive, malleable and expected to conform and comply with what is required.

4.2.2 Skills and tools

The second aspect of the initial conceptual framework I developed was on the skills and tools needed to demonstrate value for money. My audit background meant that my interest in skills and tools centred on the support needed to enable staff to gather and share knowledge, and how judgments affecting value for money might be made. In each case, therefore, my original research focus had again tended towards the organisation rather than the individual.

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[6] International Service, Progressio, Restless Development, Raleigh International, Tearfund, and VSO

[7] Catch 22 and Islamic Relief

The need to gather knowledge and learn lessons is something that I had referred to in a number of the audit reports that I oversaw at the National Audit Office. The report I oversaw on flood defences (C&AG, 2007), for example, identified weaknesses in the Environment Agency's data systems and recommended the introduction of post-project reviews to learn lessons. Similarly, the report I led on Sites of Special Scientific Interest (C&AG, 2008) recommended a more consistent approach to record-keeping, whilst my report on customer error in the benefits system (C&AG, 2011) cited the importance of improving 'knowledge sharing systems' to enable lessons to be learned and shared. In each case the emphasis was on the systems needed to support the staff.

Figure 8: Participants identified existing M&E systems as a challenge to demonstrating evidence of impact from the ICS programme
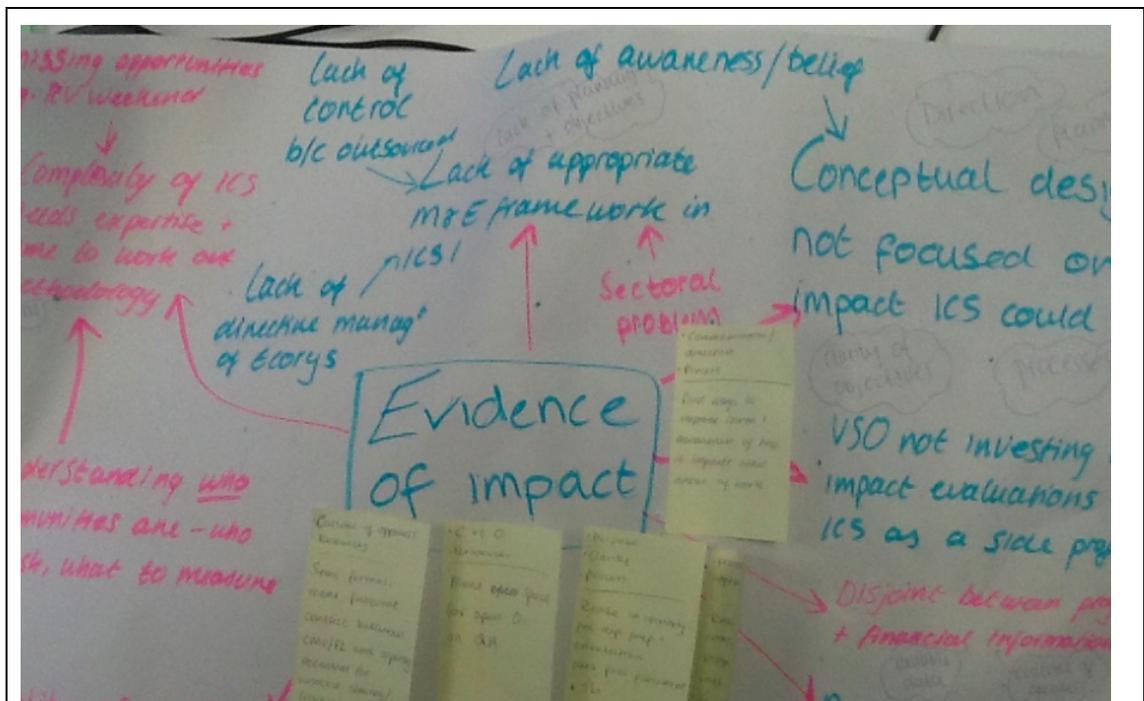
Source: The flipchart prepared by participants during the workshop I ran in June 2016

When I began my research of TNGDOs, therefore, I remember sitting in VSO's offices in the first week of my fieldwork and reviewing a number of internal reports that highlighted the limited information available on the impact of programmes and the need to strengthen record keeping and knowledge sharing across the organisation (VSO & Institute of Development Studies, 2015, p. 15). VSO's evaluation strategy states that it aimed to:

> … embed a culture of learning and evaluation throughout the organisation and its programmes, in order to drive VSO programme's relevance, effectiveness, impact and

> sustainability and to increase VSO's understanding of the distinctive contribution of volunteering to sustainable development. (VSO, 2015a, p. 2)

My notes of the time confirm that the reports reinforced a conviction that I thought TNGDOs might be behind the public sector in adopting the performance management and finance systems needed to demonstrate value for money. Subsequent interviews with participants within VSO also confirmed that the organisation lacked an adequate evidence base, although it was clearly seeking to remedy this situation. As one participant commented:

> VSO, because the majority of its income was from DFID through the unrestricted grant, had never really invested in the generation of monitoring data that some other organisations had. … I think other organisations had invested in that not because of external community because of their own beliefs and motivation. But it didn't happen in VSO. (VSO participant)

Another participant noted that:

> That is my sense even with M&E and evaluation there wasn't much external pressure per se and people could get away with writing reports that didn't have a lot of evidence or didn't have much documentation about it. Whereas now there is a lot more scrutiny, so that seems to be a new trend. (VSO participant)

My initial belief, that value for money was dependent on gathering and sharing data so that lessons might be learned and applied, was reinforced by my early work in VSO. The following comment I made in discussions illustrates this point:

> So you can bring together communities of practice and encourage them to talk to each other and to share ideas – face to face networking and chatting is the best way of sharing information, definitely. But there is also the mechanics bit of it – you need the files systems, standardisation of documentation and things. [Jan 16]

As a consequence, my emphasis on data gathering processes and my audit background meant that I had tended to regard the staff as a collective resource rather than as individuals. The following comment I made in the discussions demonstrates this point:

> You can do the carrot bit the encouraging, motivating explaining and chivvying. But there is also the stick bit, if you are dealing with me and I say yes of course I will but I don't do it, is this the other side of the people's department to get involved. Are you trying to build this into job descriptions and terms of references so that people will do what they are supposed to do? [Feb 16]

My comments here align closely with the analysis by Diefenbach (2009) that proponents of managerialism believe that there is no alternative to the ideology of new public management and that resistance must be overcome. Turning to the issue of tools, a 'results agenda' has existed in development for many decades. Vähämäki (2015, p. 135) traces its roots in Sweden

to a Government Bill in the 1960s and notes that the Swedish International Development Agency, termed SIDA, had periodically pushed the importance of evidence-based results in 1971, 1981, 1988 and 2012. Similarly, Eyben (2006) reflects on her work with DFID in Bolivia to secure results from aid programmes and how their results based management approach was driven by the demands from taxpayers for officials to demonstrate that their funding makes a difference. She highlights a range of artefacts that were closely associated with the focus on results, including demands for: 'baseline data'; 'progress reviews'; 'performance indicators'; 'risk registers'; and, 'theories of change' (Eyben, 2015, p. 21). DFID (2011e) stipulates, for example, that from January 2011, logframes are mandatory for all its future projects regardless of value.

Pressures to demonstrate effectiveness have also resulted in a growing proliferation of organisational performance measures in the TNGDO sector over the last few decades (Liket & Maas, 2015; Meyer & Gupta, 1994), characterised by different theoretical approaches, the demands of different stakeholders and the reliance on theories of change to specify inputs and outputs. The range of indicators has made the accumulation of data and comparison of results problematic (Herman & Renz, 1999) with consequent impacts on how an organisation can achieve value for money.

The discourse in DFID's approach to value for money centres on measuring outcomes and impacts, the control of costs and the need for evidence based decisions (DFID, 2011c). The approach they advocate, therefore, accords closely with my past audit experience that value for money should be demonstrated through evidence-based decision-making. It was not until I had explored the literature further that I realised there might be a counter argument that the standard approach to programme management, typified by logframes and theories of change, are based on linear cause and effect relationships that might ignore the inherent complexities associated with social change (Ramalingam, Jones, Reba, & Young, 2008).

Nevertheless, I recall being surprised at how frequently I was asked for tools or techniques that would assist organisations in securing value for money. In the guidance I helped prepare for the VFM Learning Group, for example, the chapter on tools was given priority over all other aspects of the framework to reflect such demands. Barr and Christie (2015), in their work on value for money, also confirm the importance of managers having tools to support their day-to-day decisions likely to impact on value for money. In December 2015, I gave an on-line presentation to around 60 staff on issues to consider in their work. My diary notes that much of the discussion focused on how to interpret the issue of equity. In particular, whether there

were any tools on how the concept might be applied in practice and how to gauge whether the additional cost of reaching marginalised groups could be justified.

This demand for tools did not fit with my thinking on value for money. To my mind, value for money centres on officials being able to demonstrate rational decision-making whereby the benefits and costs of alternative options are explored. I would advocate the need for organisations to identify key decision points and to formalise the discussions so that there was a record available to demonstrate the consideration of alternatives. I did not recognise the demand for tools or techniques as I regarded what I was advocating as basic, good management practice. My review of the reports I oversaw as a Director in the National Audit Office found no reference to such techniques or tools and any tools that are available offer guidance rather than prescribe what is required.

I was also sceptical of this desire for tools during my discussions at VSO; as evidenced by the following comment I made to a participant:

> When I first came into the sector it kind of fascinated me that a lot of NGOs remarked that they were waiting for this magic tool that they can bolt onto the existing engine then everything will be fine. [Dec 2015]

I believed that the demand for tools could reinforce the existing development discourse on the need for an objective, scientific demonstration of results (Gulrajani, 2011) even where this is inappropriate. Such a discourse has previously been shown to oversimplify the complex challenges in development (Escobar, 2012). T. Mitchell (1991, p. 33), for example, shows how the need to demonstrate impact had influenced the discourse around USAID's development programme in Egypt:

> Development discourse wishes to present itself as a detached center of rationality and intelligence. The relationship between West and non-West will be constructed in these terms. The West possesses the expertise, technology and management skills that the non- West is lacking.

Similarly, Pigg (1992, p. 491 & 503) explains how the need to demonstrate value in programmes to improve rural life in Nepal led to an oversimplification of issues:

> When development policy makers plan programs, they discuss what villagers do, how they react, and what they think. Together, these images coalesce into a typical, generic village, turning all the villages of rural Nepal into the village.

> The generic village targeted by development agencies provides a comfortable framework within which programs can be planned.

Programmes adapt over time and as Dorothea Hilhorst (2003) identifies from her research on a NGDO in the Philippines, the NGDO officers had to negotiate and adapt their work to their political environment. I recall being frustrated, therefore, that the quest for tools represented a search for an objective, scientific measure of value that could never exist. During my discussions with participants, for example, I stated that:

> … there isn't always a definitive answer. You're not going to be able to do it all perfectly and measure everything otherwise you'd be spending all your fortune on M&E or finance and nothing on programmes.

On reflection, therefore, my initial theorisation that organisations comprised staff who would draw on the available systems and data to make rational decisions did not appear to apply readily to the circumstances that development workers face. Either staff felt that they lacked the skills and support needed, or there was some sort of passive resistance to the concept of value for money.

4.2.3 Concluding reflections on my initial theorisation

Having already highlighted in my literature review how new public management led to an 'audit explosion' that fuelled a reliance on professional advisors to promulgate 'good practice' and take on the role of problem solving (Power, 1994; Salskov-Iverson et al., 2000), I realised from the analysis of my engagement with VSO that this was a familiar role to me. I had begun my research by supporting the management-led approach to organisational change within VSO to enable it to become more performance focused and results-oriented. There was a strong alignment between my past experience and the changes underway in VSO: the strategic direction of the proposed changes; the emphasis on developing processes and systems to enable better data collection; and the expectation that staff needed guidance on how to make evidence-based decisions and share good practices. On reflection, what I had previously regarded as non-political, basic good management practices were inherently managerialist and thus idealist in nature (Girei, 2016; Pollitt, 1990).

My affiliation to the managerialist nature of the VSO restructuring highlighted my tendency to focus on top-down re-structuring, whereby external threats to an organisation demand changes in operations and place an onus on the staff to comply with these changed procedures. My focus on better data collection and the procedures for sharing lessons learned to build skills and experience reflects a perception that staff are a resource of the organisation to be managed through the change process.

This early thinking led me to theorise that the main reason why TNGDOs appear to have struggled to adopt the discourse on value for money might be because of a cultural resistance to change. If the development workers in TNGDOs are motivated by altruism, then this could detract from their recognition of the requirement for effective business management skills. I thought that motivation to 'do the right thing' was likely to be very strong and could over-ride the need to respond to changing circumstances and to make difficult 'business decisions' required to achieve value for money. Early drafts of my research proposal referred to the likely 'cultural barriers' and hereustics NGO staff responsible for securing value for money might adopt. Such a theory would align with the description by Diefenbach (2009) of a paternalistic approach to managerialism, whereby leaders are portrayed as knowledgeable and the organisation is at risk unless such change is accepted. Girei (2016) draws on Gramsci's thinking on molecular transformism to argue that persuading individuals to accept a managerialist approach typically involves coercion as well as consensus.

My thinking appeared to align with Etzioni's (1975) theorisation of organisational difference whereby employees motivated by normative values rather than coercion or remuneration were more likely to work in value-driven, and hence non-governmental, organisations. Dichter (1989), for example, argues that there is a tendency for TNGDOs to focus on facilitating and supporting beneficiaries at the expense of the basic 'nuts and bolts' of management, such as business planning and budget monitoring. He argues that it is not just that aid workers' interests are elsewhere, but that they regard such business practices as an anathema:

> … using Western management principles in the Third World amounts to another form of cultural imperialism, the imposition of alien values onto native ones. (Dichter, 1989, p. 385)

In the next section, I set out how I examined this theorisation and came to conclude that Paton's (1999) assertion that there is not a simple binary choice between upholding altruistic values and the application of the ideology of managerialism also applies to the concept of value for money.

4.3   Values and managerialism

The values of UK taxpayers are likely to differ from those of local communities in non-developed countries (Otto & Willerslev, 2013; Shutt, 2012), and the issue of 'value to whom' has been an issue of discussion in the TNGDO sector (J. Barr & Christie, 2015; Bond, 2012; Emmi et al., 2011; Hollow, 2013; Jackson, 2012). The inclusion of my second case study organisation, World Vision, offered me an opportunity to explore in more depth how a value-

driven culture might impact on the ideology of managerialism, and thus how the discourse on value for money might be perceived. This section begins by outlining the background and structure of each case study organisation in order to explore the values that are important to World Vision and VSO.

Both World Vision and VSO have offices and staff in a range of countries across the world. In 2016, World Vision International had some 44,000 staff based in around 100 countries (World Vision US, 2016), including 323 full time equivalent employees based in the United Kingdom (World Vision UK, 2016b, p. 39). In comparison, VSO had 230 UK based full-time equivalent staff (Voluntary Service Overseas, 2016, p. 55) and a further 470 full-time equivalent staff based overseas in 24 countries. Each organisation has been closely associated with the Christian church. VSO was founded in the United Kingdom in 1958 when Alec and Moira Dickson recruited and sent 16 volunteers to Borneo in response to a letter from the Bishop of Portsmouth. World Vision was founded in 1950 in the United States by a pastor, Dr Pierce, in response to his experiences doing missionary work in China and South Korea in the late 1940s.

VSO has always had a strong association with the British government and this relationship has proved more important than its links to the Christian church. Almost from the outset, the Colonial Office began funding VSO to send volunteers overseas. The Foreign Office began to actively identify opportunities, and in just 3 years VSO had grown to having 176 volunteers in 38 countries in 1961-62 (D. Bird, 1998). At a time when its empire was on the retreat, the Government considered that British volunteers could help to maintain influence in former colonies and thus promote a more modern and constructive image of Britain abroad (Butcher, 2015).

VSO has largely operated as one organisation. As was explained to me, the central office in Kingston is a company limited by guarantee which supports the offices in other countries:

> [Me:] I guess in each country the country office is a company limited by guarantee?
>
> No. Most of them are just an extension of us. They've got a memorandum of understanding to operate in the country, although it is changing. (VSO participant)

Each VSO country office has a country director who reports to the Executive Board. Whilst the Chief Executive and many of the support functions, such as Finance, Human Resources, and M&E are based in London, there are also representatives elsewhere. The Executive Director of Programming, for example, is based in South Africa and there are finance and M&E staff, as well as programme staff based in offices elsewhere.

In comparison, faith has continued to be much more evident in World Vision. D. King (2011) explains that World Vision had originally focused on child sponsorship of orphans from the Korean war. As an evangelical missionary organisation, it raised funds in the United States that it passed to missionaries based in-country. Its reliance on missionaries for delivery and on faith to underpin agreements meant that it had a light organisational structure. It was not until the 1960s, when World Vision had grown but continued to struggle to manage its finances that it began to formalise and professionalise its organisational structure. In the early 1970s, after Dr Pierce had resigned, World Vision grew rapidly by moderating its evangelical approach and by using 'telethons' across the United States to raise funds (Waters, 1998).

World Vision has a federated structure whereby national offices have primary responsibility for their own programmes and resources. World Vision International sets the overall strategic direction but it is up to each national office within the 'partnership' to interpret this direction and set their own priorities. For example, both World Vision UK and World Vision Uganda share World Vision International's vision:

> 'our vision for every child, life in all its fullness. Our prayer for every heart, the will to make it so' (Word Vision Uganda, undated; World Vision UK, 2016b)

Yet the mission statements for the national offices differ. World Vision Uganda adopted the mission statement for the partnership:

> Our mission is to follow our Lord and Savior Jesus Christ in working with the poor and oppressed to promote human transformation, seek justice and bear witness to the good news of the Kingdom of God. (Word Vision Uganda, undated, p. 34)

Whereas the mission statement for World Vision UK states:

> To inspire the UK to take action that transforms the lives of the world's poorest children. (World Vision UK, 2016b, p. 1)

The mission statement for the UK national office does not make direct reference to religious faith and is focused more on advocacy and enabling change rather than working directly with the poor. The difference is justified by reference to the 'unique' position of the UK national office to influence the sector. In practice, it probably reflects the strategic priority to grow its funding and influence amongst policy-makers in the UK. Nevertheless, the organisation's Christian values remain very strong. When I gave a presentation to staff at the World Vision UK offices, for example, I noted in my diary that:

> Having welcomed me, [xxx] took me to their auditorium on the ground floor. The religious aspect of WV was very noticeable. There was a large wooden cross in the

middle of the room and a number of Christian brochures etc on the pamphlet stand. [Diary notes: January 2016]

Similarly, when I was in Uganda, I noted from the outset of my visit that there was a strong emphasis on faith:

> The initial introduction to the office was at Monday morning prayers. There were 30-40 people in the room and a preacher/speaker from Zimbabwe. We had reserved seats in the middle. We walked in a little bit late and people in the front row were reading out parts of the bible. The room also had the WV mission and vision on the walls with its explicit references to faith. [Diary notes: July 2016]

In comparison, therefore, the values that might be associated with faith were more evident in the day-to-day environment in World Vision than in VSO. The differences between the two case study organisations represent an opportunity to explore the values of development workers and whether there is a dichotomy between their values and the ideology of managerialism that might explain why value for money is not being readily adopted.

In order to explore the motivation of aid workers in the TNGDO sector I have focused on what constitutes an altruistic act. August Comte, cited in Carbonnier (2015), regards the concept as principle-driven selflessness; in effect the antonym of egoism. What constitutes a selfless, altruistic act is more difficult to define. Altruism can be seen as a multifarious concept that can be driven by biological, psychological or behavioural traits (Oliner, 1995). This definition, however, is very broad and encompasses a range of possible acts.

Clavien and Chapuisat (2013, p. 131) define an altruistic act as:

> …any kind of benefit to other individuals at some cost for the agent, and if there is no foreseeable way for the agent to reap compensatory benefits from their behaviour

Vaux, cited in Fechter (2012b, p. 1390) argues that this means that aid workers should be self-effacing and typically minimise their own involvement in order to pursue the interests of others. On this basis, therefore, staff are unlikely to be aware of their own altruism and thus unlikely to raise such motivations in discussion. Whilst this somewhat 'pure' image of the motivations for aid work may be relevant to volunteers, it is less clear that it would apply to paid staff working within the organisational structure of an TNGDO.

Seglow (2002a, p. 146) defines an altruistic act as:

> … one that is self-consciously undertaken to further another person's good at some cost to oneself – or at least a willingness to bear such a cost if required.

His definition emphasises that such acts are self-conscious; he regards altruism as "a kind of supererogatory virtue" (Seglow, 2002b, p. 2). On this basis, TNGDO staff would be aware that

they have foregone advantages elsewhere, such as higher salaries in the private sector, in order to pursue issues that are important to them. Accordingly, whilst it would be very unlikely that I would observe altruistic acts during my visits to either case study organisation, it is feasible that such motivations might become evident during my discussions with participants.

Within VSO, my discussions established that several of the research participants had joined the organisation pretty much from the outset of their careers. One participant commented that:

> I joined them while I was actually living in Uganda. ... A friend was actually doing an internship in the Pretoria office and I had just gone to do a bit of personal travel and then got introduced to the head of the Programme Funding Team. [VSO participant]

Another stated that:

> Oh, I am part of the furniture now Phil! (laughter). I started my VSO journey in 2000 as a volunteer. And I have been with them ever since. [VSO participant]

Others had experience elsewhere in the development or charitable sector, but were still centred around the charitable sector. One commented that:

> Prior to VSO I had always worked in the UK third sector and within campaigning. [VSO participant]

Another stated that:

> So I worked for VSO from 2003 until 2011 in different roles. … I left VSO in 2011, and I went to work for … an institute working on environment and development … for 3 – 3.5 years. Then I came back to VSO to work exactly a year ago. [VSO participant]

In each of these discussions it was evident that the participant was motivated and interested in the work done by VSO. As the following comment from one participant illustrates, development workers appreciate the opportunity to engage directly with those in need. Even if this no longer proves practicable, their awareness that they are supporting others to do so remains important to them:

> I think I am still defining what my place in development could be. And I think previously I did really enjoy working with communities and you know, really being able to see the tangible – maybe what a VSO volunteer would – like the tangible knowledge transfer and whatever it is you are supporting on the ground level. But I think VSO does a good job in still finding that place in development and not being right on the ground. [VSO participant]

This motivation was also evident amongst most of the research participants in World Vision. Most of the staff I met had previous experience in the charitable sector and demonstrated a commitment to helping others. Looking at my diary notes, for example, I commented that:

For [xxx] and [xxx], it was clear that the 'cause' of helping others is very important to them. With [xxx] it was a little less clear. I got the impression that building experience with outside organsiations/people/culture was more important. [Diary notes, July 2016]

Whilst I did not explicitly explore the role of faith in their motivations, it was evident in some of the comments raised. As one participant stated, for example:

I have the calling it is in me I don't know why. I really find it comfortable and find it at ease working with World Vision by nature of how it is and how it is perceived by the external world. It is good organisation devoted to working with the poor and oppressed to promote justice and to seek transformation. I see that as directly falling into my dreams. [WV participant]

The references to 'calling' and 'dreams' in the above quotation suggest that faith is very important. Nevertheless, what became evident from my discussions with staff was that whilst they were motivated by the vision and work of their TNGDO, there was as much commitment to organisational management as altruism. My notes of a group meeting with World Vision staff in January 2016, for example, confirmed that participants were closely involved in organisational initiatives to improve the evidence base for their strategic planning and programme management. Similarly, my discussions with UK based VSO staff covered their work responsibilities on a wide range of issues commonly associated with new public management, such as: budgeting; financial management and reporting; performance reporting; strategic planning; and learning and development. Those staff responsible for financial management, for example, demonstrated that they had prior experience in the private and public sectors in such areas:

I used to work for ODI. I worked for them for about a year. And before that I worked for [a] hospital pathology department.

[Me:] That is quite a change.

Yes. While it was a good introduction to public sector finances because originally I was from a commercial background. I used to work for media and entertainment insurance in all sorts of different areas. … And obviously I ended up here. [VSO participant]

Similarly, another participant commented that:

I was initially in the Bank of Ireland and I was in the internal audit function there, which was horrific. Ireland has got such a small NGO sector that I didn't even know you could get paid work in the NGO sector. So a job came up in Concern Worldwide and I applied for it and got it and never looked back. [VSO participant]

As my fieldwork progressed, it became evident that UK based TNGDO staff were as familiar with organisational management as those in the public sector I had met during my audit

career. The discussions highlighted previously on data systems and processes reflects a level of comfort and familiarity with such issues amongst participants. There was still the possibility, however, that whilst UK based TNGDO staff had demonstrated that they were attuned to organisational management practices, this may not be the case for those working in-country. Some of the UK based staff in World Vision and in VSO thought there was a distinction between their commitment to organisational management and that of country-based staff. Indeed, in some instances those staff working in the centre had tentatively questioned the capacity of in-country staff:

> So we have a handful of country offices doing some really innovative interesting work. But staffing is the issue, because certain staff were brought in as volunteer managers. But now we are a programming organisation, staff capacity is an issue. We are training more. We are building capacity as people develop knowledge. [VSO participant]

> So I feel that certain countries have in the past been able to do things their way and perhaps have quite a lot of freedom to do so. So it depends on the value structures that people find important. I think that it has changed, but again because I am based here, I am probably not the best person to ask about that as I am too far removed from that to really give an informed answer. [World Vision participant]

One participant, based in VSO headquarters, nevertheless thought that this was being resolved, albeit that they thought the onus was on the centre to drive the change:

> We are getting better at being sure that all the decisions that are made and processes that are put in place to ensure consistency across the organisation are definitely being fed to the country offices. That organisational understanding is kind of getting to be more consistent across the organisation. [VSO participant]

When I met and discussed the issue with World Vision staff based in Uganda, however, there was a similar focus on the need for organisational management. The following extract of my discussions with one participant illustrates this acknowledgement of the need for such practices:

> [Me:] One of my challenges I know is that a lot of people enjoy the challenges and face-to-face contact but don't like the paperwork. Do you find that a challenge here in getting people to comply?

> It is our culture. It is a principle of work at World Vision. We routinely monitor activities. Because it is demanded of us and want to see how the resources are making a difference it is a demand on us a requirement. I get things on time if I say I want them on time. So I don't see it as a challenge. [WV participant]

Furthermore, my diary notes made at the time confirm that I had begun to realise that my presumption of country staff being more focused on altruistic acts than management practices was misplaced:

> Interesting that I had previously envisaged that field staff wanted to focus on helping communities and were less interested in corporate responsibilities. But on reflection that is unfair. They are clearly very corporate in attitude as well as being committed to what they are trying to achieve. (Diary, July 2016)

Much has been written about the bureaucratisation of TNGDOs and how this aligns with their altruistic heritage. Dichter's (1989) analysis of the rhetoric and symbolism of management and development notes how the standard management model is seen as hierarchical, formal and thus unsuited to the more people-centred needs of NGOs. Furthermore, the adoption of such management practices could be seen as another step in the imposition of Western values on other countries. Smillie (1996) attributes the emergence of professionalisation as due to institutional donor concerns of amateurism, but notes how Governments also want TNGDOs to demonstrate altruistic values in order to maintain wider public funding.

Hilton, McKay, Crowson, and Mouhot (2013) state that TNGDOs are not only a 'product of the rise of professional society' in the United Kingdom, but also advocates of such change. They argue that TNGDOs disingenuously emphasise the motives of their founders in order to demonstrate their altruistic values when in practice their rapid expansion in the 1980s is evidence of their increasingly sophisticated and business-oriented systems and structures. The literature typically describes a binary trade-off between donor demands for professionalisation and the need for TNGDOs to demonstrate altruism in order to maintain their legitimacy with the public.

The more actor-oriented literature, however, tends to identify greater nuances and complexity of thinking amongst development workers. For example, de Jong (2011) draws on interviews with 20 female NGO workers to show that altruism is not simply the opposite of selfishness and that other motives such as career enhancement or financial gain are also important. Similarly, Fernando and Hilhorst (2006) found that those NGO staff engaged in humanitarian work are neither heroes nor mercenaries.

This complexity of different motives was also evident from my own fieldwork. Participants identified with a range of motives for working in the sector, although all identified with their organisation's broad mission to help those in need. They recognised that this required organisational management and so I found that there was no binary choice between altruism and professionalisation. As a consequence, there was no evident hostility to demands to

demonstrate value for money on the basis that it would detract from time spent working directly with those in need. Accordingly, my early theorisation that such cultural values would impede the adoption of value for money cannot be substantiated. In order to establish why value for money is proving difficult to apply to the sector, therefore, I decided to examine how value for money is perceived, by reflecting on my own understanding of the concept.

4.4   Value for money as an essentially contested concept

Having established that the difficulties experienced by TNGDOs in accepting the value for money discourse were not based on a principled objection to its alignment with the ideologies of managerialism and new public management, I turned to the concept itself.

Value for money has already been described as a buzz-term. Jayasuriya (2013, p. 1) wrote a blog arguing that 'value for money' is a buzz term in the development sector as it attempts to "… capture a complex idea in the span of a breath". The label 'buzz-term' refers to fashionable management speak and whilst the blog recognised the subjectivity of value for money, it did not explore the rationale any further. Cluley (2013) acknowledges that what constitutes a buzz term is difficult to define, but posits that it referred to phrases regularly used by managers to facilitate change or to displace responsibility when challenges arise. This definition would suggest, however, that buzz-terms originate from managers wishing to gloss over their lack of authority in understanding an issue. This implies that, as 'value for money' was introduced to the TNGDO sector by institutional donors, there is a definitive understanding elsewhere.

Cornwall, Eade, and Oxfam (2010, p. 2) ascribe the label of 'buzzword' to a term where there is broad consensus on its normative value, but minimal agreement on what it means in practice:

> They gain their purchase and power through their vague and euphemistic qualities, their capacity to embrace a multitude of possible meanings, and their normative resonance.

This definition focused on the term itself rather than the role of managers and it also highlighted the significance of there being broad consensus on the normative value of the term.

In order to examine the validity of the assertion that value for money is a buzz-term, I turned to my own experiences of the concept. I established in chapter 3 that a positivist scientific examination of the topic was not wholly applicable and that in order to generalise and theorise from my findings it would be important to expose the personal values and perspectives that I compiled in my career undertaking value for money examinations. As Alvesson (2000, p. 1) observe, knowledge cannot be separated from the knower.

My reflections are inevitably a subjective interpretation of my past experiences and interactions, and the self-examination of my normative values is dependent on what Denzin (1989) refers to as an interpretative analysis of my past experiences and interactions. As T. May (2011, p. 16) observes: "There are no easy routes and no selfhelp books with ten steps to 'becoming reflexive'." Accordingly, I have drawn upon the idea of a 'circle of alethic hermeneutics' (Alvesson, 2000, p. 57) whereby the revelation of discovery comes from uncovering information on the progression from pre-understanding to understanding. In order to triangulate such analysis, I have drawn on the written reports I published as a former director in the National Audit Office, my diary notes during my PhD, and an analysis of the recorded comments I made as part of the discussions I held with participants.

My career in the National Audit Office spanned 27 years – from 1986 to 2013. During this period, I progressed from an audit trainee through to a Director of value for money studies. Throughout my career, I recollect that the NAO was assiduous in not providing a prescription for what constituted value for money. As noted in my literature review, the reports produced early in my career did not even include recommendations. This was in order to avoid having to assess its own advice, thereby undermining its own independence. It did mean, however, that the definition of what constituted value for money remained fluid. It is the role of the NAO to determine what constitutes value for money and auditees are discouraged from challenging such judgements.

Although the head of the NAO, the Comptroller and Auditor General (termed C&AG), ultimately had sole responsibility for what topics were selected, in practice his directors would submit proposed work programmes for him to approve. I remember that when I first joined the NAO in mid-1986 there were a number of reports around the machinery of government, such as the Financial Management Initiative and the establishment of Next Steps Agencies, reflecting the Conservative government's agenda. At the height of the Labour government the NAO undertook more studies that focused on the quality of services being offered, and by the time of the coalition government in 2010 this had shifted to a much greater focus on cost and efficiency savings.

It would seem, therefore, that the discourse on value for money in the public sector shifts over time in response to political appetites. Whilst it is important that the C&AG remains non-political, in practice as the Parliamentary Committee of Public Accounts holds a formal hearing on each report, it is also important that the reports on value for money reflect changes in the political environment. As it states in the NAO strategy, for example:

While our core strategic objectives endure, to serve Parliament fully we must innovate as we see new developments and challenges in the external environment (NAO, 2017b, p. 8)

My recollection was that these nuances not only impacted on the focus of the value for money examinations I undertook but also, therefore, on the extent to which I emphasised the economy, efficiency, effectiveness or equity elements of each assessment. If the onus was on cost reduction, the need to demonstrate economy would have more prominence. If quality of service was more important, then effectiveness would be given greater weighting. In order to validate whether these reflections on how the political environment had impacted upon the discourse on value for money were true, I examined the 19 reports that I had overseen and published from when I first became a director in 2005 until I left the NAO in 2013 – see appendix 1. My rationale for this period is that I was directly responsible for the strategic direction and wording of each of these reports. Whilst each one involved a team collecting information on my behalf and preparing a first draft, it was my responsibility to determine the overall focus of the examination, the methodology, and to ensure that the final report was robust and reached a clear conclusion. I would revise and amend the text of each report to ensure that the assessment conformed with my own understanding of value for money.

Accordingly, my review of these published reports would enable me to identify and to reflect on the values that I would have considered important prior to my research engagement with TNGDOs. As there was a change of government and thus political direction in the midst of my time as a Director, this would enable me to use content analysis to examine whether the language I had used prior to the election of the coalition government differed from the language afterwards. I focused on the recommendations of each report as this would best reflect my views on what was needed to achieve value for money.

Having copied and pasted the recommendations for each of my reports, available on the NAO website, into a word document, I used an online word cloud tool (www.tagcrowd.com) to produce a graphic showing the 50 most frequently used words. Figure 9 compares the results for the 12 reports I had published prior to the election of coalition government with the 7 reports that I had published afterwards. Word clouds are useful as a supplementary research tool to validate findings, although it is important to acknowledge that they are simply a frequency count and that each word is retrieved out of context (McNaught & Lam, 2010).

The results show that prior to the election, the language I used focused more on the management of programmes, hence the emphasis on words such as 'management', 'scheme', 'project', 'improve' and 'review'. Post the election of the coalition government, I had placed a

greater emphasis on words such as 'cost', 'error', 'reduce' and 'plans'. The word clouds confirm my recollection of a shift of emphasis from the effectiveness of programmes to the need for cost reductions. Looking at the reports I had written, earlier reports had covered issues such as targeting of services, public awareness and social exclusion much more, whereas most of the later reports I wrote focused on cost reduction and efficiency improvement.

Figure 9: Word clouds showing the top 50 words used in the recommendations to the 19 NAO value for money reports I produced

Recommendations pre mid-2010   **Recommendations post mid-2010**

access action areas assess benefits bodies budgets business changes cost current data determine develop effectively enable encourage funding future identified implement improve include information management measures monitoring national objectives organisations payment plans practice programme progress project public recommend report required research review risk scheme sssis support system target training work

administrative approach assessments better case clear consistency costs customer data deliver develop different effective ensure error existing fraud fund future implementing improve include increase information initiatives interventions involve key maintenance model monitor net operational organisations performance plans process progress provide reduce reform review scheme staff supporting system target value work

Note: The word clouds exclude some context specific words, such as 'department', 'agency', and 'recommend'.

Source: My analysis of the recommendations from the 19 NAO reports listed in appendix 1.

The concept of value for money is associated with the neo-liberal political agenda pioneered by Thatcher and Reagan in the United Kingdom and the United States of America respectively. Yet the discourse on value for money has also proven adaptive to political change. The drive to demonstrate value for money in the development sector is attributable, for example, to left of centre politics as well as neo-liberal values. It was the Labour government that encouraged a more results based approach through its Make Poverty History campaign (Eyben, 2015; Payne, 2006; Verweij & Gyawali, 2006). Reflecting on my own experience, the concept of value for money is able to bridge these political differences because it is not a fixed objective measure and any assessment is inevitably based on the subjective, normative views of different stakeholders.

The definition of a buzz-term used by Cornwall et al. (2010) is derived from what the philosopher Gallie (1956) terms 'essentially contested concepts'. His description of essentially

contested concepts uses the example of a sporting competition where teams compete for a championship but there are no clear rules or guidelines on what is required to become champions. As a consequence, there is not only competition between the sides to become champions, but also to be able to set the rules on what constitutes being a champion.

The illustrative example of an essentially contested concept appears to be very similar to the experiences with value for money I encountered in World Vision and VSO. Accordingly, as Gallie (1956) had developed a framework of seven core tests to determine whether an issue is an essentially contestable concept, I applied this framework to the term value for money. Collier, Hidalgo, and Maciuceanu (2006) note that there is some ambiguity around whether the seven tests are a hypothesis or a framework, pointing out that Gallie had used both terms in his text. Nevertheless, Collier et al. (2006) highlights the importance of focusing on the overall utility of the criteria rather than whether each criterion was correct and as this overall approach has been utilised elsewhere (Daly, 2012; Väyrynen, 2013; Waldron, 2002), I used Gallie's tests as an analytical framework to examine the concept of value for money.

The first five criteria that Gallie (1956, pp. 171-172) identifies are to define the 'conditions of 'essential contestedness': (1) it must be appraisive, meaning that that it is necessary to put some value on what is seeking to be achieved; (2) achievement is internally complex as there are a number of aspects to be valued; (3) the concept can be described in a range of different ways; (4) the process of accreditation is open to changing external factors that cannot be predicted; and, (5) each party is aware that the accreditation process is likely to be contested by others.

In order to determine that an essentially contested concept continually remains in that state rather than representing an analysis of findings at a moment in time, Gallie (1956, p. 180) specifies two further criteria: (6) the concept is 'derived from an original exemplar whose authority is acknowledged by all the contestant users of the concept'; and, (7) the plausibility of the original exemplar enables the competition amongst parties to be sustained.

On the first test, the very term value for money suggests appraisiveness. Value for money is about reaching a judgment on whether resources have been used effectively, and TNGDOs regard it as crucial to assuring donors and to demonstrating that programmes maximise impact for the vulnerable. The terms of reference for my engagement with World Vision, for example, stated that:

The discourse on value for money is an opportunity for World Vision to be more accountable to donors, to make a stronger case for investing in the most vulnerable and to enhance impact through increased/better resource allocations.

The emphasis of this text is on enabling donors and other stakeholders to form an opinion on the performance of World Vision. Väyrynen (2013) emphasises the importance of the evaluative demands of this criterion and the term value for money clearly meets this requirement. Value for money in World Vision and VSO refers to a level of achievement expected by institutional donors. Participants recognised that future funding was dependent on demonstrating functional management legitimacy. My findings support the assertion by Shutt (2015) that the term is subjective in nature and that there is a normative valence associated with it. The extent to which an activity achieves value for money means that the assessment can be negative or positive (Freeden, 1996) and is dependent on the theoretical framework applied (Collier et al., 2006).

The second and third criteria specified by Gallie are closely interrelated (Collier et al., 2006). The diverse 'describability' of what constitutes value for money is due to the internal complexity of the process of appraisal. Whilst my research established that participants were familiar with the four Es of economy, efficiency, equity and effectiveness, their difficulties were with how the terms interrelate. Early approaches by World Vision and VSO to use social return on investment (SROI) to monetise benefits – see chapter 6 - and thus turn the assessment into a rational, economic appraisal proved impractical and the caveats around the results left the conclusions open to interpretation. The focus on equity in the VFM position papers for both VSO and World Vision (see chapter 6) to ensure that marginalised communities are not excluded will typically have an adverse impact on cost, and thus economy. The multi-dimensional interdependencies of the four criteria of economy, efficiency, effectiveness and equity mean that what constitutes value for money is open to interpretation. It is the difficulty in bringing the four Es criteria together that demonstrate the requirement of Collier et al. (2006) that each component should be part of the same concept.

Furthermore, my engagement with World Vision and VSO identified the difficulties in assimilating diverse information on performance and costs in order to assess economy, efficiency, effectiveness or equity. In chapter 6, I outline my observations on the difficulties in compiling and assimilating a large number of performance metrics and then trying to align these with the associated financial data. Whilst VSO had previously lacked the data systems needed to gather information on performance, remedying this gap does not necessarily resolve the issue. Participants in both organisations experienced difficulties in weighting the

relevance of different data sources available and how they might be compared to the financial data. Whilst I advocate the use of 'balanced scorecards' or dashboards to facilitate such analysis, in practice time-lags in data collection mean that it is usually not possible to gather comparable data on costs and performance. This was also the case in VSO and World Vision from what I observed. Participants found it difficult to bring together the multitude of metrics on performance and finance and I explained earlier how I have questioned the quest for tools and techniques by participants in VSO and World Vision. I thought that this indicated a reluctance to accept that value for money was based on a series of judgements throughout the programme or activity and that instead it could be distilled into a pre-determined set of rational decisions.

The fourth criteria on 'openness', specifies that what constitutes value for money should change as circumstances dictate. In particular, Collier et al. (2006) identified changes over time in political, economic or social systems as central aspects of this criterion. The analysis of my own experiences in undertaking value for money examinations identified how the focus of my studies had changed in response to the austerity drive of the 2010 coalition government. Furthermore, DFID's focus on value for money had also changed over the same period in response to political pressure (see chapter 2). Accordingly, the discourse on value for money meets the requirements of this criterion of an essentially contested concept.

The fifth criterion – reciprocal recognition, refers to the need for evidence to demonstrate that the concept is contested in reality. Väyrynen (2013) and Collier et al. (2006) consider that this criterion is less pertinent than the previous four, and even Gallie (1956, p. 174) refers to the earlier criteria as 'the four most important'. Nevertheless, evidence of disagreement helps to confirm that the contestability of the concept is not merely an artificial construct. In chapter 2, I outlined how different approaches to assessing value for money have been developed and, whilst TNGDOs may be unlikely to criticise explicitly donors' demands on value for money, Shutt (2015, p. 59) notes:

> By the time of the Big Pushback meeting in September 2010 …, VfM had become a hot topic of conversation within the development sector. Issues discussed were typical of the sector's political preoccupations and practical worries.

My research also established that the re-structuring initiated by VSO was due, in part, to earlier criticisms by ITAD (2011, 2012) on the extent to which value for money was being achieved and that participants had begun to perceive the concept as simply referring to cost reductions.

The sixth criterion, on the role of the exemplar, refers to the importance of a focal point that can bring unity to the discussions around the contestable concept. As Collier et al. (2006) and Daly (2012, p. 541) explain, the exemplar might be either: narrow in definition, such as a specific organisation; or broad, such as a tradition. When applying the narrow definition to the term value for money, the National Audit Office has been an arbiter of what constitutes value for money. It is the NAO's definition of value for money upon which others, such as DFID and ICAI, base their approach. As the UK's Supreme Audit Institution, the NAO is the ultimate arbiter on whether DFID has achieved value for money from its programmes.

My research established that the VFM position papers for both World Vision and VSO define the discourse on value for money by reference to the approaches used by the National Audit Office and ICAI – see chapter 6. Furthermore, participants in both organisations have recognised the need for many of the attributes of new public management and managerialism, including specialisation and professionalisation, more robust performance data measurement, knowledge capture and sharing, and accountability to stakeholders. As a consequence, the discourse on value for money appears to meet this criterion.

The final criterion is linked to the one above and refers to the plausibility of the exemplar leading to continuous competition amongst parties in order to sustain the contestability of the concept. Collier et al. (2006) notes how there is considerable scepticism around this criterion and that it appears to be based on something of a belief by Gallie (1956, p. 180) that ultimately the competition will lead to:

> … the original exemplar's achievement to be sustained and/or developed in optimum fashion.

There is already an element of competition between TNGDOs seeking to secure grant funding from donors for their proposed programmes. Furthermore, the participants in my research also recognised the strategic importance of demonstrating that their work represented value for money in securing funding in future. As a consequence, there is clearly an element of competition in demonstrating that a TNGDO's programmes represent better value for money than alternative proposals. It is unlikely however, that this will ever lead to any ultimate consensus on what constitutes value for money. I am aware from my own experience that the NAO, as effectively the final arbiter on what constitutes value for money, does not tend to prescribe in detail how value for money can be achieved. The argument is that to do so might undermine its own audit independence in any future examinations, and its position as an authoritative expert.

In conclusion, value for money meets the seven criteria specified by Gallie for an essentially contested concept. The term itself is appraisive and the means of achieving it are complex and can be described in different ways. The concept has been shown to flex in response to the wider political environment, and what constitutes value for money to one TNGDO does not necessarily represent value for money to another. The framework that Gallie (1956) devised was originally developed to rationalise political discussions of complex issues, such as religion. Yet the expectations on TNGDOs to demonstrate value for money from their funding fits very well with Gallie's analogous example of competing for a sporting prize when there are no clear rules for how to win.

This raises the question, though as to whether its application to the concept of value for money is a nihilist approach to resolving the issue or, as Daly (2012) argues when applying the framework to philanthropy, whether it might represent a first step towards delayering the different facets to the concept that could ultimately help to mediate its ambiguities. The scope for decontestation is addressed in the following section.

4.5   Decontesting value for money

Gallie (1956) argues that discussion of essentially contested concepts, such as religion or politics, would never lead to any consensus due to the lack of any basis for logical argument. Yet he also advocates the clarification of the contestability using the framework he developed so that a more scientific approach to progress might be developed. These assertions appear to conflict and there has been scholarly debate, therefore, over the extent to which essentially contested concepts will remain essentially contestable or if they can become decontested. Collier et al. (2006) describes essentially contestable concepts as ideologies with nothing fixed or stable, such that any expectation of ultimately reaching an agreed consensus is implausible.

Turning first to the role of DFID and the NAO in establishing the exemplar, the literature review has shown that TNGDOs, such as Save the Children, have already sought such clarification from DFID on what is meant by value for money. Such clarification is not forthcoming, largely because DFID is dependent on the NAO and ICAI for determining what constitutes value for money. My reflections have shown that, whilst these organisations offer guidance, they do not prescribe an approach in case it undermines their independence.

When Waldron (2002) used Gallie's seven criteria to demonstrate that the 'rule of law' is an essentially contestable concept in the count and recount of the votes for the US Presidential election of 2000 in Florida, however, his conclusion is largely optimistic that, despite the

dispute, there was a resolution of the 'debacle'. He concludes that even though the nature of the debate was messy, its practical conclusion had helped to define the exemplar of what constitutes the rule of law. This suggests that there might be hope for decontesting the concept of value for money. On the basis that neither DFID nor the NAO are ever likely to be prescriptive in specifying what represents value for money, it is incumbent on TNGDOs to continue to work with the concept to refine an exemplar.

Progress, therefore, is dependent on the agency of TNGDOs. One option would be to encourage collaboration amongst TNGDOs to reach a consensus. The PPA VFM Learning Group comprises representatives from a number of TNGDOs who have pooled ideas and initiatives. The guidance (2016) I developed in conjunction with Mango and Bond is evidence of progress in this area. Yet as the extract below shows, it remains very much a collation of a range of different views and ideas that are being developed rather than the emergence of consensus on a single approach:

> The Value-for-Money (VfM) Learning Group has had a central role in facilitating how a set of NGOs have sought to apply the concept of VfM to their work. By enabling agencies to share experiences and to encourage collaborative learning, the group has supported member NGOs to develop and test different approaches.
>
> This report draws together the Group's experiences of applying VfM. It is intended as a resource that can be used by those responsible for implementing the concept in their organisation. The guide raises issues to consider and provides guidance based on the experiences of others. It is not a prescriptive list of what needs to be done as there is no single approach applicable to every organisation. (Mango & VFM Learning Group of the PPA Learning Partnership, 2016, p. 12)

The limited extent of collaboration between TNGDOs, therefore, is consistent with the argument by Freeden (1996) that decontestation could not arise in such circumstances as the very definition of essential contestability means that whoever seeks to clarify the rules of the game would be challenged by the other competitors.

Progress then, is dependent on the agency of development actors within each TNGDO to develop a more nuanced approach to how value for money might be adopted in each TNGDO and that does not over-simplify the issues. Cornwall et al. (2010, p. 13) also explores the idea of whether staff could utilise their agency to reach a consensus or even change the discourse of buzzwords in development. She draws on Foucault's work on 'governmentality' to posit that:

> … even the most powerful masters of meanings can never completely secure the capture of language for their own projects.

Lipsky (1980) observes that 'lower-level' participants who do not accept the rules specified by central staff in headquarters tend to operate as 'street-level bureaucrats' whereby their interest is in maintaining their autonomy and utilising their own discretion in how policy should be administered in practice. Whilst his research was focused on public sector officials, it is reasonable to assume that programme staff in a TNGDO might operate in a similar manner. Fernando and Hilhorst (2006, p. 293), for example, establish from their grounded research into how humanitarian agencies responded to the 2004 tsunami in Sri Lanka, that:

> … fieldworkers construct their own interpretations of principles and priorities in response to demands posed in the field. The translation of principles into practice happens through the combined actions of staff members and other involved actors.

Chapter 5, therefore, examines how development actors in World Vision and VSO are responding to the value for money discourse.

4.6   Conclusion

This chapter set out the findings of a reflexive examination of my early theorisation on how I thought the discourse on value for money might be applied to TNGDOs. Any self-examination is inevitably subjective. Nevertheless, by demonstrating how the research process led to an 'unsettling' of my assumptions (Fook, 2007, pp. 16-17), Lincoln and Guba (2000) argue that the reader should be better placed to scrutinise and confirm the conclusions reached.

I have established that whilst the concept of value for money is closely aligned with the ideologies of managerialism and NPM, it is overly-simplistic to assume that this means that the discourse can be adopted through the introduction of systems, processes, better management data and the principles of coercion and consensus. As Paton (1999, p. 137) states:

> … the presumption that an organisation's values and commitments can be consistently and reliably implemented by 'mechanisms' is extremely questionable, flying in the face both of everyday experience and a large body of theory.

Implementation is very dependent on persuading and motivating development workers to adopt the concept in their day-to-day practices. If they challenge and scrutinise value for money when making management decisions, it might be easier for the TNGDO to start to refine what the concept means and how it might be demonstrated to stakeholders.

Yet progress in embedding the concept has proved difficult. The challenges in adopting the sector are not due to a principled objection amongst staff that it does not align with altruistic values. Instead, through reflecting on my own experiences, I have shown that the difficulty is that value for money is not a fixed, pre-determined concept. There are a range of stakeholders

with their own values and thus opinions on what constitutes value for money. Such opinions can shift as the social and political environment changes and, as a consequence, value for money aligns with Gallie's definition of an essentially contested concept.

Collaboration amongst TNGDOs is unlikely to lead to consensus. Each organisation is competing for funding from institutional donors. The decontestation of the concept, therefore, is dependent on the agency of development workers within each TNGDO to refine and hone its application in the development sector. This issue is explored in the next chapter.

Chapter 5: **The ambivalence of development workers**

5.1   Introduction

In chapter 4, I established that value for money is not a fixed, pre-determined concept and instead that opinions and values will shift in response to social and political changes in the environment. This means that, whilst value for money is closely associated with the ideology of managerialism, the discourse cannot readily be applied through the specification of systems, processes and other mechanisms alone. There is no prescriptive determinant for what constitutes value for money and progress in decontesting the concept is dependent on development workers in TNGDOs refining how it might be applied in practice. As Elder-Vass (2010) notes, organisations represent a conglomeration of people as well as material things that are both continually modified over time.

Accordingly, the response of TNGDOs to the value for money discourse is dependent on the perceptions and experiences of their development workers and how they interact with others. Scholars such as Bourdieu (1990) and Giddens (1984), highlight the role of individuals as agents for change within society. Musolf (2003, p. 3) describes the idea of agency as follows:

> Human behaviour is embedded in, and emerges through, social interaction. Human beings are producers as well as produced, shapers as well as shaped, influencing as well as influenced. Social action is volitional, purposeful, and meaningful, even though some social facts constrain life chances.

This would suggest, therefore, that through social interaction, development workers have the opportunity to refine and develop the discourse on value for money. Rather than adopting a deterministic attitude that what constitutes value for money has been already specified by donors and TNGDOs' existing programmatic procedures, development workers might consult with local communities and colleagues in order to marshal a wider range of values in how it might be applied and assessed. As Long (2001, p. 184) notes, this involves exploring "… the extent to which specific actors perceive themselves capable of manoeuvring within given contexts or networks and develop strategies for doing so."

In this chapter, therefore, I utilise the principles of an actor-oriented approach to explore how the discourse is being interpreted and applied by development workers. My thesis is that despite an expressed willingness amongst development actors to embrace the value for money discourse, there is a reluctance to adopt and embed it into working practices. I contend

that having established that development workers do not regard the ideologies of managerialism and altruism as representing a binary choice, there is no evidence of a collective passive resistance. Instead, there is an underlying conflict of will amongst individual development workers around their readiness to adopt the concept of value for money. This is because of a fear of being seen to fail. This conflict of will, which Frankfurt (1982) terms ambivalence, means that despite embracing aspects of the discourse, little progress is being made in its application.

The chapter begins by exploring the apparent willingness of development workers to embrace the discourse on value for money. Subsequent sections examine the evidence of any passive resistance to the concept and the phenomenon of ambivalence.

5.2   Collective intent versus absence of agency

From the outset of my engagement with representatives from both VSO and World Vision, participants expressed a clear interest in finding out more about value for money. There was a conviction that it was important to their organisation. During my initial meetings with development workers for World Vision in Milton Keynes and in Kampala, for example, there was a strong enthusiasm to understand the concept better. Discussions centred on how World Vision could better demonstrate the cost effectiveness and equity of their programmes. The terms of reference for my engagement with World Vision stated that:

> The discourse on value for money is an opportunity for World Vision to be more accountable to donors, to make a stronger case for investing in the most vulnerable and to enhance impact through increased/better resource allocations.

The drafting prepared by the gatekeeper conveys an ambition that a better understanding of the discourse will improve World Vision's leverage with donors. The concept was not seen as just a technical requirement, but as something that everyone working in the TNGDO should embrace. As one participant commented:

> I think the concept is really important. I think the concept should be important for everybody. [WV participant]

There was recognition that the concept might be important to other stakeholders. One participant highlighted the importance of their organisation demonstrating altruistic motives to others:

> You know we are saying that we are an organisation which is about poverty alleviation and about removing inequality and about you know tackling, making sure no one gets left behind. If we are not doing that in a value for money sort of way then it doesn't

say much about us does it? We are supposed to be dealing with people who have very very little actually (laughter)! [VSO participant]

Another participant acknowledged the importance of meeting the needs of donors, but also identified the potential that value for money might improve accountability to client stakeholders. Moreover, they highlighted this as being more important:

> I think we have to demonstrate that what we are doing is value for money. We owe it to the people who contribute to VSO, whether it's individual donors or larger donors or the general public or whatever. But more importantly we owe it to the people that we are trying to support. [VSO participant]

The most common response, however, was to highlight the importance of demonstrating to potential donors that their organisation can be trusted to use their funding well. My notes of the initial meetings with staff in Kampala confirmed their ambition to utilise this understanding to build skills in writing proposals and to be able to demonstrate that the outcomes of programmes can be sustained.

There was also a recognition that donors were demanding greater assurance. Value for money was seen as an opportunity to demonstrate functional legitimacy:

> … what a lot of the main institutional funders are talking about is a lot more business-like models and so we need to be prepped for that and ready and primed to go into that. [VSO participant]

When I raised the concept in presentations and discussions, participants were familiar with the terms economy, efficiency and effectiveness. My diary notes from such events, for example, confirm the impression I had at the time:

> Today I was presenting on-line to VSO staff on what vfm means, why it is important and how it needs to be addressed. The presentation seemed to go down fairly well - there were 60 odd participants… The main questions raised were about the four Es and whether vfm stifles innovation.   [Diary notes, December 2015]

The number listening on-line was visible on the laptop I was using and over the course of the hour's discussion a number of development workers raised questions and expressed interest in the issue. There was a similar reaction at World Vision, albeit the numbers attending were smaller:

> There were around 15 staff in the auditorium and a further 4-5 staff attending via Skype. The presentation lasted for around 20-30 minutes and was followed by around 15 minutes of questions. The group did appear to engage well with the topic and they felt that it was consistent with previous presentations. … The questions to the presentation were good. The staff came across as well informed and understood the

challenges of demonstrating vfm in a complex environment. [Diary notes of meeting at World Vision, January 2016]

During the World Vision meeting, development workers asked pertinent questions and demonstrated not only some understanding of the concept, but also that they had previously engaged with the issue. I was asked about its applicability on more rights-based approaches to development and on how judgements were reached. The open nature of the discussions and the principles of appreciative inquiry meant that I did not seek to challenge or test their understanding. Nevertheless, the comments they made confirmed a familiarity with the concept. One participant, for example, subsequently commented that they thought that it was an important part of day-to-day decision-making:

> Well I think value for money allows a way to think through decision-making through a couple of steps that can be very helpful to new organisations. Because sometimes, when making decisions on a day-to-day basis for larger sums of resources or larger decisions, it is not always transparent how the decision process goes. [WV participant]

Similarly, a VSO participant thought that staff understood the principles of value for money:

> Everybody can kind of start to understand. Because I think ..so to sort of bottom, yes those principles are quite well understood as being important to embed within programme design but whether they are understood as value for money is maybe not always the case. But at least the principles are there (laughter). [VSO participant]

The laughter expressed by the participant is revealing. This occurred in a number of my interviews. It was possibly due in part to the tone of appreciative inquiry that I adopted; but it may have also expressed an element of nervousness around discussing the concept. Everyone I met during my fieldwork expressed an interest in the topic and a recognition that it would need to be addressed in their TNGDO; no-one questioned whether value for money was relevant or appropriate to the sector. Such consensus amongst development workers constitutes what Bratman (1993, p. 99) defines as shared intention: "…a state of affairs consisting primarily of appropriate attitudes of each individual participant and their interrelations." As a consequence, Bratman argues that such shared intentions should help unify agency in pursuit of a collective objective.

This would suggest that there is a willingness to get to grips with the issue. The agency of development workers might enable TNGDOs to decontest the concept within their organisation and thus, ultimately, possibly within the sector. Despite this apparent shared interest, however, there are also indications that participants do not affiliate themselves with the discourse. In each case, however, the tone is around a collective need to do something rather than a recognition of personal responsibility. Each time I discussed VFM with

participants there was a personal interest in understanding more and a recognition that the organisation should embrace it, but no indication that they should take the discourse forward themselves. Within VSO for example, comments included:

> I think this is a very good moment in VSO; nobody will say oh we don't want to talk about value for money or don't touch our data. It is really quite a golden moment of everyone wanting to engage, wanting to be transparent, wanting to look at things even better. So it's a good moment. [VSO participant]

> So, for example value for money … is something that everyone is talking about. What does it mean for us how, do we respond and what are we going to do about it? [VSO participant]

It is best demonstrated, however, by the following quotation from a World Vision participant:

> I will be very honest with you. It is a concept I have not worked with. We do plans, we do budgets, but remember my colleague yesterday was asking about tools that we could use for vfm. It is not something we have been doing in a structured manner, but we only do it at all when someone comes up with something – a question that you want to look at the cost bases, the expected outcomes. We raise questions at that level, but we don't have something automatic, something that helps you … [WV participant]

The participant Is looking for a prescribed tool and structure that they can adopt. There is a reactive, somewhat passive approach to the concept and a reluctance to exhibit agency. When I discussed value for money with participants, they would typically laugh nervously and state upfront something disarming, such as, that they were not an expert in the area or that they hoped that I was not going to test them. I found that it was easier to discuss work and responsibilities for much of each interview and then to turn specifically to the discourse on value for money towards the end. The following exchanges are typical of the reactions I experienced:

> [Interviewer:] So far I have got this far without talking about value for money.

> [Interviewee:] Yeah. Which actually I have been a little bit relieved about (laughter).
>
> [VSO participant]

> [Interviewer:] Let's turn to the topic of value for money. What does it mean for you?

> [Interviewee:] (Laughter) The discourse on value for money I think to me it is a concept we need to understand effectively.   [WV participant]

Others preferred to view the issue from a collective rather than a personal viewpoint. As one participant noted:

...as soon as DFID raises value for money as the thing you then have absolute panic and frenzy. Everything is thrown up in the air and instead of understanding it really well and really sitting down and trying to understand it, it just becomes the latest new buzz term and it goes round and round in circles and it gets thrown up in meetings and people will understand one bit of it but not another.   [VSO participant]

Another participant thought that this reticence reflected a lack of understanding around what the concept means. But again, the comment is directed at others rather than themselves:

I'm not sure if I mentioned this last time we spoke, I think the challenge is around people's understanding of what value for money means. [WV participant]

Despite the apparent recognition amongst development actors that value for money is important and their expressed desire to find out more, they did not see it as their role to incorporate the concept within their work. Instead, I was seen as a consultant with relevant expertise and knowledge in the area with the authority to advocate change (Ezzamel et al., 2008; Power, 1994). The aid sector already relies heavily on consultants to generate and share knowledge (Borda‐Rodriguez & Johnson, 2013). As Mosse (2005) outlines from his experiences as part of an expatriate consultancy team working in western India, the role of the consultant typically involves short, structured visits to a project site in order to develop guidance and policy interpretations for bureaucrats at the NGO's head office or donor offices.

It is feasible that the expressions of shared intention on value for money represent what participants thought I wanted to hear rather than what they personally believed. In such circumstances, the expressions may represent a form of passive resistance to the discourse. Resistance can manifest in many different ways, and passive resistance is typically associated with those in positions of minimal power who are seeking to disrupt or stop a course of action (Foucault, 1980; Trethewey, 1997).

At the outset of my involvement with VSO I participated in a number of discussions with participants on how they reported on the value for money of its International Citizen Service (ICS) programme. ICS was launched in 2011, with funding from the Department for International Development, to enable volunteers, aged 18-25 from the UK, to work alongside similarly aged volunteers from developing countries on a range of projects and initiatives.

My notes from the initial discussion show that the team had been asked to strengthen the analysis and robustness of the value for money report to DFID, but were unsure on how to proceed. Indeed, I thought that they appeared somewhat overawed by the range and volume of different performance measures available and unsure on how this information could be used to a report on value for money. I noted in my diary, for example, that:

We discussed my initial thought that the ICS team was too focused on trying to secure vfm given the information available. [Diary notes, November 2015]

What subsequently became evident in a discussion with one participant was that the existing ICS reports on value for money had apparently focused on the cost of the programme with little reference to performance:

It's kind of like a tree, so what happens is the reporting that I provide to the contract management team which then gets sent to DFID is essentially the value for money report. It is called the value for money report but it's not actually a value for money report, it is more or less an expenditure report. It is more or less gauging how much we have spent against forecasts and budget. [VSO participant]

The quotation shows an awareness that what was currently being produced did not provide assurance on value for money. There was no indication, however, that the development worker would do anything to change this.

I observed a similar experience when I was in the World Vision Kiboga district office in Uganda. In July 2016, I sat in on a meeting of staff from World Vision UK and from World Vision Uganda. The meeting was to review progress against activities using a monthly reporting spreadsheet developed by World Vision UK. My observation notes of this meeting acknowledged the diligence and thoroughness of those present as they went through each activity line-by-line. For example, my notes show that issues such as malnutrition in a specific community were particularly important to those present. What was also apparent to me at the time, however, was that I thought that the way they approached the task made it difficult to assess value for money.

The meeting began with a discussion of the finance template. I sat in the corner of the room and thus could not see the printout of the spreadsheet myself. Nevertheless, from the discussions taking place, it appeared to show out-turn compared to budget for each cost centre or activity. The discussion was around progress made on each activity and thus whether any remaining budget was likely to be spent. My notes show that the discussion was focused on what outputs had been achieved so that any variances could be explained. Where it was evident that the planned outputs had already been met, discussions focused on what to do with any sums remaining. Issues important to those present, such as malnutrition, tended to be prioritised.

The meeting then turned to look at performance, by reviewing what they termed the 'indicator reporting template'. My notes show that there appeared to be a very large number of performance indicators. Much of the discussion was about the challenges in filling in the

template, and the need to estimate many of the numbers. The comment in my notes however, states that in my view:

> These templates are all about collating data for upward reporting, not for proactive management. [Research notes, July 2016]

In each case our discussions focused on how they might 'step back' from the performance data in front of them and instead develop their own thinking on what would represent value for money and the key risks that might prevent them from achieving this. As I noted in my diary:

> I explained that I had encouraged the team to think about the issue the other way around - i.e. what constitutes value for money and do we have the evidence to confirm this. [Diary notes, November 2015]

Passive resistance is a somewhat nebulous practice to define. Drawing on the thinking of Bratman (1993), however, it presupposes that the value for money discourse has already coalesced into a co-ordinated plan so that development actors might seek to counter it. In both examples, however, there was no evident reluctance to follow existing plans. Indeed, my interest in both cases was that they were following existing procedures when it was evident that change was needed. My observations demonstrate a lack of agency in developing what is required rather than a reluctance to use existing guidance or templates. Accordingly, I concluded that the absence of agency I found in adopting the concept of value for money is not due to a collective campaign of passive resistance and instead may reflect a conflict in the individual motivations of each development worker. This appears to be a reluctance to challenge the existing processes and procedures, even when they can see that they could be improved. I explore this issue further in the following section.

5.3   The phenomenon of ambivalence

Ambivalence refers to a conflict of will on whether to pursue a chosen course. Such conflict is not about whether one course of action is more appropriate than another, but about whether there is conflict in an individual's will to do something (Swindell, 2010). It is much more focused on the dilemma of an individual than the collective attitudes of a group. Frankfurt (1982) attributes this conflict of will to an individual's ability to determine what they care about when deciding on a course of action. As such, it should not be confused with indifference. To illustrate such a conflict, (Frankfurt, 1982, p. 262) refers to the dilemma of a young man deciding whether to stay at home and care for his mother or leave and fight for his country:

The resolution of the young man's dilemma does not merely require, then, that he decide what to do. It requires that he really care more about one of the alternatives confronting him than about other; and it requires further that he understand which of those alternatives it is that he really cares about.

Swindell (2010, p. 24) argues that Frankfurt's analysis of ambivalence is ambiguous. She contends that ambivalence can arise because of indecision on what to do as well as because of the difficulty in deciding which alternative is more preferable. Svolba (2011) counters her analysis by arguing that Frankfurt had referred to the identification of options in order to contextualise the desires and volitions of the individual. In his view, ambivalence occurs after the individual has identified alternative courses of action and thus in the difficulty of evaluating different factors that are important to the individual.

Turning to the adoption of the value for money discourse by development workers, I have established that there is no co-ordinated plan to substantiate their shared intention. As such, the argument put forward by Svolba (2011) would suggest that there is no determination of 'first-order desire' on how to adopt value for money and thus there can be no ambivalence of will on how the discourse might be pursued. With reference to the arguments put forward by Swindell (2010), however, there is ambiguity in how a 'first-order desire' might be defined. Using Frankfurt's example of the young man, the 'first-order desire' might be to assume the role of protector, in which case ambivalence might arise in compiling an evaluative set of criteria in order to determine whether his priority his immediate family or country.

This would mean that the first-order desire of development workers could include the need to nurture stakeholder goodwill and funding in order to maintain their development programmes. On this basis, I have already demonstrated that there was a consensus amongst participants on the desire to meet the needs of donors, and thus a 'first-order desire' amongst development workers to comply with donors' demands to secure funding for future development programmes.

I identified previously that discussions with some participants in Uganda had covered how the organisation could better understand the concept in order to improve their working relations with institutional donors and thus secure additional funding. As one participant commented:

> I was thinking about how can we factor this into our discussions. In writing proposals, for example, it never occurs to us that maybe in this case they are going to assess this. We need to have this in the back of our mind that DFID is going to look at it. So I am thinking how can this be presented. So what tools can be found. … I know it is subjective, but the concept is important. [WV participant]

The conflict of will might arise, therefore, in the reluctance of each development worker to pursue something that differs from the existing status quo. According to Steve Ellis (1998, p. 227): "Resistance to change and individual fear of the unknown are well documented and understood to be a major barrier to the introduction of cultural renewal and challenge." The conflict of will in such circumstances would be between the desire to nurture donor goodwill through the adoption of the discourse on value for money, and the concern that by doing so it might become apparent to stakeholders, such as donors or managers within the TNGDO, that existing practices do not necessarily demonstrate value for money. The perception of the value for money discourse as a threat was expressed by one participant, as follows:

> I think it is probably because we have created a problem ourselves – we have put VFM in a bottle and said, vfm is coming to you shortly and we're going to develop guidance over here and then we will tell you what you need to do. And it's not just us, I mean the sector, we have created this monster. [VSO participant]

Others identify central support functions within the TNGDO as representing such a threat. As one participant in VSO explains:

> Programme people hate funding people and interfering. Funding people think that programmes people are far too slow and not focused. That is the dynamics you have to deal with. [VSO participant]

Another comments that:

> I don't know if you have worked with other international development NGOs but there is a real divide between programmes and funding. It is ridiculous. [WV participant]

This apparent divide means that development workers based in country offices are wary of criticism from those based in central functions of the TNGDO:

> We feel that if London or regional colleagues come and visit us here, they are here to check up on us and just see what we are not doing right or tell us off or whatever. [VSO participant]

This perspective was also evident in World Vision. My diary notes, for example, the perceived concerns of participants based in country offices:

> [WV 7] asked me a bit about value for money and explained that all the donors were asking about it. He also raised a couple of interesting points. Firstly, staff were worried that they were being audited for something that they had not previously prepared for. They were worried about being held to account for something they didn't understand. [Diary notes, July 2016]

There was no apparent evidence of bullying or of an intimidatory atmosphere in either case study organisation. Instead, the wariness appeared to be because in-country development

workers might feel that those based in the United Kingdom did not fully understand their context. This is compounded by a somewhat condescending attitude from some central support staff that those in country offices find it difficult to adopt new ideas. As a number of participants comment:

> It is about communicating the fact that we are a support function that is here to help, and to support you to get to a position where you can do this successfully. [VSO participant]

> I think that we are there to provide guidance and support as much as we can which is a good thing, but eventually what we want is for the national office to make their own judgement calls. [WV participant]

> I think people want to get behind it, but, I think that with any massive change it will take years to really embed to the far reaching corners of the organisation so that everybody feels part of it. [WV participant]

> I feel like VSO's performance management hasn't been particularly strong. So I feel that certain countries have in the past been able to do things their way and perhaps have quite a lot of freedom to do so. [VSO participant]

In each of these quotations, the implication is that the power and knowledge rests with those working in the central functions of the TNGDO and that those based in country offices need to be closely monitored and controlled. Other comments highlight the perceived difficulties that country office staff would have in responding to the value for money agenda, by emphasing that their focus is on basic practicalities rather than anything intellectual. The use of phrases such as 'dig up' and 'pile of papers' in the following quotations infer that in-country development workers only seek practical guidance:

> So, for example, programme managers are key staff to deliver our programmes – they are the ones who try and dig volunteers up and to engage with volunteers to deliver our programmes. [VSO participant]

> … you have got the programme teams being told that they have to demonstrate value for money and wanting something tangible and practical that they can do now with this pile of papers in front of them and somehow it's about bridging that gap. [VSO participant]

This wariness amongst in-country development workers can be seen in the following anecdote from a VSO participant based in Africa. The participant stated that:

> I was chatting to the country director who was setting the budget for next year and one problem in Mozambique is power cuts. When I was there, during the week, everyday there was a power cut which meant that nobody could do any work because whatever we have even when on the laptop there is no internet. … So they can't really work, they can't even join up with the rest of the team because they can't call on the

on-line meetings again. It is a key problem. But one of their fears was, how do we put this through that we need a generator. I am like what do you mean? It is just basic. You have to put it down as an investment yes? It is going to cost a lot of money, but it means that you get value for money because you get to do your job right? And they were like 'oh that is an interesting perspective', so I don't think they were necessarily looking at things from this investment view, they were looking at the massive cost and thinking about how do we justify it to the regional office.

The example above illustrates how past discursive practices on the need to minimise cost have led to a wariness of doing something that might raise criticisms elsewhere. The tone of the narrator is almost one of incredulity that colleagues could think this way. Yet if development workers feel that they are not given the opportunity to develop concepts through trial and error, then perhaps such wariness becomes understandable. It is these perceptions that have generated the ambivalence to adopting the concept of value for money.

Furthermore, the different perspectives remain unresolved because development workers have obscured such ambivalence by arguing that nothing needs to change. As participants comment:

> In terms of practical terms I think there are some people that might take it on, but it might also be biased towards those people who already tend to think like that anyway. So it may not improve decisions that much because maybe those people that think along these lines are comfortable with this thinking are already doing this implicitly anyway. [VSO participant]

> I think you might find that quite a lot of offices would be a bit frustrated because they would be saying we have always been doing this it is just that the centre hasn't appreciated it. [WV participant]

Others were also dismissive of the need to do anything differently:

> … It's in this bubble and it is something frightening and oh shit that's another thing that we are going to have to do. In my mind we are already doing it to a less or more extent. [VSO participant]

Each of these statements seeks to justify that change is not needed. These comments are in spite of the awareness that donors are seeking more assurance on value for money and, in the case of VSO, that the organisation had previously been criticised for failing to adequately demonstrate value for money.

> I think it is just a new way of explaining something which everyone has been striving to do for a very long time. [WV participant]

> And I think you know when you have something that is seen as a 'new concept', which I don't think value for money is by the way … [VSO participant]

The ambivalence can be summed up succinctly by the following quotation from one participant:

> And, well, talking to people like you and others helps me to get a good understanding of it, but I was quite amazed in the last few years that I've been here how much I have seen it bounce from team to team from this person to another … which seems quite unfair because from what I understand it is something that is about everyone. It is about working in a certain way. Maybe that's where the issue was I don't know. [VSO participant]

There is a willingness and appetite to understand more about the concept of value for money, but no personal ownership in addressing the issue. Instead, the participant recognises that no-one in the organisation appears to want to be responsible for taking it on, and changing the way that work is currently managed.

5.4   Conclusion

I began this chapter by outlining how progress in decontesting the concept of value for money is dependent on the agency of development workers in each TNGDO. By embracing the concept and applying it through trial and error to their work, it might be possible to begin to refine and develop how it applies within the organisation and, ultimately, across the sector. I had thought that the reticence to do so might be due to passive resistance to organisational change (Diefenbach, 2009; Steve Ellis, 1998) whereby participants were telling me what they thought that I wanted to hear and yet obstructing existing plans. But this was not the case. The appreciative inquiry approach I adopted in discussions enabled me to build trust and I found no evidence of subversive actions.

The thesis I have developed in this chapter is that such agency is being hindered by a conflict of will. There is a 'first-order desire' to assure donors that monies are utilised appropriately in order to secure further funding in future, but the concept has not been pursued because of ambivalence arising from the wariness of implementing changes that might give rise to criticism. Development workers are looking to each other to take the issue forward and there is little evidence of a willingness to take personal responsibility.

My findings raise an interesting question around what Giddens (1984) would refer to as the dualism of agency and structure in the context of value for money. Having demonstrated that it appears unlikely that recurrent actions in the application and development of the concept of VFM will start to change the way TNGDOs work, perhaps this is because existing structures are also determining the actions of development workers.

Perhaps the decontestation of value for money is dependent on what Bourdieu (1990) would describe as the habitus. The term refers to the interplay between agency and structure. In the following chapter, therefore, I examine the discursive practices around value for money that might impact on such a habitus.

Chapter 6: **Liminal space and the institutionalisation of TNGDOs**

6.1   Introduction

Having established in the previous chapter that there is an ambivalence amongst development workers towards the concept of value for money, it is necessary to examine the environment that development workers operate within:

> … the question that is asked is what must the world be like to enable the particular phenomenon that is of interest to us? Such a question then shapes the search for the range of generative mechanisms which might have combined to create the phenomenon. Such mechanisms might operate at a number of levels and, crucially, at a range of timescales. (Mutch, 2014, p. 225)

In this chapter I explore how this phenomenon has arisen. My thesis is that the value for money discourse has contributed to the establishment of norms and values through the institutionalisation of TNGDOs which has, in turn, constrained the behaviours and practices of development workers to decontest the concept. As Holm (1995, p. 398) questions in his analysis of institutional change:

> How can actors change institutions if their actions, intentions, and rationality are all conditioned by the very institution they wish to change?

Scott, McLoughlin, and Marquette (2012, p. 49) define an institution as "… multifaceted, durable, social structures, made up of symbolic elements, social activities, and material resources". The establishment of an institution and its associated rules, therefore, can help to align the collective interests of individuals for mutual benefit (Bates, 1988). They are, therefore, socially constructed rule systems that individuals and organisations work within and thus are bound by conformity (Friedland & Alford, 1991; Jepperson, 1991). It is not just that rules and structures specify the parameters that individuals work within, but also that someone's thoughts and values are sub-consciously affected by such factors (Springer & Clinton, 2015; Tiisala, 2015).

There is, however, a possible paradox in such institutional theory. If there is an automatic tendency for conformity, then how do institutions change and adapt to their wider environment? Without change, institutions are unlikely to remain durable over time (Dimaggio

& Powell, 1983; Seo, 2002). The value for money discourse is an example of such a need for change; unless institutions can respond to such demands from stakeholders, their legitimacy and financial support might be undermined. Donors such as DFID are seeking assurances that their monies are used cost-effectively, whilst the onus on equity involves demonstrating that TNGDOs are focusing on those most in need.

Structural contingency theory would suggest that the demands from institutional donors for TNGDOs to demonstrate value for money are likely to encourage the leaders to pursue changes to organisational structure and management practices (Shmuel Ellis et al., 2002). Managers have a key role in identifying and taking appropriate remedial action (Lewis, 2014; Williams, 2002). On this basis, embedding the discourse on value for money in an organisation is associated with a managerialist, top-down approach to organisational change. As Diefenbach (2007) asserts, the characteristics of a managerialist ideology include a conviction that the organisation is in a hostile environment where paternalistic leaders state that there is no alternative other than to adopt a more business-like approach. As chapter 4 established that value for money is essentially contested, subjective issues such as performativity, knowledge and culture become bound up within constructs of economic rationality (Ezzamel et al., 2008) and staff can thus feel disempowered (Power, 2003b; Strathern, 2000). Hallett (2010), for example, explored how an institutional myth of accountability had been accommodated within the existing rules and local practices of an elementary school until the arrival of a new principal who imposed a more robust 'recoupling' of rules and practices. The introduction of formal monitoring, comparisons across classes and scrutiny of grades led to turmoil and active resistance from the teachers.

The alternative, therefore, is to draw on the principles of practice theory and structuration theory as a medium of change. Feldman and Orlikowski (2011, p. 1241) define practice theory as: "…everyday actions [that] are consequential in producing the structural contours of life." Practice refers to: "… any coherent and complex form of socially established cooperative human activity through which goods internal to that form of activity are realized …" (MacIntyre, 2007, p. 187). Accordingly, MacIntyre argues that through repeated practice, such as a child learning to play chess, the individual will learn new abilities, such as analytical skills and competitive intensity. Furthermore, Giddens (1984) argues that such practices not only benefit the individual but also refresh the institutional structure. His structuration theory states that instead of regarding structure and agency as binary options, we should transcend such dualisms and recognise their mutually constructive nature (Seo, 2002). Recurrent practices result in structures and such structures help sustain recurrent practice (Feldman &

Orlikowski, 2011). There is the possibility, therefore, that empowering development workers to practice with the application of the concept of value for money might lead to new insights in how to design and manage development programmes. These discursive practices would reset the structure, and change the discourse on value for money, potentially leading to decontestation.

The challenge, therefore, is in how to facilitate and nurture such practice. By drawing on van Gennep's (2010) work on the rituals around the rites of passage, Turner (1982) identified a transitional period between one social cultural period and the next. The concept of liminal space, therefore, refers to the threshold between these two periods where the emphasis is on playfulness and reflexivity (Howard-Grenville, Golden-Biddle, Irwin, & Mao, 2011). By demonstrating to development workers actors that they are betwixt and between such structures in programme management, then staff can more readily relinquish past working practices and experiment with developing new ways of working that factor in the value for money discourse.

The first section of this chapter explains how a stated lack of affiliation with the concept of value for money should create the liminal space for development workers to explore its application to the sector. In the next section, however, I demonstrate that the emphasis on equity in the discourse represents a counter movement to reiterate the importance of meeting the needs of beneficiaries, which in turn re-imposes institutional values and structures on TNGDOs' existing approaches to programme management. Finally, I explain why despite the efforts to encourage knowledge sharing, demands for accountability inhibit the reflexivity needed by development workers for liminality.

6.2   Liminal space

I begin by theorising that the absence of modality - affiliation in the stated positions - of TNGDOs demonstrates that there is no clear specification of how value for money will be adopted and, therefore, that this creates a potential liminal space. In order to explore how TNGDOs have sought to create the liminal space for development actors within World Vision and VSO to practice with the adoption and application of the value for money paper, I turned to a discourse analysis of their value for money position papers.

Both VSO and World Vision UK developed policy papers that set out their respective approaches to value for money (VSO, 2015c; World Vision UK, 2012). The VSO document, dated February 2015, is a 'position paper' of around 1,000 words that specifies how the

organisation has defined value for money and how it intends to achieve value for money through the way that it plans, manages and evaluates its programmes. The World Vision document, drafted in February 2012, is much longer in length and as well as defining value for money also sets out the organisation's core principles that underpin this definition, how World Vision UK plans to manage its operations to achieve value for money and how it will measure value for money.

On the basis of Fairclough's (2010) focus on how events and processes are associated with subjects – termed transitivity, see chapter 3 - both documents appear to be written as public statements rather than targeted at their own staff. The paper by World Vision UK (2012, p. 4) is focused on outlining the practices it already has in place. The document indicates the progress made in contextualising the concept of value for money to their work and that it already has established monitoring and evaluation procedures in place. The VSO paper (2015c, p. 1) is explicit in setting out the questions it will seek to address at each stage to '… deliver the maximum value for each intervention within our projects and programmes'.

In each case, the authors of the position papers have clearly affiliated their organisation with the document itself. There are numerous references throughout each paper to the respective name of each organisation. Furthermore, VSO (2015c, p. 1) states up front that (my underlining for emphasis):

> It includes <u>our</u> definition, <u>our</u> guiding principles and the exploration of how <u>our</u> value for money considerations are part of <u>our</u> programme architecture.

When the papers refer to value for money, however, in each case there is much less affiliation to the text. Both recognise that their organisations do not yet have a clear, definitive strategy on achieving and demonstrating value for money, with references not only to 'position papers', but also statements such as 'emerging position', 'guiding principles' and 'exploration of value for money'. With the VSO paper (2015c, pp. 1-2), for example, value for money is phrased somewhat as an aspiration rather than as a requirement. I have underlined elements of the following extracts to highlight examples:

> In order to manage for value for money <u>we work towards</u> …

and,

> … <u>drive all efforts towards</u> achieving economy, efficiency and effectiveness in our programme design and delivery …

and,

> We will endeavour to prioritise equity considerations …

The World Vision UK paper is less aspirational in tone, but the language still limits affiliation to the discourse on value for money. I have underlined elements of the following extracts to highlight examples:

> World Vision UK (WVUK) considers the application of a 'Value for Money' (VfM) lens to its work as an opportunity …

and,

> WVUK's understanding of VfM …

Furthermore the World Vision UK text itself includes instances where caution is expressed on the relevance of value for money to the sector. Near the outset of the paper, for example, it states that:

> There are also risks inherent in the VfM agenda and this position paper outlines how WVUK will maximise the opportunities and mitigate against the risks so as to achieve these aims. (World Vision UK, 2012, p. 1)

Both World Vision UK and VSO have, in part, defined value for money by reference to the existing approaches of audit institutions, albeit without explicitly acknowledging them. VSO has adopted the National Audit Office definition of value for money, specifying that:

> VSO hence defines VFM as the optimal use of resources to achieve the intended outcomes. (VSO, 2015c, p. 1)

It is notable that in this sentence there is no reference to 'our resources' or 'our intended outcomes' in terms of the four 'Es': economy, efficiency, effectiveness and equity. World Vision UK has drawn on the work by ICAI (2011c) to specify the four 'Es', although it has defined its own definition of value for money:

> Maximising long-term value for the most vulnerable children with the available resources. (World Vision UK, 2012, p. 1)

Again, however, the definition does not include the phrase 'of our work' after the word 'value' or specify 'the resources available to us'.

Overall, therefore, both World Vision UK and VSO have identified with the position papers on value for money, but not with the concept itself. Due to the limited affiliation to the discourse on value for money, neither document sets out an action plan that specifies in any detail what changes will be required, any timelines for implementation or performance measures to assess progress. Indeed, the World Vision document still includes references to being a draft, despite an elapsed time of over four years between its publication and my fieldwork. The section on

managing for value for money, for example includes the following statement:

NOTE THIS SECTION IS STILL IN DEVELOPMENT (World Vision UK, 2012, p. 4)

Both position papers refer to 'We will' statements that specify, how each organisation intends to do to pursue value for money. For example, on economy, the VSO paper (2015c, p. 2) states that:

We will understand how to improve the economy of our work by:

- Further defining the cost drivers of our work, the categories of costs that underpin our interventions and the unit costs within various expenditure categories.

The World Vision paper includes a section at the end on next steps:

While these existing processes are a strong foundation, WVUK is determined to better understand the VfM of its programming, and so enhance it, through the following steps … (World Vision UK, 2012, p. 7)

The next steps specified by World Vision UK involve collaboration with other organisations. In particular, on page 7 the paper uses the phrase "We plan to engage in networks grappling with these issues …" The word 'grappling' implies a struggle of some kind, such that the phrase suggests an acknowledgement by World Vision UK that the discourse on value for money is seen as a difficult issue to resolve.

These 'we will' statements are aspirational rather than specific in nature. Rather than setting out a task-based action plan towards a clear defined model of working, the statements are about improving understanding and thus building knowledge. Such an approach aligns closely with the analysis of existing research on the knowledge production aspect of practice theory, whereby:

… knowledge is not a static entity or stable disposition, but rather an ongoing and dynamic production that is recurrently enacted as actors engage in practice (Feldman & Orlikowski, 2011, p. 1243)

On this basis, both the VSO and World Vision papers are creating a liminal space to enable development actors to play with the adoption of the concept of value for money. The deliberate avoidance of rules or action plans and the reference of aspirations rather than requirements should create an environment for development workers to experiment through practice. Yet chapter 5 established that there was an ambivalence amongst development workers to practice with the application of the concept. Accordingly, the next section explores some of the institutional rules and values that may have constrained the creation of this liminal space.

6.3 Institutional rules and values

Despite the VFM position papers facilitating the creation of a potential liminal space for development workers to play with how the concept of value for money might be applied, this section shows that TNGDOs have also reiterated those values and rules they consider important. These statements institutionalise the systems and procedures that development workers operate within.

Foucault (2002, p. 359) posited the idea of archaeological analysis to uncover the hidden rules, termed discursive practices, that impact on current attitudes, values and ways of working, and thus the discourse on value for money. There is some question over whether Foucault was therefore a structuralist, advocating that individuals have little agency and are largely bound by the rules of their environment (Dreyfus, 1983) or a poststructuralist, whereby all perceptions of such realities should be critiqued (Mackenzie, 2001). In the context of examining why TNGDO staff appear to struggle to apply the discourse on value for money, however, as Tiisala (2015) argues it is the principles of archaeological exploration as a diagnostic tool that are most relevant. The following quote from Foucault (1989, p. xiv) summarises his rationale:

> In short, I tried to explore scientific discourse not from the point of view of the individuals who are speaking, nor from the point of view of the formal structures of what they are saying, but from the point of view of the rules that come into play in the very existence of such discourse …

Similarly, Fairclough (2010, p. 91) asserts that:

> … subjects are ideologically positioned, but they are also capable of acting creatively to make their own connections between the diverse practices and ideologies to which they are exposed, and to restructure positioning practices and structures. The balance between the subject as ideological 'effect', and the active agent, is a variable which depends upon social conditions such as the relative stability of relations of domination.

As a consequence, in order to determine the institutional values and rules of TNGDOs it is also necessary to examine the guidance in each institution and the history behind its development, plus the background and values of those who seek to interpret this information.

My analysis focuses on two aspects: the concept of equity, whereby benefits are distributed fairly; and, the concept of economy, which involves getting the best value inputs (ICAI, 2011c, p. 4). In each case I begin with the textual analysis of the VFM position papers.

6.3.1 Equity

My textual analysis of both the World Vision and VSO position papers on value for money established that there was a prioritisation of the concept of equity over the other three 'E's in value for money. Such an approach is likely to result in a higher cost per beneficiary, as targeting those that are 'hard to reach' will incur additional expenses and mean that the opportunities for economies of scale are lessened. This is most clearly stated in the World Vision UK position paper, whereby it states that:

> By definition, reaching those at the margins is costly, with often greater challenges in measuring impact. But it is central to WVUK's mission to work with the most vulnerable, many of whom live in such fragile contexts. … We will not let the VfM agenda push us towards only operating in easier contexts. (World Vision UK, 2012, p. 2)

VSO also states that:

> We will endeavour to prioritise equity considerations so that in no circumstances considerations of economy and efficiency might risk perpetuating inequitable practices (VSO, 2015c, p. 2)

Both TNGDOs emphasise equity as an institutional value and thus a rule for how the concept of value for money should be applied. This assertion of values is also supported by other papers and discursive practices. In 2010, World Vision International published a Programme Accountability Framework which specified its minimum standards for working with communities:

> **Providing information:** World Vision commits to ensuring that relevant programme information is made available and intentionally provided to communities in a timely, accessible and accurate manner.

> **Consulting with Communities:** We are committed to the principle of informed consent and ensuring that communities are aware of, understand and agree with key decisions relating to our intervention.

> **Promoting participation**: We are devoted to purposely empowering communities and building their capacity to participate in all components of the LEAP programme cycle. [8]

> **Collecting and Acting on Feedback and Complaints:** We undertake to implement community feedback and complaints procedures that are accessible, safe and effective. These procedures will sensitize communities on their rights according to this

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[8] The term 'LEAP programme cycle' refers to 'Learning through Evaluation and Accountability and Planning' whereby World Vision programmes are subject to review and evaluation every 3-5 years

framework and our adherence to the World Vision Code of Conduct and the Red Cross Code of Conduct in emergencies. (World Vision International, 2010, p. 3)

The Framework demonstrates a strong commitment to community engagement. There is a much clearer modality to the statements than with the VFM position paper and World Vision uses the words 'commit', 'devoted' and 'undertake' to emphasise that this is not just a framework but in effect a promise for what will be done. This commitment to client stakeholder is also demonstrated in the accountability report by World Vision International (2016), which includes a section on programme effectiveness which focuses largely on its accountability to children and communities. Similarly, World Vision UK states that:

> We are committed to being fully accountable to the children and communities we serve, as well as to our donors, supporters and peers in the aid sector. (World Vision UK, 2017a)

Nevertheless, the discourse also infers a somewhat top-down engagement that is closely aligned to its programmes and interventions. The framework document begins with the provision of information, for example, rather than consultation on approach. Furthermore, the reference to 'understand and agree with key decisions' in the section on consultation suggests that decisions were previously made elsewhere. Whilst the framework refers to 'empowering communities', the logical progression of the tasks – for the provision of information through to feedback – is more akin to programme management. Such discursive practices are more likely to generate knowledge that will authenticate existing ways of working.

In comparison, whilst VSO does not have a similar framework document, it has emphasised its engagement with communities in its reporting. In its global action research project on the intended and unintended impacts of volunteering interventions, for example IDS and VSO (2015, p. 10) reported that:

> Volunteers' embeddedness within communities and organisations, living and working alongside individuals in the community and their colleagues, enables them to develop a shared understanding of each other and the challenges they face.

The emphasis, therefore, is on the role of volunteers to ensure equity. The report highlights how volunteers can obtain a much wider range of views than through other approaches:

> A common frustration expressed by local actors was that external organisations would come in with pre-defined notions of how to tackle an issue or only consult with local leaders in the community. As a result, the programmes designed in response to these consultations were not representative of the needs and experiences of those individuals most directly affected by poverty and marginalisation. (IDS & VSO, 2015, p. 11)

The value for money position papers have underlined existing institutional values and norms on the importance of equity has meant that development actors within TNGDOs have focused more on the application of procedures and methods. Furthermore, there are already established methods and procedures built into programmes associated with these values. Turning first to World Vision, it has developed guidance on how to demonstrate the equity of its programmes through the use of Citizen Voice and Action, termed CVA. World Vision developed CVA to facilitate dialogue between citizens and organisations that provide services to the public, with the aim of improving services and influencing policy (Winterford, 2009). The approach was developed by adapting methods previously used by the World Bank in the Gambia and by CARE in Malawi. In 2005, World Vision Australia partnered with World Vision Brazil and World Vision Uganda to pilot test the World Bank's Community-Based Performance Monitoring (hereon CBPM) approach in Brazil and Uganda. As D. Walker (2016) notes:

> … encouraging results from these trials led World Vision Australia to extend the piloting of CBPM and record its methodology in an operational manual. The action research and systems thinking changed practice so substantially at the pilot sites that, in 2009, CBPM was renamed Citizen Voice and Action.

During my visit to Uganda, I explored how World Vision staff utilised CVA to demonstrate equity. I accompanied World Vision staff to a number of community meetings. In July 2016, I was taken by car from the World Vision Uganda office in Kampala to their regional office in Kiboga, around 120 km away and from there on to Ntwetwe. Although Ntwetwe is in central Uganda, as figure 10 shows the area is fairly remote, rural and largely farming based. I attended a meeting in the community hall, a discussion with the former mayor and a meeting with a local civil society organisation.

All of these meetings were well managed by the World Vision staff. In travelling around Ntwetwe, however, I noticed a mosque as well as a Christian church. My background reading established that, according to the 2014 Census, there are 4.7 million muslims in Uganda, and in rural communities they represent some 12 per cent of the population (UBOS, 2015, p. 73). I raised the issue of inclusion with the relevant World Vision staff. As the following exchange shows, however, there appears to be a presumption that the groups themselves would ensure inclusion:

> [Me:] One of the things we were talking about this morning was representation. Do you feel comfortable that it covers the broad community. People with different religious backgrounds, refugees, disabled, old and young people. Do you feel that it is inclusive?

[WV participant:] Err, that is something that is coming on board now. That is something that coming forward. It wasn't the way, it is coming on board.

[Me:] Do you mean it is now being asked of you or that it takes time for people to come together?

[WV participant:] I think this is coming out of the experience that these community groups are gaining, ... most of them were like 'but we know all the community gathering '.

Figure 10: Ntwetwe Council Offices in Uganda

Source: My photograph taken in July 2016

There is some evasiveness in this response. The participant had the printed World Vision field manual to hand and confirmed that they had followed the stages and suggested methods assiduously. I am not seeking to argue that the approach used in Uganda was inequitable. There is existing research evidence to support the argument that the CVA approach has supplemented and strengthened wider development activities in Uganda. A. Barr et al. (2012) invited 30 schools to engage in CVA and compared the results to a control group of 40 schools. The results confirmed that the community engagement had resulted in a significant

improvement in performance. Similarly, Nyqvist, Walque, and Svensson (2014) found that the use of scorecards to encourage communities to drive service improvements in primary health care led to a large reduction in child mortality in Uganda.

Nevertheless, my observations demonstrate how equity is closely associated with existing discursive practices on participatory engagement within World Vision. On page 4 of the guidance (World Vision International, 2011), it states that:

> CVA is considered an 'enabling' project model within WV's Development Programme Approach

World Vision's stated intention to support those most vulnerable is supported by detailed guidance on participatory methods that is part of its wider programme management practices. The focus on the importance of equity in its VFM position paper, therefore, serves to emphasise existing procedures and practices. As Mosse (2005, p. 17) argues:

> … development projects are constrained to promote the view that their activities are the result of official policy.

This Foucauldian argument that the knowledge created from each project will be perceived as facts to perpetuate existing working practices means that the strong modality with equity exhibited by World Vision reinforces its existing structures.

Turning to VSO, the nature of their development work means that the pursuit of equity is largely dependent on volunteers building a participatory relationship with communities. Whether it is sending experienced professionals from the UK, volunteers from the host country or young volunteers from across the world, those individuals who become embedded in the social activities of the community are expected to build trusted relationships that will empower communities accordingly (IDS & VSO, 2015). There is a conviction amongst development participants that this engagement enables the marginalised to be represented. As one participant stated:

> … we have had at VSO quite a strong record in really focusing on the poorest and marginalised and wanting to do better. [VSO participant].

When I discussed how VSO represents the marginalised, the responses I received were typically that it was dependent on recruiting volunteers with the right character. From the feedback I gathered from the workshop I ran with VSO staff in June 2016, it is the young age of the volunteers sought for the ICS programme that tend to provide the attributes needed for a balanced partnership with communities. VSO's youth volunteering programme, ICS, involves

sending thousands of volunteers aged 18-25 to thirteen different countries[9]. For 10-12 weeks these volunteers live with a host family and work in teams with local volunteers on community projects. As one development worker commented:

> There are lots of characteristics associated with that kind of age consideration. Lots of positives in terms of energy, enthusiasm, openness, being social media and tech savvy. All of those familiar tags associated with young adults. Good at building relationships on the whole. (VSO participant)

Within VSO therefore, its endeavour to prioritise equity may lack the strength of modality shown by World Vision, but it still reaffirms existing operational practices on recruiting, training and placing suitable volunteers in order for such community participation to take place.

There is an awareness that the existing procedural focus on the placement of volunteers is not necessarily effective:

> ICS is typically under quite a lot of scrutiny. … It's very much a programme about the volunteer journey and experience. (VSO participant)

As with World Vision, there is still a tendency towards incorporating community participation within existing programme management practices. My diary notes of a meeting in 2016, for example, noted that:

> On equity, I asked about how they selected the districts. The participant referred me to p36 of the ToC and how they selected 11 districts on the basis of meeting 5 or more of the eight criteria selected. They then discussed the list with the stakeholders who identified two others. One was a district that they had not realised did not meet the criteria. The other was a district that had been split in two. As this one was already in the boundaries of what they would cover there was no need to add it. Therefore they ended up with 12.

This extract shows how community participation tends to occur once parameters have been defined, thereby limiting the power of client stakeholders to influence design and direction.

Yet there is still a reluctance to change existing operational practices because of a conviction that existing programmes were developed to meet such institutional values:

> And you are fighting against this very strong tide for donors wanting us to be more and more explicit about very specific technical skills of volunteers and such and such expert and us wanting to respond to that in order to get funding. So on the one hand

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[9] The countries comprise: Bangladesh; Cambodia; Ethiopia; Ghana; India, Kenya; Malawi; Nepal; Nigeria; Tanzania; Uganda; Zambia; and, Zimbabwe.

we are saying that we need to move away from that route in our programming but on the other we are reluctant to do so, you know. (VSO participant)

As one participant commented:

I mean, since I joined the organisation we have been talking about how we can be a development organisation but still use volunteers as our core mechanism or mode of delivering the programmes. (VSO participant)

In conclusion, the importance of representing the marginalised was much more pronounced in World Vision than VSO. This may well be due to World Vision's roots in missionary work, whereas VSO has historically focused more on the experience of volunteers instead. Nevertheless, in each case the statements are closely aligned to existing discursive practices. In emphasising the institutional value of equity, therefore, both organisations are underlining their existing structural rules and procedures.

6.3.2   Economy

Turning to the second aspect, there was a clear consistency in both organisations on the institutional value of economy. In this case, there is a clear assertion from both organisations that minimising cost is not regarded as a priority.

My textual analysis of VSO's vfm position paper established that whilst economy is mentioned, there is no clear focus on cost reduction. The definition of value for money refers to the 'optimal use of resources' (VSO, 2015c, p. 1), thereby inferring that rather than reduce costs, the emphasis is on maximising impact. Furthermore, VSO's internal guidance on value for money includes a specific paragraph on this issue:

Value for Money is just about cost-cutting

No it isn't! Economy is one part of what is called the '4E' framework that VSO and other NGOs are adopting in looking at Value for Money. Effectiveness, Efficiency and Equity are the other 3, but the most pertinent to VSO is Equity – ensuring that our work brings about sustainable and positive change in the lives of the most poor and marginalised people. Thus a decision about whether to invest … should not be based on the cheapest option but on the most equitable. (VSO, undated)

The first sentence of the above extract is short, sharp and unequivocal. With the addition of an exclamation mark, it leaves no doubts to development workers that it is not seen as a priority. This clear expression of an institutional value reflects the archaeology of the issue within VSO.

VSO has expanded rapidly since the 1970s, but it remained very dependent on UK government funding to survive. D. Bird (1998) identifies a number of instances when VSO had relied heavily on such contributions to maintain sufficient reserves, even citing one official as saying

the Government 'was keen to pat VSO on the bottom and send it on its way' (D. Bird, 1998, p. 100). This relationship continued and the 2012 annual report refers to its success in securing substantial funding from DFID, and to winning the £55 million contract for the pilot of the International Citizen Service programme to place volunteers overseas.

By 2011-12, however, VSO had also begun to focus much more on how it could reduce its costs. With the support of Randstad, Deloitte and Accenture, VSO had undertaken a business process review that they estimated would generate recurrent financial savings of £7 million (VSO, 2012, p. 29). The emphasis was on the up-front investment in systems in order to reduce overheads:

> By doing this we will build on our core strengths by becoming a more responsive, efficient and cost- effective organisation that brings positive changes to the lives of poor and marginalised people. (VSO, 2012, p. 32)

Despite the emphasis on the marginalised, by this time there was a recognition of the need to manage costs. There are a number of factors that might have contributed to this emphasis on cost reduction. The coalition government of the time was very focused on cost-reduction and much of my own audit work in this period was on examining how government departments and other bodies were undertaking organisational re-structuring in order to reduce their costs. Whilst DFID had experienced an increase in its programme spend, it was also under pressure to reduce administrative costs. A briefing I prepared for the International Development Select committee (2012a), for example, found that there had been a re-direction of resources to front-line delivery, and that the small increase in operating costs was despite a substantial increase in programme spend. Accordingly, it is feasible that TNGDOs dependent on DFID funding were responding to this political pressure.

Furthermore, the VSO leadership team was likely to have been mindful of the forthcoming review of its strategic grant from DFID. As the review subsequently stated:

> VSO recognises that the organisation is not as effective and efficient as it could be, and is midway through an ambitious and multidimensional change process to rectify this. (ITAD, 2011, p. 43)

Whilst the review was positive about many of the operational actions in VSO to keep costs to a minimum, it was also critical of the overall organisational approach. In reference to VSO's country offices, for example, the report found that:

> On the one hand, we saw many examples of economic behaviour (renegotiating accommodation fees, office-sharing, low-cost transport and sharing transport, partner contributions to placements). On the other hand, we also saw examples of the

contrary (unnecessary travel, underutilised office space, unnecessary electricity consumption, no partner contributions to placements). Sometimes procurement was not necessarily uneconomic, but it was not verifiably economic. (ITAD, 2011, p. 41)

The extent to which VSO had implemented both the cost reductions identified from its business process review and the recommendations from the review by ITAD proved difficult to ascertain. Some of the staff I interviewed had either not been in the office then or were not familiar with the details. One participant, however, commented that:

I think that because of the focus of cost within VSO in the last period there have been a lot of cuts in having to decrease our costs. There has been a lot of focus on driving the costs down. (VSO participant)

Another stated:

So if you talk about the time, cost and quality, there has been a lot of focus on costs. (VSO participant)

It was also evident from my research that VSO had already relocated from its former office in Putney, London to new offices in London Road, Kingston in order to reduce costs. Several staff commented that the move was part of a cost cutting exercise and, according to VSO's annual report:

Our UK office move to Kingston upon Thames has saved £400,000 per year and contributed to a 30% reduction in overall support costs as a proportion of our total income. (VSO, 2014)

This period of cost reduction and rationalisation had become part of the structure within VSO. Whilst a number of the participants were not in the organisation during this period, others had been and were aware that its main donor wanted efficiency savings. As a consequence, cost reduction had become associated with the value for money discourse. An internal review undertaken to establish what staff thought of the discourse on value for money, found that:

… cost-related examples were frequently given to illustrate VfM decisions or analysis, for example: out-sourcing of certain office services in Rwanda, purchasing a water purification system in Nigeria to replace bottled water, reducing office overheads by moving to a complex with both office space and volunteer accommodation in Sierra Leone. (VSO, 2015b, p. 11)

In chapter 5, I outlined the story of how development workers in one country office had been reluctant to purchase a generator, despite the adverse impact on productivity because of frequent power cuts. The example illustrates how past discursive practices have led to a perspective amongst in-country development workers that cost-reduction is a primary focus. In comparison, the tone of the narrator, based in Africa, was that of incredulity that colleagues

could think this way. Other UK based VSO participants also considered that cost-reduction was no longer the primary focus. As one participant commented:

> Well, well I think inevitably there are some people who think it's all about the cost something, the cheaper you do something the more value for money it is. That is the kind of like, that is almost the easy way to understand it. You know, they are like oh well if we spend £2,000 on a project and then a find a way of spending £1,000 or £1,500 to do the same thing to deliver the project then that is more value for money. But of course it's not, I think that is a bit too simplistic. [VSO participant]

In summary, therefore, VSO has experienced significant cost reductions in its recent history and development workers have had to be parsimonious in how funds were utilised. This had become part of the discursive practice of the organisation. Accordingly, the statement that value for money is not about cost-reduction represents an attempt by those in the centre to change this discourse. It is setting an institutional value that meeting the needs of the marginalised is more important. Therefore, whilst in section 6.3.1 I established that World Vision was more overtly emphasising the importance of equity, VSO is also doing so by de-prioritising the importance of economy.

Turning to World Vision, I found less of a drive to cut costs and instead more of a historical focus on increasing income. The World Vision strategy for 2011-15 (WVUK, undated) had focused on four strategic priorities: establishing evidence of real change; building a stronger relationship with its support base; growing its income and influence; and being an inspiring and effective organisation to work within. My analysis of World Vision annual reports established that World Vision UK income remained largely stable in the years following the 2008 economic downturn at around £60 million – largely because of efforts to maintain existing child sponsorships. There was a sizable increase in income from 2015, jumping to around £90 million, which reflects the additional funding secured from institution donors. As explained in the 2015 annual report, this additional income was largely from DFID:

> This growth was fuelled by income from institutional donors, such as the Department for International Development (DFID), which grew by 82 percent to £44 million. Grants from these donors were for both relief and development programming although the value of relief grants increased most markedly, with our largest ever grant relating to the Ebola response in West Africa. (World Vision UK, 2015, p. 44)

This does not mean that World Vision was not cost conscious – my field notes confirmed the emphasis on using charity rates to book flights, and how the staff were very aware of the need to avoid unnecessary expenditure. For example, my field notes of whilst observing staff in Uganda noted that:

> They are conscientious, not afraid to ask when they need something and very
> corporate - wanting to check emails regularly and keen to check travel costs to ensure
> they are minimised. (Field notes, July 2016)

Nevertheless, World Vision UK's position paper on value for money emphasises that economy
may undermine effectiveness, citing an example that states:

> If the cheapest inputs are imported goods and services, or inappropriate for whatever
> reason, this could undermine the local production and employment that may be
> critical to achieving well-being. (World Vision UK, 2012, p. 3)

The text presents a rational example of a scenario that it would be difficult for a reader to
argue against. Furthermore, on page 4 of the paper World Vision UK outline a series of
management practices already in place to secure economy, such as its policies on
procurement, foreign exchange hedging and the relocation of centralised support functions.

In summary, therefore, World Vision does not have the same history of cost-cutting as VSO has
recently experienced. Both case study organisations, however, have sought to highlight that
achieving economy should not be to the detriment of effectiveness or equity and thus has a
lower priority. This clarification may help to minimise the internal complexity of value for
money and so, by addressing one of Gallie's criteria, contribute to decontestation. On the
other hand, it also serves to reaffirm institutional values that reinforce normative legitimacy
on meeting the needs of client stakeholders.

6.3.3   The impact of the re-affirmation of institutional values

Having established in section 6.2 that the absence of modality on the issue of value for money
could provide a liminal space for development workers to explore different approaches to its
application, the sections above have shown that this was accompanied by a reaffirmation of
other institutional values. In particular, the focus on equity and the de-prioritisation of
economy reinforces existing procedures and practices on participation and, by implication
existing approaches to programme management. In addition, with VSO the historical discursive
practices on cost reduction led to a mindset that costs should always be minimized, but the
reaffirmation that this was not seen as a priority may serve to not only confuse, but also to
emphasise the tension between programme staff and those based in central corporate
functions – as shown in chapter 4.

As a consequence, both organisations are emphasising their individuality. Indeed, World Vision
UK (2017c, p. 26) describes its federated structure as 'unique', and VSO (2018, p. 4) describes
their role in utilising volunteers in development as 'unique'. Instead of focusing on cost

reduction to improve how they are perceived by donors, in each case the organisation states that it is seeking to demonstrate its relevance to local communities and that existing working practices provide a bespoke and distinct approach to development practice.

The competitive nature of the value for money concept might lead to a sharing f lessons learned and thus greater standardisation of approach through mimetic isomorphism (Dimaggio & Powell, 1983). Similarly, the demand for tools to assess value for money might suggest a recognition that the discourse will lead to further professionalization and thus normative isomorphism – see section 2.4.1. The utilisation of their value for money position papers to underline their uniqueness, therefore, demonstrates an aversion to institutional isomorphism – see section 7.3.2.

On their own, however, it is questionable whether the reaffirmation of such institutional values is sufficient to constrain liminal space enough in order to foster the ambivalence identified in chapter 4. The next section, therefore, explores how the emphasis on knowledge sharing and evidence-based decision making in the value for money discourse have contributed to the situation.

6.4   Knowledge sharing

Knowledge sharing and consequent evidence-based, decision making are crucial to driving value for money. The value for money reports that I oversaw (see appendix 1) regularly emphasised the importance of sharing lessons learned in order to strengthen evidence-based decisions. The report on Malaria (C&AG, 2013, p. 10) for example recommended that country teams adopt lessons learned elsewhere. The report on DFID's Multilateral Aid Review (C&AG, 2012b, p. 10) recommended that DFID should make better use of its existing evidence base.

As Rousseau (2006, p. 267) argues, there are a number of potential benefits from evidence-based decisions that support a managerialist approach to performativity:

> It affords higher-quality managerial decisions that are better implemented, and it yields outcomes more in line with organisational goals.

In addition, sharing lessons learned should encourage the reflexivity amongst development workers that Howard-Grenville et al. (2011) identify as important for liminality. By reviewing and reflecting on different approaches to adopting the concept of value for money, subsequent practices might be refined further.

Both World Vision and VSO have invested in raising standards in this area. VSO's evaluation strategy (2015a, p. 4) refers to building a culture of evaluation and learning, which includes the

delivery of programme evaluations and the development of communications on the value of such reports. Furthermore, the environment I observed within VSO's main office should facilitate knowledge-sharing:

> I am writing this in one of the meeting rooms on the second floor. The floor is partly open plan, although there are a lot of partitions etc to enclose spaces. There seems to be a reasonable buzz around the place. [Diary note October 2015]

Similarly, World Vision UK's VFM position paper (World Vision UK, 2012, pp. 2-6) refers to the importance of transparency in decision-making and that lessons are learned to improve the effectiveness of programmes. My notes from a meeting with one World Vision participant stated that:

> … the organisation had already had a major push on evidence-based decision making and accountability. This had been a priority for some time (4-5 years) and they were already well down the route of cultural change. (Field notes, March 2016)

There was evidence in both organisations that previous initiatives to examine value for money had been shared and disseminated. My discussions with staff established that both VSO and World Vision had trialled variants of social return on investment (termed SROI) between 2012 and 2014. World Vision Australia commissioned Social Ventures Australia Consulting to provide guidance to support in-house staff to undertake the assessment, whilst VSO commissioned NEF Consulting Ltd.

In each case the assessments focused on specific programmes that had been up and running for 2-3 years to improve market access for farmers and thus household incomes. The World Vision programme involved Local Value Chain Development (LVCD) in the Flotim district of Flores Island in Indonesia. The programme sought to address a lack of access to wider markets and market information by using a World Vision market facilitator to build links. The VSO programme involved Commercial Agriculture for Smallholder Farmers (CASH) on Unguja Island in Zanzibar. The programme sought to train farmers, provide financial advice and build sustainable partnerships with wider markets, such as the hotels in Zanzibar.

Participants in my research were sceptical of their value. The issue was raised in meetings by those staff more directly engaged in the discourse on value for money in each organisation – largely at the early stages in my research when we were discussing the context and background of value for money in each organisation. In each case my field notes confirm that the organisations had found the SROI approach to be helpful – the identification and consultation with stakeholders was useful in establishing how the programmes had impacted on them and what they perceived as beneficial. My field notes also recorded, however, that

they thought that the approach tended to take a long time, was very resource intensive and that the results had proved difficult to interpret in practice.

My notes of the meeting with one participant in World Vision, for example, stated that:

> We discussed economic appraisals such as SROI. The participant said that they had tried them, but was not convinced. They were aware of their potential benefits – and had been to some presentations on how they had been used, but in their view it was a significant financial investment and the caveats in the assessment undermined their utility. [Notes of discussion with participant, January 2016]

Similarly, one participant in VSO stated that:

> We contracted them to do a vfm study in country for a project in Zanzibar. So I had been involved in that study, which was actually quite long and a stretched out process. It didn't really give many outcomes that we were excited about to take forward. [VSO participant]

Despite the facilitation of an environment in both World Vision and VSO for sharing lessons learned, the experiences with SROI illustrate the challenges in creating liminal space. The transparency and informal accountabilities that value for money and managerialism demand may preclude such reflexivity (B. Davies, 2003; Swerts, 2017) and instead encourage development workers to focus on justifying and defending their actions. Romzek, Leroux, and Blackmar (2012, p. 442) refer to the inter-organisational and interpersonal behaviours of development workers within an accountability network are maintained through shared norms, behaviours and informal systems of reward and sanction. Foucault (2002) uses the analogy of a panoptican, whereby prisoners cannot know whether the guards in a central tower are observing them, to show how perceived transparency can act as a controlling force. I explained in chapter 5 how the perceived intervention of TNGDO staff from the corporate functions were perceived as such a threat.

6.5   Conclusion

My textual analysis established a strong modality in how each organisation associated itself with its position paper on value for money; there was no question that World Vision and VSO regarded the position papers as setting out their strategic thinking on the issue. Yet my textual analysis of the two position papers also found that both drafts appeared to distance each organisation from aspects of the value for money concept. The documents defined the concept through reference to the work of audit institutions and with minimal reference or affiliation to either World Vision or VSO respectively. Indeed, World Vision also openly questioned the applicability of the concept to the sector.

This absence of affiliation to the concept should not be regarded as an obstacle to its adoption. Instead, what I have demonstrated in this chapter is that it has the potential to create a liminal space for development workers to play with the concept. Having established that value for money is an essentially contested concept, exploration and reflection on different approaches to its adoption might ultimately lead to decontestation and a consensus of approach.

The textual analysis also found that the position papers of both case study organisations sought to highlight the needs of wider stakeholders rather than just donors, demonstrating the importance of social change legitimacy (Lister, 2003; Thrandardottir, 2015). Both papers highlighted that priority would be given to the issue of equity, even if this meant a higher cost. Rather than focusing on demonstrating technical legitimacy to government donors (M. Taylor & Warburton, 2003), the discourse of each position paper was more associated with a normative legitimacy on meeting the needs of the marginalised; in other words, the justification of an approach based on reference to each TNGDO's values (Fairclough, 2003; Nevile, 2010). As Ossewaarde, Nijhof, and Heyse (2008) state, the public sector grounds its legitimacy in democracy whereas TNGDOs have to demonstrate that they are advancing 'human values' whilst also respecting rights and the 'dignity of all human beings'.

The emphasis on the institutional values associated with equity underline existing programme management approaches in both organisations. These approaches are supported by detailed guidance and rules. The consequential impact is to constrain the liminal space available to development workers by reaffirming existing institutional values and working practices. By demonstrating normative legitimacy, it is difficult for development workers to trial anything different. This constraint is compounded further by the stated importance of accountability and transparency. Development workers may have the environment to share lessons learned, but they do not necessarily have the habitus when instances of failure may lead to criticism from donors or managers.

Having established the challenges in creating liminality, the next chapter draws together my findings on value for money to explore what it means for TNGDOs and development practice more generally.

Chapter 7: **TNGDOs and their reluctance to change**

7.1 Introduction

The preceding three chapters, outlining my research findings, have shown that value for money is an essentially contested concept amongst TNGDOs. There are no clear rules on how it should be applied and interpreted, and development workers are exhibiting an ambivalence in addressing this situation. Yet this is not necessarily a nihilist outlook. Decontestation is dependent on the agency of TNGDOs and their development workers in experimenting with the concept.

My thesis is that TNGDOs are showing limited interest in decontesting the concept of value for money. This is because decontestation might result in two consequences: first, by empowering client stakeholders to have a greater say in the design and direction of programmes, TNGDOs might undermine their chances of securing future funding from institutional donors; and secondly, greater comparability of the cost of bureaucracy and of the effectiveness of results when TNGDOs compete for funding might lead to institutional isomorphism (Dimaggio & Powell, 1983; Tvedt, 1998) and thus an erosion of the identity of each TNGDO.

The first part of this chapter brings together the evidence I have gathered to demonstrate that TNGDOs are not demonstrating agency in decontesting the concept. The subsequent sections explore the two key barriers: resource dependency means that it is not financially worthwhile to empower client stakeholders; and, that greater transparency might lead to more competition for funding and thus institutional isomorphism. Finally, I explore what this might mean for development practice more generally.

7.2 Reluctance to decontest

In chapter 5 I found that, despite the close association of the concept of value for money to the ideologies of managerialism and NPM, there was no evidence of any principled objection that it did not equate with the altruistic or faith-based convictions of development workers. Instead, my analysis shows that it is an essentially contested concept. As table 10 shows, analysis of my own engagement with the discourse and with my case study organisations demonstrates that it meets the criteria specified by Gallie (1956).

Table 10: A summary of why value for money meets the criteria to be an essentially contested concept

Criterion	Evidence
1. The concept is appraisive	• Value for money in World Vision and VSO refers to a level of achievement expected by donors
2. Achievement is internally complex	• VSO and World Vision find it difficult to collate all the data needed to demonstrate value for money • It is difficult to identify which information to prioritise
3. It can be described in different ways	• Despite specifying how they will interpret the four Es, in practice VSO and World Vision find it difficult to weigh up the relevance of each dimension • The initial tendency was to focus heavily on cost-reduction
4. The process of accreditation changes	• My audit experience has shown that the term is not prescribed and will adapt to the prevailing political environment
5. Accreditation will be challenged by others	• TNGDOs have responded to the term in different ways and there is no consistency of approach in the sector
6. It is derived from an original exemplar	• The acts as an arbiter of what constitutes value for money and undertakes periodic examinations in the sector to determine whether programmes meet this standard
7. The plausibility of the exemplar sustains the competition	• As the UK's Supreme Audit Institution, the plausibility of the NAO is strong.

Source: Analysis of findings against the 7 criteria for an essentially contested concept developed by Gallie (1956)

My audit experience in the public sector is that value for money is a contentious issue. The key difference in the TNGDO sector, however, is that many of the 29 organisations listed in table 1 are competing to some degree for funding from donors. Whilst I would not argue that the level of competition is akin to the private sector, there is an element of bidding for grant funds. The experiences I have outlined for VSO and World Vision demonstrate this challenge. In comparison, UK public sector organisations are largely voted their funds by Parliament each year, thereby avoiding much direct competition.

This does not mean, however, that the concept is always destined to remain essentially contested in the development sector, as TNGDOs and their development workers might use their agency to decontest it. There has been limited progression amongst TNGDOs so far,

however, to broker a consensus. The expectation was on donors to clarify what is required and existing approaches to reach a consensus amongst TNGDOs have only served to underline their competition. The guidance that I developed for the PPA VFM Learning Group, for example, brings together good practice case examples from a range of TNGDOs and acknowledges that there is no single recommended approach.

Within TNGDOs there is an ambivalence amongst development workers to doing so, reflecting their conflict of will in pursuing something that differs from the existing status quo because of an unease that they might be criticised for any mistakes. Instead, World Vision and VSO have utilised their VFM position papers to re-state existing institutional values on the importance of participation in demonstrating legitimacy. This serves to argue that existing approaches to programme management are justified, thereby constraining the liminal space needed for agency amongst development workers. This situation has existed since the concept was first introduced by DFID in 2010.

There is a reluctance, therefore, amongst TNGDOs to decontest the concept of value for money. My textual analysis of their position papers demonstrated little modality to the discourse and a tendency to refer to value for money as an aspiration rather than as a requirement. My reflections on the guidance I helped to develop for the sector confirmed that the emphasis was on promulgating different approaches and ideas rather than seeking to reach consensus.

Whilst I would not claim that this is a deliberate action by TNGDOs, I contend that it is a situation that suits their circumstances. There are two rationales behind this reluctance to seek decontestation. The first is that demonstrating value for money necessitates prioritising the differing values of its multiple stakeholders. By doing so, the organisation risks either disaffecting its client stakeholders, and thus its legitimacy, or alienating its existing institutional donors. The second rationale is that demonstrating value for money involves assuring stakeholders that the approach followed is more cost-effective than alternative options. This raises the comparability of programmes and interventions by TNGDOs, thereby increasing the level of competition and thus the likelihood of institutional isomorphism. Each of these is explored in the following sections.

7.3 Barriers to decontestation

7.3.1 Legitimacy and resource dependency

There is a strong argument for TNGDOs to empower local communities and other client stakeholders to engage in their work. My textual analysis of the position papers on value for money confirm that both VSO and World Vision underline the importance of focusing on those in most need. Participatory approaches to development, whereby local knowledge is used to design programmes, are already prevalent in the sector (Mansuri & Rao, 2012) and my research has highlighted the importance of Citizen Voice Action (CVA) practices within World Vision and the role of in-country volunteers to VSO. I have also shown, however, that there is a tendency for such programmes to be designed 'top-down' such that the extent of participation is constrained within an existing programme design. Such practices have led to questions, such as by NGOWatch, around the legitimacy of TNGDOs as agents of social change.

The professionalistion and institutionalisation of development has established a range of discursive practices, such as the designation of labels for those seen as in poverty and the use of logframes and theories of change in programme design, that result in a development discourse that is becoming essentially non-political and practice oriented. Golini, Landoni, and Kalchschmidt (2017) established through a survey of NGO project managers that logical framework analysis is now widespread across the sector as a means of problematising an issue and specifying the interventions needed to address it. The terminology for the approach differs between institutional donors, but there is a general expectation that such an approach not only specifies what is required at the planning stage, but also acts as a tool for managing implementation (Golini et al., 2017; Landoni & Corti, 2011). Froelich (1999) attributes the emergence of such discursive practices to the demands from donors in the global North, and actor-oriented scholars such as Hindman (2012) and Mosse (2005) have written on how this has impacted on programmes in practice. Mawdsley et al. (2005) attributes the trend for professionalisation and institutionalisation in TNGDOs to managerialism and the principles of new public management, and Diefenbach (2007) has written on how this ideology has become embedded in the management practices of organisations.

This trend shows no sign of abating. As Escobar (2012) argues, the development discourse associated with managerialism and performativity is not only becoming normalised, but it generates information and knowledge to fuel it further. Drawing on the thinking of Foucault, he states that the discursive practices associated with the discourse consequently generate data that are then perceived as truths. The planning and management of programmes

becomes based on rational and objective decision-making and any problems that might be encountered are regarded in a politically neutral way as an opportunity to learn lessons or as areas for further research. Logical frameworks are a good example. It is recognised that they can create a false sense of certainty in a complex and changing environment (Smith, 2000) by seeking to specify clear metrics despite what are often 'soft' goals of social change (Khang & Moe, 2008). The risk is that logframes may lock implementation into a pre-determined route such that changes in the wider environment, such as political events leading to changed expectations, or adverse impacts elsewhere are disregarded in pursuit of what was originally planned. My examination of participatory approaches in VSO and World Vision substantiate this issue. DFID and the World Bank have been instrumental in instigating a discussion across the sector on the need for more adaptive programming (Vowles, 2013). Yet this is a donor-driven, non-political approach to resolving a concern without abandoning the existing discursive practice.

The problematisation of development and the results-oriented approach to programming then generates a hegemonic discourse which, Tvedt (2006) argues, TNGDOs are instrumental in transferring from the global North to the global South. As Ika and Saint-Macary (2012) found, this is because project managers tend to be constrained to focusing on the detail of implementation and lack the latitude for a more strategic oversight of the programme direction. In other words, as Ferguson (1997) found in Lesotho, the focus is very much on the delivery of pre-determined programmes rather than responding to the wider political environment that the development actors are working within. Mosse (2005) also identified a tendency for development workers to assimilate participatory methods into existing discursive practices.

Whilst this discourse on value for money might, prima facie, be seen to add to this existing results-oriented, programme based development hegemony, the concept also presents the opportunity to challenge existing thinking and working practices in the sector. As Shutt (2012) has observed, value is a subjective term. This does not accord with the existing rational and objective approach to decision-making advocated by donors and instead raises questions around what values and value to whom? Any cost benefit analysis or calculation of the Social Return on Investment will ultimately still require some form of subjective assessment of how to weight the differing values of individuals. TNGDOs typically work with a multitude of stakeholders, including what Najam (1996) would describe as 'clients', such as local community representatives, those in poverty, in-country government officials and other voluntary groups, as well as donors and themselves. Not only is it likely that each individual stakeholder's values

will differ to some degree, but they may also change over time. By formalising accountabilities and reporting mechanisms to such client groups, TNGDOs might begin to generate new discursive practices that will change their existing development discourse.

Establishing stakeholders' values and holding regular accountability meetings to enable scrutiny of how these are being met would necessitate the development of new methods and practices by in-country offices of each TNGDO to act as information conduits. How this might be done would inevitably depend on the structure of each TNGDO, but there are methodological similarities between such an exercise and political economy analysis, termed PEA. As Copestake and Williams (2014) argue, PEA can bring greater realism and a more systematic methodological rigour to the collation of the different views and expectations of stakeholders if it is divorced from specific planned interventions and instead examines the diversity of ways of thinking about development at national and sub-national levels.

The value for money discourse, therefore, has the potential to enable TNGDOs to balance more explicitly existing donor-driven programme oriented practices with the demands of client stakeholders. Formalising the accountability arrangements with client stakeholders would help demonstrate legitimacy and create new discursive practices that could help to reshape the existing development discourse. The opportunity is there for TNGDOs to take back control from institutional donors by utilising the information that they gather from other stakeholders to strengthen their power and strategic influence on the development discourse.

On the other hand, my research has shown that much of the discourse on value for money within TNGDOs is around demonstrating to donors that their funds are utilised effectively. A number of participants in both World Vision and VSO refer to its importance in assuring donors that they are 'business-like' and that this is a means of helping their organisation to secure funding in future. VSO has already made substantive organisational changes in order to maintain its funding from DFID, and World Vision participants commented that they saw it as a means of securing more institutional funding in future. Functional legitimacy to donors is, therefore, regarded as crucial to their ability to secure institutional donor funding in future.

Demonstrating value for money necessitates shining a light on this existing precarious balancing act whereby TNGDOs' legitimacy of social change (Thrandardottir, 2015) is dependent on representing the needs of the poor whereas their funding is largely dependent on their functional legitimacy to donors. Justifying that decisions will lead to value for money requires greater transparency on how different stakeholders' values have been considered in order to reach an informed judgement. Such clarification of values is likely to lead to changes

in discursive practices and thus the existing development discourse. It is difficult to anticipate what changes this might bring, but strengthening accountability to client stakeholders would potentially empower such groups to have a greater influence over programme design.

The dependency of TNGDOs on resources from donors, however, means that any changes that impact on this existing relationship represent a risk. Hilton et al. (2013) argue that TNGDOs are disingenuous in emphasising their altruistic focus as they are increasingly business oriented. Whilst I would not claim that there was any intention or deliberate disingenuity in World Vision and VSO, there is an element of conflict between the statements in their VFM position papers on equity, and the practice of embedding participatory approaches in programme design that I observed.

Resource dependency theory would suggest that TNGDOs would be reluctant to explicitly prioritise the needs of local communities over their donors' requirements (Abouassi & Tschirhart, 2018; G. Mitchell & Schmitz, 2014). My research shows that it is this difficulty in balancing the need for functional legitimacy and the legitimacy as agents for social change that have contributed to the reluctance exhibited by TNGDOs to decontest value for money. It is not the only factor, however, and the next section outlines how competition amongst TNGDOs also represents a barrier to change.

7.3.2 Aversion to institutional isomorphism

The growth of TNGDOs is well documented. Hulme (1994, p. 257) notes that there was some awareness amongst NGOs that their 'micro-level interventions' were insufficient to address the 'macro-level changes' needed to address poverty. This coincided with a growing awareness of the perceived failure of existing State-led development programmes (Wallace et al., 2006). These two factors resulted in donors from the global North becoming increasingly reliant on TNGDOs to deliver initiatives on their behalf (Edwards & Hulme, 1996b; Lewis & Kanji, 2009). The growth of funding has led to increased bureaucraticisation, albeit that Lewis (2003) notes that they were somewhat late to adopt such principles, and the need for specialists, stronger management information systems, and a presence in different countries. This has resulted in a community of transnational organisations with offices in a range of countries (Mitlin et al., 2007; J. Townsend et al., 2002). In chapter 1, by specifying an arbitrary figure of £50 million expenditure as a measure of size, I identified that there are now 29 large transnational non-government development organisations based in the United Kingdom.

Despite the bureacratisation of TNGDOs and their increased adoption of managerialist practices, the list of 29 TNGDOs shown in table 1 demonstrates that there is still a large degree

of heterogeneity in the sector. Even within my two case study organisations, I identified a number of key differences. VSO is much more dependent on DFID for funding than World Vision. Their organisational structure differs – World Vision has a federated structure whereas VSO is a single organization with country directors who report to a single Executive Board. World Vision is more faith-based than VSO and their approach to development programmes is different – VSO relies primarily on volunteers, whereas World Vision's programmes are focused much more on children and mothers.

Value for money inevitably involves some form of comparative analysis. The NAO (undated-c) definition used by VSO, for example, refers to the 'optimal use of resources', which necessitates comparison with alternative uses of resources. Similarly, the World Vision focus on 'maximising long-term value' would involve demonstrating that other approaches would generate less value. As I outlined at the start of chapter 1, it involves weighing up the advantages and disadvantages of alternative options to reach a normative judgement on which one offers the best return. Existing tools, such as cost benefit analysis and social return on investment involve comparison with alternative options in order to demonstrate that the chosen approach represents value for money.

Whilst there are contextual differences in how a programme might be implemented in different communities, theories of change and logframes ought to be factoring this into the anticipated costs and benefits of each new programme during its design phase. In order to demonstrate that a proposed programme represents value for money, the onus would be on donors to compare alternative bids from TNGDOs and select the design that optimises outcomes for the resources required.

The decontestation of the concept of value for money, therefore, would necessitate greater comparability across programmes and TNGDOs so that internal complexity can be simplified - criterion 3, and the accreditation will stand up to scrutiny by others – criterion 5 (see table 10). In chapter 4, for example, I refer to the importance of sharing data and knowledge and in chapter 6 I noted the difficulties that both World Vision and VSO experienced in interpreting the results of the social return on investment assessments they undertook because of the lack of suitable comparators.

The requirement to demonstrate value for money, therefore, is likely to lead to a more open field of competition through greater standardization of programmes. Increased comparability across programmes and TNGDOs is likely to result in a greater focus on the costs that would be incurred for the outcomes likely to be achieved. If the programme used by one TNGDO could

deliver the same impact at a lower cost than a different programme used by another TNGDO, then the former represents value for money and the latter does not.

Both World Vision and VSO, however, have expressed their antipathy to the value for money discourse focusing on cost reduction (see chapter 6). VSO in particular has explicitly stated that the discourse should not be about cost reduction, and both organisations have emphasized the importance and priority of equity. The existing heterogeneity amongst TNGDOs provides each organisation with a unique approach and specialism that can be offered to donors. VSO has an expertise in working through volunteers, whereas World Vision's experience has always been around supporting children and mothers. The comparative demands of value for money would start to erode this heterogeneity through the standardisation of approach and costs in programme logframes. Such an approach is likely to lead to greater institutional isomorphism which could threaten the future existence of those TNGDOs who would struggle to compete on price.

Having developed a thesis for why TNGDOs are reluctant to decontest the concept of value for money, it begs the question of whether this matters. I explore this issue in the following section.

7.4   Why this matters

The discourse on value for money shows no sign of evaporating. I have shown how the concept is not just a buzz-term or management fad, but an essentially contested concept. Neo-liberal ideology has come under much greater scrutiny and public debate in the United Kingdom in recent years, yet the drive to demonstrate value for money remains a truism that has proven hard to counter. In response to a recent report by ICAI, for example, DFID stated that:

> VfM is central to everything we do in DFID. This means that we make the best possible use of our resources to maximise our impact on poor people's lives. Our commitment to VfM is set out in the UK Aid Strategy and DFID's Single Departmental Plan. (DFID, 2018b)

The main opposition to the UK Government, the Labour party, has tended to shy away from using the phrase value for money but its recent policy statement on international development included a similar aspiration:

> We will champion the principle of development effectiveness. This means we will strive to ensure that UK taxpayers and people in countries receiving our support get the greatest impact possible from every pound of ODA spending. (Osamor, 2018)

Since the emergence of the discourse in the sector in 2010, TNGDOs have managed to affirm that they will apply the concept to their work whilst making little progress in its decontestation. Does this matter? Donors such as DFID are still able to argue that the concept is being applied, and TNGDOs are able to avoid disruption to their existing working practices.

Yet it does matter for two reasons. First, failure to decontest the concept is turning down the opportunity to empower client stakeholders. Secondly, the possibility that an external body, such as the NAO, might subsequently identify and publish a critical assessment of instances where TNGDOs have not offered value for money might undermine the reputation of TNGDOs.

Turning to the empowerment of client stakeholders first, the tendency for client stakeholders to be regarded as consultees in the development of logframes and theories of change is becoming normalised within the sector. Whilst the CVA approach in World Vision does encourage regular community engagement, its programme staff, as well as those in VSO, acknowledge the tendency to accommodate such views within an existing programme design. Mosse (2005) also observes how development workers are typically inexperienced and have to negotiate their way into communities to utilise participatory tools. It takes time to navigate the politics and power within communities which may not be available in the design stage. As Pigg (1992) identifies from her work in Nepal, the description of a typical village or community in such planning documents often obscures the rich diversity of cultures, backgrounds and attitudes that are present. When I visited Ntwetwe in Uganda, I found a similar experience when I asked the development workers to what extent they were engaging with those having a Muslim faith, and received somewhat evasive answers.

These discursive practices mean that the values of client stakeholders are inevitably somewhat subjugated to those of donors in the global North. As Escobar (2012) argues, existing working practices drive the development discourse that creates knowledge and information to maintain hegemony. I would not argue that this affirms Escobar's poststructuralist argument that international development is destined to fail. On the other hand, it shows that the counter argument by Lehmann (1997) that international NGOs are post-modern because they seek authenticity and identity that is different from States is no longer the case. The resource dependency of TNGDOs on donors in the global North means that they are increasingly become agents of their demands.

Turning to the second reason why the absence of progress in decontestation matters, the possibility of an adverse assessment on value for money could result in reputational damage to the sector. The rigour and relevance of the information collated by TNGDOs to monitor and

evaluate their activities is affected by sector practices and its staff (Berger & Luckmann, 1991). Judgements made by development workers that can subsequently be shown to have had a detrimental impact on a community could undermine stakeholder confidence. Power (2007, pp. 146-147) has outlined, for example, how the demise of the firm Arthur Andersen had been due to the reputational damage caused by the actions of a small group of staff. In early 2018 Oxfam was criticised heavily in the media (S. Bird & Malnick, 2018) for failing to address instances of sex abuse amongst development workers.

Clearly any criticism of a lack of value for money is not likely to be as serious as allegations of sexual abuse. Nevertheless, adverse comments could affect the functional legitimacy of TNGDOs. Subsequent to my research, the NAO undertook a value for money audit of VSO's ICS programme. The report concluded that:

> … the Department has missed some of the programme's targets for diversity and has not consistently demonstrated development impact (C&AG, 2017b, p. 9)

It is not yet clear what impact these conclusions will have on DFID's future funding of ICS when the existing contract is due for renewal. The criticism was picked up by the media, however, thereby impacting on VSO's reputation.

7.5   Concluding comments

Value for money is not a fad and institutional donors will continue to demand its achievement from TNGDOs. The concept remains essentially contested within the sector, however, and so it is difficult for each TNGDO to demonstrate to what extent they are able to meet such demands. Decontestation is dependent on the agency of development workers to experiment with how it might be applied, but they currently exhibit an ambivalence to doing so, largely because TNGDOs have constrained their liminal space for such creative thinking and innovation.

My thesis is that TNGDOs are exhibiting a reluctance to facilitate decontestation. Despite the potential for the concept to empower client stakeholders to change existing discursive practices so that the needs of the marginalised are better represented, to do so risks unsettling existing resource dependency arrangements. Furthermore, greater transparency in what constitutes value for money could erode heterogeneity within the sector. Accordingly, TNGDOs are susceptible to the reputational risk that they are being disingenuous in claiming to focus on the marginalised, when instead their priority is on demonstrating functional legitimacy.

This thesis is based on case study research in two organisations: World Vision and VSO. The next chapter brings together my conclusions on the research I undertook and what this means for future research and scholarly thinking in the area.

Chapter 8: **Summary, limitations and conclusions**

8.1   Introduction

Having explained what is meant by the term value for money and that there is a knowledge gap in existing scholarly thinking on how TNGDOs are responding to the discourse, earlier chapters conceptualise why the sector is finding its application difficult. In particular, the preceding chapter sets out my thesis that TNGDOs are exhibiting a reluctance to facilitate decontestation because of concerns that it might shine a light on the challenges in reconciling donor and client stakeholder demands, and because of the risk that it might undermine the uniqueness of each organisation and heterogeneity within the sector.

My research provides a timely opportunity to examine how TNGDOs and their staff are responding to the discourse on value for money. The concept was introduced to the sector in 2010 and has remained a hot topic of discussion since. I have demonstrated through reflections of my past audit experience in assessing value for money and my fieldwork in two case study TNGDOs that the concept has become essentially contested and that there is an ambivalence amongst development workers to use their agency to clarify what is meant by the term and thus to decontest the concept.

This chapter begins by summarising why value for money is not a fad that is likely to disappear and thus why it is important to conceptualise how TNGDOs are responding to the discourse. The next section examines the implications of my findings for the concept of value for money itself and for those, such as institutional donors and the NAO that advocate its application. The next section examines the implications for development practice. I then review the methodological approach I adopted before concluding on my research.

8.2   VFM is here to stay and merits academic attention

Value for money refers to a way of thinking that enables an agent to justify that they have made optimal use of resources to achieve the outcomes expected by stakeholders. It is closely associated with the ideologies of NPM and managerialism; the neo-liberal agendas of the Thatcher government in the UK and the Reagan administration in the USA were driven by a frustration that public sector practices lacked the standards of efficiency and professionalism that the private sector had to achieve through competition. The intention was that the introduction of more robust methods of economic appraisal and greater accountability would

drive similar changes in central and local government. The establishment of the Audit Commission and the National Audit Office created a practice-driven discourse on what was meant by the term value for money and how it should be applied in practice.

There was a hiatus before the discourse began to be applied to international development. Nevertheless, with the introduction of a more results-based approach to aid, the discourse has begun to take hold over the last 10 years. Many of the OECD-DAC donors, such as the UK, USA, Australia, New Zealand and the Scandinavian countries now refer to the term and there has been growing expectations on TNGDOs to demonstrate how they achieve value for money. However, TNGDOs have struggled with the concept. There was an initial push back to the concept and since then there has been a lack of consensus on how it should be applied.

There is little likelihood that the discourse will evaporate over time. In chapter 4, I demonstrate that there is no single definition of the concept and the consequent subjectivity in interpreting what constitutes value for money means that it is able to flex to changing political expectations. Drawing on the work of S. Roberts and Pollitt (1994), the genealogy of the concept and my own critical reflections of past reports, I show that there is no single prescriptive approach and that instead how value for money is interpreted can reflect the values of stakeholders prevalent at the time. There are two key reasons for this phenomenon. First, the normative aspects of the concept are largely practice-based rather than theory driven, and secondly that the NAO, as custodians of the exemplar of what constitutes value for money are reluctant to clarify how such normative judgments are reached.

Turning first to the absence of a theoretical underpinning to the concept, my literature review shows that the definitions based on the Es of economy, efficiency and effectiveness are based on logic chain modelling that shows the interrelationships between inputs, outputs, outcomes and impact. As a consequence, there are tools, such as logframes, cost benefit analysis and social return on investment that can be used for this aspect of the assessment. Such tools can be problematic, given the uncertainties in measuring outcomes identified by J. Davis et al. (1997), but they provide some basis for analysis. There is no settled consensus, however, on a theory-driven approach to weigh up these criteria against each other and against stakeholders' values to determine what constitutes value for money. How you decide whether the relative benefits and costs of one option outweigh the relative costs and benefits of another is a matter of individual judgment. Furthermore, this dilemma is exacerbated when other criteria, such as equity, are introduced. There are tools available, such as basic efficiency resource analysis that plots inputs against outcomes for different alternatives, to aid those tasked with

making a decision, but the judgment itself still remains subjective. This subjectivity is complicated further when different stakeholders have different interpretations of the relative strengths and weaknesses of each option.

On the second factor, the literature shows how the definitions of value for money utilised by DFID and TNGDOs typically follow or reference the NAO's definition. As such, the NAO can be seen as the focal point that brings some unity to the discussions on how value for money might be interpreted. Yet the NAO also seeks to maintain its independence and credibility as an expert, and my reflections on my past career and the reports I oversaw demonstrate that this means there is a reluctance to specify what constitutes value for money in case this might undermine its future role. Whilst this reluctance is a contributory factor for the ongoing contestation of the concept, it also affords the NAO with the leeway to flex its interpretation of what constitutes value for money in order to respond to changes in its political environment.

The absence of a theoretical underpinning to establishing the normative values in applying the concept of value for money means that it is likely to continue to adapt to changing expectations. This means that it is unlikely to fall out of political favour – indeed my research shows that both the UK's main parties continue to advocate its application – and it is very unlikely that the custodians of the exemplars will offer clarification. In the circumstances, therefore, the concept is likely to remain contested unless TNGDOs demonstrate agency in resolving this uncertainty. In the meantime, the continued contestation of the concept could not only undermine the efficiency of programmes managed by TNGDOs, but could also lead to further criticisms of their functional legitimacy and raise wider issues for development practice that I explore in a subsequent section.

With decontestation dependent on the agency of TNGDOs, their response to the discourse so far should be an issue of academic interest. Existing theories do not fully explain the response of TNGDOs to date, however, and there is little scholarly research in this area. As a consequence, I consider my engagement in this area as an important early step towards decontesting the concept. Accordingly, the next section addresses the implications of my findings for the concept itself and for those that advocate its application.

8.3   Implications

8.3.1   The concept itself and those that advocate its application

Having spent my past career holding public officials to account on whether they could demonstrate value for money from their programmes and functions, my research journey has led me to question my own perceptions and understanding of the concept. I had always approached the discourse on value for money from a very pragmatic perspective during my audit career. To my mind, value for money involved gathering the evidence to demonstrate and evidence what had been achieved, and using 'common sense' in coming to a judgment. I would advocate using a risk based approach to focus on the key decisions that would determine whether a programme delivered value for money and then formalising the procedures needed to gather and scrutinise the evidence necessary to make a robust decision. My mantra was that you needed suitable information, available to the right person at the right time and a means of capturing the scrutiny that took place to enable a decision to be made that would optimise the likelihood of achieving value for money. My argument was that if you could assure stakeholders that you had made a rational decision drawing on the evidence available, they would not be able subsequently to challenge that judgment. As a consequence, at the outset of my engagement with the sector I struggled to establish why TNGDOs were finding the concept difficult to implement in practice.

As my research progressed, I began to realise that this pragmatic approach did not take account of a number of counter arguments. First, that technocratic thinking is not necessarily suitable in all circumstances. Second, that the approach I had previously adopted to consulting stakeholders tended to reinforce existing hegemonies. Third, that relying on 'common sense' in making rational judgments was somewhat simplistic and further academic thinking is needed in fleshing out a conceptual framework for making normative judgments.

Dealing with the issue of technocracy first, my reflections on the research I undertook have enabled me to recognise the close affiliation of the concept of value for money with the ideologies of managerialism and new public management. I refer to each as an ideology as a way of reinforcing to myself that they represent a belief rather than something factual. The assertion by Foucault that all facts are only theories has helped me to realise that aspects of the concept of value for money are based on political views rather than representing rational management practices suitable to all circumstances. Furthermore, the reliance on such technical expertise can have adverse impacts on programmes. Research by scholars such as Ferguson (1994) and Mosse (2005) shows how a technocratic approach can be blinkered to

wider political events and over-ride local issues. The focus of practitioner and scholarly thinking, such as by Lonsdale (2000), has been almost exclusively on the refinement of causative approaches. S. Roberts and Pollitt (1994) set out in some detail, for example, how the NAO undertook a value for money study on creating and safeguarding jobs in Wales. They write extensively about the work undertaken and how the team engaged with Parliament and auditees, but there is no mention of engagement with wider stakeholders, such as employers, employees or the unemployed. Academia and those advocating the application of the concept of value for money should turn their attention to the normative aspects of the assessment and how different stakeholders can be engaged more effectively in programme design and management so that their values are more clearly taken into account.

On the second issue, my reflections on the process of consulting and engaging with different stakeholders in order to assess value for money is that it is largely a risk based process whereby the values of those with greater influence are prioritised. This accords with standard management practices, such as those that Eskerod (2013) outlines, where influence or power are mapped against their likelihood to raise issues in order to focus on those most critical to programme delivery. In the context of development practice, however, such an approach can result in the voices of the marginalised not being heard. Participatory approaches offer a means of engaging and empowering local communities. Nevertheless, even in these circumstances, research highlights the risk that such practices can result in marginalised groups being excluded and discussions becoming monopolised by the elite in the community to further their interests (Menocal & Sharma, 2008; Sharma, Bao, & Peng, 2014; D. Walker, 2016).

Participatory techniques are typically undertaken at the programme design stage and, as Mosse (2005) observes, can be utilised as a way of affirming the existing approach developed by technical experts. Not only does this mean that client stakeholders are often perceived as consultees rather than participants, but it can also limit their subsequent engagement during implementation. Further research is needed, therefore, not only on how the views of different stakeholders can be reconciled, but also on when and how regularly they should engage in the programme.

Finally, relying on 'common sense' to make rational normative judgments is problematic. My literature review shows that those responsible for key decisions on value for money are constrained by time pressures and bounded rationality, whereby there are limits on how many conflicting sources of information can be assimilated and considered by an individual

(Christensen et al., 2007; Kahneman et al., 1982). In such circumstances, ethnographic studies, such as those by Lipsky (1980) show that individuals tend to rely on their own values. Accordingly, there is a need for further thinking on how the values of other stakeholders can be more rigorously taken into account at key points in the governance of programme design and implementation.

In conclusion, the existing, practice-based theorisation of the normative aspects to the concept of value for money does not readily apply to the development practices of TNGDOs. Establishing how different values should be taken into account and at what stages of a programme requires a more political than technical approach for resolution. Those donors advocating its adoption in development practices should provide TNGDOs the liminal space to explore how this can be done in practice. This leads on to the next section, which considers the implications of my findings for development practice.

8.3.2   Development practice and TNGDOs

Having established that the concept of value for money will need to change in order to reflect the complexities of development practice, this section explores the implications of my findings for development practice and TNGDOs. My focus was on those working practices in TNGDOs associated with programme delivery. As Lewis (2014) observes, neo-liberal policies have led to TNGDOs largely becoming service providers on behalf of institutional donors and so this is the core aspect of their work. As DFID has mandated that each programme it funds should be underpinned with a logframe, my findings indicate that development workers in TNGDOs are becoming accustomed to this way of working.

In chapter 5, I outline how I found an ambivalence amongst development workers to the concept of value for money. There is a willingness to respond to donors' demands, but a wariness in making changes in case it leads to criticism. There was a telling comment from one VSO participant that "…we have put VFM in a bottle and said vfm is coming to you shortly." It shows that value for money is perceived as an external threat that needs to be isolated from day-to-day operations until there is a consensus on how it can be assimilated. The onus is on safeguarding existing working practices.

There is a theoretical underpinning in the utilisation of logframes that enable TNGDOs to demonstrate that progress in the delivery of interventions will lead to positive outcomes. There are also questions, however, on their suitability. Scholars and practitioners have raised concerns that by imposing a single technocratic solution into a complex arena, logframes tend to over simplify issues, create a false sense of certainty and ignore the wider implications of

programme delivery (Khang & Moe, 2008; Makuwira, 2015; Simpson & Gill, 2007; Smith, 2000; Wallace et al., 2006). Critics argue that this relationship with donors will lead to hegemony by the global North (J. G. Townsend et al., 2002) and Escobar (2012) regards logframes as a key tool in the imposition of Western values to the detriment of the global South.

Logframes have a useful role in development practice, but if development workers are becoming reluctant to change them as new concepts emerge, then it would appear that TNGDOs' structures are determining their agency and technocratic approaches to development practice are becoming routine. Institutional donors are dependent on TNGDOs to demonstrate the legitimacy of their aid programmes to the wider public, but this is dependent in turn on TNGDOs demonstrating that they are independent of other sectors and effective at representing the concerns of the marginalised.

In conclusion, my findings demonstrate how logframes have become central to the functional legitimacy of TNGDOs, reinforcing upward accountability to the detriment of their accountability to client stakeholders. Edwards (1999) highlights the need for TNGDOs to be more explicit in specifying their values and how any trade-offs are made in order to demonstrate legitimacy. The adoption of the value for money discourse could lead to changed discursive practices around assessing progress not only against logframes, but also against stakeholders' values. My findings raise questions, therefore, on the extent to which the utilisation of logframes in development practice are locking TNGDOs into working practices that will ultimately undermine their legitimacy.

8.4   My methodological approach

The conceptualisation of a more theory-driven approach to value for money is dependent on a 'bottom-up' grounded, inductive methodology that takes into account the nuances and complexities of the sector. Despite the requests for clarification from TNGDOs, the reluctance of the NAO to prescribe what constitutes value for money means that a deductive or scientific approach is unlikely to address readily the concerns raised around the challenges in measuring longer-term qualitative impacts or in balancing the need for professionalisation in programme management with local expectations to empower communities. The scientific process of theorisation risks compounding existing thinking and ignoring the significance of data anomalies.

Accordingly, I sought to devise a methodological approach that would enable me to delve deeply into the issues faced by TNGDOs and take into account my professional experience as

an exponent of value for money audits. Whilst ethnographic research methods are closely associated with international development, they tend to focus on local communities in poverty rather than the machinery of development itself. Nevertheless, the principles of such an approach have begun to be utilised more widely with the growing recognition of the need to explore the machinery of aid - termed Aidland. I therefore opted for a case study approach that included an actor-oriented element to the fieldwork as well as the principles of reflective ethnographic research.

Through the utilisation of a criteria-based, selection checklist and subsequent negotiations with the relevant gatekeepers, I was able to undertake research in two case study organisations: VSO and World Vision. The former involved meetings and interviews at their offices in Kingston Upon Thames, as well as internet-based discussions with participants overseas. My negotiations with World Vision included an agreement to undertake paid consultancy work alongside my academic research. They wanted something tangible from the exercise and by specifying this requirement in a contract they would be able to 'own' the consultancy report. Securing research access typically requires some sort of reciprocal arrangement and whilst there is a risk that it might be perceived as undermining the objectivity of my research, I have mitigated this risk by explicitly addressing the issue in my thesis. It did mean, however, that I was able to undertake aspects of my research at their country offices in Uganda.

The research fieldwork was undertaken between September 2015 and October 2016. The intervening period since then not only enabled me to write up and analyse my notes and reflections, but also to reduce the risk that anything in my thesis would be commercially sensitive. Both organisations proved ready and helpful to facilitate access to individuals and records, and they have refrained from intervening in or influencing my findings and conclusions.

TNGDOs have grown rapidly over the last 20 years and many of the 29 UK based organisations that I identified are heavily dependent on institutional donor funding. As a consequence, the whole discourse on value for money is commercially sensitive; failure to demonstrate value for money could have a significant detrimental impact of future funding. This meant that I found it much more difficult to conduct research in this area than I had originally envisaged. Chapter 3 outlined the challenges that I experienced in securing access. I had originally envisaged conducting research across three TNGDOs in order to strengthen the robustness of my findings, but this did not prove feasible. From the wider discussions I have had across the

sector, I am confident that my findings from both case study organisations can be generalized amongst those TNGDOs reliant upon or seeking institutional funding, but this is an issue that would merit further research.

The reflections of my past work on value for money are inevitably subjective and thus open to challenge. This has been mitigated to an extent, however, by triangulating my reflections with an analysis of the published reports that I had overseen as a Director in the National Audit Office, as well as my diary notes and the comments I made in discussions with participants. I concluded, however, that the risk that my reflections were simply a romanticised version of events were outweighed by the risk that adopting a more scientific or objective approach would ignore my own values and experiences. Hammersley (1990) argues that the onus is on the researcher to be explicit about the basis of their value judgements. Therefore, I have deliberately written this thesis using the first person – despite my professional training in report writing – in order that my values and thoughts are transparent.

Finally, as a mature student with a previous career in value for money auditing, it was apparent from the outset that the more traditional approach to ethnographic research was not going to be applicable. Despite my aspiration to integrate myself within teams so that I could observe and engage in activities with minimal disruption to their working practices, I quickly realised that was never feasible. I was typically seen as a consultant and whilst this meant that there was little ethical risk that they would forget I was present, it also meant that participants may have been wary of candid discussions. To an extent I was able to mitigate this risk through appreciative inquiry, but it would be misleading to claim that by adopting the principles of actor-oriented research that I fully met the demands of ethnography.

8.5   Concluding comments

A large part of my motivation for undertaking this research was to challenge my own pre-conceptions and to make more sense of my past professional career. Having worked in a technical, audit environment, the research process has enabled me to realise that the discourse on value for money is not only more ideologically driven than I had thought, but also that in order for the NAO to be seen as an expert and as a custodian of the concept, it has shifted power from the auditee to the auditor. Furthermore, the close association of the concept with the neo-liberal ideologies of managerialism and new public management has contributed to a somewhat idealistic perception that there is no alternative other than the top-down imposition of such principles.

The issue of value for money is also particularly relevant to scholarly thinking on the role of TNGDOs. The volume of academic articles on the role of NGOs has increased considerably since the late 1990s, with a particular emphasis on their governance and their relations with other actors (Brass, Longhofer, Robinson, & Schnable, 2018). The analysis of a sample of 300 articles by Brass et al. (2018) identifies a tendency to focus on specific programmes or activities with a consequent lack of comparative analysis, such as with other NGOs. This tendency to focus on the typical status quo in working practices means that Watkins, Swidler, and Hannan (2012) note that there is a research gap in researching the uncertainties faced by NGOs and thus how they adapt to change.

The value for money agenda represents the introduction of such an uncertainty and need for change. My research shows that the term meets the specification of an 'essentially contested concept' as defined by the framework that Walter Gallie developed. Accordingly, the potential impact of the value for money agenda is not only relevant to TNGDOs but also to future scholarly thinking in the sector. Examining how TNGDOs respond to such external challenges could provide further insights into their relations with other actors.

My initial view on the reluctance of TNGDOs to adopt the concept was that there is no alternative and so any challenge or questioning of the concept must be due to an objection on a point of principle. It was soon evident from my research, however, that there was a clear appetite amongst participants to understand the term more fully. I did consider if this was simply a passive resistance to change and that my initial assumption of principled objection remained true. But the time spent up-front in building trust with participants and my observations of work in practice has enabled me to conclude that this has not been the case. Instead, there appears to be an ambivalence to the discourse: a recognition amongst development workers of its importance in securing future funding and that their work should add value; together with a reluctance to change the existing way that programmes are managed and delivered. This reluctance stems from the restatement of existing institutional values which emphasise existing working practices.

Yet the concept itself represents an opportunity for TNGDOs to redress the balance between upward and downward accountability. The normative assessment of what constitutes value for money should be based on the values defined by each TNGDO. Through regular engagement with their own multiple stakeholders, each TNGDO could specify those values that it considers to be important. There is no robust theoretical underpinning on how to do so, and Paton (1999, p. 136) considers the feasibility of reconciling divergent views as 'heroically

optimistic'. This does not mean, however, that TNGDOS cannot express their own values to other stakeholders. Indeed, I have shown how, to a large extent, VSO and World Vision have already done so in their VFM position papers with their emphasis on supporting marginalised, socially excluded and vulnerable communities.

The challenge facing TNGDOs then is to demonstrate that they embed fully their stated values into their own working practices. Elements of these practices already exist – the CVA process in World Vision, for example, can be a helpful way of not only regularly gathering views and values from local communities, but also for reporting back on progress to communities. Similarly, the engagement of local volunteers by VSO provides opportunities to utilise indigenous knowledge. In other areas, however, this alignment is less clear. Logframes are largely focused on the demands for upward accountability and client stakeholders' views tend to have to fit within the framework already developed by technical experts.

The response of TNGDOs to the concept of value for money represents a test, therefore, of the extent to which each organisation is able to stand by its own values and risk disrupting either its dependency on institutional donor funding or its legitimacy to client stakeholders . Up until now, TNGDOs are struggling with how to reconcile donors' demands with the values seen as important for client stakeholders. The longer the impasse continues, the more it suggests that TNGDOs are so dependent on donor funding that they have become passive, compliant and reluctant to change. Once a TNGDO is able to translate their VFM position paper into workable practices, it will demonstrate a much stronger alignment between their activities and their values, thereby addressing accusations by Hilton et al. (2013) of disingenuity in claiming to represent client stakeholders when instead they are just donors' delivery agents. The ball is in their court.

Appendix 1: The 19 Value for Money Reports I oversaw as a Director of the National Audit Office

2013

- Malaria

2012

- DFID: The multilateral aid review
- Child Maintenance and Enforcement Commission: cost reduction

2011

- Reducing costs in the Department for Work and Pensions
- Reducing losses in the benefits system caused by customers' mistakes
- Minimising the cost of administrative errors in the benefit system

2010

- The Community Care Grant
- Defra's organic agri-environment scheme
- DEFRA: Reducing the impact of business waste through the Business Resource Efficiency and Waste Programme

2009

- A second progress update on the administration of the Single Payment Scheme by the Rural Payments Agency
- The health of livestock and honeybees in England
- The Warm Front Scheme

2008

- Natural England's Role in Improving Sites of Special Scientific Interest
- Department for Environment, Food and Rural Affairs: Management of Expenditure

2007

- DEFRA: A progress update in resolving the difficulties in administering the Single Payment Scheme in England
- The Carbon Trust: accelerating the move to a low carbon economy
- Building and maintaining river and coastal flood defences in England

2006

- The delays in administering the 2005 Single Payment Scheme in England
- Department for Environment, Food and Rural Affairs and the Countryside Agency –
  The right of access to open countryside

Appendix 2: An example of the terms of reference prepared for each potential case study organisation

Research on how the introduction of the Value For Money discourse is impacting on programme management within NGOs

VSO Terms of Reference

Introduction

VSO is collaborating with academic research on the impact of the introduction of Value for Money concepts on programme management within Non-Government Organisations (NGOs). There has been, what Power (2003a) described as, an 'explosion' of audit and accountability across the public sector and this has led to an increased expectation on NGOs to demonstrate that they have used donor funds cost-effectively. The term 'value for money' is typically described as 'optimising resources to achieve intended outcomes', but it is a subjective term and open to different interpretations.

The research will help VSO to examine how the discourse on value for money is being factored into the decisions made by staff on the direction and progress of its programmes and activities. Value for money is only one of a number of factors that typically need to be considered; other factors can include, for example, past experience, resource availability, the need for sustainable impact and the importance of maintaining constructive relations with others. It is not yet clear whether the introduction of value for money might lead to greater upward accountability and thus change the weighting given to other considerations.

Background

VSO is a leading international development agency working with volunteers, and the UK's largest volunteering organisation. It has a global reputation for placing skilled professional volunteers into Government organisations and Civil Society Organisations in developing countries. The volunteers assist in providing services, building capacity and strengthening organisations through skills transfer and partnering.

There is a growing expectation for NGO programmes to demonstrate value for money. This expectation has arisen from the need to demonstrate to institutional and voluntary donors that funds are used effectively, and the drive of senior staff in NGOs to strengthen management practices and raise performance standards.

Efforts to achieve value for money will take time. Experience has shown that the concept cannot be left until post project evaluation and has to be considered at each key stage of a programme – in particular during design and planning, but also in responding to changing circumstances during programme implementation. How those tasked with taking key decisions on a programme will factor in the discourse on value for money alongside other criteria is not clear.

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The context and scope of the PhD research

The PhD research aims to conceptualise how the value for money discourse is impacting on international development interventions by NGOs. The issues that it might cover include:

- How any shift towards greater vertical accountability might impact on the moral accountability to aid recipients.
- Whether value for money expectations will empower or inhibit innovation.
- Whether it will lead to further professionalism in NGOs.

The PhD research is based around an abductive methodology. As such, the research will involve qualitative data collection in a selection of case study organisations. The focus of the research will be on the different sources of information available to decision-makers and how the consideration of value for money issues impacts on their consideration of such material. The research does not involve any evaluative assessment of the performance of each NGO or individual. The research work in VSO would involve selected interviews with staff, as well as observation of working practices and a document review.

It is not feasible within the research timetable to examine all aspects of value for money in VSO. The aim, therefore, is to centre the research around one or two specific

programmes/activities as well as engagement with Head Office staff involved in wider corporate issues. Suitable areas would need to be agreed with VSO.

The researcher would be available on pre-arranged days to undertake the interviews and other tasks rather than being permanently based in the organisation for the duration of the PhD. There is an expectation, therefore that VSO would facilitate the researcher in identifying key individuals to interview, documents to review and key meetings to attend. The researcher would also ensure that such events are pre-arranged for mutually convenient times, that participants understand the purpose of the research, and that they have the opportunity to opt out.

The purpose of the research would be to write a PhD thesis. In addition, the work is expected to provide VSO with insights on how to improve the value for money of its activities. This would involve:

- o Providing support and assurance to VSO senior managers on existing change programmes to implement the discourse on value for money, and to identify any refinements needed.
- o Providing evidence and advice to feed into future reviews of funding agreements with donors.
- o Strengthening the evidence for VSO's annual review process and informing VSO's future work.
- o Working alongside existing VSO monitoring and evaluation staff to build expertise and understanding of value for money issues.

Confidentiality and intellectual property rights

It is important that the PhD research remains independent and objective in order to meet academic standards, but given the sensitive nature of the topic, the following procedures will need to be followed:

- The research will seek written consent from participants in advance of each proposed interview. Individuals would have the right to decline to take part.
- Where written consent is impractical (eg at training or other events where a number of people are present), the researcher will ask the organiser to notify participants of the research in advance.
- The researcher will treat all papers and other information as confidential and maintain suitable arrangements to keep such information secure. Electronic records will be password protected on the Northumbria University system and any documents kept in a locked cupboard at the University.
- The researcher will anonymise the written work wherever possible, such as by using pseudonyms, in order to protect individuals who had participated in the research.
- VSO would have the opportunity to read and comment on all written academic work and to advise on issues where appropriate.
- Whilst the final say on the content of the PhD will rest with the researcher, VSO would have the right to decline to participate at any stage of the research. In such

circumstances, the researcher would remove any data or references to VSO from the PhD thesis or other academic papers.

The intellectual property rights for the PhD rest with Northumbria University and the PhD student.

Tasks

The PhD research would involve the following key stages:

1. <u>Identifying the activities and those individuals to invite to participate in the research</u>. This stage of the research would involve:
   - Determining the organisational structure/hierarchy
   - Mapping out the key processes/functions within VSO, such as performance monitoring, governance, business case approval etc.
   - Identifying suitable programmes or activities to centre the research around
   - Contacting individuals to invite them to participate

   The aim would be to complete this aspect of the research by the end of October 2015.

2. <u>Establishing VSO's corporate approach to demonstrating value for money.</u> This stage of the research would involve:
   - An analysis of existing guidance/documentation on value for money and other relevant processes
   - Attending relevant training courses etc
   - Walk-through testing of processes/procedures to establish existing working practices

   The aim would be to complete this aspect of the research by the end of October 2015.

3. <u>Capturing different perceptions and attitudes.</u> This stage would involve:
   - Pre-arranged face to face semi-structured interviews
   - Observation at meetings for key stages on selected programmes/activities, such as business case approval, monthly progress meetings etc
   - Informal discussions at meetings etc

   The aim would be to undertake this aspect of the research between November 2015 and July 2016.

4. <u>Document review</u>. This stage would involve:
   - The identification and review of key corporate documents, such as guidance on business cases, risk management and finance procedures
   - The review of key documents relevant to those programmes overseen/managed by interviews, such as business cases, progress reports, minutes of meetings, risk registers etc

   This would be undertaken alongside the work to capture perceptions and attitudes between November 2015 and July 2016.

5. <u>Reflexivity.</u> This aspect of the work would involve the researcher keeping a journal of his engagement with VSO in order to identify any traits in his own behaviour and how this impacts on staff.

Timing of the Research

The researcher would make regular, periodic visits/attendance to VSO between September 2015 and July 2016 to undertake the fieldwork. The dates and timing of each visit will depend on the availability of VSO staff, and the researcher's availability. The researcher would be available for subsequent meetings between August 2016 and April 2017 whilst the PhD thesis is finalised.

The researcher will be available at other times, subject to other work commitments, to respond to queries etc. In addition, the researcher will maintain regular communications with a designated VSO contact point on progress and availability.

Deliverables and Expectations

The academic research is intended to result in a PhD thesis by mid 2017. As such, the researcher would expect VSO to facilitate reasonable access to individuals and documents as required and to provide comments and other feedback within the research timetable.

It is incumbent on the researcher to behave in a professional manner at all times and to provide reasonable assistance to VSO in its efforts to improve the value for money of its operations. Accordingly, the researcher would also expect to provide the following key deliverables:

- Facilitation of a session on, and sharing of best practice on doing vfm studies
- Sharing experience of dealing with politics of value for money
- Facilitation of a session on, and sharing of findings from the academic research across the NGO sector
- Ad hoc and informal advice to VSO teams on issues emerging through periodic progress meetings

If the VSO would like the researcher to contribute more substantive items, such as written guidance, audit reports etc, these would need to be negotiated and agreed separately.

The research collaboration is expected to last until April 2017. If VSO exercise their right to withdraw from the research at any stage, the researcher will comply with any requests to remove data and other references from the PhD thesis or other academic papers. At the same time, any obligations on the researcher to provide the deliverables specified in these terms of reference will also cease.

Costs

The work associated with the PHD research would not be charged to VSO. The cost of any deliverables over and above those specified in these terms of reference would need to be agreed and confirmed in writing.

Contact Details

The research will be carried out by Phil Gibby, a doctoral student at Northumbria University. His contact details are:

Address: **Contract by:**

...   Email: Philip.gibby@northumbria.ac.uk

Sunderland   Tel: 0191 ...

SR2 8EE   Mob: ...

The academic research is being overseen by Professor Matt Baillie-Smith at Northumbria University. He can be contacted on:

Tel: 0191 ...

Email: ....

Appendix 3: Research Information Sheet - Participants

How the concept of Value for Money is impacting on NGOs

'Value for money' is a familiar phrase that can be described as getting the best outcomes from the resources available. It sounds very straight forward and something that we all aspire to achieve, but it can be difficult to demonstrate in practice. What represents value for money to one person will not be the same for someone else; and how can we demonstrate value for money in areas where the outcomes are difficult to measure? There is a growing expectation on NGOs to demonstrate value for money but very little guidance on how this should be done. The research aims to explore how the concept of value for money, such as donor expectations, will impact on those responsible for designing and implementing programmes.

This sheet tells you all about the research. We would like you to take part in the research and this sheet helps answer questions you might have about it. Once you've read the sheet, or talked about it with the researcher, you can decide whether you'd like to take part or not.

What is the research trying to find out?

The research is looking to establish how the concept of value for money is taken into account alongside all the other factors that those responsible for the design and implementation of programmes have to consider. It is not a test of an individual's understanding of value for money – after all much of the concept can simply be described as 'good management'. But the growing demand to demonstrate value for money might start to influence decisions. For example, if donor requirements become more dominant, does this change the way that programmes are targeted?

The research is not a value for money assessment of a programme or organisation. It is about getting a better understanding of the positive and negative impacts that the concept might have on international development.

What will happen as part of the research?

The researcher would like to spend some time with you and your team in order to better understand the challenges and issues you face. Earlier programmes, your previous work experience, organisational culture, existing guidance and many other factors will also impact on how programmes are designed and implemented.

What if I don't want to take part?

You don't have to take part in the research. Just tell the researcher that you're not interested. It's not going to be a problem. It's up to you if you take part in the research.

What if I change my mind?

If, after a session, you change your mind about taking part, that's OK. You might have started off wanting to talk to the researcher, but you don't now. Or perhaps first of all you didn't want to talk to them, but now you do. It's fine, just let the researcher know.

You said you're going to take notes/record the interview. Will you write down things that I say?

Yes, the researcher will sometimes write down things that you say about what you're doing and how you're feeling. This is because we think that it's useful and interesting.

The researcher will also ask whether you are okay if he records the discussion digitally. The recordings will not be shared with the organisation and will be kept secure on the University's IT system. This is simply to enable the researcher to make sure that he fully understands what you have said when he looks back over all the notes. But do not worry if you are uncomfortable with this, the researcher will ask your permission to record a conversation beforehand and if you would prefer that he doesn't you just have to say.

The researcher won't identify you in the report. Your name won't be used and any notes or recordings will remain confidential.

Will anyone know I've taken part in the research?

It is likely that colleagues and others will know that you have been asked to take part, but whether or not you agree to do so will remain confidential. Everyone who participates in the research will be anonymised and, if necessary, given a pseudonym. The research will not refer to job titles unless these are so generic that it would not be possible to identify the individual.

How do I know that you're going to keep my information safely?

Any digital recordings, documents or notes will be stored in a password protected folder within Northumbria University's IT system. Any data generated by the research will be securely managed

and disposed of in accordance with Northumbria University's research management guidelines. All documents will remain confidential with only the research team having access to them.

What's going to happen after you've done all this research?

The information collected will be used as part of a PhD research thesis. The anonymised data would form part of the analysis and the thesis would be published – probably in 2017. If the researcher planned to use any of the anonymised material for other academic purposes, such as conferences or journal papers, this would only be after consultation with his contacts beforehand. The terms of reference for the research explicitly state that VSO can decline to participate further at any stage.

OK, I think I want to take part

On the next page there's a consent form to sign. If you don't want to sign it, then you can just tell the researcher that you're happy to take part. They will make a note on the form for you.

You should keep this information sheet, just in case you have any questions.

I want to know more about the research

You can ask the researchers whenever you see them about the research. They will be happy to answer your questions. The researcher is Philip Gibby from Northumbria University.

Phil's contact details are:

Email: Philip.gibby@northumbria.ac.uk

Mobile: 07462 415490

I want to complain about the research or report something about the research I'm unhappy with

The researcher, Phil Gibby, will endeavour to resolve any problems that might.

Appendix 4: Research Consent Form (participant)

Name of project

> **ACTOR ORIENTATED RESEARCH ON HOW THE INTRODUCTION OF THE VALUE FOR MONEY DISCOURSE IS IMPACTING ON THE DEVELOPMENT PRACTICES OF NGOS**

Organisation(s) initiating research

> Northumbria University and World Vision

Researchers' name

> Philip Gibby

Research Organisation

> Northumbria University

Participant's name – write your name in here

>

- I confirm that I have been supplied with and have read and understood an Information Sheet for the research project and have had time to decide whether or not I want to participate.
- I understand that my taking part is voluntary and that I am free to withdraw at any time, without giving a reason.
- I agree with Northumbria University recording and processing this information about me.
- I understand that this information will only be used for the purposes set out in the information sheet.
- I have been told that any data generated by the research will be securely managed and disposed of in accordance with Northumbria University's guidelines.
- I am aware that all tapes and documents will remain confidential with only the research team having access to them.
- My consent is conditional upon the University complying with its duties and obligations under the Data Protection Act.

I would like a copy of the report when it's published

	Please tick
Yes	
No	

I'll decide later	

Signature of Participant (even if below 18 years old)   Date

I can confirm that I have explained the nature of the research to the above named participant and have given adequate time to answer any questions concerning it.

Signature of Researcher   Date

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