THE NEUTRALITY AND FORMALITY OF CONFLICT:

STRATEGIES, TRANSFORMATION AND SIGHTS OF THE LOGICAL FRAMEWORK IN SARVODAYA

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A thesis submitted to the Department of Accounting of the London School of Economics and Political Science for the degree of Doctor of Philosophy

London, March 2015

DECLARATION

I certify that the thesis I have presented for examination for the PhD degree of the London School of Economics and Political Science is solely my own work other than where I have clearly indicated that it is the work of others (in which case the extent of any work carried out jointly by me and any other person is clearly identified).

I warrant that this authorisation does not, to the best of my belief, infringe the rights of any third party.

I declare that my thesis consists of 70,152 words.

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ACKNOWLEDGEMENTS

The encouragement, guidance and continued support I have received from my supervisors Dr. Matthew Hall and Professor Michael Power have been invaluable and I would like to express my deep gratitude for the motivation and a memorable academic experience. It was a daunting task to undertake the PhD program and this task was made manageable due to the efforts of my first supervisor Matthew, whose patience, pragmatic advice and unwavering faith from the very beginning to the end of this study was inspiring, and for this I am deeply indebted. And Michael pushed me beyond what I thought was possible and was a steady guiding force behind my research, for which I deeply grateful.

The continuous counsel I have received from Wim Van der Stede has bolstered my focus and allowed me to maintain a sustainable strategy throughout the program for which I am grateful.

To the lovely staff in the Department of Accounting at the London School of Economics: Becky, Dot, Liz, Lynsey, Justin and Yvonne, your ever-present smiles brightened even the greyest of London days. You have always been a source of encouragement and reassurance.

My mentors David Lewis and Alnoor Ebrahim were always sources of strength and their support and feedback over the years have been invaluable. Generous support was also provided by the Baxter family and the Department of Accounting at the London School of Economics to travel abroad, conduct fieldwork and attend academic workshops.

The feedback received from my colleagues in the Department of Accounting at the London School of Economics, Stockholm University, Innsbruck University and Amsterdam Business School is highly appreciated. I would also like to take this opportunity to acknowledge Abu Rahaman and Dean Neu, who offered me the opportunity to be their research assistant in 2008, a year which marked the start of an incredible academic journey.

To Amara, Vinya and Ravi and the energetic and inspiring people of Sarvodaya, thank you. Your efforts and support made this research possible. Ravi, the chats over tea, treks to distant projects, frank discussions and your passion for humanitarian projects will never be forgotten. Special thanks also to Chamindha, Nisantha and the countless number of staff who were always supportive of this project and generous with their time.

To my family: Mom, Dad and Srian; your unwavering faith, sincerity and humour have helped to overcome numerous challenges. To my wonderfully patient friends, Andy, Einar, Nayni and Sonia, I am so grateful for your perceptive and sagacious advice. To my husband and my rock, Prabhath, this would not have been possible without you.

ABSTRACT

This thesis investigates the neutrality and formality of accounting as a form of intervention in situations of conflict faced by Nongovernmental Organisations (NGOs). In this thesis, neutrality and formality of accounting are limited to evaluation devices and formats used by donors to assess NGOs, specifically the Logical Framework (LF). Technical attributes and views were desirable for making sense of evaluator experiences in development projects in the 1960s. Responding to this, contractors under the United States International Development Agency (USAID) combined scientific and management approaches and created the LF (Chapter 2). Many development agencies since then have required NGOs to use an LF within project proposals and as a basis to monitor and evaluate project performance. At the same time, the neutrality and formality of the LF have been widely criticised in development circles. This thesis found, however, that in situations where conflict is prevalent, neutrality and formality play a role in shaping, informing and structuring conflict. To understand ways in which conflict and technicality intersect, this thesis is based on a case study of a grassroots NGO in Sri Lanka, Sarvodaya. This thesis identifies and discusses conflict between donors and the NGO, conflict as part of society and conflict between actors within an NGO project. Contrary to previous literature in accounting, neutrality and formality in Sarvodaya were found to be a malleable resource for mobilisation in conflict situations. Neutrality and formality of evaluation devices, mainly the LF, were used in Sarvodaya as a way to strategize around sources of conflict between external donors and internal NGO accounts in the late 1980s (Chapter 4). Later, after the end of Sri Lanka's civil war, the LF was used to work on projects focused on reconciliation and reconstruction. Neutrality and formality of the LF helped to transform social conflicts into manageable projects in Sarvodaya (Chapter 5). Lastly, this thesis proposes a framing of 'sights' – plain sight, oversight and foresight - to explore the ways in which neutrality and formality provide a visual methodology for staff to make sense of their daily work, accountability and visions of the future (Chapter 6).

NOTE REFERENCE SYSTEM AND TRANSLATION

All data sources used in this thesis are listed in Annex 1, 5 and 6. There are two sets of data sources and they are coded in two ways:

1. Empirical material on the history of the LF, (a)
2. Fieldwork in Sarvodaya, (b) - (d)

In each set, there are interviews, meetings and documents referenced.

For historical material on the LF, all interviews and documents referenced from the John F. Kennedy Presidential Library and Museum, USAID and numerous evaluation contracts related to the LF are coded as (a) and listed in Annex 1.

Evidence collected from fieldwork is coded differently. Interviews conducted and meetings attended are noted as 'Ib' or 'Mb' (Annex 5). Documents are coded based on the type of material (b) for archival Sarvodaya material, (c) project documents on reconciliation projects; and (d) documents related to the Oxfam-EU funded project. All documents collected and referenced from fieldwork are listed in Annex 6.

During fieldwork, some interviews were conducted with the assistance of a translator, either from Tamil or Sinhala into English.

FIGURES, TABLES AND IMAGES

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ACRONYMS

CAC	Conflict Affected Regions
CIDA	Canadian Agency for International Development
DC	Donor Consortium
DFID	Department for International Development
DLO	Donor Liaison Officer
EU	European Union
FAA	Foreign Assistance Act
FCI	Fry Consultants Incorporated
GoSL	Government of Sri Lanka
ICA	International Cooperation Administration
IDP	Internally Displaced Persons
NGOs	Nongovernmental Organisations
LF	Logical Framework
LTTE	Liberation Tiger Tamils of Eelam
LLRC	Lessons Learnt and Reconciliation Commission
ODA	Overseas Development Agency
PCI	Practical Concepts Incorporated
PTF	Presidential Task Force
USAID	United States Agency for International Development

1 INTRODUCTION

This thesis provides an in-depth study of the Logical Framework[1] (LF), an accounting[2] template commonly used in the development sector. Created in 1969, the LF is widely used amongst donors and non-governmental organisations[3] (NGOs) (Wallace et al, 2006). The LF has been described as 'western' and as an inflexible constraint on NGOs (Bornstein, 2003; Wallace et al, 2006). In addition, the LF is thought to promote narrow concepts of accountability (Ebrahim, 2002), distract NGOs from their mission (Bornstein, 2003), stifle community participation and favour reductionism rather than context (Gasper, 2000).

Based on fieldwork conducted from 2011 to 2013 in a Sri Lankan grassroots NGO (Sarvodaya), this thesis suggests that such attributes identified in previous studies of the LF can be advantageous in situations of conflict faced by NGOs. For the purposes of this thesis, 'situations of conflict' are understood as the blending of social, political and cultural conflicts present in society with administrative conflicts in organisations. Thus far, accounting studies have treated forms of social and administrative conflict separately. The proxies driving ethnic strife, political clashes and ideological revolutions have not fully been examined as contributing to or co-existing amongst administrative forms of conflict within organisational life (Bhavnani & Backer, 2000). In this context, studies on the resolution of conflicts in society have considered accounting as a way to represent interests of reconciliation and learning and as reflective of

[1] Presented as a matrix, the LF has informed the structure of NGO contracts with donors and the setup of project designs, strategic plans, activity monitoring, evaluations and even risk analysis (Ebrahim & Fernando, 2013). In international development, there are many iterations of the LF, yet at its core are two logics: vertical and horizontal. In the LF, combined logics connect project activities to wider goals of development (from input to impact) and set a pathway for mapping and tracking progress of a project (indicators, data sources and assumptions).

[2] For the purposes of this thesis, accounting is understood as an assemblage of ideas and practices which are mobilised to satisfy political and economic aims within diverse contexts (Miller & Rose, 1990). In addition, accounting is considered pervasive since it constructs and enables particular forms of social and organisational visibility (see Hines, 1988; Hopwood, 1983, 1987; Miller & Rose, 1992; Miller & Napier, 1993). Such visibility renders individuals and groups as knowable in society; individuals view their identities and responsibilities through sets of calculations and groups gain traction within a network of accounting assemblages (Miller, 1992; Miller & Power, 2013).

[3] There are many definitions of NGOs (see Anheier, 2005; Gray et al, 2006), but generally NGOs are concerned with "the delivery of services to people in need, the organisations of policy advocacy and public campaigns in the pursuit of social transformation (Lewis, 2009, p.1).

particular ideologies (Arnold & Hammond, 1994). In contrast, studies on administrative conflicts limited themselves to the parameters of organisations, sub-units and the threat of external actors on internal operations or culture[4] (Alino & Schneider; 2012; O'Dwyer & Unerman, 2008; Fischer & Ferlie, 2013).

The aim of this thesis is to explore the role and possibilities created by accounting in situations of stakeholder conflict. In particular, this thesis affirms that social and administrative conflicts are not-distinct, and that together, they produce situations of blended conflict for NGOs. This thesis focuses on three episodes of blended conflict – the introduction of external accountability requirements that ran counter to internal local accounts, the phasing in of former separatist regions into realms of government administration and NGO projects and coordination of diverse stakeholders within a development project. By exploring such episodes, this thesis will underline how proxies, ideologies and techniques within both social and administrative conflicts seep into NGO management. To explore the role of accounting in situations of stakeholder conflict, this thesis will focus on two attributes of accounting – formality and neutrality.

Formality and Neutrality of Accounting in NGOS

This thesis frames and explores two core qualities of NGO reports, performance and evaluation metrics – formality and neutrality. The first, formality, is understood in this thesis as adding set authoritative structures and a sense of directionality to the act of reporting. It also encapsulates pressures faced by non-western NGOs to report in western formats.

In the development literature, the idea of formalising NGO operations through reporting requirements has been widely discussed (Ebrahim, 2002, 2003, 2005; O'Dwyer & Unerman, 2008; Wallace et al, 2006). For example, Lewis (2007) noted that 'formal' accountability

[4] For example, Alino & Schneider (2012) found that the design of budgets and control systems within organisation management accounting structures potentially reduced conflicts in decision making. For small groups within an organisation, budgets and control systems direct group attention, supply information and identify alternative actions in a manner which is deemed 'fair' by organisational actors (Alino & Schneider, 2012). In the development sector, organisational conflict is often framed as divergent practices and imbalances of authority between 'internal' and 'external' actors, i.e. NGOs versus donors as well as differences in expertise (Wallace et al, 2006).

systems often reflect a narrow principal-agent view of accountability in which the donor sets goals of reporting and, as the agent, the NGO services and reports on such goals. He also highlighted that this approach to accountability replaced notions of trust with a system of checks and reporting mechanisms for monitoring and evaluation. Hence, trustworthiness was directly correlated with measured cost-effectiveness, targeting and the quality of services rather than a feeling of trust. In this view, Lewis (2007) and Ebrahim (2007) concluded that such formal forms of accountability represent the managerialisation of performance and an 'audit culture' in the development space. Trust, as displaced by performance and audit is consistent with Power's (1997) view that reliance on audit to check and verify information has exploded in society.

The rise of audit within and outside of the financial sector symbolises the spread of governance through formalised accountability. For Power (1997) the underlying features of audit practice are the quest for independence, the collection and analysis of evidence as a technical endeavour, a view based on the said evidence and object of audit (e.g. financial statements). The end result is that individuals and organisations become accountable to "rituals of verification". The introduction and use of an audit culture in the development sector reflect the typical principal-agent interactions of NGOs and donors (see Wallace et al., 2006) and also reframe relations held by NGOs at the community-level to be more formal. For example, Vannier (2010) found that the government and NGOs in Haiti proposed a certification process to legitimize local Community-Based Organisations (CBOs). The process itself introduced an audit culture at the community-level as the CBO was expected to avert perceived corruption and political opportunism by handling funds and decision making in a structured and bureaucratic manner (i.e. authority to the treasurer, voting on community issues etc.). The introduction of such audit practices through the certification process presented CBOs as 'knowable' audit objects for NGOs and the government. In this setting, formality became a reference point and a structure for NGOs and the government to objectify 'good' and 'bad' CBOs from an audit viewpoint.

The use of formal reporting structures and processes represent the execution of authority, influence and control on local and less powerful actors (Escobar, 1996; Esteva & Prasad, 1998). Some examine accounting as an extension of ongoing colonial and western imperialism and how accounting plays a constitutive role in structuring calculated everyday 'truths' (Alawattage

& Wickramasinghe, 2008). In this vein, Wallace et al (2006) noted that the allocation of power between NGOs and donors was framed within an 'aid chain' of development. NGOs and communities, as recipients of funds, were considered lower on the aid chain, and as such, were subject to donor pressures of professionalization (Wallace et al, 2006). In light of the above, formality concerns foreign or external requirements which structure or shift power dynamics within development efforts.

In this context, formal efforts in the development sector have been found to direct NGOs and community attention. Duvala et al (2015) noted that donors exert power over NGOs through required reporting practices used in order for NGOs to secure funding. Donor reports and blank templates encouraged NGOs to become 'financially inclined performers', which aim to deliver results as defined by funders. In addition, the use of donor and other administrative mechanisms has been found to inculcate efforts of standardization, database building, documentation, calculation, and territory mapping in day-to-day management of projects in order to demonstrate legitimacy (Rottenburg, 2009). As a result, the grounds of cooperation set in the project are technocratic rather than moral, legal, and political (Rottenburg, 2009).

Overall, formality can be defined as a structural effect on relations set forth by overriding trust with procedures, imposing an ideal of success (and failure) in line with financial interests and setting the directions of reporting practice.

In contrast, neutrality emphasises the representation of social, economic, political and cultural interests as a 'neutral' or technical account. In this vein, Miller (1992) noted:

> Far from being neutral devices for mirroring the social world, the calculative technologies of accountancy are complex machines for representing and intervening in social and economic life (p. 78).

Miller (1992) highlighted that accounting is not neutral and, in fact, aspects of accounting simultaneously construct and act upon society (also see Burchell et al, 1985; Hopwood, 1983; Hopwood, 1978; Miller & Napier, 1993). The use of accounting to measure, classify and record is often partial in its representations, since that which is not rendered countable is often excluded from accounting procedures and, as such, is bracketed as a 'qualitative' issue outside of accounting (Robson, 1991). However, parallel to the exclusion of particular interests as qualitative, accounting also continually expands into new domains of representation. For

example, in the 1970s, the rise of value added[5] accounting in the United Kingdom (UK) sought to frame value created in a wide range of enterprise activities as a technical exercise. In light of this effort, Burchell et al (1985) noted "… the social can influence the technical practice of accounting and, that in turn can mobilise and change the world of the social" (p. 382). In essence, neutral representations constructed by accounting are subject to wider contextual factors and, as such, accounting incessantly shifts in 'what it is not' to becoming 'what it ought to be' (Robson, 1991; Hopwood, 1987).

Notably, the spread of accounting as neutral is linked to the dominance of professions and ideals of expertise (Robson, 1991; Carnegie & Napier, 2010; Hine, 1991). In line with Miller (1992), Robson (1991) expressed that accounting is "clothed in the discourse of neutral, technical [and] professional endeavour" (p. 549). In the development sector, the use of expertise and professions[6] within local contexts have been widely discussed (Howes, 1992; Rahnema, 1996; Korten, 1984; Kardam, 1993). For example, in an analysis of eleven World Bank projects, Hirschman (1967) noted a particular role for experts in projects. For Hirschman (1967), experts conveyed certainty that a project could reach completion[7], although in reality there was uncertainty due to contextual factors that surrounded the project. Experts purposefully

[5] To define value added, Burchell et al (1985) noted:

"These facts are that the concept "value added" appeared as an indicator of the value created by the activities of an enterprise in a number of different sites (private companies, newspapers, government bodies, trade unions, employer associations, professional accountancy bodies, etc.), functioning in a number of different practices (financial reporting, payment systems, profit sharing schemes, economic analyses, information disclosure to employees and trade unions, etc.), where before it had been largely absent or, at the most, an object of very limited sectional interest" (p. 385).

[6] In the development sector, experts and professions have evolved to reflect a certain kind of knowledge (economics) at the expense of others (sociology and anthropology). In response, based on a study of the World Bank's the Sociology Group in the late 1980s, Kardam (1993) found that, in order to include non-economic knowledge into broader discussions, sociologists should: "… follow the example of environmental scientists in defining their work as a technical input to the economic analysis of projects, and to make it as a quantitative as possible (p. 1779).

[7] In his theory titled the 'Hiding Hand', Hirschman explained that difficulties are not visible at the time a decision to 'take up' a project is made, and, if they are accounted for, they are underestimated (Hirschman, 1967). The theory is based on observing production-oriented projects and carves a particular role for the expert as guiding the project to completion, acting as a source of knowledge and 'hiding' aspects which may impact the take up of a project. Economists, financial analysts and engineers, as the prominent professional groups take on the expert role. Hirschman also noted that the Hiding Hand operates through the 'ignorance of ignorance, of uncertainties, and of difficulties' (Hirschman, 1967, p. 35). Masking uncertainties through an illusion that techniques – if applied correctly – can accurately and seamlessly cultivate certainty is essential for ensuring project confidence and buy in (Hirschman, 1967).

"misjudge the nature of the task, by presenting it to ourselves as more routine, simple, undemanding of genuine creativity than it will turn out to be" (p. 13). The expertise supporting these projects, academics, practitioners and consultants, fosters an illusion that experts have already found all the answers to the problems and that all that is needed is faithful implementation" (Hirschman, 1967, p. 23). In this respect, he noted, any difficulties or project botches can be "blamed on the failure to follow the experts' instructions rather than on the shortcomings of their advice" (Hirschman, p. 23).

The proliferation of professions and expert techniques in the development sector have been discussed in relation to local knowledge. Escobar (1996) noted that administrative procedures of 'planning' in developing countries involved "… the overcoming or eradication of 'traditions', 'obstacles' and 'irrationalities', that is, the wholesale modification of existing human and social structures and their replacement with rational new ones" (p. 135). In this vein, Ferguson (1994) highlighted that such mechanisms framed decisions as technocratic goals and supplanted traditions in order to shape and administer locals in pursuit of attached political interests. In a study of a development project in Lesotho, Ferguson (1994) noted that political decisions, for example on resource allocation and livestock, were 'de-politicised' to be technical solutions to technical problems. As a result, the defined development object was mobilised in favour of market interests of powerful actors, rather than local communities. In this sense, neutrality of accounting potentially side-steps input and local knowledge by framing development in technical terms.

In addition, attributes of neutrality serve particular functions in development such as coordinating actors. Rahaman et al (2010) found that accounting's technical and social potential played a pivotal role in harmonising multiple actors to fulfil social purposes. In a study of a global response to HIV/AIDS in Ghana, accounting practices allowed the World Bank to cultivate an alliance of 3,000 NGOs rather than relying on traditional modes of government service delivery. Specific accounting techniques such as pre-action approvals, open-book accounting, and auditing activities were used to organize and govern alliances. In this case, technical aspects of accounting were discussed as securing financial control across actors through being forward looking, standardizing efforts and disciplining actors within its framework. Notably, while accounting was useful for coordinating actors, financial control also

limited local input and, as Rahaman et al (2010) suggest, accounting may undermine social efforts if inflexible to local contexts. This danger of over-reliance on accounting was a similar finding in a study of El Salvador's development sector as accounting was important for translating ideas and comparing efforts towards accountability and transparency, yet also limited the potential to represent desired flows and change within organisations (Neu et al, 2009).

Overall, investigations of accounting formality focus on power imbalances, a culture of mistrust and structured forms of accountability. On the other hand, descriptions of accounting's neutrality underline the presentation of political efforts as technical endeavours, enhancing perceptions of project certainty through experts and limits the representation of local knowledge. Even though some perceive such attributes as pervasive, Porter (1995) highlighted that numbers and the act of quantification have a role to play in cultivating a certain kind of trust and higher forms of social integration. In an examination of the rise of statistical objectivity, he noted:

> Since the rules for collecting and manipulating numbers are widely shared, they can easily be transported across oceans and continents and used to coordinate activities or settle disputes. Perhaps most crucially, reliance on numbers and quantitative manipulation minimizes the need for intimate knowledge and personal trust. Quantification is well suited for communication that goes beyond the boundaries of locality and community. A highly disciplined discourse helps to produce knowledge independent of the particular people who make it. (p. ix)

With this in mind, attributes of formality and neutrality could act as a social glue; and with reference to situations of conflict previously mentioned, formality and neutrality of accounting can potentially be useful to address conflicts in NGOs. For this thesis, formality and neutrality of the LF will be examined within a broader system of reporting and within three episodes of NGO existence. In addition, a historical account of the rise of the LF and associated attributes of neutrality and formality will be provided.

Research Questions and Case Context

In studying the LF's neutrality and formality in relation to situations of conflict, this thesis poses the following research questions:

1. How do accounting templates, such as the LF, operate in situations of conflict between donors, NGOs and local communities?
2. Can the LF support donors, NGOs and local communities to manage, deal with, and alleviate conflict?
3. If so, what characteristics or features of the LF potentially shape, align and inform relations?

To address these questions, fieldwork was conducted in Sri Lanka's largest and oldest grassroots people's movement and NGO, Sarvodaya. Established in 1958[8], Sarvodaya is based on spiritual, social, cultural and economic development. The founder, A. T Ariyaratne, created a complex set of philosophies referencing Buddhism, Mahatma Gandhi and Sri Lankan traditions. In light of their holistic development model, projects range from emergency relief to child protection. In line also with its ideologies, the movement continually expands and conducts activities throughout the island through an extensive network of over 15,000 villages.

Given its history and network, this NGO played a pivotal role in working with Conflict Affected Communities (CACs) in the North and the East[9] (Walton, 2008). For three decades, the Government of Sri Lanka (GoSL) and the Liberation Tiger Tamils of Eelam (LTTE), a Tamil separatist group, were at war. Dating back to 1983, ethnic tensions fuelled the creation of the LTTE and their quest for a separate Tamil homeland in the North and East of Sri Lanka. During the conflict, the LTTE grew and ruled communities under its purview separately from the government. However, on May 9th, 2009, the civil conflict came to an end with the defeat of the

[8] Sarvodaya views itself as a movement and an organisation (see Chapter 4). It is a registered NGO, charity and corporation and has received funds from international donors since the 1970s.

[9] For example, certain departments in Sarvodaya are dedicated to working in conflict affected areas and the NGO developed its own approach called the'5R' (Relief, Rehabilitation, Reconciliation, Reconstruction and Reawakening) which is an extension of the 3R approach created by Sarvodaya in 1983 in response to communal violence.

LTTE by government armed forces. For CACs, this act did not necessarily mark the end of Tamil sentiments which motivated LTTE. In this new post conflict scenario, Sarvodaya became heavily involved in reconciliation, reconstruction and rehabilitation efforts. It had established relationships with affected communities which predated the conflict. By 2010, it received nearly $4.6 million USD in donor grants, mainly for work in CACs. Donors were interested in the NGO's access into restricted government areas and its reputation amongst communities in the North and East. As part of donor requirements, some projects required LFs to be prepared by Sarvodaya to plan, monitor and evaluate projects.

Contributions

This thesis provides several contributions. First, it provides an in-depth analysis of the LF with particular reference to its role as an accounting device. Thus far, few studies have been completed on the LF, none of which focus on the accounting aspect[10]. Furthermore, this thesis explores the LF 'in action' within a series of development projects in Sri Lanka. Using a case-based approach, the uptake and movement of the LF are examined between Sarvodaya, communities and other stakeholders in the development sector. Fieldwork in Sarvodaya was conducted over a period of three years and unrestricted research access was granted to project sites, staff and organisation documents (i.e. annual reports, training materials, project proposals etc.). Such access and length of study provided an opportunity to analyse shifts within the organisation as well as multiple projects and LFs over an extended period of time. The ability to examine the LF in this manner allowed data collected to include the many roles the LF assumed within projects (i.e. planning, monitoring and evaluating) since new purposes were attached to the LF as projects grew in their complexity of activities and strove to meet desired targets. This approach of examining the evolution of the LF empirically resonates with Burchell et al's (1980) position that: "accounting, it would appear, is made to be purposive rather than being inherently purposeful" (p. 13).

[10] One exception is a working paper by Martinez & Cooper (2012) titled *Making Non--Governmental Organizations Accountable to the State: Stratifying International Development*

In addition to providing empirical insights on the LF, this thesis also examines accounting within a period of transition in Sri Lanka. The thesis is a window into management practices undertaken at the end of three decade civil conflict, and subsequently, at the start of new reconciliation, rehabilitation and reconstruction efforts in the development sector in Sri Lanka. In so doing, this thesis provides rich insights on accounting within the context of civil conflict, an uncharted field of inquiry in accounting thus far. This context gives light to possibly extreme examples of quantification in order to craft the civil context as operable for diverse stakeholders such as the government, communities and NGOs.

Similarly, the case central to the thesis, Sarvodaya, possesses a dual identity of a grassroots people's movement and an official NGO. As explored in Chapter 4, local forms of movement administration enter into management discussions to navigate external actors in the 1980s. And, in Chapters 5 and 6, the potential of the LF to incorporate local knowledge and aspirations is further explored through diverse projects in post-conflict projects hosted in the North and East of Sri Lanka from 2009-2013[11].

Moreover, this thesis compiles and discusses attributes of neutrality and formality in accounting and international development literatures. It also furthers studies of accounting and conflict by examining how societal and administrative conflicts shape the role(s) of accounting. Through an analysis of the LF over an extended period of time, this thesis seeks to understand how perceptions of neutrality and formality evolve (Chapter 2) and the mobilisation of attributes within three different episodes of organisation and project existence (Chapter 4-6). In making sense of neutrality and formality empirically, this thesis examines the rise of the LF in the United States in the late 1960s, the spread of external accountability requirements in Sri Lanka in the mid-1980s and project use of the LF from 2009-2013. In general, this thesis spans four decades of empirical material (primary and secondary) and two countries (developed and developing).

Overall, the main arguments of this thesis are that (1) perceptions of neutrality and formality are desirable in situations of conflict given breakdowns in communication, informal relations and trust, (2) internal actors and wider community stakeholders can potentially construct formal

[11] Preliminary fieldwork started in 2011 in Sri Lanka. From 2012-2013, fieldwork was conducted for periods of time in Sarvodaya. In Sarvodaya, some projects spanned three to four year periods and, thus, included development activities at the close of the civil conflict in 2009.

and neutral accounts of their knowledge, experiences and aspirations and (3) constructs can be mobilised to redress imbalances in authority by providing internal actors and locals with opportunities to structure interactions, facilitate coordination and intervene in their own affairs.

First, this thesis argues that, in situations of conflict, notions of trust and informal relations are not replaced by accounting (Lewis, 2007; Power, 1996; Power, 1997). Rather, formal and neutral systems are desirable in the absence of cordial relations and in the presence of tensions between stakeholders. It also proposes that formalised uses of accounting potentially foster possibilities to develop trust amongst actors. In so doing, this thesis enriches the literature that emphasises the potential of accounting as a mechanism to cultivate common platforms for dialogue and defining local aspirations (see Porter, 1995), and counters previous studies which suggest that accounting functions solely to reproduce historic and status quo distributions of power and participation (Escobar, 1995; Esteva & Prasad, 1998).

Second, this thesis suggests that internal actors and wider stakeholders potentially construct neutral and formal accounts in order to represent their interests as management objects. Efforts to present experiences as accounts enable wider perspectives to be included within wider report systems and the cultivation of expertise around local input. In so doing, this study counters the view that administration mechanisms define success and failure from an authoritarian viewpoint (Vannier, 2010; Escobar, 1995; Alawattage & Wickramasinghe, 2008) and explores the potential to imbue accounting with new purposes to represent less dominant actors (see Robson, 1991; Burchell et al, 1985).

Third, this thesis argues that internal actors and locals can mobilise neutral and formal accounts within a perceived system of thought and action underlying reporting. With the LF used at the community level, locals and NGOs structure experiences arising from the conflict as experts of their own context. The potential to frame aspirations and grievances as 'more routine, simple and undemanding of genuine creativity' (Hirschman, 1967) facilitates coordination in this setting. While some studies caution on the over reliance on accounting and, subsequently, sustain its inflexibility and the related depoliticisation of local contexts (Rahaman et al, 2010; Ferguson, 1994), this thesis suggests that administrative structures devoid of context can be leveraged to the advantage of internal actors and communities.

Overview of Chapters

This thesis is structured as follows:

Chapter 2 outlines the origins of the LF in the 1960s. It discusses three main themes: the ideological and political motivations behind the aid industry, formation of the United States Agency for International Development (USAID) and creation of the LF by Fry Associates and Practical Concepts Incorporated (PCI). This chapter charts the development of 'international aid' as a concept, intervention and, subsequently, an object of evaluation in the United States. It also provides an overview of particular events which promoted economic, as well as social and cultural definitions of aid and evaluation. To understand the rise of management practices, the chapter outlines how 'the project' as a vehicle for structuring and delivering aid became politicised.

This chapter argues that, in order to serve political ambitions, the LF is a product of shifting ideas of evaluation practice and efforts to incorporate management and scientific expertise. It also demonstrates that to push the margins of evaluation practice (see Miller, 1998), 'evaluator experience' was increasingly understood as a formal category of intervention. In this vein, attributes of the LF evolved to filter experiences as neutral representations which were subject to standardisation, formalised systems of reporting and wider debates in the development sector. Relevant to the following chapters, it highlights that the LF is defined by its 'empty' matrix, and represents particular logics of development (management and scientific). Furthermore, defined characteristics of the LF were also malleable, mutating to fit the demands of the time.

Chapter 3 provides a contextual overview of Sri Lanka and Sarvodaya. It discusses the emergence of ethnic conflict in the 1980s, key actors within the conflict and Sarvodaya's operational and cultural position in Sri Lanka. This chapter also describes the qualitative research method employed from 2011 to 2013, chronicles data collected (69 interviews, 18 meetings and over 1000 pages of documents) and outlines techniques utilised for data analysis.

The remainder of this thesis is based on a case study of Sarvodaya. Chapter 4 explores the advent of a single external accountability framework in the 1980s. It highlights how external concepts and mechanisms of accountability interacted with internal local movement-based

accounts of Sarvodaya. The chapter demonstrates how notions of accountability set by a cohort of funders called the 'Donor Consortium' (DC) sought to represent the 'movement' as a financial number, accounting entity as well as to measure movement philosophies in a grammar of targets and results. It also highlights that after the DC ended in 1995, previously critiqued DC traditions were used to represent movement philosophies within the realms of strategic planning and management discussions.

The chapter traces external representations and disagreements between internal actors and the DC. It underscores how a formal and externally driven framework, contrary to previous studies (O'Dwyer & Unerman, 2008; Ebrahim, 2002; 2003), can be strategically used to represent internal accounts. It also demonstrates that acquired depictions of movement philosophies framed it as technical inputs in order to protect the movement and mobilise indigenous ways in management spaces.

Chapter 5 and 6 provide mini project case studies of the LF within post-conflict development efforts in the North and East of Sri Lanka.

On the one hand, chapter 5 examines the use of the LF in a series of reconciliation, reconstruction and rehabilitation projects. It describes continued tensions between Tamil communities and the government in the North and East. It also underscores how local concerns and government doctrines pose operational challenges for NGOs. The chapter highlights how social unrest seeps into management considerations and informs the use of the LF. Notably, in this chapter, the LF is understood by local actors as a methodology to link their aspirations to government initiatives such as the Lessons Learnt and Reconciliation Commission[12] (LLRC). In addition, given three decades of conflict, this chapter argues that government perceptions of

[12] One formal government response to quell international concerns was the Lessons Learnt Reconciliation Council (LLRC). The LLRC was established as an independent inquiry committee, a government effort after the conflict which was to be on par with international investigations. It is an in-country assessment of "the conflict phase and the sufferings the country has gone through as a whole" (LLRC, 2012). In March 2012, the 285 LLRC recommendations gained international legitimacy as they were endorsed over the Report of the Secretary-General's Panel of Experts on Accountability in Sri Lanka at the 19thUnited Nations Human Rights Council session. The home-grown approach is not without its critics, however. Amnesty International stated that the LLRC ignores "serious evidence of war crimes, crimes against humanity and other violations of the laws of war by government .forces" (2011). The Tamil National Alliance, the largest political party representing Tamils, has called for an international "accountability mechanism" for the implementation of the LLRC itself (TamilNet, 2011).

‘deviant’ communities (see Sykes & Matza, 1957) can be neutralised by expressing local concerns as technical inputs in formal reporting processes.

On the other hand, Chapter 6 focuses on a single project partnership between Oxfam-GB (hereafter Oxfam) and Sarvodaya. Based on the evolution of the LF in the project, this chapter outlines three ways of visually using the LF: first, as a means to structure planning; second, a device to promote accountability and; third, a format for brainstorming. In this chapter, these three uses of the LF are framed into different ‘sights’ – plain sight, oversight and foresight – which visually structure and coordinate actors and activity into a common methodology. This chapter builds upon studies on visuals in accounting (Quattrone, 2009) and argues that visual representations and concepts provided by the LF structure staff perceptions and rationalisation of responsibilities, time and space.

The final chapter provides an overview of findings, limitations and possibilities for future research.

2 MAKING EVALUATOR EXPERIENCE
THE ORIGINS OF THE LOGICAL FRAMEWORK

This chapter outlines historical events which formalised the delivery of international development and explores origins of the LF. The drive toward a planned and monitored foreign assistance program for sustained economic development (and later social development) in the United States during the 1950s led to the evolution of institutions such as USAID. This evolution continued to create a domain for evaluating the success of the development interventions.

The process of linking actors to wider shifts in the field as well as new domains of evaluation practice involved active engagement with broad self-reflective categories such as 'progress' and 'experience'. In the United States, efforts to evaluate development was increasingly accepted as formalising and outlining endeavours in technical terms. As evaluators possessed differing backgrounds and expertise, the need to formalise and standardise evaluations was recognised during the late 1960s.

It was under such circumstances that proposals and designs of the LF gained support within USAID. Its creators noted that the diverse origins – science, military and management – and the simplicity of the 'matrix' format of the LF allowed users to deposit experiences within a pre-defined framework for experience. This chapter suggests that attributes of neutrality and formality were assigned to evaluator experience, and in turn, that attributes were mobilised in various ways to meet diverse ends, even as a critique of the LF itself.

In this chapter, the manner in which neutrality and formality were assigned to evaluate devices (as part of larger institutional efforts) in international development in the 1960s is introduced. To frame the role of neutrality and formality, references to prior accounting studies on the shifts in expertise and redrawing of boundaries within fields and domains of practice are provided (Miller, 1998; Hopwood, 1978). An exploration of the ways in which actors are linked and, in turn, participated within emergent fields and domains (such as evaluation) in international development is described in this chapter. An outline of the USAID consultant contracts, in

which the LF reflected and filtered experience according to logic, templates and systems of thinking is also provided.

The field of evaluation is considered as fluid with strong impacts from political and institutional changes in international development. This view is consistent with observations that the substance and outlook of the concept and practice of accounting is not only shaped, but also informed by society itself (Burchell et al, 1985; Hopwood, 1988; Rose & Miller, 2010). In this respect, to add and take away parts of practice, there is activity at the 'margins of accounting' (Miller, 1998). According to Miller (1998), accounting is not static since:

> The margins of accounting change as the boundaries of accounting are redrawn. The margins are fluid and mobile, rather than static. What is on the margins at one point in time can become central or taken-for-granted, relatively fixed and durable, at a later date. Moreover, the margins of accounting vary from one national setting to another. In all these different respects, there is a multiplicity of margins to be considered. (p. 173)

For redrawing margins, a process of dissatisfaction with the status quo and the identification of matters of question permits visibility to a series of problems for intervention (Miller & Rose, 2008; Miller, 1998). As noted by Miller (1998):

> 'Problems' have to be made recognizable, a particular perception has to form, people have to be convinced that problems are intrinsic to a particular device rather than contingent, a measure of agreement has to be reached as to the nature of the problems identified, a consensus has to form that something needs to be done, and another way of calculating that fits the problem identified has to be made available. Then, and only then, do things change. (p. 174)

The evolution of expertise and fields is a result of systematic and coherent efforts initiated by the agencies desiring a new mode of practice. As noted by Miller (1998), such change at the margins is initiated within multiple sites, involves more than simply the 'practitioner' and is permeable to other disciplines. In his study of a factory, Miller (1998) found that changes in accounting were also driven by tying notions of costs for decision making, discounting techniques for investment appraisal and a larger drive for efficiency. Such a theme of efficiency is similar to other accounting studies. For example, Hopwood (1992) noted that 'cost' was a construct made over time that was more or less connected with economic ambitions to measure profitability and ensure efficiency. While such studies examine changes in accounting as linked to additional categories and motives (economy, efficiency, cost, quality, consumption etc.) (Hopwood, 1992; Miller & Napier, 1993; Miller & Rose, 1997) little is known about shifts in

accounting in the development sector and the process by which neutrality and formality came to represent personalised categories of experience and wider ideals of progress.

As such, this chapter examines the framing of experience within an evolving evaluation framework and how the categories of 'progress' and 'experience' gained attributes of neutrality an formality. Notably, the way in which the experience of an evaluator was understood evolved over time. At first, experiences gained from development interventions informed the construct of evaluation and its field. But later evaluation devices such as the LF became a prism for understanding the experiences. The LF is considered as an evaluation device designed to link planning to evaluation, and is of interest, given its multi-disciplinary origins (military, science and management), as well as sustained use by USAID and other development agencies and NGOs.

To investigate ways in which political attitudes towards development connect to the evaluation of development itself, this chapter will firstly explore the incentive to offer assistance to other countries and criteria leading to the *kind* of assistance provided in the late 1950s[13]. Secondly, the formation of USAID and the drive towards an accountable and goal-oriented development programme will be highlighted. Next, trends in the 1960s in USAID will be discussed in relation to the rise of concerns over incorporating evaluator 'experience' and, in turn, the creation of the LF as an evaluation device linked to project planning. Lastly, the manner in which views of neutrality and formality were negotiated and assigned to the LF as it extended to NGOs will be discussed.

Overall, this chapter suggests that efforts to connect experience to evaluation as a 'problem' set in motion neutrality and formality as favourable features of evaluation. This chapter contributes

[13] This chapter is based mainly on archival research at the John F. Kennedy Presidential Library in Boston, USA. Documents reviewed include letters to and from the president's office (J.F.K), draft acts, speeches to congress and interviews conducted with aid officers (1960-1980s). In relation to the history of the LF, training handbooks from the 1970s were reviewed and used as a starting point for identifying possible interviewees. For this chapter, six interviews were conducted to supplement archival research. For a full list of interviews and documents, see Annex 1.

to studies on the margins of accounting by examining a shift in a different context (international development) and highlighting perceptions towards neutrality and formality.

The Beginning of Aid and American Political Motivation

This section briefly outlines political motivations driving the institution of international development in the United States during the late 1950s. It also outlines specific approaches, mainly economic, used to frame and structure assistance. Here, the effort to frame development led to the use and growth of 'projects' to deliver services. In this section, projects are shown to be an entry point for expertise, and later, as explored in the remainder of the chapter, an avenue to innovate and introduce evaluation devices such as the LF.

The Political Rise of Foreign Assistance

Beginning with the Marshall Plan in the post-war reconstruction effort to 'rebuild Europe', American Presidents – particularly Harry Truman and Dwight Eisenhower – were inspired to promote development to protect Western interests around the world (Rist, 1999). In 1949, President Truman channelled the policy for shifting focus to 'development assistance' or 'technical assistance'.

As such, interventions became long-term efforts through official government channels rather than solely part of emergency-based relief (Eberstadt, 1989). The clearest indication of this shift was elucidated by President Truman himself in his Inaugural Address of 1949; he noted the fourth objective of his Administration as follows:

> …we must embark on a bold new program for making the benefits of our scientific advances and industrial progress available for the improvement and growth of underdeveloped areas.
>
> 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. For the first time in history, humanity possesses the knowledge and skill to relieve suffering of these people.

> The United States is pre-eminent among nations in the development of industrial and scientific techniques. The material resources which we can afford to use for assistance of other peoples are limited. But our imponderable resources in technical knowledge are constantly growing and are inexhaustible. (Da-1)

At the time, President Truman's fourth objective served as a foundation for establishing formal foreign aid policies in the United States. He further recommended that Congress support legislation that would: "enable the United States, in cooperation with other countries, to assist the peoples of economically underdeveloped areas to raise their standards of living" (Da-19, p5). A year later, the US Secretary of State assured a sceptical Congress that the president's $45 million request to achieve the fourth objective would not set a precedent for the vast scale of foreign assistance. "By its very nature," he explained, "this is not and never will be a big money enterprise" (Da-19, p.7). Yet, after President Truman's term in office, President Eisenhower and the subsequent administrations continued to finance, this initiative and actively participate in evolving this 'enterprise' to align with US foreign policy.

In the 1950s, the effort to provide assistance gained traction as the government's limited and temporary initiative of the Marshall Plan was replaced by a legal platform, the Mutual Security Act, of 1951 (Da-5). This act set in motion a deviation from President Truman's ideals of 1949, to provide emergency-based and short term assistance. The act laid the structural foundation for a new form of assistance; distinguishing foreign assistance from military aid, albeit maintaining some links between military and foreign interventions, which were partially sustained under the Eisenhower administration.

Taking office in 1953, President Eisenhower added a new dimension to President Truman's fourth objective by binding foreign assistance to issues of national security. President Eisenhower, a five star General and the Supreme commander of Allied forces in Europe during the second World War understood geo-political issues and promoted a change by proposing a 'New Look' for America. With privileged issues of national security (Melanson & Mayers, 1987), the New Look also included a commitment to forging friendships with non-aligned governments.

Setting out this new vision, on January 5th, 1957, Eisenhower delivered a speech later noted as the 'Eisenhower Doctrine'. He stated:

> International Communism, of course, seeks to mask its purposes of domination by expressions of goodwill and by superficially attractive offers of political, economic and military aid. But any free nation, which is the subject of Soviet enticement, ought, in elementary wisdom, to look behind the mask. (Da-2)

As such, the objectives of foreign assistance were politically motivated to reach and secure the allegiance of nonaligned Nations during the Cold War. Military and political assistance to non-aligned but friendly nations accounted for nearly half of disbursements from 1953 to 1961 during President Eisenhower's term of office, a significant increase from only 6% between 1949 and 1953 under President Truman (Da-19). President Truman had initiated foreign assistance as an ideological outlet in a new, post-war world while President Eisenhower expanded the concept to incorporate national security issues with foreign assistance during the turbulent Cold War.

Such efforts to align countries politically were influenced by the changing status of former colonies in the immediate aftermath of the Second World War. The majority of the former colonies became newly independent nations in the two decades following the Second World War, and recognised as sovereign nations. By virtue of the fact that these were "infant" countries with meagre national wealth, they were considered to be 'underdeveloped 'Nations in the emerging global economic order. The use of a binary description "developed" and "underdeveloped", were created in the capitols of western countries with little consideration given to the diversity in the level of development among former colonies. Underdevelopment itself was a "historical product of past and continuing economic and other relations" that were "an essential part of the structure and development of the capitalist system on a world scale as a whole" (Frank, 1966, p.5).

In international development, progress based on this distinction gained traction amongst emerging international institutions and they in turn created models that reflected this binary underdevelopment-development. New world institutions such as the United Nations, World Bank and International Monetary Fund picked up this developed-underdeveloped trajectory and espoused an aspirational model of development based on helping the underdeveloped nations reach the developed status. That said, with decolonisation continuing and the Cold War escalating, the emerging post-war world order was still in a flux and the conceptual models of development found it difficult to penetrate the sphere of policy.

By the late 1950s, Walt Whitman Rostow, an economist and Special Security Advisor to both President Kennedy and President Johnson, charted a path from underdevelopment to development. For Rostow, development was an interpretation of modern economic history and attainable by undergoing stages of development. The introduction of stages, Rostow proposed, reflected how underdeveloped countries transitioned from a 'traditional society' to a developed nation with an 'age of high mass consumption' by way of economic-based development assistance. By 1960, Rostow wrote *The Stages of Economic Growth: A Non-Communist Manifesto* which noted five sequential stages:

1	Traditional society	A traditional society is one whose structure is developed within limited production functions, based on pre-Newtonian science and technology, and on pre-Newtonian attitudes towards the physical world.
2	Preconditions for take-off	The period when the preconditions for take-off are developed; for it takes time to transform a traditional society in the ways necessary for it to exploit the fruits of modern science, to fend off diminishing returns, and thus to enjoy the blessings and choices opened up by the march of compound interest.
3	Take-off	The take-off is the interval when the old blocks and resistances to steady growth are finally overcome. The forces making for economic progress, which yielded limited bursts and enclaves of modern activity, expand and come to dominate the society. Growth becomes its normal condition.
4	Drive to maturity	After take-off there follows a long interval of sustained if fluctuating progress, as the now regularly growing economy drives to extend modern technology over the whole front of its economic activity.
5	Age of High Mass consumption	The leading sectors shift towards durable consumers' goods and services: a phase from which Americans are beginning to emerge; whose not unequivocal joys Western Europe and Japan are beginning energetically to probe; and with which Soviet society is engaged in an uneasy flirtation.

Rostow's approach of progress, defined as "stages" informed by economics, fuelled the 'modernization theory', a philosophy in international development which favoured the importation of Western expertise and technology for economic-based growth (Lewis & Kanji, 2009). In modernisation theory, developing nations embarked on the path of modernisation which closely replicated reconstruction efforts under the Marshall Plan, which provided an early model for the structuring and delivering of foreign assistance (McCarthy, 1987). For the

delivery of assistance itself, such mapping of stages linked ideologies of development to operational concerns. Stages rationalised the kinds of interventions selected within an economic notion of progress. For developing countries to modernise, the pathway for transformations ushered in certain expertise and units to structure interventions. For example, evolution away from tradition was linked to science (see Drori & Meyer, 2006), and traditions were decidedly framed as unscientific, and therefore 'not modern', since:

> To be modern is to be scientific. This means, in principle, that a modern state sets its face against such superstitious practices as divinisation, magic, and astrology as policy making. The elites usually claim to believe that progress rests on rational technology, and ultimately on scientific knowledge. Hence, progress involves the promotion of scientific research and the utilisation of its results for the common good. (Shils, 1962, p.10)

This was in line with Rostow's stages, as traditions and other local customs were framed as interchangeable with expertise and technology. Additionally, expertise and technology was set forth as deliverable by a specific unit and method - 'the project' - as projects could be slotted within stages to meet particular ambitions as well as become an object for management.

From Politics to the Projects of Development

Under such models of development, the politics of interventions informed the setup of projects as interventions. The use of projects, rather than long-term programmes, in international development has been described as 'projectised development' since projects favour and reinforce a style of selecting and structuring interventions. In this view, widespread use of projects in development is concerned with the possibilities that this 'unit' of projects created, as…

> The instrumental strengths of projectised development assistance lie in the segmented, specified, contractual nature of projects, as opposed to the aggregated, general, non-binding nature of programmes and policies.
>
> That is, projects serve as accounting units that coincide with administrative bodies, budgetary cycles, and legal parameters. Thus, projects are convenient-size development modules that correspond to the structure and resources needed to initiate and implement donor-assisted development activities. They are also a legal instrument with which to bind agency and country alike to terms and conditions for extending and receiving development assistance. (Honadle & Rosengard, 1983, p.302)

Initially, projects were viewed as standalone yet mobile within and consistent with broader administrative structures and bodies of knowledge. The use of projects became an 'approach' to development and grew in popularity amongst international institutions. For example, one of the earliest applications of a 'project based' approach is the World Bank's use of 'project lending" (Baum & Tolbert, 1985). In 1948, the World Bank had two concurrent investments in Chile for electric power and agricultural credit for machinery. The World Bank's structuring of 'investments' in the late 1940s in the form of projects was a relatively new practice at the time. Subsequently, from 1948-1984 the World Bank completed 2,429 loans and granted 1,515 credit lines worth $135 billion. Of this, 90% of loans and credit lines were in project lending rather than in 'non-project' formats. The majority of these projects were for schools, crop production programs, hydroelectric power dams and fertilizer plants. The delivery of a development ideology became communicable through a 'matching' or 'one-to-one' relationship between management practice and sentiments behind an assistance approach.

Projects were also generally production-oriented with an underlying aim of expanding and 'opening up' markets (Grooves & Hinton, 2005). As such, production-orientated projects that had an inherited legacy from 20th century corporate and engineering control-orientated practices such as dams, roads and other forms of infrastructure were at the forefront (Howes, 1992; Morgan, 1983; Rondinelli, 1983). This resulted in projects that

> …conferred an aura of scientific precision that encouraged administrators to search for quantitative solutions to problems and to rely on technical standards rather than to seek knowledge and insights from those who were supposed to benefit. (Rondinelli, 1982, p. 50)

It was a formal effort to match an ideology of development to a pathway for planning and managing development assistance based on the nature of projects.

However, parallel to Rostow's model, a critique of solely economic-based development assistance was gaining traction in the 1960s (Inghmam, 1993; Rist, 1999; Sachs, 1996). The impetus for economic progress in international development was coupled with 'social development', a marriage of development projects to a belief of social progress. There were calls for those who benefited from projects, the 'beneficiaries' in underdeveloped countries, to be included in the development process (Inghmam, 1993; Sachs, 1996). The United Nations, in celebration of ten years – the first 'development decade' – emulated this sentiment and called

for the consideration of non-economic forces of development alongside the traditional economic forces.

For example, on the 25th of September 1961, President Kennedy captured this *zeitgeist* in his address to the UN General Assembly on 'Resolution 1710 (XVI)', a resolution that established the 1960s United Nations Development Decade (Da-7). The President endorsed the resolutions' call on member states to:

> …intensify their efforts to mobilize and to sustain support for the measures required on the part of both developed and developing countries to accelerate progress towards self-sustaining growth of the economy of the individual nations and their social advancement.(Stokke, 2009, p.137)

Such discourse of economic and social development was included in a published report entitled *The Development Decade: Proposals for Action*. In it, there was a call to action by the Secretary-General U Thant, who wrote:

> …development is not just economic growth, it is growth plus change. Change, in turn, is social and cultural as well as economic, and qualitative as well as quantitative. The key concept must be improved quality of life. (Da-10)

In this way, international development, and therefore projects, became objects for delivering not only economic growth, but also social development, and this led to a new dimension in the administration of projects. This shift from purely economic growth to economic and social development meant that the existing administrative structures were inadequate. A novel form of administration as well as dedicated institutions were needed to accommodate emerging development pressures and the shifting locus of development and its administration. One such institution was the USAID, created in 1961 by the Kennedy Administration.

The next section will discuss how USAID progressed and refined processes and methodologies in delivering development initiatives. Managing the shifts within development interventions by articulating 'goals' were achieved by importing management expertise from the corporate sector. It will also introduce ways in which the need for and, later active solicitation, of 'evaluation' of interventions arose.

The Making of the United States Agency for International Development

In the 1950s and early 1960s, there were numerous government departments dedicated to structuring and delivering foreign assistance in the United States. For example, foreign lending was handled by the Development Loan Fund (DLF) while the International Cooperation Administration (ICA) promoted President Truman's 'Point Four' program (Da-3, Da-4).

In the early days of the Kennedy Administration, this foreign aid setup in the US changed dramatically. The president proposed, and later created, the first long-range economic and social foreign assistance organization in America: USAID. This new institution was the result of a reorganization and merger of contemporary aid bodies across the government into a single department.

The reconfiguration had immediate implications for projects and the general attitude towards administration, of which two key features stood out: planning and articulation of goals as objects and the importation of managerial expertise from the corporate sector to infuse a corporate culture.

A New Enterprise: Making and Setting Objectives

On 22 March 1961, President Kennedy delivered a special message to the Congress that outlined the rationale behind his 1961 Foreign Assistance Act (FAA), an act which outlined the sentiments and infrastructure needed to create USAID. This FAA later became a key piece of legislation, comparable to the Mutual Security Act of 1953 (Da-19, Da-4).

In his message, the President started with three 'facts' about foreign aid thus far. He noted:

1. Existing foreign aid programs and concepts are largely unsatisfactory and unsuited for our needs and for the needs of the underdeveloped world as it enters the Sixties

2. The economic collapse of those free but less developed nations, which now stand poised between sustained growth and economic chaos, would be disastrous to our national security, harmful to our comparative prosperity and offensive to our conscience.

3. There exists, in the 1960s, an historic opportunity for a major economic assistance effort by the free industrialised nations to move more than half the people of the less-developed nations

> into self-sustained economic growth, while the rest move substantially close to the day when they, too, will no longer have to depend on outside assistance. (Da-4)

The speech expressed a commitment, even a responsibility, to providing assistance yet explicitly noted the unsatisfactory state of assistance in the context of the 1960s. The remainder of the memorandum references past American efforts and suggested that there are 'new goals' for the sixties to target such as cooperation amongst industrial nations, the securing of the free-world and the intertwining of political, social and economic issues in development. To achieve these new goals, there was a call to rethink how development should be administered. For instance, one section stated:

> The lack of stability and continuity in the program – the necessity to accommodate all planning to a yearly deadline – when combined with a confusing multiplicity of American aid agencies within a single nation aboard – have reduced the effectiveness of our own assistance and made more difficult the task of setting realistic targets and sound standards.
>
> Piecemeal projects, hastily designed to match the rhythm of the fiscal year are no substitute for orderly long term planning. The ability to make long-range commitments has enabled the Soviet Union to use its aid program to make developing nations economically dependent on Russian support – thus advancing the aims of world communism. (Da-4, p. 2)

At this juncture, the president presented 'planning' and, more importantly, long-term planning, as a decisive tool in the Cold War. Although considered a 'Soviet trait', planning became increasingly popular after the Second World War (Bach, 2003). The concept and act of planning signalled an "organised and rational attempt to select the best available alternatives to achieve specific goals" (Hwang, 2006, p. 71).

For the president, the possibilities to *manage* foreign assistance outweighed the Soviet stigma behind it, a shift reflected in the 1961 FAA. The FAA advocated for set objectives, long-term commitments and the USAID, a novel department for implementation. The FAA presented this new management approach for foreign assistance as a means to quell mounting political doubt on aid itself. For example, Congressman Morris Udall, openly reflected, and even questioned the value of foreign assistance. He noted that there was 'outrageous mismanagement' and also explained…

> … we have learned that we can't "buy" the world's favour with our dollars. We want our nation to be strong and resolute, unbending on matters of principle, and such a bastion of strength that we will be respected without currying. In the light of its failures and our own convictions about the character of men and of nations, should the Mutual Security Program be allowed to continue?
>
> …

> The whole southern hemisphere of our world is in ferment. New nations are emerging. Peoples are seeking a voice in their affairs and higher living standards. The siren call of Communism is being heard in nearly every land. Can we afford to let the Communists go in with their Rubles and their technicians and represent their cause as the only avenue of progress? Can we allow the Chinese and Russians to dominate the independent countries of South America? (Da-5)

Udall elaborated on an overall uneasiness with assistance and uncertainty about whether aims were truly met, sentiments shared throughout the Congress. Fears over effectiveness blended with a call for 'proper management'.

In this context, the FAA offered a modern approach that matched objectives with plans. The FAA passed through the House of Representatives and Senate on 18 August 1961 and $3.6 billion of appropriations were authorised (Da-5). The Congress, however, did not completely agree with the president's vision of unfettered long term planning (Da-5). For instance, the original FAA proposed five-year treasury financing but the legislature altered this to year-by-year appropriations, requiring annual congressional approval (Da-5). Presentations by USAID were annually held before a congressional committee, a step that reduced USAID's ability to commit to long-term interventions. That said, this was one step closer to a vision of long-term planning albeit under congressional oversight. USAID had to build political concerns (and opinion) into its planning procedures, in order to respond to congressional interests and authority.

There was an effort to promote objectives as well as planning through the FAA. This was in line with congressional expectations and presidential direction. The introduction of USAID facilitated an institution shift and, in turn, the reinvention of old structures into a new regime of assistance. Corporate talent was thought of as objective-based at the time, and as the next section elaborates on, through an initiative called 'Operation Tycoon', the president's office aimed to cultivate a business-based outlook by strategically soliciting and placing people with corporate experience into USAID.

ICA and other bodies were disbanded in the 1960s so existing staff were replaced with new talent. For staffing newly formed USAID, employees from ICA and other agencies were considered 'inadequate'. The administration therefore actively recruited from outside the government (Da-6). Ralph Dungan, Special Assistant to the President, spearheaded a campaign to recruit businessmen for top posts, which was later called 'Operation Tycoon' (Da-21).

As part of this campaign, Thomas John Watson, Jr, president of IBM, was enlisted to lead the 'Businessmen's Advisory Council Executive Committee'. Watson noted in a letter to Dungan that there are reasons why businessmen may not be eager to join. For example, he wrote:

> In looking at the past performance of ICA, a practical businessman weighs the problems of successfully operating in this Agency, subjecting himself to potential criticism of the Congress and of the people against his present position and what he can do at home, and is reluctant to step forward and take the job. (Da-8, p. 2)

For Watson, the nature of such work seemed to include a political spotlight, and in turn, political scrutiny, which businessmen sought to avoid. Likewise, he also expressed that a cadre of business talent was desirable, not simply a lone businessman in a top post. "Businessmen are keenly aware," he stated, "that their success is dependent upon their working for the right man and having the right men working for them" (Da-8, p.1). At the time, some business practices such as Management by Objectives[14] (MbyO) were part of government culture yet Watson hinted at something greater, a culture of business (Da-20)

Going forward, different efforts were undertaken by Watson and Dungan to solicit 'Big Business' into USAID. For example, Watson set up informal regional meetings with top businessmen. He was supported in this effort by Dungan, who sent personalised letters from the President's office to American executives (Da-9). Dungan introduced Watson's meeting

[14] Developed by Peter Drucker in his 1954 book 'The Practice of Management'. .Management by objectives (MBO), also known as management by results (MBR), is a process of defining objectives within an organization so that management and employees agree to the objectives and understand what they need to do in the organization in order to achieve them.

requests and asked for candidate recommendations from the business world. The net was cast wide, as Dungan sent letters across America to companies such as the Union Oil Company of California, Boeing Airplane Company and Pacific Gas and Electric Company (Annex 2).

Dungan also tried to match talent with what he deemed the values of USAID. For instance, after his letter campaign, M.J. Rathbone responded by submitting a list of retirees from the Standard Oil Company of New Jersey. Dungan sent a response noting, "It is very difficult for us who have no knowledge of the gentlemen…to judge whether by temperament or otherwise they would be suited for a position in the foreign aid program" (Da-9). He also expressed a call for candidates that had a "certain political sophistication, sympathy with the objectives of the aid program and understanding of the problems of economic development" (Da-9). It seemed that though recruiting from the business world, Dungan was sensitised to a particular vision of USAID and sought staff that embodied both 'corporate' and an USAID outlook.

Following the letter initiative in 1962, Operation Tycoon recruited thirty-five men from large corporations, family businesses and cooperatives in America (Da-21). Recruits underwent six weeks of training, and afterwards were welcomed by President Kennedy himself in the White House Rose Gardens. One recruit – Robert Noorer – eventually became the Deputy Administrator of USAID (Da-21).

Through such recruitment and honours, the setup of USAID initiated the inclusion of business talents and set in motion an agency culture oriented towards corporate thinking applied to foreign assistance efforts. As such, the newly evolving apparatus for aid became predisposed to 'corporate' discourse and practice.

By the time David Bell, former Director of the Bureau of the Budget, took office as the Administrator of USAID in 1962, ideologies of development and its motivations were entrenched (Da-12). Bell's task was not to innovate at this juncture, but to enhance already espoused values. T.J. Reardon, Special Assistant to the President, stated Bell was to "continue the important task of refinement and improved application of our foreign assistance tools" (Da-11).

That said, Bell contributed to the field of evaluations by expressing concerns with USAID's 'Technical Information (LORE) Transfer'. LORE referred to the collection, analysis and

usefulness of information across the aid agency. In 1965, documents referenced dissatisfaction with information from evaluations and conversations of how LORE could be improved. For instance, comments on LORE were included in meeting minutes of a group discussion in USAID, an advisor noted that one participant said:

> .. you indicate the need "to search for a way to process into the mission evaluation system the recurring reports having evaluative content". You also suggest that AID should "Devise ways to get a flow to the field of materials to assist in self-evaluation", (Da-12, p. 132)

Here, failings in information were presented as a gap between operations in the field, the source of information, and documentation. For LORE, one document explicitly outlined 'the problem' as:

> AID programs are conducted in the field, and its experience is largely gained where its programs are. But as the Management Team noted, this field experience is often lost to AID. It is lost because, despite Manual Orders and other instructions, required reports are not written at all, or if written, are not used: "… AID has an inadequate memory. Evaluation reports on projects in process or completed are scare, and what has been done tend to go into the files and disappear. Moreover, the files become incomplete and their content lost over the years."
>
> Thus: "AID has not yet developed a systematic process to appraise the consequences and results of its program operations and to exploit the rich accumulated experiences of the Agency." (Da-12, p. 133)

As such, under Bell, a drive to make sense of evaluations in relation to field operations and promote a 'systematic process' took root. These circumstances and attitudes towards information were the catalyst for an appraisal process of USAID evaluations, which as noted in the next section, laid the foundation for making the LF.

Evaluation, Expertise and Expansion: The Logical Framework

The State of Evaluation, a Space for Change

In the 1960s, the emphasis on evaluation – its importance, purpose and methodologies – was a result of political and fiscal circumstances, as well as evolving development theories (Da-26). USAID was noted as an 'evaluation pioneer' at the time (Stokke, 1991). Overall, there was a fixation on evaluation based on stated objectives, a trend that matched the political doubt on the delivered 'successes' of foreign assistance thus far. For instance, in 1963, Senator G.W. McGee reported to USAID's committee of appropriations that: "one of the most critical needs of the Agency is far more objective and effective evaluation of its programs and projects" (quoted in Da-14, p.2). The following year, a set of 'Operations Evaluation Staff' was established in the Office of the Administrator of USAID. By 1968, USAID established its own 'Office of Evaluation' and set the standard of evaluation approaches and tools for other bi-lateral and multi-lateral agencies (Stokke, 1991).

Given this spotlight on 'evaluation' in the 1960s, Bell wanted information about the practice of, and possible improvements for, project evaluations in USAID. Bell and others selected a few USAID staff and affiliates to report on the nature of evaluation in USAID. Of the reports produced, two set the stage for the LF's introduction in 1969: *Report to the Administrator: Improving AID Program Evaluation* (1965) and *Report to the Administrator on Improving AID's Program Evaluation* (1968) (Da-18). Both reports shared common themes such as a call for a 'unified' evaluation system with the second report making certain recommendations based on the first report. Taken together, these reports set a particular discourse around evaluation and a path for 'evaluation practice' to follow (Da-18). In addition, there was a third report called '*Research, Evaluation and Planning Assistance*" which was not commissioned by Bell, but based on a 'task force' set up by President Kennedy in 1961. Subsequently, the report led to the creation of a special unit in USAID dedicated to research on economic development (Da-18).

The first report - Report to the Administrator: Improving AID Program Evaluation – was part of Bell's 1965 call to "increase the use of evaluation as a planning and management tool for improving AID operations" (Da-13). The report was authored by General George A. Lincoln, a

military man and a special advisor to Bell. At that time, Lincoln was a professor in the Department of Social Sciences at West Point. Before academia, Lincoln had served under General George C. Marshall in the Second World War as a senior war planner (Da-27). Due to his expertise, Lincoln had been promoted to the rank of 'Brigadier General' at the age of 38, making him the youngest general at the close of the war (Da-27). Afterwards, Lincoln became the deputy head of the Department of Social Sciences at West Point, a career move supported by Gen. Marshall (Da-27).

Lincoln had completed the report while on sabbatical from West Point. For Bell, the report had to review USAID's systems of evaluation and perform a 'partial inventory' of evaluation systems in USAID and other agencies. To accomplish this, Lincoln reviewed past and current evaluation activities, investigated 'methods of operations' and 'field environments', and lastly, interviewed field personnel who, in their mind, would be "the primary producers of, and customers for, any increased emphasis on evaluation" (Da-13, p.8). It took one year to collect, analyse and write-up findings for the Report to the Administrator: Improving AID Program Evaluation, later known as the 'Lincoln Report' (Da-13, Da-18).

Lincoln structured the report to address two questions posed in Bell's original evaluation tender. They were:

- Have we selected the right activities to undertake in the various aid receiving countries?
- Are we conducting efficiently the activities we have selected? (Da-13, p. 7)

Bell's two questions guided the study and led Lincoln to a greater issue in USAID: there was no definition of evaluation in place. He discovered and noted:

> Although evaluation is a term often used in AID, no definition thereof has been found in legislation or in AID administrative regulations. The term has been used in such a wide variety of ways that not much sense can be made in talking about improving "evaluation" until we define what we mean. (Da-13, p.10)

In USAID, no formal definition of evaluation existed and dissimilar acts were described as evaluation. For instance, employee ratings, compliance audits and project plans were included under the 'evaluation umbrella' (Da-13). Also, different perceptions of *when* and *how* an evaluation occurred were evident. For example, one officer noted that evaluations started if field

observers shouted ‘Aha! He called it the ‘Aha! approach’. To him, an ‘Aha!’ signalled that a problem was identified and, from that point forward, field observers would obsess over that particular observation. This approach, in his mind, detracted from learning project lessons and the sharing of best practice amongst project missions.

Lincoln considered such dissimilar or uncoordinated notions of evaluation as equally valid (Da-13). For him, evaluation was the exercise of judgement, as such a generalizable method to include all evaluation realities was important, though not the solution. He stated:

> … the principal key to effective evaluation lies in sophisticated, objective individuals who are able to identify the appropriate scientific methods insofar as their input is likely to contribute, and are able to apply those methods, particularly methods of quantitative analysis. (Da-13, p. 17)

The application of scientific methods was presented as a means to access the users of such methods and, as Lincoln further notes, “the problem of reaching usable judgements is on balance much more a one of people than of formulas” (Da-13, p.17). To capture ‘people’, including their diversity, and provide guidance on what evaluation was, Lincoln defined evaluation as based on *experience*. He claimed:

> There is nothing incorrect about any of these uses of the term, and there are undoubtedly others which are equally valid. If a wide variety of activities, also called by other names, are ‘evaluation,’ the term becomes an ‘omnium – gatherum’ and the concept is unmanageable.
>
> If there is to be meaningful effort to improve ‘evaluation,’ therefore, AID needs a concrete and restrictive definition of the term – one consistent with both AID activities and the uses made of evaluation results. The following concept of evaluation, employed through this report, meets these requirements: <u>Evaluation is the examination of our experience to provide guidance which can be utilised to improve program execution and to improve program planning</u> (Da-13, p. 11, underline in original)

Lincoln provided a definition of evaluation that was wide enough to include different perspectives of evaluation. From here, the question, as noted in Joel Bernstein’s Report to the Administrator on Improving AID’s Program Evaluation, is how to tap into evaluator experience in a meaningful way. In many respects, Bernstein’s 1968 report echoed Gen. Lincoln’s 1965 sentiments. Bernstein explicitly stated, on the first page of his report, that:

> …the analysis and recommendations in this report are consistent with the findings of the Lincoln Report and they often repeat, more or less, conclusions and recommendations in made by Colonel Lincoln[15]. (Da-13, p.2)

Bernstein, head of the Technical Assistance Bureau of USAID, had findings consistent with Lincoln, but pushed for something further: an evaluation *system*. For Bernstein, USAID's evaluations tended to be 'spotty and relatively crude' and thus he called for a unified system of evaluation (Da-14, p.2). He likened evaluation to an 'organism', where the 'parts' had to work in tandem for the benefit of the 'whole'. He stated:

> To have real impact, the program evaluation SYSTEM must be intimately interwoven into the total on-going activity of AID's operations. Such a SYSTEM can be compared to a living organism. Like any organism, it cannot function well without efficient linkages between the parts…
>
> … At present AID has no program evaluation SYSTEM. It only has parts that could be fitted into a SYSTEM and give it the necessary dynamic and organic qualities, it needs a brain and nervous system in the form of the recommended explicit management structure for program evaluation. (Da-14, p. ix, capitals in original)

Bernstein's call for a system, rather than piecemeal evaluations, was compounded by an amendment to the FAA in 1968 by the US Congress, which reflected concerns over the state of evaluation and stressed the importance of 'modern management systems' (Da-14). In response, Bernstein provided recommendations and an overview of current approaches to evaluation. These included an outline of the merits of evaluation documents and processes put forth to remedy deficiencies in information, systems and organisation of data, such as:

> <u>Project Appraisal Reports (PAR)</u>
> A checklist on progress and an analytical narrative submitted for every non-capital project.
>
> <u>Spring Reviews</u>
> Review by top-management of key development activities, focusing on the main issues brought forth by comparative analyses of field evaluations studies and research reports
>
> <u>'Memory Bank'</u>
> Evaluative documents collected and clustered by subject for reference
>
> <u>Evaluation Officers</u>
> A set of 'evaluation officers' for the Administrator's level, Regional Bureaus and Missions of USAID

[15] Lincoln is referred to as a 'General' and a 'Colonel' in USAID texts. Lincoln had earned a General's title during WWII, but requested the rank of Colonel so that he could qualify for a department post at West Point (Da-27).

The first example, PAR, was installed across USAID and replaced, in Bernstein's words, 'less evaluative' status reports. Eventually, PAR was known as the "PAR system" in USAID and included all forms, procedures, requirements and constraints associated with reporting on project evaluation. Other related reports such as the Project Paper (PROP) and Project Implementation Plan (PIP) also intersected the PAR. In a way, Bernstein's system provided a structured outlet for Lincoln's description of evaluation experience. By 1969, however, after PAR's installation, the Office of Evaluation in USAID wanted to know why PAR did not 'work better' (Da-18). Additionally, staff resisted using PAR, as some commented it was difficult to fill out as it consumed too much on-site management time, held questionable value to staff in headquarters and was redundant with existing management practice in USAID (Da-18).

As such, the director of evaluation, Herbert Turner, advocated for a study of PAR thus far. Turner asked Fry Associates, a Washington based consulting firm, to undertake the review (Da-18). This review led to the creation of the LF.

Fry Associates: Revising the Project Appraisal Reports System

Before USAID, Turner had worked under the Marshall Plan, America's first model for wide scale 'aid' post-Second World War (Da-18). Turner pushed for better evaluations at USAID and, a year after its installation, advocated for a review of PAR. Fry Associates was commissioned to study PAR both as a *system* and as a *report* (Da-15). From 1969 to 1970, Fry Associates examined a sample of USAID missions and consulted a range of USAID staff. Overall, the aim was to improve evaluations and, in turn, modify PAR and related systems.

For the study, Fry Associates appointed Leon Rosenberg and Lawrence Posner as their principle consultants. Given their mixed disciplines, each offered a unique angle on PAR and approach to evaluation. For instance, Rosenberg had come from a physics background, but was working in management consulting. Noted as a 'genius', Rosenberg obtained a masters in physics from the University of Chicago at the age of seventeen (Ia-4). By his early twenties, he was head of research and development at the astro-electronic division of Radio Corporation of America, a top manufacturer of satellites and related systems (Ia-1). Similarly, he also worked on the Polaris submarine's nuclear propulsion prototype and various projects for the National

Aeronautics and Space Administration (NASA) and the US Air Force (Da-17; Ia-1). Rosenberg later moved from 'science' into management. He noted, reflecting on a past post with the Admiral Corporation, that:

> I soon realised that the opportunity for improvement was not our laboratory techniques, but in our management. I saw all kinds of incredible dysfunctional operations and waste. Slowly, but surely, I drifted into management instead of research. (Ia-1)

At Fry Associates, Rosenberg's switch gelled with Posner's background. Posner was a Harvard Business School graduate, class of 1961. He then completed a PhD in Economics at Harvard University. He called his own thesis 'odd ball', as it dealt with Egyptian Agrarian Reform of 1952 (Da-23). It was, however, his oddball thesis that propelled him into a career of foreign assistance to developing countries (Da-23). Ultimately, it was Rosenberg and Posner's combined talents in science, management, economics and history that fuelled their findings on PAR and evaluation recommendations.

In 1970, their study was completed and titled the *Project Evaluation and the Project Appraisal Reporting System* (Da-15). To conduct the study, the team under Fry Associates reviewed PAR documentation for sixty-three projects, visited regional project sites and interviewed two hundred personnel based in different positions across USAID. The team produced three volumes concerning PAR for USAID:

Volume I	summarised the study and recommendations
Volume II	detailed findings and recommendations
Volume III	contained an 'implementation package' (worksheets) for USAID missions to assist with cultivating a 'mission-useful' evaluation process

In the reports, PAR itself was noted to be 'too complicated', especially since there was a lack of training and familiarity with evaluations amongst staff. They saw that complexity also arose because "questions are not asked in a way that makes the logic of evaluation clear" (Da-15, p. II-4). As such, in their view, the intended uses of evaluations were unclear, especially to missions, as they provided 'redundant narratives' in the PAR checklist. Overall, only the program evaluation office understood evaluation concepts, which unfortunately did not lead to

effective *re-planning action* for projects. Neither did staff relate their project actions to broader *objectives*. In this vein, the team stated:

> USAID project personnel are in the position of platoon commanders who don't know what the company objectives are. They have been told to fight well and bravely, and on occasion they have been told to "take Hill 414". But they have not been told that the company objectives are to create a salient comprising Hills 413, 414 and 415.
>
> Lacking such insight into the broader objectives, USAID personnel find it difficult to intelligently replan their projects and their personal efforts. And the ability to replan is key to effectiveness. (Da-15, p. II-9)

The efforts of staff were compared to that of military personnel. The need for 'objectives' was coupled with a call to fit individual project objectives into broader USAID goals. The art of planning and re-planning started to become central to discussions on evaluations. More specifically, such findings diverted attention from 'problems with PAR' to planning and objectives as there was a shift away from a pre-set path of 'evaluation for improved projects'. Here, they added planning and objectives as forefront, tying the 'betterment' of projects to something other than evaluations.

For the Fry Associates team, the current state of evaluation, in the absence of planning or objectives, led to a lack of management responsibility. They noted:

> USAID project managers find it difficult to separate their manageable interests from the broad development objectives that are beyond their control. Thus, we were repeatedly told that there were no AID projects, only Host projects, and that AID has responsibility only for project input, not for results.
>
> Even where projects were relatively uncomplicated, USAID management avoided accepting responsibility for explicit outputs, because the ultimate result – development – was influenced by many factors not under USAID control (Da-15, p. IV-2)

At this point, aside from a revised PAR, one way to make managers responsible was by setting objectives and allocating these objectives to managers. Revisions to PAR included a standardised box-like format that broke down activities of projects in relation to 'outputs' and possible factors influencing projects (i.e. timeframe, resources, costs etc.) (Figure 1). At the end of the revised PAR, staff was asked to summarise the project in their own words as a 'narrative' and compare their narrative to the stated project purpose. At this point, staff was also prompted to reflect on project progress in relation to USAID goals in an open-ended field in the PAR form which was guided by questions, such as:

2. Does the evidence support your proposition that:

a) Achieving project purpose will result in expected progress towards higher goals?
b) Meeting output targets will achieve project purpose?

Under the Fry Associates contract with USAID, PAR revisions were designed to clarify staff roles and objectives in relation to wider USAID goals. The Fry Associates team also stressed the need to simplify PAR and push for 'mission-useful' evaluations as part of 'system requirements'. In their view, this involved re-orientating management thinking.

AID— PAGE 1

PROJECT APPRAISAL REPORT (PAR)

☐ HIGH PRIORITY ON AID/W ACTION

1. U.S. OBLIGATIONS ($000)	2. COUNTRY	3. PROJECT NO.	4. PAR FOR PERIOD ENDING
a. CURRENT FY OBLIGATED (or Estimated)	5. PROJECT TITLE		
b. CUMULATIVE THRU CURRENT FY			
c ADDITIONAL COST TO COMPLETION	6. IMPLEMENTING AGENT		

I. OVERALL PROJECT RATING	UNSATISFACTORY		SATISFACTORY			OUTSTANDING		7. PROJECT MANAGER
	1	2	3	4	5	6	7	
A. PROGRESS TOWARD HIGHER GOALS								8. MISSION DIRECTOR
B. PROGRESS TOWARD PROJECT PURPOSE								9. PROJECT COMPLETION DATE

II. ACTIONS PROPOSED AND REQUESTED

A. ACTION OFFICES	B. DESCRIPTION OF ACTIONS	C. ACTION COMPLETION DATES

AID PAGE 2 PROJECT NO: PAR FOR PERIOD ENDING:

III. OUTPUT TARGETS AND CURRENT ESTIMATES

INSTRUCTIONS:

1. List the output indicators from PIP, Part 2, that are most important for achieving project purpose. **Output indicators** *describe the kind of results the project will produce.* **Output targets** *describe the results to be produced at a specific time.*

2. Set objectively verifiable **targets** *for completion and for each interim FY. Quantify (use numbers or percents) where practical. (See Advisory 1 for examples of setting and measuring output targets.)*

A. MOST IMPORTANT OUTPUT INDICATORS		B. OUTPUT TARGETS: TO DATE	END OF CURRENT FY:____	FY:____	FY:____	AT COMPLETION FY:____
1.	PRIOR TARGET					
	CURRENT ESTIMATE					

Figure 1: Excerpts from the Revised Fry Associates PAR

In addition to revising PAR, the team provided an ‘implementation package’ which provided guidance material, worksheets and examples of templates and definitions to assist management and general staff. Worksheets were not formally part of the revised PAR yet reflected expectations of the Fry team, showing a ‘system behind the system’ (Da-15). Presented in draft form, a section of the worksheets was dedicated to ‘Clarifying the Logical Framework of your technical assistance project’.

The Logical Framework: From Fry Associates to Practical Concepts Incorporated

In Fry Associates reports, core operations and the mission of a project were presented as a project’s ‘Logical Framework’. An advisory statement and worksheet indicated that articulation of an LF is meant to counter lengthy evaluation reports and a lack of clarity amongst project staff. The third volume from Fry Associates noted:

> The most common obstacle to clarity in project documentation is verbosity. It is harder to write a crisp prose description than a lengthy treatise because crisp prose requires stripping down to what is essential and of highest priority.
>
> Most-worthy projects have multiple effects but can be restated in terms of a "main thrust" that is the raison d'etre of the project. The rest are useful by-product effects that should be sacrificed if necessary to protect the main thrust of the project. (Da-15, p. 1)

As such, the LF was presented as a device that facilitated the ability to articulate the main parts and the purpose inherent in every project. And to structure the LF, the team defined and connected parts of a project in terms of a LF logic, namely ‘objectively verifiable indicators’, ‘inputs’, ‘outputs’, ‘purpose’ and ‘goals’ (Figure 2).

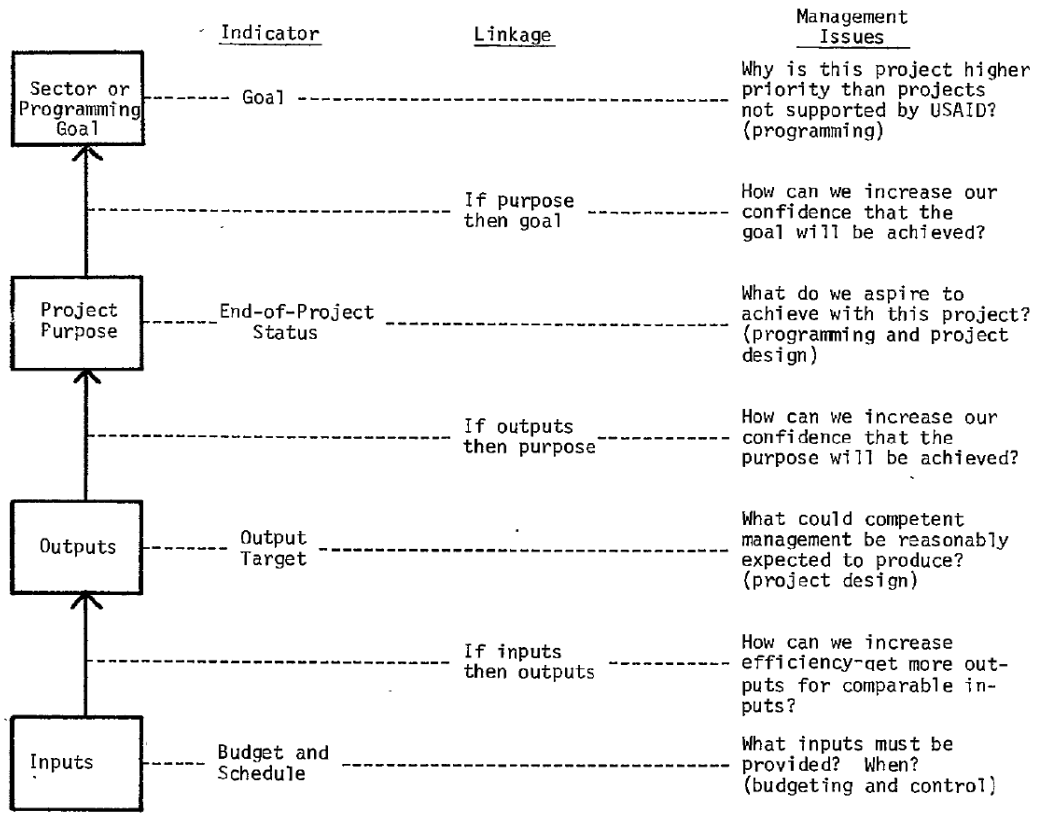

Figure 2: The Logical Framework in Fry Associates Report

The illustrations of the LF made by Fry Associates under the USAID contract stressed the connectivity and transition between different parts of a project into a larger 'sector' or 'programme' (see Figure 2). Depictions enrolled categories and devices such as cost and work schedules into the format ('inputs') and linked them to broader project ambitions. Likewise, representing this 'logic', templates and examples for a 'Logical Framework' were presented to USAID staff (Annex 2). In these templates, the logic of the LF started to have a recognisable form – an empty matrix with headers on each axis. According to a LF trainer:

> None of the pieces of the LF are brand new. But putting it together in a way that visually was arresting, visually very powerful and having the interaction amongst cells in the LF, is powerful as well. A change in one cell can affect a change in something else. (Ia-4)

Such worksheets and templates provided by Fry Associates, reflected depictions and definitions of a logic and supported a perceived aura of certainty and clarity around merits of projects, as the team assumption was that:

> Anyone who has a stake in the conclusions of the evaluation is unavoidably subject to the charge of bias. The problem disappears if you show that a well-informed sceptic would come to the same conclusion –because there is objectively verifiable evidence that the project does or does not meet the pre-established standard of achievement.
>
> A four-tier hierarchy of issues has been developed to help USAID managers show they "know what they are doing" and that they run their projects efficiently. The logical framework for analysis of technical assistance projects puts labels on the four levels of management issues and on the linkages between them. (Da-15, p.2)

In this way, the intention behind the LF was not only to communicate an implicit structure of a project, but also to commit to a common way of viewing and convincing others of project viability. In other words, judgement of a project became bounded by a logic (see Hall, 2012), rather than an unsystematic perception of experiences described by Lincoln and Bernstein.

Additionally, in line with institutional and wider efforts in international development, the LF emanated scientific and management approaches. More pointedly, approaches were combined to refine judgement, as the team noted:

> Adopting the viewpoint of a 'scientist' as opposed to a 'manager' does not lessen management accountability – it simply clarifies the nature of that accountability and the distinction between the subjective and the objective. Production of outputs and achievement of purpose are objectively verifiable – thus, the only subjective element is Mission judgement that producing the former will result in the latter.
>
> Over the long-term, this should result in more responsible project definition and greater accountability – as management will be called upon to assess its judgements as well as its actions. (Da-15, p. IV-5)

Confined by logics, science, management and so forth, judgement in evaluation started to be presented as increasingly visible, predictable and stable through the LF. As such, judgement reflected concerns of compliance to logic than as an expression of individual opinions.

Notably, even though science and management informed the LF's construct of judgement, the applicability and accessibility was thought to be widespread. The LF was presented to USAID as a way of thinking, a template that did not require a background in science or management. For instance, in notes to trainees, a LF handbook described:

> The Logical Framework does not require a degree in mathematics or the use of computers. It relies on the user's experience with development projects as well as a sense of what consistent good management and intuition. (Da-17, p. 4)

As such, although it combined and mobilised other disciplines in its format, the LF was also outlined as a window to access evaluator experience. Rosenberg, the principal creator behind the LF and founder of PCI, stressed that in his team and within USAID, the LF was perceived as 'neutral'. For instance, he noted:

> We had a PhD psychologist working for us who said, "Ah it's a neutral projective instrument." His name was Tony something, I forget. I guess it's that also. I think the fact that it is neutral. It doesn't force you into anything except thinking clearly about what you're doing. It's amenable to other forms of examination. (Ia-1)

As such, the LF was viewed as comparable and equivalent to other forms of evaluation (or examination) and the neutrality was seen as an ability to be a guide, yet not of a strict structure, for articulating evaluator experience. Likewise, Rosenberg also highlighted that some of his staff used the LF not only for evaluations, but also to track their own personal development to chart out career goals (Ia-1).

In this sense, the paradoxes of the LF – its incorporation of mixed disciplines yet its ability to be used by laymen and its structured system of logic contrasted with its perceived flexibility and general applicability to articulate projects and persons – fuelled its development, appeal and use within USAID.

By 1970, draft LF worksheets and definitions provided to USAID turned into a separate consulting contract and a project (Da-18). Lead Fry Associates consultants – Rosenberg and Posner – created their own consulting firm called 'Practical Concepts Incorporated' (PCI) and secured the contract with USAID to refine the LF and roll out large-scale training which included project evaluation installation exercises (Annex 3) in Washington as well as in regional field offices. At one point, over 3,000 trainers had been 'LF trained' (Ia-3). Ultimately, PCI obtained a six million dollar worldwide contract to 'train the trainers' and secured an Indefinite Quality Contract with USAID (Ia-1). This contract would, in Rosenberg's words, 'magnify their effect', as they became the preferred evaluation contractor for USAID (Ia-1).

At its height, PCI had an office in Washington, DC and branches in Bolivia, Costa Rica and Germany. It also worked with over forty missions across USAID (Ia-1). Over time, permanent staff grew from twenty to forty and were supported by part-time employees as well as interns. In creating the PCI team, Posner had a vision for recruitment. One PCI trainer recalled:

> It was the most stimulating environment ever because Leon's philosophy was you hire people of very different backgrounds, put them in the fields that they're not experts in and see what kind of creativity that sparks. (Ia-2)

Such diversity in disciplines, the same catalyst for the LF, fuelled PCI which had staff with 'soft science' and 'hard science' backgrounds, from sociologists to engineers. It was a blended and, at times, uncomfortable approach to fostering creativity (Ia-4). At PCI, Posner put field experts into work where they held no expertise, their contributions were to the flow of ideas rather than an application of their pre-set know-how (Ia-3).

Through PCI, a knowledge base around the LF emerged as university courses, handbooks, and even expertise were developed on its evaluation principles within USAID and amongst other bi-lateral and international institutions (Ia-2; Ia-5). For example, when PCI was at its height**,** the University of Syracuse pioneered a PhD program on evaluation (Ia-1). While at PCI, Rosenberg designed the programme to revolve around the LF, as he told students: "there's no better way to set up an evaluation, period. At least, I know of none and if you do, let me know" (Ia-1).

As for materials, PCI actively produced reports and training manuals as part of their contracts. Such reports often contained additional reference materials or worksheets for missions or general staff to use. A notable report is PCI's *The Logical Framework: A manager's guide to scientific approach to design and evaluation*, authored by Rosenberg and Posner (Da-17). The guide is a tweaked version of the first LF introduced in the 1970 Fry Associates report and clarified the logic behind its recognisable matrix (Figure 3; Annex 4;5).

LOGICAL FRAMEWORK
FOR
SUMMARIZING PROJECT DESIGN

Est. Project Completion Date _____
Date of this Summary _____

Project Title: _____

	NARRATIV SUMMARY	OBJECTIVELY VERIFIABLE INDICATORS	MEANS OF VERIFICATION	IMPORTANT ASSUMPTIONS
DEVELOPMENT HYPOTHESES: If Purpose, Then Goal	Program Goal: The broader objective to which this project contributes:			
DEVELOPMENT HYPOTHESES: If Outputs, Then Purpose	Project Purpose:			
MANAGEABLE INTEREST: If Inputs, Then Outputs	Outputs:			
	Inputs: Activities and Types of Resources			

Figure 3: Logical Framework Template from PCI

In addition to providing a sustained template for the LF, PCI as a mixed hub of talents and a contract powerhouse, cultivated a class of evaluation experts. The staff were part of the energetic world of international development and set trends in the field of its evaluation. Even after PCI closed down in the 1980s, former PCI staff still populated 'evaluation work'. For instance, Posner went to Germany to work for GTZ, the German bi-lateral aid agency that later introduced an adaption of the LF called ZOPP (Ia-4). Likewise, another PCI-affiliate designed a module called *The Use of the LF for Project Design Implementation and Evaluation* for a graduate-level management seminar which lasted for fifteen years (Da-25).

In some ways, PCI's legacy of consulting continued though a former trainer, Larry Cooley. After PCI, Cooley co-founded a firm called Management Systems International (MSI) and, after PCI disbanded, MSI secured an eight year 'project design' contract with USAID (Ia-2). The MSI contract included the LF, to the point where some reasoned this firm, not PCI, created the

LF (Ia-2). In this sentiment, the trainer-turned-CEO reflected that MSI "became the legacy organization for the people and the products that PCI produced" (Ia-2).

In this context, the spread of PCI expertise and education around the LF in the 1970s and 1980s facilitated its transfer from evaluating development projects within USAID to other agencies. It also spread the use of the LF as a NGO project template to apply for funding from aid agencies in the 1990s.

The Logical Framework for Nongovernmental Organisations

In the 1970s, other international agencies had adopted the LF. In 1975, for instance, the Canadian Agency for International Development (CIDA) combined the LF with their Results-Based Management (RBM) approach for projects (Da-17; Da-22). Since then, agencies such as the World Bank, United Nations, German Technical Cooperation, European Union and Department for International Development in the United Kingdom (DFID, formerly ODA) adopted the LF (Biggs & Smith, 2003; Cracknell, 1989).

Part of the adoption process by other agencies involved alternations to the LF template such as axis titles or the number of cells to reflect different agency reporting standards or demands. A PCI trainer reflected that the LF is amenable to such adaptation, he noted:

> Here's what's good about the various permutations. It's an open source system. It's a thinking system that you can bring other methodologies into, like cost benefit analysis. (Ia-4)

Additionally, as bi-lateral and international agencies started to provide project funds as 'donors' to NGOs, evaluation devices as used by the agencies for their own projects were also applied to the NGOs they funded (Smillie, 1999). Some donor agencies in the 1990s, such as the EU and DFID, even structured their NGO project contracts based on the LF (Wallace et al, 2006; Bornstein, 2003). During the decade, the LF became a mechanism that linked donors to NGOs as a project template and report format. As such, the LF joined a larger practice of reporting and evaluation processes in international development. For instance, Wallace et al (2006) conceptualised three reporting flows in international development in which the LF was present amongst other forms of reporting: proposals created by NGOs to gain funds from donors,

reporting requirements donors from NGOs and writing up on impact of NGO work to donors (Figure 4).

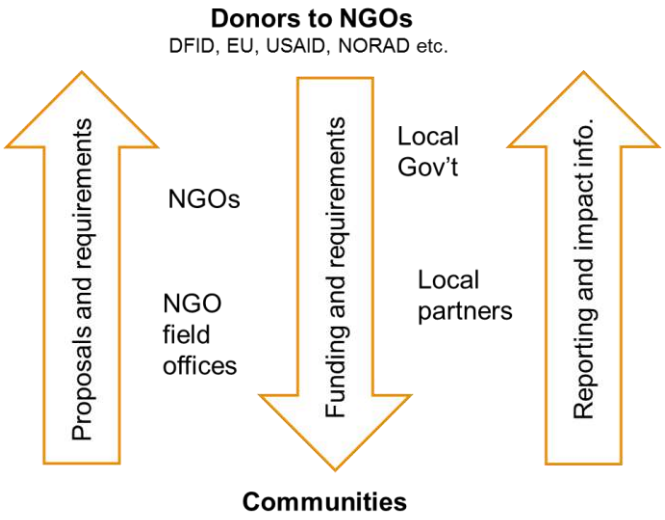

Figure 4: Three Reporting Flows in 'the Aid Chain'

NGOs were required by some donors to fill out an LF as part of a standard project proposal format as the decision to fund a NGO project was in part based on the quality and content of the LF. If the funding was granted, NGOs were at times required to collect data from the communities they serve and report project progress in line with the LF template. This led to other project uses of the LF for NGOs, including planning, monitoring and evaluating (Table 1). Such uses were often mandated by agencies, but in some instances completed voluntarily by NGOs.

	USE	EXAMPLE OF POSSIBLE APPLICATION
Designing	Analysis of problems, objectives and strategies Identifying stakeholders (i.e. NGOs, donors and communities)	• Template for brainstorming sessions • Starting and ending points for 'problem-tree' construction • Bringing together stakeholders for design workshops
Contracting	Part of agreements between stakeholders (i.e. donor and NGOs)	• Appendix in donor proposals • Reference document for allocating partner responsibilities in agreements
Planning	Scheduling of tasks and use of funding	• Activities listed in work plans and schedules • Budget costing per activity
Monitoring	On-going internal and/or external supervision and general monitoring	• Inform monitoring system for a project or organization • Progress on indicators included in interim reports
Evaluation	Periodic or end-summary of actual versus intended results	• Quarterly reports include progress on indicators and objectives • Final reports document success on indicators and reaching objectives
Risk Management[16]	Identification and analysis of risks	• Assumptions column as a starting point for thinking about risks • Assumptions inform project feasibility studies

(Ebrahim & Fernando, 2013)

Table 1: Uses of the Logical Framework

Yet, in the late 1980s and 1990s, attitudes towards evaluation also shifted in that distinctions surfaced between evaluation and other accountability mechanisms and reporting processes. Evaluation and reporting methods were scrutinised for features such as overtly rigid, reductionist and technical (blueprint) versus a desire for inclusive, participation-led and open ended (process) (Howes, 1992). Such a distinction, blueprint versus process, related to

[16]Risk management as a use is emerging and often less concrete in practice. See O. Bakewell and A. Garbutt, The use and abuse of the logical framework approach," INTRAC, November, 2005, http://www.intrac.org/data/files/resources/518/The-Use-and-Abuse-of-the-Logical-Framework-Approach.pdf, accessed on April 18, 2013.

attributes of evaluation design, units and even the principal leaders of evaluation itself. For example, the unit of a capital project and technically based assistance were contrasted against community led initiatives and a sharing of local knowledge (Howes, 1992). For evaluation, the process view represented "an important shift away from the focus on project inputs and outputs and the assumed mechanical link between them… 'process' provides a device for thinking and talking about a complex social reality in new ways" (Farrington et al, 1998, p.4).

In this shifting evaluation context, attributes of the LF, which were perceived as neutral, technical or even informed by science or management were critiqued. For example, framed as part of externally required reports from donors in a study of South African NGOs, internal NGO managers felt multiple and onerous report formats distracted NGOs from their missions as well as favoured more professional NGOs rather community-based initiatives (Bornstein, 2003). In relation to the LF, specifically the matrix and logic were also criticised, as such features and attributes symbolised a `logic-less frame' (an illusion of logic is provided); 'lack-frame' (an omission of vital aspects of a project) and `lock- frames (programme learning and adaptation are blocked) (Gasper, 2000b).

Efforts to remake processes behind the LF and the LF itself arose, mainly to include forms of participation from community stakeholders and establish a link to other tools such as process-based tools including the objective analysis tree[17] (Aune, 2000). As such, even though NGOs may still be required to use the LF, features of it were mobilised in different ways, from technical (blueprint) to open-ended (process). This is also reflective of PCI's attitude of neutrality present in the matrix.

This section highlighted the growth of expertise and the spread of the LF from USAID to other development agencies and NGOs. It further noted ways in which perceptions around the attributes of the LF shifted in line with changes in evaluation attitudes and demands. It lastly focused on how the LF was part of larger reporting processes for NGOs and how it was received and altered by the users.

[17] Objective Analysis Tree is a project planning tool that helps to analyse and graphically break down objectives into smaller and more manageable parts

Discussion

This chapter provided insights on the origins of the LF and its evolution within the field of evaluation. Notions of progress and experience were monopolised by politics, disciplines of science and management as well as the desire for a 'system'. In addition, shifts within international development in the late 1950s and the creation of the organisation USAID in the 1960s were closely connected to the desire for diverse expertise and supported the underwriting of technical characteristics in the LF.

This chapter first explored how the distinction of 'developed' and 'underdeveloped' countries spurred an effort to measure a nation's progress, mainly from an economic standpoint. At the same time, the ability to intervene in a nation's affairs was increasingly framed as capital and infrastructure projects. The 'project' gained traction as an administrative unit meant to facilitate the improvement of management practices for development intervention. Through development as projects, management and scientific expertise such as planning (see Drori, 2006) were applied to foreign assistance efforts, a move reflective of political concerns around effectiveness of aid. By bringing new expertise into newly formed institutions such as USAID, a concern over the state of evaluation and the inability to access evaluator experiences of development projects arose. At this juncture, the effort to formalise evaluations could be viewed as means to democratize practices and engage stakeholders by providing avenues for evaluator participation which were otherwise absence (see Porter, 1995; 1996).

The state of evaluations and the failure to communicate experience was framed as a problem in USAID. As such, efforts to assess evaluator experiences from varying backgrounds was undertaken, This led to the creation of the LF under a Fry Associates consulting contract. Similar to observations by Miller (1998), the LF's ability to mix different disciplines – science and management – supported its uptake. This is also in line with the observation that changes within accounting occur in multiple sites and within arenas for action (Miller, 1998; Robson, 1991).

However, the frame and logic of the LF operated in the domain of evaluation under a paradox of being perceived as both simple and complex. For example, the LF was viewed as something that could be taught to anyone as an accessible and user-friendly document, regardless of training or previous experience. Yet, at the same time, the LF's creators presented it as an evaluation device driven by science and management with a per-set logic. This observation adds to our understanding of how evaluation devices, and accounting more generally, gain traction by reaching wider audiences through an open-ended format which is simultaneously simple yet complex. In addition, the framing of the LF as a 'neutral instrument' speaks to its ability to be void of experience (i.e. neutral) and also constrain experiences of the evaluator. This illustrates how perceptions of neutrality and formality can create space, sites or arenas for action. Relatedly, Jordan & Messner's (2010) found that a combination of flexible (incomplete) and inflexible (complete) performance indicators are desirable for managers. In this light, part of the pervasiveness and uptake of the LF was linked to an interplay of constrained malleability and 'free' interpretations.

Overall, this chapter demonstrates how attributes of neutrality and formality of the LF evolved in response to larger political demands and shifts within international development. It also suggests that in taking over categories of experience and progress, neutrality and formality of the LF was mobilised in different ways, first as a way to access experiences of evaluators and, later, as a reference point to evaluate development and NGOs.

In relation to the remainder of this thesis, this chapter introduced attributes of the LF associated with concepts of neutrality and formality, mainly its mixed origins and technical paradoxes. It also demonstrated that perceptions towards neutrality and formality shifted over time. In part, efforts of neutrality and formality permitted spaces of expression and action – whether it be for an evaluator in USAID or an NGO such as Sarvodaya. The next chapter will provide an overview of Sarvodaya and methodology used for fieldwork.

3 BACKGROUND AND METHODS

This chapter provides an overview of key events in Sri Lanka in relation to the role of Sarvodaya during the civil conflict and within post-conflict development efforts. It also outlines the qualitative research strategy used at Sarvodaya from 2011 to 2013.

Background

Sri Lanka: Sowing the Seeds for a Fragmented Society

Sri Lanka is a small pear-shaped island off the southern coast of India. Since the early 16th century, the Portuguese, the Dutch and the British colonised the island respectively, with the British colonising the entire island in 1815 (Wilson, 1988). Sri Lankan independence in 1948 is thought to be a by-product of Indian independence, as the transition from colony to nation-state is notably one of the most peaceful in world history. Through decolonisation and subsequent political shifts, the official name changed from Ceylon to the Democratic Socialist Republic of Sri Lanka. However, the current boundaries of Sri Lanka's nine provinces and twenty-five districts were kept intact, which is today still evident in the crude separations between regions and peoples and thus setting the stage for communal tensions.

Sri Lanka is little in land mass, but has a population of 21 million and a density of 323 per square kilometre according to the World Bank, much higher than that of the UK for example. Except for the Veddas, there are no 'indigenous' Sri Lankans – all were settlers, with their histories tied to numerous cultures and to merchant trades. The current Sri Lankan society is a Rubik's cube of cross-cutting languages, religions, ethnicities and castes. Most Sri Lankans subscribe to one of four religions: Buddhism (69.1%), Islam (7.6%), Hinduism (7.1%) and Christianity (6.2%) (CIA, 2012). Sinhalese, the majority ethnic group, form 73% of this population with the remainder comprising of Sri Lankan Tamils, Indian Tamils, Muslims,

Malays and Burgers. Subscription to the caste system varies per ethnic group, for example, Tamils inherit a delineation tied to Hinduism. There are, however, caste equivalents between ethnicities and, overall, social mobility is not hindered by caste. These differences, and their endless combinations, nurtured a fragmented Sri Lankan society that provided a fertile ground for decades of civil strife post-independence.

Discernible ethnic rifts came soon after independence in the form of the Citizenship and Franchise Acts of 1948 and 1949, which stripped citizenship from Indian-Tamils (Daniel, 1996). In 1956, the Language Act claimed Sinhalese as the sole official language, stipulating that all Tamils in civil service must learn Sinhalese in three years or face retirement (de Silva, 1993). Though ethnic tensions were rising, the first case of mass civil unrest was decidedly an issue of class and caste. In 1971, disenfranchised Sinhalese university students and sympathetic soldiers rose against the government in a Marxist insurrection led by the Janatha Vimukti Peramuna (JVP), also known as the 'Che Guevarists' (Pebbles, 2006). The first insurrection led to the closure of schools, hospitals, police stations and a halt to other essential services, claiming thousands of lives. In response, the government instated a six-year emergency period, during which the JVP went into hiding and re-emerged as a legitimised political party.

In 1972, the government adopted a new republican constitution, renaming the country as 'Sri Lanka' from the colonial name of Ceylon and removing numerous constitutional protections for minorities and checks on government power. In that same year, in response to the JVP insurrection, the government passed the Universities Act, which enforced ethnic quotas for university admissions that demanded significantly higher marks from Tamils than from Sinhalese. In combination with civil service restrictions, Tamils were increasingly in a worse position than their Sinhalese counterparts and shut out from the lucrative civil service. In response, throughout the 1970s, Tamil militant groups sprung up to protest against this discrimination. Their outbursts fell on deaf political ears as there were no strong Tamil parties in the government which was increasingly becoming Sinhalese-only. If anything, the situation worsened as clandestine acts of militant violence were met with disproportionate government retaliation. Then ethnic tensions, after almost a decade of uneasy existence, rose to a boiling point in 1983 (Pebbles, 2006).

On July 22, 1983, a group of Tamil militants called the Liberation of Tamil Tigers of Eelam (LTTE), ambushed and murdered an army patrol of thirteen soldiers, all of whom were Sinhalese. In response, Tamil communities and businesses were targeted by Sinhalese mobs, leading to mass riots mostly in the Colombo area; an episode now remembered in both communities as 'Black July' (Harrison, 2003). The government's slow reaction to defend minority communities, insistent mass looting and an estimated 400 to 3,000 death toll led to a large exodus of Tamils abroad as well as fostered greater support for the LTTE and its recruitment amongst Tamils (Acharya, 2007). In addition, the call for a separate Tamil homeland 'Eelam' came to the forefront, forming the basis for the future operations of the LTTE. The LTTE's fight for a separate nation would drive Sri Lanka into one of Asia's longest running civil conflicts, a war fought both on Sri Lankan soil and through LTTE networks in diaspora communities aboard. Later, segments of this one million strong Tamil diaspora would assist in financing the war, at times through NGOs, and circulating LTTE rhetoric across the globe.

The 1980s tested Sri Lanka's capacity to be 'a nation', as the government faced a full blown civil conflict with the Tamil LTTE in the North and a second insurrection from the Sinhalese Marxist JVP in the South (Rajasingham, 2003). Complicating the situation, India took a duplicitous interest in Sri Lankan affairs. After 1983, Tamil militia were being trained in the Indian state of Tamil Nadu and, when violence persisted, Sri Lanka signed the Indo-Sri Lanka Peace Keeping Accord (1987-1990) at India's behest. The accord aimed to disarm militia groups in the North through Indian peacekeepers rather than Sri Lankan soldiers who retreated from their barracks in the North to quell the insurrection in the South. By late 1987, the peace accord broke down as Indians were challenged by Tamil militias in the North and the East, whilst the government furiously fought the insurrection in the South (Rajasingham, 2003).

By the 1990s, the government had squashed the southern insurrection, but the LTTE remained at large in the North as the Indian forces withdrew from Sri Lanka. Tens of thousands of lives were lost, some of whom were key political figures. For example, the Sri Lankan President Ranasinghe Premadasa (1994) and the Indian Prime Minister Rajiv Ghandi (1991) were killed by LTTE suicide bombers (BBC, 2012c). In the subsequent years, the resulting social, economic and cultural instability prompted a 'brain drain' of professionals and academics and further

asylum seeking in Western countries. In the North and some areas in the East, the LTTE took control over Tamil society and, in turn, replaced government administrative structures and services with their own.

In the midst of this social unrest, there were two periods of peace, in 1994 as the government changed hands after seventeen years and, most notably, in 2001 with the signing of a Cease Fire Agreement brokered by Norway (BBC, 2012b). The terms of the ceasefire included establishing a Sri Lanka Monitoring Mission, which composed of representatives from Nordic countries (BBC, 2002). However, after a stalemate in peace talks and persistent militia attacks, the government unilaterally abrogated the agreement in 2008 (Fernando, 2008).

Afterwards, the government relentlessly fought the LTTE; ignoring international pressure for ceasefires, disregarding claims of genocide and forging new international alliances. Mahinda Rajapaksa, the President of Sri Lanka elected in 2005, was credited for this shift in approach. In May 2009, the government declared an end to the civil war following the death of LTTE's leadership. Regrettably, the last battles for LTTE strongholds in Kilinochchi and surrounding Northern cities were some of the bloodiest, with an estimated 40,000 death toll in five months (Harrison, 2012). The number of lives lost on both sides remains unknown; some report there were 100,000 deaths during the entire conflict, and others inflate or deflate the amount depending on the interests of the source (Harrison, 2012).

Post-conflict, turmoil in Sri Lanka did not subside. Sinhalese cheers and public celebrations at the conclusion of the conflict were seen as jabs that proved an enduring undercurrent of hostilities. Tensions spilled into Sinhalese and Tamils communities abroad and self-proclaimed diaspora 'Lankan (Sinhalese) Lions' and 'Tamil Tigers' clashed; in some instances throwing acid, machetes and firebombs against each other (Macey, 2009). In addition, the government itself started to show cracks, as General Sarath Fonseka, the chief military commander during the conflict, was detained in 2010 on accusations of implicating the government in war crimes, treason and harbouring fugitives (BBC, 2012b). Rumours of corruption circulated, as Rajapaksa filled key positions with his relations and continued to benefit from the largest appointment of cabinet ministers in world history, 52 just in 2005 (Perera, 2012; World Records, 2008).

One formal government response to quell international concerns was the Lessons Learnt Reconciliation Commission (LLRC). The LLRC was established as an independent inquiry

committee, a government effort after the conflict that was to be on par with international investigations. It was an in-country assessment of "the conflict phase and the sufferings the country has gone through as a whole" (LLRC, 2012). In March 2012, the 285 LLRC recommendations gained international legitimacy as they were endorsed over the Report of the Secretary-General's Panel of Experts on Accountability in Sri Lanka at the 19th United Nations Human Rights Council session. The home-grown approach is not without its critics, however. Amnesty International stated that the LLRC ignores "serious evidence of war crimes, crimes against humanity and other violations of the laws of war by government forces" (TamilNet, 2011). The Tamil National Alliance, the largest political party representing Tamils, has called for an international "accountability mechanism" for the implementation of the LLRC itself (TamilNet, 2011).

In short, decades of post-independence tensions, even after the end of the civil conflict, are part and parcel in Sri Lanka (Figure 3). The conflict, though no longer physically manifest, is taking root in political avenues, some of which, like the LLRC, span into international arenas. The post-conflict scenario is riddled with mistrust and gaps in administration between the government and communities based in conflict-affected regions in the North and East. Overnight, the Tamil people in these regions found themselves under the purview of the Sri Lankan government, after decades of LTTE administration.

In this context, local and international NGOs acted as a bridge between government and community interests. Yet, NGO involvement was also a source of tension, as there were government concerns that foreign NGOs previously supported the LTTE, and as such would prompt communities to mobilise against the government under the banner of human rights and good governance in post-conflict efforts. With respect to these concerns, the military demanded that NGOs submit to government reviews and seek approvals when conducting projects in the North and East of Sri Lanka. For instance, in the North, the 'Presidential Task Force' (PTF), a government-appointed committee, has the authority to deny NGO entrance and, even after approval, change fundamental project details such as the lists of beneficiaries and activities.

Similarly, a deep sense of mistrust of government interventions and administration has taken hold of communities in conflict-affected areas. Not only were communities cut off from government rule for nearly thirty years, but also post-conflict actions by the government – in

the setup of internally displaced persons (IDP) camps for instance – did not foster trust. After the conflict, IDP camps functioned not only to shelter displaced communities, but also to systematically vet Tamils under conditions of restricted mobility, limited international access and high levels of government surveillance.

In this post-conflict scenario, gaps between government administration and communities continue to persist. Local NGOs, which are simultaneously able to reach communities and ease, to some extent, government restrictions are of importance (see Walton, 2008). Sarvodaya was the largest such NGO in Sri Lanka.

Sarvodaya: Reaching the People by Being Local

Founded in 1958, Sarvodaya is the oldest surviving and largest grassroots people's movement and NGO in Sri Lanka. It started as a small-scale tuition project between an urban school and rural villages and, by the 1960s, had developed into a village movement within Sri Lanka. Led by Ahangamage Tudor (A.T) Ariyaratne, the development model of Sarvodaya focused on people's participation and evolved over time to include religious and revolutionary teachings of Buddhism and Mahatma Gandhi.

The development model also promoted a holistic approach, whereby development was defined as a spiritual, moral, cultural and economic 'awakening'. The concept of awakening was introduced by Ariyaratne. To 'awaken' was, in part, to link village efforts to broader policy interventions at the national and global level. As the movement grew, it advocated for a traditional decentralised form of governance that focused on village-level sustainability and independence, '*the gama'*[18]. It also established a network of localised centres for the delivery of projects across Sri Lanka. By the 1980s, given its history, reputation and alternative development model, foreign donors started to fund Sarvodaya chiefly as an avenue for reaching

[18] Pre-colonisation, the basic unit for social organisation was the '*gama'*. Gama was a land tenure system, whereby large single castes would inhabit an area and preform their allocated occupation. Later these units, also known as 'the village', became the chief building unit to ensure law and order. During colonisation, there were efforts to centralise power so as to make the diverse territories of Sri Lanka administrable. This led to disruption of the previous de-centralised distribution of power under the kings. Post-colonisation, there was an effort to bring ownership back to the village level with the re-establishment of government *Gramasevaks, village leaders.*

disconnected communities in conflict-affected regions. At this juncture, foreign funding also introduced the widespread use of reports and accountability frameworks into Sarvodaya (Chapter 4).

From the start of the civil conflict in 1983, not only did the movement have access to cut off communities through their own local networks, but it was also able to build self-organised forums for community leaders, one of which was called the 'Peoples Declaration on Peace and National Harmony'. The forum resulted in a peace declaration signed by community leaders and in addition, a separate approach and dedicated programme called the 3R– Relief, Reconstruction and Rehabilitation. The 3R programme partnered with other sections of Sarvodaya, yet focused on conflict resolution and worked mainly within communities in the North and East of Sri Lanka.

That said, the movement also maintained a dialogue with government officials, which at times, was not easy given the political shifts and periods of unrest experienced in Sri Lanka. For instance, in the 1990s, the government viewed the founder of Sarvodaya as a political threat and perceived the movement's village level discourse as tied to the JVP insurrection. Even still, the presentation of the movement as 'local' and 'Sri Lankan', rather than a foreign or international-based organisation, has permitted it certain operational benefits. In relation to the civil war, the NGO was able to maintain its network of village centres and permitted access to areas restricted to other international NGOs. Furthermore, post-conflict, the government is not scrutinising Sarvodaya to the same extent as international NGOs in the PTF (Ib-11). Post-conflict, as a networked movement and a local NGO, some international agencies, NGOs and foundations such as NORAD (Chapter 5), Oxfam and the European Union (Chapter 6) have funded Sarvodaya development efforts in the North and East of Sri Lanka.

For the purpose of this thesis, Sarvodaya is an ideal site to study dimensions of conflict in NGOs and the mobilisation of neutrality and formality in evaluation devices such as the LF. Given its history, the NGO has witnessed and been involved in the trials of the civil conflict (1983 – 2009), the Marxist uprisings (1971, 1987) and the Indian Ocean tsunami (2004), which have spurred on a vibrant and controversial NGO environment as well as donor interest (Figure 5). The nature and possible sources of conflict are evident in numerous ways and seen in: (1) the divide between local movement narratives tied to an alternative development model (as opposed

to foreign-led accountability frameworks); (2) the outright call for restoration of a fragmented society post conflict; and, (3) the need to coordinate a localised network of projects which operate within a larger paradigm of development.

For examining the attributes of neutrality and formality tied to the LF, Sarvodaya presents a long and well documented history of development projects to study.

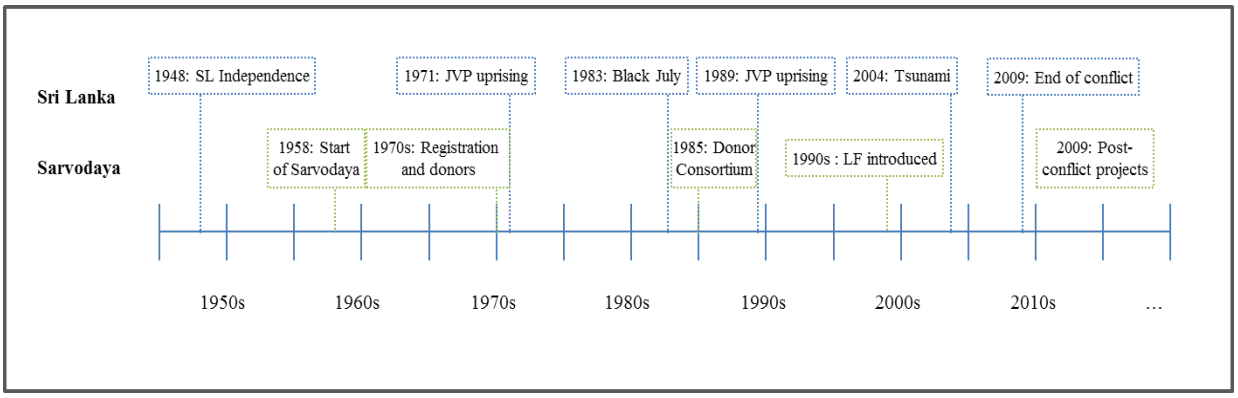

Figure 5: Sri Lanka and Sarvodaya Timeline

The next section will outline specific methods used to craft each of the following three chapters.

Methods

This thesis is based on sixty-nine in-depth interviews, eighteen meetings and participation observations over a three-year period with field staff, senior management and donors in Sarvodaya (Table 2). In addition, over five hundred pieces of archival material and project documents from Sarvodaya were collected and reviewed[19].

[19] For a full list of meeting and interviews conducted, see Annex 5. Documents referenced in this thesis are listed by type (archival historical documents and projects) in Annex 6.

	Phase 1 December 2011	Phase 2 May to July 2012	Phase 3 July to August 2013	Phase 4 December 2013	**Total (by type)**
Sarvodaya					
Executive staff	1	8	7		**16**
Project staff	1	13	13	1	**28**
District staff		3		2	**5**
Village level		6			**6**
Associated with Sarvodaya					
Donors			3	2	**5**
Government	4			1	**5**
Other NGOs		1	1	2	**4**
Total interviews (by phase)	**6**	**31**	**24**	**8**	**69**
Meetings (by phase)		**10**	**8**		**18**

Table 2: Summary of Fieldwork Interviews and Meetings

The majority of this thesis is based on a case study of Sarvodaya (Chapter 4-6). This NGO is an ideal site for examining dimensions of conflict as well as exploring the use of the LF 'in action' as mentioned above. Noted by Miles & Huberman (1994), cases are determined by "phenomenon of some sort occurring in a bounded context" (p. 25). Parameters of this case (i.e. geographic location, legal status, staff expertise etc.) set the possibilities of investigation within the NGO's network and limited the scope of this thesis to selected projects which used the LF (see Stake, 1995). Similar to Covaleski et al's 1998 study of professionalism in major accounting firms, exploring the use of the LF in this manner helped to uncover and comprehend the 'substantive domain' of the LF, rather than "examining the efficacy of certain theories or using particular research methods" (p. 305). Yet evaluation devices were neither treated as fixed nor stable. Within the LF's substantive domain, underlying realities were viewed as "emergent, subjectively created, and objectified through human interaction" (Chua, 1986, p. 615).

Collection: Field Visits and the Research-Work Dynamic

To collect data, fieldwork was scheduled in four visits for extended periods from 2011 to 2013 (Table 3). The timing and length of visits were influenced by the availability of staff within the NGO, the presence and timeline of projects that used the LF (i.e. project year-ends, donor review

meetings, new project proposals accepted etc.) and personal constraints (i.e. teaching commitments, exam marking, university term dates etc.).

Field Visit	Period	Purpose/Main activities
1	2 weeks	• Surveyed possible field sites • Performed preliminary interviews with public and third sector agencies • Established contacts with Sarvodaya
2	3 months	• Based in the project department of Sarvodaya in headquarters • Travelled throughout the North and East on project visits • Worked closely with project-based staff in Sarvodaya
3	2 months	• Resumed previous function in the project department of Sarvodaya in headquarters • Travelled throughout the North and East on project visits • Liaised with executive staff and donors in Sarvodaya
4	2 weeks	• Based in Sarvodaya Eastern district centre • Liaised with government agents and partner agencies within the Sarvodaya network in the East

Table 3: Four Visits of Fieldwork

Preliminary contacts and interviews were conducted in the first field visit and the following visits were used to gather the bulk of data collected. More specifically, visits two and three were for extended periods of time (2-3 months) and the final visit was to follow up on specific issues (i.e. interviews with government agents and staff in conflict-affected communities). That said, at a certain point data saturation in analysis took hold, where further collection became 'counter-productive' and more evidence was not perceived to develop overall themes present in the data (Strauss & Corbin, 1990). In this case, saturation became apparent when similar insights were given in interviews from one visit to the next and there was no new evidence available on project facts or uses of the LF in a specific context.

In 2011, the initial visit was used to establish contacts in the Sri Lankan NGO sector, which eventually led to preliminary interviews with government officials and staff in NGOs. After the first visit, research access was granted from the executive director of Sarvodaya and, as part of the arrangement, two roles were undertaken for future visits, that of a 'researcher' and 'worker' based in the Projects Department within the Sarvodaya headquarters in Moratuwa.

Under this dual role, the opportunity to work with staff in their head office, travel to project sites, review project reports and even attend traditional NGO-led ceremonies facilitated an in-depth understanding of the NGO's operations and culture. Such research and work-orientated fieldwork cultivated "a period of shared practical experience between the participant observer and the ethnography's subjects during which they had occasion to share at least aspects of a way of life" (Ahrens & Mollona, 2007, p. 312). Based at an office desk in the project department, the researcher was privy to conversations and joined the rhythm of the department and Sarvodaya. She was treated like a member of staff and travelled to distant project sites, sometimes leaving at 3:00am for an 8-10 hour drive to the North and East, and after a long drive, working on arrival in each project site only to leave the same or next day. At headquarters, she participated in Sarvodaya customs such as 'tea time' and saying brother (*ayya*) and sister (*akka*) when addressing other staff.

Notably, the sharing of experiences during fieldwork was enhanced and eased by the researcher's own cultural heritage as 'Sri Lankan'. In some instances, pre-existing first-hand knowledge of social perceptions and norms around family, work, women and even etiquette were applicable in fieldwork. The researcher was also perceived in varying lights in the field. Some saw her as a fellow countryman belonging to ethnic, family and religious traditions predating her. Others saw her as a distant Westerner and, in the words of locals, an 'old coconut' with a brown outer layer yet white inside. In many ways, she was what Weston (1997) deemed a 'Native Ethnographer', "someone who moves, more or less uneasily, between two fixed positions or worlds… a hybrid who collapses the subject/object distinction" (p. 168). During fieldwork, being treated as native often put participants at ease and allowed the researcher to be accepted in formal and informal circles of work, friendship and family. Conversely in some instances, the researcher was isolated from others due to uneasiness from the perception of being western or being from the Sinhalese majority ethnicity.

In many ways the research-work dynamic and the level of familiarity with the staff and organisation supported the identification of interviewees, allowed meeting attendance and provided unhindered access to archival and project documents. This study benefited from such exposure to Sarvodaya headquarters and their district offices. To supplement interviews, meetings and documents, a record of experiences was also kept by the researcher in the form of

photographs, handwritten notes (seven journals) and a typed journal (nearly one hundred pages) (see Spardley, 1980).

In relation to interviews, the Director of Projects often referred interviewees and permitted the recording of meetings. Many interviews were also obtained through a snowballing effect, as interviewees were asked to suggest others (see Barman, 2007). Interviews were semi-structured and were conducted in diverse settings, from boardrooms to underneath trees, and lasted anywhere from 15 minutes to 2 hours.

In preparation for interviews, a general guide was used (Annex 7). Yet, in the interviews themselves questions were asked based on real-time reactions and experience of the respondent. Overall, the approach used for interviewing was to probe on processes, rationales and histories on procedures, reports and other emerging devices around the LF so as to reach beyond party line interviewee accounts of what procedures and such 'should be' (Power, 2011). At the start of interviews a brief description of the researcher/research was given and then a request for permission to record the interview was made. At this juncture, the researcher presented herself as a novice, keen to learn from the experiences of the interviewee so as to deter interviewees from seeking validation from the researcher in the interview. In the words of Van Maaen (2011), an approach of 'childlike ignorance' was used in interviews. This was done by asking interviewees for definitions of taken-for-granted evaluation concepts, drawings of the LF and even to walk through project documents and to explain sections of text or diagrams.

In total, sixty-nine interviews were conducted and eighteen meetings were attended, some of which were in local languages of Sinhala or Tamil. As such, in some cases a translator was used. All interviews were transcribed, either by the researcher or a transcription service. Interviews transcribed by a third party were reviewed for accuracy and consistency.

As for archives and documents, Sarvodaya had their own library with project, organisation documents and media dating back to the 1960s. Some staff also had their own personal libraries, sheets and reports they had collected over their years of service. For instance, the Executive Director had a collection of monitoring and evaluation materials from conferences, donors, the government and in-house productions. For reviewing archives, photocopies and pictures were taken of annual reports, financial statements, monitoring and evaluation documents, speeches and consultant overviews. Permission was granted to review and make electronic copies of

project documents such as government approval forms and letters, proposals, statistical reports, monitoring and evaluation formats etc. as a member of staff in the projects department.

Analysis: From Field Collection to Reflection

For collection and analysis, no prior theoretical framework was formally used. Collecting and analysing data was continuous and based on an "iterative process of moving back and forth between empirical data and emerging analysis [in an effort to make] the collected data progressively more focused and the analysis successively more theoretical" (Bryant & Charmaz, 2010, p.1). Such on-going reflection is consistent with numerous qualitative studies in accounting (see Ahrens & Chapman, 2006).

In respect to such processes and attributes of iteration, the collection and analysis of evidence occurred simultaneously and between field visits. For example, after interviews were conducted, reflections on how statements by interviewees fit or contradicted other accounting studies or theoretical frameworks that encompassed evidence thus far were written down in journals. In this way, collection and analysis occurred as an interplay amongst gathering, coding and memo writing to form on-going data driven themes, rather than fitting within a pre-set and highly structured paradigm of coding (see Glaser, 1992).

As for analysis of interviews, participant observations and archives, reflection and synthesis of accounts was on-going and 'messy' (see Kornberger et al, 2011). Though there were three distinct forms of collection, analysis moved between sources. For example, facts and themes in interviews were cross-checked with observations and archives. On the other hand, observations and familiarity cultivated in the field informed questions asked in interviews and hinted at archives available. As such, collection and analysis were intertwined.

That said, there were some nuances of how each source was distilled. For transcribed interviews, the researcher read through for facts, for example the NGO's history and project start dates, and recurring themes. Here, themes were based on factors such as frequency in using catchwords, consistent citing of issues and affinity to other interviews, observations and archives. During

each field visit, themes emerged, and in cases where the same interviewee was interviewed multiple times, the researcher reviewed for changes in facts and outlooks. For themes, there was an implicit coding process, a gradual reduction of pages of material (see O'Dwyer, 2004) through reading (and re-reading) interviews and revisiting themes often. Identified themes extracted from interviews were compiled and summarised with key quotes into a Word document to review for 'big picture' categories of behaviour and attitudes (O'Dwyer, 2004). All interviews and summaries were printed out and stored in binders organised by phase. Within each binder, interviews were arranged by staff or non-staff positions (i.e. separate tabs for executives and the government).

As for observations, memos, journals and pictures, they were stored in chronological order as hard and soft copies. Notes and thoughts were referenced during collection and analysis, and at times, were a reminder of the field away from the field. Additionally, archives collected were sorted by type (i.e. annual reports, consultant documents, media etc.) and within each type, materials were arranged chronologically.

In this study, the iterative generation of themes eventually resulted in a 'fit' between empirics and social theories (Ahrens & Chapman, 2006). Fit, however, was a product of an on-going reflective process (Klag & Langley, 2013). Generated themes, in turn, were gathered and written into the three following chapters. Overall, data and theories teased out contributions around the mechanics of assimilation, resistance and eventual reinvention of accounting within a grassroots movement (Chapter 4), ways in which accounting, via the LF, can facilitate forms of mediation between historically warring groups (Chapter 5) and become an artefact to be displayed (Chapter 6).

As for challenges, the way in which evidence was collected had to be sensitised to thirty plus years of war, which interviewees and participants may have endured. For example, at the start of an interview, asking directly about the civil conflict was not well received and could make interviewees uncomfortable since revealing their political views could have social costs. The researcher navigated such issues through continued field visits for extended periods of time, which fostered familiarity and trust. Participants were also ensured of their anonymity in interviews. Limitations of this study include the researcher's own inability to speak and read in

Sinhala or Tamil and difficulty to consistently reach all project sites in remote areas of Sri Lanka.

Methods of Forthcoming Chapters

Though inspired by data and analysis described above, each chapter is informed by their specific methods.

The next chapter is based mainly on archival research in Sarvodaya headquarters. By reviewing over fifty documents from over the past fifty years, mention of the 'donor consortium' in 1985 kept propping up as a theme. The event was of interest not only because it marked a massive expansion in funds and services but also because it documented attitudes towards the consortium, which went from hopeful to dismissive as time progressed. Writing often referred to notions of accountability and the need for reporting as well as a dichotomy between the 'movement' and 'organisation' of Sarvodaya. As such, the researcher was interested in pathways 'made' for the LF to be introduced and 'travel' within Sarvodaya, especially within these dual identities of the movement and organisation. After identifying the consortium as an event of interest, staff with long service records (some being involved with Sarvodaya since 1958) were identified and approached for an interview. Additionally, names of donor consultants and NGO staff listed in archival material were contacted and interviewed (if available) and a freedom of information request was put forward to the major consortium donor (CIDA) for documents related to the event. After the general theme of the consortium had been identified (and additional data collected), sub-themes were created within empirics related to the donor consortium.

The next two chapters are based on post-conflict reconciliation and reconstruction projects in Sarvodaya. The choice to write in this fashion was motivated by the ability to trace, understand and comment on ways the LF moved in a particular unit of action, that of a project, for its design. It was an effort to further explore and trace emerging themes of reconciliation (Chapter 5) and displaying (Chapter 6) within projects

Both chapters focus on post-conflict development projects in the North and East of Sri Lanka. Yet, chapter 5 focuses on the mechanics of reconciliation and rebuilding through the LF in multiple projects while chapter 6 drills into one multi-year project and ways in which commonality is cultivated (or not) through the LF amongst eight partner NGOs, the host (Oxfam) and donor (European Union).

For each chapter, hundreds of pages of project documents (i.e. proposals, budgets, LFs, monitoring frameworks, evaluation reports, PowerPoint presentations etc.) were reviewed and staff associated with each project interviewed. Interviews were conducted with staff at both 'national' and 'local' levels given that projects were administrated by Sarvodaya headquarters yet work within conflict-affected communities was done by district and village-level centres in the North and East of Sri Lanka.

4 THE 1985 DONOR CONSORTIUM: THE STRATEGIC USE OF ACCOUNTABILITIES

This chapter examines an event – the 1985 donor consortium - which propelled the grassroots people's movement of Sarvodaya into a formal discourse of accountability. Typically, studies on accountability frame such formal and external efforts as 'crowding out' home-grown NGO ideals and practices of accountability (see: O'Dwyer & Unerman, 2008; Dixon, 2007). This chapter argues that externally driven mechanisms and frameworks can be strategically used by internal actors to communicate and protect indigenous accounts and notions of accountability. In other words, formal and external accounts act as a conduit to 'crowd in' internal or local accountability cultures into stakeholder and management discussions. In this chapter, formality is understood as the structural difference between 'external' and 'internal' actors and neutrality is framed as the managerialisation of movement practices. In addition, this episode embodies how conflicts between internal and external actors arise through political, economic and cultural differences.

To make sense of accountability in the NGO context, studies have explored where accountability calls originate from (*internally* from within the NGO versus *externally* driven by donors) and the directions for which information on accountability flows (*upward* to external actors or *downward* within the NGO or community network) (O'Dywer & Unerman, 2008; Ebrahim, 2002; 2003; 2005). Origins and directions of accountability have become an analytical window to study the concept and effects of accountability. Ebrahim (2003) studied five mechanisms of accountability – disclosure/reports, performance assessment and evaluation, participation, social audits and self-regulation – and found that processes and tools integrated and emphasized different kinds of accountability. For example, disclosures and reports meant to increase NGO oversight enabled upward accountability to donors, yet limited the potential for downward accountability. In contrast, the process of participation supported downward accountability, rather than solely upward to donors. Notably, mechanisms supported multiple kinds of accountability (i.e. upward or downward), yet Ebrahim (2003) illustrated that mechanisms often favoured one over the other. In essence, kinds of accountability sought – internal, external, upward, and downward – have come to possess distinct features and are examined as divergent from a dominating or passive 'other', i.e. internal versus external or upward versus downward.

In this vein, target 'audiences', benefactors and the scope of accountability were associated with choices and trade-offs made between cultivating internal or external accountability mechanisms and frameworks. According to O'Dwyer & Unerman (2008), externally driven accountability differs in depth, time-scale and stakeholder engagement from more internal mechanisms or cultures of accountability. In their study of Amnesty International, the former focused on a narrow set of 'investors' and used short term performance metrics to define and report on success/failure (hierarchical accountability) and the latter desired broader stakeholder discussions and involvement (holistic accountability). Yet, due to pressures to garner investments and demonstrate brand legitimacy, management was inclined to prioritise external accountability frameworks and extraordinary members as well as investors rather than their ordinary membership and internal management. This trend towards more hierarchical accountability mechanisms was found to 'crowd out' set internal cultures. For instance, external emphasis on marketing successes countered an established norm of not taking credit for activities. Taking credit, in opposition to their 'culture reticence', was viewed by some as counterproductive to the NGO's mission as lobbied governments may want to reverse their decisions given greater public scrutiny and advertising. In this sense, the type of accountability pursued by an NGO – internal or external – affected operations and organisation culture of the NGO.

Thus far, narratives of accountability set external and internal as dichotomous to the extent where each co-exist and potentially overtake or 'crowd out' the other. For example, Ebrahim (2002) found that NGOs essentially ran two distinct control systems as donor reports were completed as a ceremonial act and, in turn, a separate information channel for desirable information emerged to satisfy internal requirements. The notion even of 'balanced' integrated accountability mechanisms (see Ebrahim, 2003) assumed types of accountability are stable and fixed ingredients which can be weighted as standalone units. Such observations suggest greater attention is required around the art of mixing or mimicking concepts or processes between different types of accountability.

To address this gap, Dar (2013) countered the 'western' and 'non-western' accountability dualism by exploring the hybridisation of western/non-western practices in an Indian NGO. The study found that the western system of writing reports in English simultaneously subjugated

and empowered local NGO workers. To cope with communicating accountability in a foreign language, locals develop a hybridised form of accountability which positioned western accounts and the ability to converse in English as a proxy for workers participate and excel in local management circles. In this case, western (external) accountability did not overtake non-western (internal) knowledge, it altered and reproduced power structures found in the western world within a local setting. In essence, internal forms of accountability took on features of external accountability. The case demonstrates the blurring of internal-external divides, yet fails to explore how external accounts can take on traits of internal forms of accountability.

In this respect, Chung & Windsor (2012) found that local fables, customs and beliefs were important entry points for teaching villagers about accounting and financial systems. In their case, accounting principles were effectively taught by relating core messages to chapters and verses in the bible. For locals, the bible and the ideal of being a 'good' Christian represented their own internal system of accountability. This is an example of how internal forms of accountability can be leveraged to convey external expectations, however, little is known about how external accountability can be 'changed' based on internal accounts. To date, studies present the treatment of internal accounts as comparatively inferior or as a means to represent external accountability in local eyes.

This chapter contributes to the investigation of the blending of internal and external accountability, yet also argues that external accounts can be refashioned to represent internal demands and cultures. Building on O'Dwyer & Unerman (2008), this chapter suggests that hierarchical forms of accountability present in external accounts can be recast by internal and external stakeholders to not only become more holistic (i.e. engaging more stakeholders) but also to protect indigenous forms of accountability. Unlike O'Dwyer and Unerman (2008), while the effort to be more accountable to external actors may displace ways of engaging more stakeholders, this chapter shows that this displacement can be a temporary effect and that modes of external accountability can be used by internal actors to protect as well as forge avenues for 'bottom up' forms of expression in external and formalised management spaces.

As discussed in this chapter, the advent of the 1985 donor consortium marked a shift towards a single accountability framework in the grassroots people's movement of Sarvodaya. The framework was a by-product of a coordinated effort by donors to normalise funding

arrangements and support the entire movement. The DC funded the movement to the tune of 20 million USD through multi-year grants for a decade (Swift, 1999).

Through the DC, evaluation devices within the accountability framework encountered narratives and accounts that the movement held of itself. This chapter explores the interaction between these two forms of accounts, one based on accountability and another based on a value-driven philosophy. At this juncture, evaluation devices were remade by donors and Sarvodaya to represent local practices and philosophies held by the movement. Even though the consortium came to an end after a decade, blended representations of accountability from the DC era are still used within Sarvodaya today. In this case, internal actors leveraged external depictions of movement ideals strategically as to include local knowledge into management discussions.

This chapter contributes to the literature on NGO accountability in three ways. First, it is a historical case on the emergence of accountability. The chapter focuses on an event which led to the solidification of accountability within an NGO, rather than treating the present of internal/external accountability as stable and fixed. To some extent, this chapter furthers O'Dwyer and Unerman (2008)'s examination of the introduction of an external accountability framework in Amnesty Ireland. This chapter builds upon such studies on the emergence of accountability frameworks within NGOs by examining accounts of a non-western NGO and exploring ways in which indigenous forms of accountability were fleshed out and re-fashioned through external frameworks of accountability.

Secondly, the chapter explores the composition of 'indigenous' accounts. Even though the presence of 'internal' forms of knowledge has been noted in the literature (see: Dhar, 2013; Dixon, 1998), little is known about the dimensions and premise such a system of internal accountability depends on. This chapter pays more attention to local forms of accounting and accountability unfiltered by western frameworks, such as the sway of personal relationships and incorporation of spiritual guidance driving local action and sense of consequence.

Thirdly, the chapter presents a case where external accountability 'failed' and was disbanded, yet internal actors continued to communicate internal values through external mechanisms of accountability. Even in the advent of failure, this chapter suggests that actors within tracks of accountability – whether they be internally generated or externally driven – can strategically use 'the other' or opposing form to support their own perspective or view of a dominant form

of accountability. The introduction of a coordinated external accountability framework provided visibility on the NGO's own indigenous accounts and attitudes towards accountability and provided a formalised avenue to incorporate indigenous knowledge into a management space.

The remainder of this chapter will discuss findings on the strategic use of external accountability framework requirements to incorporate and protect local/indigenous forms of accounting. The first sub-section will describe the narrative around the origins of the movement and organisation of the NGO. It will also detail the kinds of 'accounts' kept by the NGO derived from spiritual, social, cultural (and later) economic teachings within the NGO family-based network. The kinds of accounts created were diverse and used visual representations of accountability around notions of, for example, family, sharing and tradition. The next sub-section highlights how the introduction of the donor consortium in the mid-1980s, as a coordinated attempt to fund the entire NGO, drove new depictions and techniques of accountability to fit this particular donor concerns and NGO operating rationale. It will highlight how the previous accounts of the NGO were refitted within the grammar of external accountability and challenges associated with this. This section, similar to other studies on NGO accountability, does demonstrate the domineering effect of external forces, yet also emphases ways the external accountability framework attempted to become 'bottom up' by incorporating local knowledge and the NGO's own internal mechanisms of accountability. Finally, the last section demonstrates that even conflict within and collapse of the donor consortium in the mid-1990s, vestiges of mixing local/internal and external accountability lives on within the NGO. And, unlike previous studies, this chapter argues that features of the once oppressive external accountability framework – numbers, process-based progressions, visuals representations, tables etc. – can potentially become strategic resources for NGOs to protect local/indigenous knowledge by including them into management and accountability discussions with donors. Overall, this chapter illustrates that lines between internal and external forms of accountability can blur and that even in the event of framework failure, local knowledge can be positioned strategically to reflect internal values, yet speak to external stakeholders.

Local accounts: personality, visuals and personas of Sarvodaya

Founded in 1958, Sarvodaya began as an informal network of voluntary action. It was viewed as an organic entity and was defined internally as:

> …a living, growing movement for non-violent social change that each year attracts a steadily increasing number of people who see in it a path to the awakening of themselves, their families and their communities to their own potential to improve their lives and those of their fellow human beings (Db-4, p. 4)

Localised accounts of Sarvodaya centred on governing through personalities and personal relationships, spreading the movement through depictions and displays of philosophies and maintaining two separate, yet linked, personas 'the movement' and the 'organisation'.

The founder of Sarvodaya, Ariyaratne was a central figure. It was his role as a teacher in an urban secondary school and his underlying philosophies which laid the foundation for the 'movement' as it is understood today. In 1958, the movement did not exist, it was only Ariyaratne and his conviction that "living with communities could transcend activities and things, such as education, classroom, books, exams and could become an all-embracing educational process" (Db-31, p.167). The exchange programme he started between secondary students and rural communities in the late 1950s grew into a country-wide movement which now conducts village led projects, from building schools to paving roads.

The story of Ariyaratne's life is equally the story of Sarvodaya. Within the movement, the founding rationale has been attributed to Ariyaratne. 'He slept on village floors', one member recalled, 'he led by example and he paved the way for the rest of us' (Ib-11). His voice and image has become a brand and symbol of Sarvodaya. He hosts mass gatherings with communities, the government and media, his speeches were turned into booklets in local and foreign languages for distribution and his photo adorned the hallways all Sarvodaya offices (Field Notes, 2012). In the 1970s, Ariyaratne's house was used as the movement's base and now his residence is located in the heart of headquarters, where jointly conducts movement activities and entertains guests in his home and headquarters (Field Notes, 2012). In essence, there was no physical or, as illustrated later on, ideological separation between the personality of Ariyaratne and the movement of Sarvodaya.

Similarly, Ariyaratne's marriage and children are also part of the fabric and explanation of movement rationales. The 'organic' approach cited by the movement which explains its unfettered and unplanned expansion into new service areas and locations across Sri Lanka is linked to his family. For example, the decision to expand into children services was explained by members through a fable around one of Ariyaratne's sons. The fable was told as:

> After a village shramadana, as Ariyaratne and his family were driving away they realised that one of their sons was not with them in the car. They were frantic. They drove back and the whole village started looking for his son. Still no sign of him, someone realised that his son was playing football with the other boys of the village. The other boys were poor. They had no shoes and played naked in the mud. To match the other boys' situation, Ariyaratne's son had removed all his clothes and became one of them. He was unrecognisable. This is the moment when Ariyaratne realised that all children are of the same blood with the same needs. This marked the start of children programming in Sarvodaya. (Field Notes, 2012)

For members, the inclusion of children services was recalled and recognised through the eyes of Ariyaratne and his moment of inspiration rather than the act of starting a child programme, putting up a building or even registering a legal arm for children services. The fables around Ariyaratne's life have been used to justify and describe management and programmatic decisions in Sarvodaya.

Even the movement's founding philosophies are attributable to Ariyaratne. In publicly available reports, beliefs of the movement have been described by members as 'a magnanimous thought born in the mind of one human being', Ariyaratne. Educated in Sri Lanka and in the West, the former school teacher developed a complex set of philosophies which include Buddhism, Sri Lankan traditions and Gandhism[20].

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[20] The term 'Sarvodaya' originates from Ghandi's interpretation of John Ruskin's text on political economy, Undo This Last. "I am determined to change my life in accordance with the ideals of this book", Ghandi stated, and he construed three essential lessons:

1. That the good of the individual is tied to the good of all
2. That the lawyer's work has the share value as the barber as much as all have the same right of earning their livelihood from their work
3. That a life of labour, i.e. the life of the tiller of the soil and the handicraftsman is the life worth living (p. 29)

Ghandi, invigorated by Ruskin's thoughts and conclusions, commented:

The first of these I knew. The second I had dimly realised. The third had never occurred to me. Undo This Last made is clear as daylight for me that the second and third were contained in the first. I arose with the dawn, ready to reduce these principles to practice" (p. 29).

Through Ariyaratne's -proclamation and in name, Sarvodaya in Sri Lanka is an extension of Ghandi's tradition. Rather than 'uplift all' or 'welfare of all', he tweaked the phrase to 'awakening of all'. The adjustment reflects the literal translation of Buddha's title, 'awakened one' or 'enlightened one' (Db-34).). This inclusion of Buddhism, in name and works, is thought to mirror ingrained religious traditions in Sri Lanka dating back to 230 B.C. and the current prominence of Buddhism amongst the majority of Sri Lankans. Though there are religious undertones, Sarvodaya was open to all Sri Lankans regardless of ethnicity, caste, class or religion. This is an important distinction in this context such identities have been used to fuel tensions between communities and even structure customs around marriage[21] and employment. In this sense, the movement identity was designed to surpass all societal categories and functioned to counter existing divides. Ariyaratne sought to create a 'new account' of citizens, he noted:

> Don't recognise [differences]. When they ask, "Are you Sinhalese, Tamil or a Muslim or a Christian?", say "No, you are a human being". Being a human being you have a body. What is a body? You have various organs and you reduce them to a basic minimum, and you are nothing but hardness, liquidity, air and heat in space. That is your body. (Ib-34)

The overarching philosophy of being 'human' and elements was presented to bind members to a common existence, rather than contribute to 'differences' which had political, social and economic implications within Sri Lankan society.

In the framework of being a human, Ariyaratne defined an awakening paradigm that framed and motived development. He described 'levels of awakening' that advance from 'human personality' to 'human society'. These levels define works as intervening from the individual

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In 1908, Ghandi translated and paraphrased Ruskin's work into his native tongue, Gujarati. The title of the translation was Sarvodaya, a compound expression he created based on ancient Sanskrit roots: sarva (all) and udaya (uplift). 'Uplift of all' and 'the welfare of all' are the two interpretations used in Ghandi's future writings. Infused with Ghandi's ideals, the term transitioned from describing concepts of equality to becoming a 'movement' in Indian society. Sarvodaya movements, led by Ghandi's followers propped up across India to facilitate a "fuller and richer concept of people's democracy" (p. 30) post-independence.

[21] For example, distinctions were made between different 'castes' in Sri Lanka. Caste is a hereditary social structure which determines occupation and marriage prospects at birth. 'Lower' castes were not permitted to marry 'higher' castes and employment such as cleaning would be allotted to lower castes. The first 'Sarvodaya' effort in 1958 was an exchange of students and teachers between an urban school and low caste village. This kind of mixing was unheard of at this time in Sri Lanka's history (Fernando, 2008).

to the world, meaning that development is not a localised affair, it stretched beyond island boundaries. The levels are as follows:

> Paurushodaya, awakening of the human personality
>
> Kutumbodaya, awakening of the family
>
> Gramodaya, awakening of the village
>
> Nagarodaya, awakening of the city
>
> Deshodaya, awakening of the nation
>
> Vishvodaya, awakening of the universe

'Every human being has the potential to be awakened to reality', Ariyaratne contended, and 'human beings and society should be awakened simultaneously at these levels' (Db-34, p. 142). In each level, there are intellectual and spiritual capacities that work towards 'moral, social, cultural, economic and political' transformations. Thought of as a holistic approach, Ariyaratne further defines transformation characteristics, he listed:

> Moral
>
> Nobler level of human intra-personal relationships, where respect for all persons irrespective of their caste, race, religion, nationality, or social status is maintained in one's thoughts words and deeds
>
> Cultural
>
> A pattern of living where the sum of total material and spiritual needs satisfaction leads the community to a contended and peaceful society where we have a 'no-poverty' and 'no-affluent' society
>
> Social
>
> Progress in sectors such as community participation, community leadership, community education, community health, community integration, basic human rights and duties and peace. Bringing about the improvement of all these sectors is social awakening.
>
> Economic
>
> Build communities to satisfy basic and secondary human needs, reducing exploitation to a minimum by cooperative endeavours and also by safeguarding environmental and ecological cleanliness and sustainability.
>
> Political
>
> A political order where people's maximum engagement in decentralised participatory democracy is ensured (Db34, p.106)

It was an alternative development model, as progress was framed as a process of *awakening* people, communities, nations and the world through moral, cultural, economic and social interventions. Here, the notion of awaken and awakening extended to not only the village but also other levels of city-wide, country and global efforts. Yet, the main conceptual emphasis remained at the village level. For example, the '100 village awaken' effort of 1967 turned into a scheme to awaken 1,000 villages in 1975 (Db-4). The main guiding principle remained a holistic approach encompassing moral, cultural, economic and social aspects. Such beliefs promoted a form of accounting based on situating action with the philosophical framework of awakening and transformation set by Ariyaratne. In his writings, Ariyaratne admitted that these are 'lofty ideals'; upheld through a larger confidence that grandiose visions or 'dreaming big' have the potential to be real if thrown out into world (Db34, p. 106).

Movement accounts cut across management decisions and, in some cases, reframed staff and financial issues into a discourse of upholding principles. A member with over thirty years of service to Sarvodaya fondly recalled how Ariyaratne's allowed her to bring her child into work in the 1970s. "I didn't have access to any childcare," she noted, "and Mrs. Ariyaratne brought a crib into the office so that my child could stay with me. In that way, we are a family" (Ib-51). This extension of family into the workplace also included the application of religious philosophies to management decisions. A cited example by members when discussing fraud was a prior incident dealt with by Ariyaratne. One member described:

> Long ago, it was discovered that a management team member which was very close to Lokku Sir (Ariyaratne) had stolen money from Sarvodaya. We were gathered all together and Sir confronted him. The member cried and was ashamed, and eventually Sir forgave him, even promoted him to a higher post in Sarvodaya. This was Sir practising kindness and forgiveness, this is the Sarvodaya way. (Field Notes, 2012)

This instance illustrates how Ariyaratne's interpretation of the movement set an operating rationale for members based on his philosophies. In the above case, kindness and forgiveness were virtues which provided a structured mode of reflection and logic for action amongst members.

Overtime, such philosophy logics and rationales were accompanied by visual aids which were displayed within villages and offices. For example, in line with beliefs on levels of awakening and transformations, the village was the starting point for *shramadana*, which was the 'sharing

or gift of one's time, thought and effort) or volunteerism (Db-34). The notion of gifting inspired 'shramadana camps' between villages. After the first camp in 1958, shramadana camps became the basic unit for delivering services and the point of transformation at the village level within the framework of awakening. As such, statistics on the number of villages, camps and participants were tracked by members as they started to symbolise the possible scope and effects of Sarvodaya (Annex 8).

Furthermore, templates were developed to outline processes and activities within shramadana camps. Templates later explained and accompanied the founding story of village realisation where Ariyaratne's group of teachers and students assisted a poor and low caste village in 1958[22]. For example, the template below (Figure 6) was included in reports to outsiders and used within offices to describe what philosophies were.

[22] During school vacations, the group would convene to tutor students existing in dire village straits. In due course, this style of group exchange spread to other villages and was called Shramadana, meaning the gift of one's time, thoughts and efforts (v, p.143). When practicing Shramadana, participants later subscribed to four objectives of individual personality awakening and four objectives for community awakening. The sets of objectives were based on Buddhist teachings: Brahma Viharas (or Sublime Abodes) and Satara Sangraha Vastu. The four Brahma Viharas objectives for the individual are as follows:

1) Cultivate metta (loving kindness) towards all beings and do no harm
2) All actions should be an act of karuna (compassion)
3) The completion of a task leads to muditha (dispassionate joy) in the mind
4) Service with upekkha (detachment from loss, gain, success or failure)

In conjunction with the above, the four Satara Sangraha Vastu, or principle for group conduct, are promoted. They are:

1) Dana (sharing)
2) Priya Vacana (pleasant language)
3) Arthacharya (constructive action)
4) Samanathmatha (equality in association)

Groups were taught these objectives, living in a village for a few days or weeks.

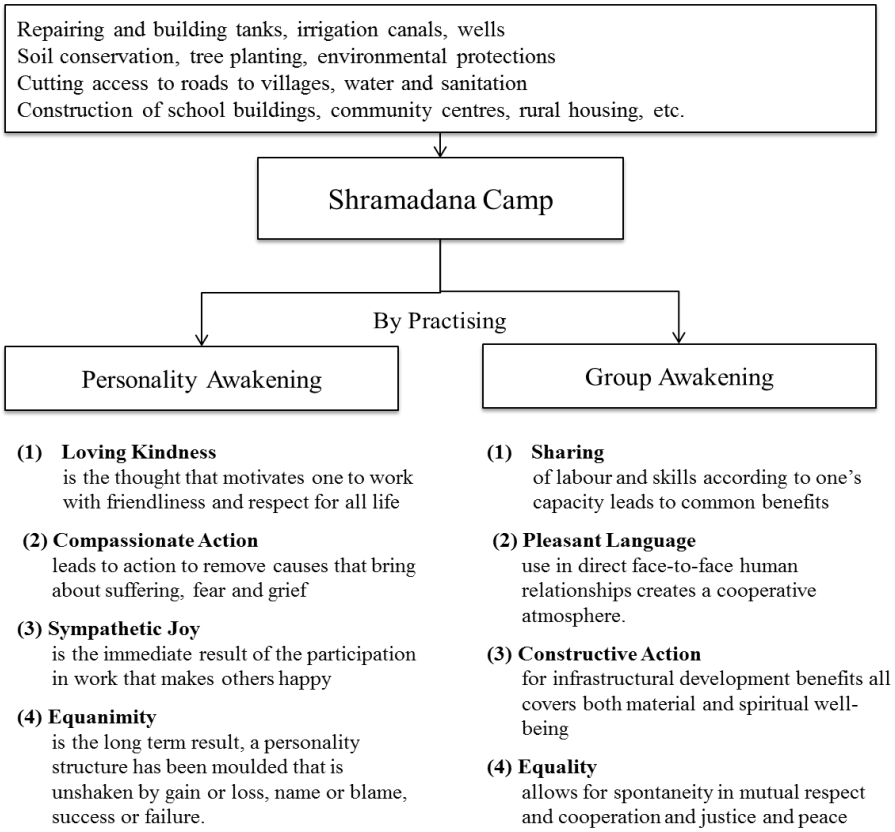


Figure 6: Structure of 'awakening' in shramadana camps[23]

In Sarvodaya, such visual depictions of the processes behind philosophies gained traction. Eventually, Ariyaratne devised stages of progress known as the village development scheme/graduation model to tabularise what 'awakening' at the village level included. The scheme clarified attributes and activities of awakening and also combined economic factors of development with social and moral values. Ariyaratne felt it was important to define economics within the parameters of awakening, given pressures created by the fall of socialism and the opening up of Sri Lankan markets in the late 1970s (Db-4). Partly, the model was an attempt to differentiate Ariyaratne's economics from the economics of the West (Db-4). As such, initially the five stages of village development for awakening stressed an integrated approach to progress

[23] Figure 6 is a template found in material dating back to the 1960s, but is still used today within Sarvodaya. The template is used to describe the processes of transformation which occurs within shramadana camps.

(Annex 9). Progress, in Sarvodaya's model started with gathering communities together to create feelings of familiarity. The introduction of stages placed activities such as shramadana camps within a larger village development ambition and, by defining stages in this manner, substance was given to the concept of awakening. Notably, the role of economics was not paramount in this iteration of the scheme. Economics was useful to fund activities, but not as a core activity in itself to bestow upon villages.

The sway of personality and use of depictions occurred within two personas of Sarvodaya: the movement and organisation. The movement became a registered organisation in the late 1960s and gained charitable status a decade since the first shramadana camp. In 1972 it became a corporation called the '*Lanka Jalitka Sarvodaya Shramadana Sangamaya*' or Lanka National Sarvodaya Shramadana Group by a special act of parliament. This act was made solely for Sarvodaya – its own incorporation act – and bestowed powers and a legal framework to pursue and realise its objectives, such as economic development. Partly, formal registration was meant to expand services and provide access to greater amounts of funding from international donors (Db-6; Db-8).

At first there was no apparent difference between the original movement and newly formed organisation of Sarvodaya. Yet, gradually a distinction arose, where each came to represent different ambitions as a consensus formed that:

> With hindsight, the creation of the legal entity also created a dichotomy resulting in a movement on the one side and an organisation on the other with the latter's growth not always accompanied by a growth of the former. (Db-11, p. 4)

Ultimately, the organisation of Sarvodaya gained a different character than the movement of Sarvodaya. To make sense of the difference between the movement and organisation, the former was considered 'very innovative and inspiring' and the latter simply a legal entity. In other words, the movement was presented as something that could not be controlled or channelled and although the organisation could deliver on movement aims, it was at the same time 'not the movement'.

Overtime, internal explanations of the differences between the movement and organisation emerged. One of which was an ‘input-process-output model’, where ‘the ‘output’ of the organisation is the ‘input’ for the movement. This was further described as:

> What generates, sustains and expands the movement are the activities of the Sangamaya [organisation]. It is also a characteristic of a movement that once set in motion it can maintain its own momentum unless there are retarding forces to impede its progress. Once a critical mass is reached it may overcome any impeding forces and continue to grow. (Db-11, p. 15)

Such discussions represent an emergent distinction between the construct and aims of the movement and the organisation of Sarvodaya. This also eluded to possibilities in which the organisation and movement of Sarvodaya could be mobilised in different ways and as separate entities. Differences were partly a result of international donors as their involvement opened up movement and organisation accounts to donor expectations and scrutiny.

International donors were interested in not only the alternative development model of Sarvodaya, but the fact that it represented a non-partisan avenue for international funding. This was of particular interest given the political instability and the onset of civil war in the 1980s. Formalising Sarvodaya’s status as an organisation was essential as donors and the government needed the legality of an organisation. That said, funds were put towards movement ambitions and activities. And, when donors became involved in the organisation-side they found discrepancies in their notion of proper accounts and ways in which the movement accounted and narrated progress. For instance, early consultants found that Sarvodaya lacked up-to-date and proper management, mixed up district accounts with economic project accounts and improper cost accounts, etc.

However, donors also found that Sarvodaya was “better than any other organisation as it has the possibility to carry out proper economic surveys so as to map the needs and possibilities of village societies” (Db-6, p. 3). Here, it was potential (and the chance to develop potential) rather than proper accounts that sustained donor support.

Issues with reporting included a limited to a lack of expertise and also a particular internal view and reluctance to reporting (Db-3). For donors, though the capacity to conduct economic interventions overshadowed issues with reports and accounts, they would also have to contend with Sarvodaya’s own view of economic development, which was part a holistic model tied to

the movement of Sarvodaya. For instance, when introducing a new economic programme called Sarvodaya Economic Enterprise for Development (SEEDs), Sarvodaya noted:

> So the movement fully agrees with the views of our partners [donors] that the time is ripe for the movement to launch upon scientific and concrete economic enterprises with a view to generating incomes that would make the movement less dependent on donor agencies and achieve our objective of economic welfare of man.
>
> However, it is the view of the movement that this should be done without inflicting any adverse effect on the visibility of the movement as non-violent, non-aggressive, social revolutionary movement, primarily interested in improving the quality of lives of people in every respect, beginning with the most downtrodden in the country. (Db-6, p. 3)

As Sarvodaya included economic interventions in line with donors, it also was adamant that interventions be reflective of the 'movement', in substance or its recognition within communities.

Such feelings towards reports and the need for proper accounts for donors to continue funding Sarvodaya set the foundation for the 1985 Donor Consortium. This section illustrated how accounts of Sarvodaya were more narrations of around personality and templates for recalling the movement within communities. At this time, internal accounts were fluid, family-orientated and experience based. Then, the call to be accountable as an 'organisation' resulted in a need to develop reporting as well as focus on donor interest in economics. The following section outlines how the DC of 1985 was introduced to address divides in expectations, closed certain gaps between the movement and the organisation and changed the attitude towards reports.

The 1985 Donor Consortium

For donors, Sarvodaya's reach throughout Sri Lanka and its alternative development philosophies blended into donor calls for 'bottom-up' development and the anti-modernisation discourse of the 1970s (see Ingham, 1993). An estimated fifteen donors funded individual Sarvodaya projects by the 1980s (Ib-63). Even with reporting difficulties, donors were still keen to support Sarvodaya since it was a central entry-point for development work in war torn regions of Sri Lanka. To some donors, admiration of Sarvodaya's alternative model and network surpassed the need for proper accounts, as it was said:

> Its non-violent approach survives in sprit of adverse, trying and dangerous conditions, as well as provocation to depart from its long term development path. In a country of war, it is a beacon – a different model. It must be supported in spite of and because of the problems it encounter. There is no other national alternative. (Db-13, p.5)

For such donors, the working ideals, conditions and resilience of the movement amidst the civil conflict made Sarvodaya an ideal – and possibly only – candidate for funding.

One funder, the Canadian International Development Agency (CIDA), had supported Sarvodaya for over a decade via other international organizations (Smillie, 1999). By 1985, CIDA had shifted to fund movements and civil societies in developing countries directly (Db-33). In turn, CIDA then considered direct support for two Sarvodaya projects and sent a CIDA consultant to assess if either was worth funding given past encounters and administration issues (Ib-63).

In 1984, the CIDA consultant visited Sarvodaya in Sri Lanka. He first learned about movement philosophies and program structures. For the former, he physically lived in the movement, staying at the house of Ariyaratne. He also became part of everyday routines – meditations, meals and travels. For him, the act of living in the movement enabled him to understand it; the movement started to 'flow in his blood' (Ib-63). He also understood that for donors who only viewed reports and did not benefit from the experience of living in its boundaries, the movement could be construed as a personality cult rather than an empowering development process (Ib-63). In this sense, he realised that there was a wider impact that could not be reflected in the reports sent to the donors.

That said, such gaps were matched by chaotic program management within Sarvodaya (Ib-63; Ib-64). For multiple donors, senior management was not able to produce proper reports and, in one case, staff had submitted a full project report to the wrong donor (Ib-63). At the time, Sarvodaya lacked the capacity to trace donor funds to their funded projects and deliver detailed project reports in a timely manner (Ib-63; Ib-64).

On the other hand, the CIDA consultant found that staff had the skills to produce reports and prepare budgets but multiple project requirements from numerous donors diminished the value-add of applying such skills. For instance, except for a three year grant from NOVIB in the 1970s,

all budgets were based on their individual donor projects (Db-8). From the dishevelled state of reports the consultant assumed that staff did not know how to budget, but staff countered:

> We know all about budgeting, the problem [is that] the budget is worthless, it is meaningless because the owners [donors] pick and choose. They cherry pick and we have to go with whatever they will buy. (Ib-63)

From this point, issues in reporting were not framed as only difficulties in the movement, but also systematic deficiencies in understanding and funding the movement. For donors, importance was placed on individual projects, and in turn, other parts of the movement ended up unfunded and reports did not make sense in relation to the entire entity. For instance, donor preferences for education and credit facilities translated into no funding for other efforts such as youth exchanges. For the consultant, such donor practices signalled that "everyone liked Sarvodaya, but no one was willing to look at the whole" (Ib-63).

The Donor Consortium: The Ethos, Budget and Programmes

After such observations, the consultant, with Ariyaratne's consent, proposed that Sarvodaya's donors commit to multi-year grants which fund all of Sarvodaya's projects and core costs in a single budget. Together, Sarvodaya and its donors would create and agree upon three year budgets, and in turn, the donor cohort would fund all programs for a given year.

Funding all of Sarvodaya was thought to correct deficiencies of project-based funding, as staff had stated that numerous and multiple requirements affected their ability to provide proper accounts and reports. However, the DC conceptualised Sarvodaya as development activities which can be funded and did not account for the movement aspects of Sarvodaya. However, in line with the consultant recommendations, the DC still sought to accommodate the movement aspects by, for instance, allocating line items in budgets dedicated to the movement. Through the DC, the distinction between the organisation of Sarvodaya as funded programmes and the movement became more pronounced in reports.

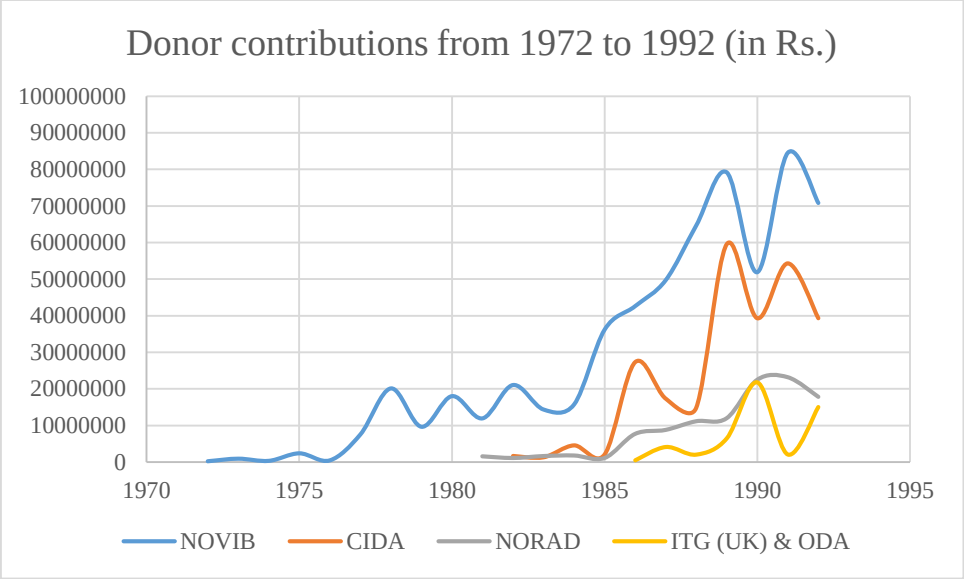
For the CIDA consultant, this effort required political buy-in from donors; a process that proved difficult at first (Ib-63). Yet, by 1985 four of Sarvodaya's main donors stepped forward:

Norwegian Agency for Development Cooperation (NORAD), Overseas Development Agency (ODA), Canadian International Development Agency (CIDA) and Nederlandse Organisatie voor Internationale Bijstand (NOVIB). Since the 1970s, these bi-lateral development agencies from Canada and Europe have financially supported Sarvodaya. As major contributors, they had agreed to coordinate their funding. Some focused on particular areas such as education and emergency relief and others provided funds to support all projects and operational costs.

Led by CIDA, the four donors decided to create and support a common Sarvodaya budget, in which they assumed responsibility for 70-75% of budget expenditures (Ib-63). Likewise, smaller or less interested donors funded the remainder of the budget. This effort was called the 'Donor Consortium' (DC) which began in 1985. It was the first time that donors examined and funded the whole of Sarvodaya (Ib-63).

Through the DC, three major programme areas of Sarvodaya were supported: Lifeline, SEEDS and Relief, Reconciliation, Reconstruction and Reawakening (RRRR) (Annex 10). These programmes worked within Sarvodaya's development model, especially Lifeline as it set up and guided villages from stage 1 to stage 5 (self-reliance) of their graduation model. The other programmes developed specific areas (economic, emergency relief, education etc.) and were brought into different stages of the graduation model.

The DC covered all programme and core costs as well as committed additional funds to Sarvodaya. From 1972 to 1992, contributions from the four major donors significantly increased (Figure 7).



(Db-36)

Figure 7: Contributions from Four Main DC Donors from 1972-1992 in Sri Lankan Rupees

Aside from funds, the DC also was committed to developing staff technical and management skills. Here, a single DC budget also included a single donor reporting system for planning, monitoring and evaluating programmes and the organisation. The advent of a single accountability framework was presented as an opportunity for Sarvodaya. For instance, Ariyaratne described the DC as a new era for improvements, he stated:

> … in reality, only from 1986 October 1st, have we been in a position to seriously improve the professional skills of our workers and I leave it to our Monitors and Evaluators, to speak frankly about the successes and failures of this attempt during this short period. (Db-8, p.4)

The Donor Consortium's Accountability Framework

Earlier, to learn about the movement and progress made, donors stayed at Sarvodaya and in turn, visited villages and lived with the communities to experience progress first-hand (Ib-35). Before, donors relied on trust to facilitate Sarvodaya-donor relations, with the advent of the DC 'technical matters and legal obligations' such as internal control now gained importance (Db-21; Db-33).

This call for accountability was important for all donors in the DC. They felt that due to the scope and nature of Sarvodaya, accountability was essential and noted:

> Given the size of Sarvodaya in terms of its expenditure and the extent of its capital assets, it is imperative that the organisation be extremely accountable. Its critics will attempt to discredit Sarvodaya on many fronts, because that is the nature of development, especially in trying times. Sarvodaya must continue to strengthen its accountability, not because donors require it, but because it protects the real work that Sarvodaya wishes to undertake. (Db-13, p. 38)

To respond to such demands for accountability, the DC included more than simply budgets; it required a series of reports linked to DC budgets. At the behest of the DC, representatives from the four major donors would consult on planning, monitoring, evaluation, finances, results and even organization structures. There were also yearly DC meetings held with donors and Sarvodaya to discuss progress made, create the budget, review monitoring and evaluation reports and release funds. The DC also created monitoring and evaluation teams comprised of representatives from each of the four major donors. The teams would produce 'progress reports' by visiting programme sites, interviewing staff and making recommendations on programme and organisation operations. Often, teams prepared reports for the DC and presented findings at the DC meeting held with the Sarvodaya's management. To oversee communication between donors and Sarvodaya, the DC appointed and funded the position of a 'Donor Liaison Officer' (DLO). Overall, the DC proposed a single accountability framework for Sarvodaya and centred its activities on a three year budget (Figure 8).

Figure 8: The Donor Consortium Accountability Framework

The next two sections focus on the manner in which the DC changed the external accountability framework to simultaneously navigate Sri Lanka's political landscape and reflect the ideals of the Sarvodaya movement. The third section outlines how the end of the DC informed the production and circulation of western-local blends of accountability within the Sarvodaya network.

The Movement in Numbers: Setting the Tone through Accounts

The DC's accountability framework communicated the movement in relation to the spirit of accountability, rather than represent the fluid nature of the movement. For the DC, the accountability framework presented the movement and organisation of Sarvodaya strategically

through accounting techniques. This was mainly motivated by an effort to focus funding in line with projects (rather than ideologies) and to navigate Sri Lankan's turbulent political landscape.

For rolling out their accountability framework, the DC engaged directly with narratives and accounts Sarvodaya presented of itself, whether it be attitudes towards reports, development models made or the scope of the movement. Members did not believe in limiting movement activities or villages, for them, the movement functioned to 'grow organically'. The DC sought to limit the expansion of the movement to emphasis project funded and their targets .To direct attention towards programmes, the DC decidedly constrained organisation scope and proposed an ideal number of 5,600 villages. They noted:

> It is important to maintain this perspective as donors argue for "program focus" as Sarvodaya continues to extend its influence across the nation. The donor funded development program and the movement are not in this team's view, incompatible. Nor are they easily or sensibly separated one from another. Once again, it is worth reiterating that many aspects of what might be described as movemental activities are equally sensibly described and fundable as developmental ones.
>
> There is, however, a distinction to be drawn not so much between movemental and development aspects of programme, but between donor funded and other aspects of Sarovdaya's work. Donor funded aspects of the work carry with them the burden of accountability. Years ago, when smaller amounts were given monitoring was limited strictly to performance in those particular projects. The advent of the consortium funding has changed this fundamentally. (Db-15, p.4)

At this point, the movement started to be problematized based on DC funding objectives. The DC stressed the difference between funded programmes and other parts of the movement or 'the rest' of Sarvodaya. The increase and totality of funding was matched by a call for more accountability in relation to what was accounted for as 'the movement' and narratives of the movement itself. For the DC, their programmatic aspirations and scope were forefront. The DC started to account for the movement, sifting and separating narratives from projects. This effort became part of monitoring and evaluation practice in the DC, as noted in a DC monitors report:

> The monitors have discussed at length the distinction made in the evaluation between the movement-oriented aspects of Sarvodaya and development functions. For Sarvodaya, these are intimately interrelated. Sarvodaya is a value-based organisation, and these values (e.g. the sharing of community labour – shramadana camps' non-violence; observance of human rights) are essential parts of the development process. They are the movemental aspects of the organisation that members 'believe in' or ascribe to.
>
> From a financial point of view there are aspects of Sarvodaya's work which extend beyond the 5,600 core villages and which could also be described as 'movement-oriented' activities. Sarvodaya believes that these are part of the development process as well and does not agreed these should be separated from the 'core' programme. (Db-13, p.4)

The DC predefined target of 5,600 villages set the stage for filtering movement values and practices. The 'core' was not the movement and its philosophies from a monitoring and evaluation perspective, it was the target number of villages. In essence, their *modus operandi* centred on movement and its philosophies to the extent that targets could be achieved.

As the DC progressed, the movement was no longer a narrative that motivated an expanding network of activities. Parallel to the constraints on expansion through targets, the movement also started to be represented in numbers and accounting techniques. One DC report highlighted:

> Most donors and monitors have not taken an express interest in the movement aspects of Sarvodaya for two reasons. First, the movement does not consume great amounts of the Sarvodaya budget. Secondly, there is a sense of religion and perhaps even a hint of politics about the 'movement aspects' of Sarvodaya, which donors are reluctant to support.
>
> Because donors have not paid much serious attention to this aspect of Sarvodaya, the movement has perhaps been misunderstood, underestimated and too quickly dismissed. (Db-12, p.2)

The DC framed the movement as attributes which consumed minimal resources and as a set of undertones to be avoided (religion and politics). At this point, the movement consumption of resources on the budget side – its number and proportion to other activities – rationalised less management attention. Here, reference to the movement as a budget input reflected earlier DC concerns over performance. The limit on villages, and in turn the sprawling nature of the nature of the movement, was coupled with an effort to measure the movement itself.

The view of the movement shifted from ideals which supported targets to gaining actual figures which could be inputted into calculations and, in turn, decision making processes. For example, in 1990, DC monitors led to the creation of a 'movement budget' (Db-13). The budget for the movement was follows:

Santhisena (Sinhala/Tamil Youth Exchange)	455,000 Rs
Santhisena Leadership Training	146, 900 Rs
Shramadana International	1,121,000 Rs
National Amity Program	
(Peace Marches, National Peace Camps, videos, publications)	735,000 Rs
Total	2,920,900 Rs

In this budget, the activities identified as 'movemental' were youth exchanges and leadership training, international branches, peace marches and media. While the DC previously stated that the movemental and development functions were interrelated, these activities were framed as part of the Sarvodaya belief system and 'budgeted out' of the DC core funded budget and 'budgeted in' to its own separate movement budget. Notably, even though the DC's representation of the movement was not included in the core budget, the DC monitors argued that since the movement budget was small in comparison to the core budget, funding it would not adversely impact the DC or put funded activities at risk.

The impetus to measure the movement in relation to funded activities became more pronounced in the late 1980s. From 1989 to 1993, the government targeted Sarvodaya. Under the Prime Minster, and later the President, Premadasa (1978-1993), a task force called the 'Presidential Commission of Inquiry in Respect of NGOs' was established. Only a week after Premadasa was sworn into office, Ariyaratne was questioned by the government's Chief of the National Intelligence Bureau and had to complete a questionnaire from the Bribery Commissioner. At the behest of Premadasa**,** an in-house government audit team of financial records and development activities was set up within Sarvodaya. Staff were also interviewed by the Commission, and in some instances, disappeared. By 1991, eight death threats had been made on Ariyaratne and his family. Sarvodaya's weekly radio programme was cancelled and negative media was broadcast with headlines like, 'Profits from Sarvodaya through the Sale of Children'. In this period, Sarvodaya had to contend with political pressures which affected their ability to conduct activities and personally survive (Db-16).

The DC acknowledged such political pressures and noted that "it is a well-known fact that every instrument of the government was used not only to undermine Sarvodaya but also to completely

paralyse it" (Db-20). Due to political attacks, the DC started to pay greater attention to the movement, mostly to make sense of what their funds supported, as the Commission fostered 'considerable uncertainty among consortium members about exactly what concerns the Government may have about the proved capacity of Sarvodaya in providing development assistance at the local level or the role of NGOs in general" (Db-15, p. 39). This operating context propelled the DC to justify and present their involvement with the movement within their rationalised accountability framework.

For the DC, there was an effort to distance themselves from perceived political controversial parts of the movement. This was meant to protect funded activities from certain aspects, mostly political and religious. For the DC, the objective of poverty alleviation, and not support of the movement per say, motivated and guided how the DC connected the movement to development works (Ib-34). Through the budget, the movement was 'taken out' from a financial perspective. In the words of a DLO…

> I would say that was how they [the DC] could demonstrate they were only funding the organisation because that's the money they give, and that was what it was to be applied for. If it was applied for anything else, or if it was used for anything else, they could say Sarvodaya had broken the terms of the contract, so it wasn't them. But that's why they needed the quarterly reports back, to demonstrate the money that they'd applied was all being spent on that programme and not being used for anything else. So yes, it was a safety mechanism for them. (Ib-64)

As such, the accountability framework put forth was a form of protection for the DC. And, the use of budgets and follow up reports were important as proof for demonstrating funds were used towards DC funded activities, and allowed the DC to avoid the politics around Sarvodaya.

The movement was represented in different forms to fulfil the demands of the DC. Initially, focusing on set targets (i.e. number of villages) was central. This eventually led to the movement being seen as a factor in monitoring and evaluation practices. The DC tracked to what extent the movement further their targets and idea of performance. This evolved into measuring the movement itself. As such, the movement was quantified through accounting techniques and presented in different ways against a backdrop of political turmoil and oversight. Through the DC, the sweeping and unplanned movement of the 1950s gained strategic traction through mechanisms such as targets and budgets. In many ways, the movement of Sarvodaya was

mobilised and rationalised with reference to programmatic objectives instead of solely philosophies.

This section demonstrated how the concept of the movement became refined through an evolving accountability framework. The next section will focus on how pre-existing understandings and depictions of Sarvodaya were revamped through the eyes of the DC. The process blended traditional approaches with the emphasis on targets and programmes of the DC.

Revision of concept and depictions to fit an accountability framework

As the consortium progressed, the DC's accountability framework became a lens to view internally generated models of progress. This section outlines two aspects of internal accounts which were combined with ambitions and constraints of the DC accountability framework: the concept of the poor and graduation model of village development.

Reframing the Poor

The DC sought to channel funds and projects to the poorest in line with its emphasis on poverty alleviation. The movement, however, had no definition of the poor. The poor, under philosophies and the holistic model, may possess many dimensions, for example, moral, spiritual, social, economic and cultural deprivation. In the context of shramadana camps and their graduation model, the poor were even considered as a resource to be mobilised. For instance, for setting up shramadana camps, Sarvodaya noted:

> Even the poorest of the poor will have within themselves certain spiritual moral, cultural, social, economic and institutional resources. We make a beginning by trying to awaken their consciousness as to their own capacity for change. Harnessing of these human, material and non-material resources is a skill that has to be developed by all those who are desirous of reaching the poor with the intention of helping them to uplift themselves. (Db-20, p.3)

Under the internal development model, the poor contributed to the development process. More importantly, economics was but one of many factors contributing to poverty (i.e moral, cultural, social etc. aspects also existed).

In contrast, the DC held a different notion of the poor for funded projects. For the DC, of the 5,600 villages supported in 1990, donors had no sense of how monies were (or were not) channelled to the poor or the poorest (Db-13). The DC noted:

> But who are the poorest and the not so poor? They can be identified in a variety of ways, e.g. landholding, welfare eligibility, income, nutritional status of children, and to a greater or less degree of complexity. (Db-13, p. 3)

For the DC, none of the ways mentioned included Sarvodaya's moral, cultural, social or spiritual dimensions of poverty or resources. In this vein, the DC started to tease out an avenue for defining the poor, one that happened to exclude parts of the movement.

Mainly, the DC discussed the poor as an economically-deprived population. For the DC, the poor were economically deprived or excluded from the market; the poverty of economics triumphed poverty of the mind described by Ariyaratne. The DC recommended differing methods for defining the poor, such as the lack of income generation, land ownership, market access etc. The DC also wanted to identify the poor by conducting surveys of villager attributes (i.e. household income, employment, property ownership) and create a baseline of data, rather than by the poor being singled out through personal referral systems in the movement network (Db-13). As the poor became recognisable, the DC also suggested they hold higher positions in village councils to redress power imbalances between the poor and the affluent, perhaps educated, council members. In such ways, the concept of poor started to take form, and gain substance as a group of people to target development projects.

For works, the introduction of 'the poor' as an independent variable shifted the focus of funded projects. For example, the orientation changed for DC funded Relief, Reconstruction, Rehabilitation and Development (RRRD) project. The project, focused on communities affected by violence, started to tease out the most afflicted populations by gender, age and ethnicities. Such physical characteristics started to intersect with economic standings, for instance, widowed women were equated with fewer capacities for income generation. In this trend, the DC encouraged the movement to start collecting information, through baseline surveys, building bonds between faces and features of capital. Monitors also notably separated the poor from workers, stressing that 'every rupee that does not have to be spent on workers and their associated costs is a rupee that can be spent on the victims of violence that this program is

intended to serve' (Db-12, p. ix). In such ways, the DC cut through the fabric of unity preached by the movement, making patterns and stitching together relations based on notions of poverty and labour.

The concept of distinguishing the poor from the worker sliced across the movement's notions and feelings of family. 'People and human relationships were given priority over abstract principles', Ariyaratne explained, and the movement '…united a community by a living memory of ethical and moral values and their non-marketable codes of conduct' (Db-34, p. 145). For the movement, the original purpose of shramadana camps was to promote feelings of family amongst diverse class, ethnic and caste-based communities. Even in office settings, there was a sense of family-hood and shared traditions, as members addressed each other as ayya ('brother') and akka (sister) (Field Notes, 2013).

Cultivated feelings were coupled with families being introduced and raised through the movement's network. It was not uncommon, for instance, that members met their life partners through the movement's activities and married with the blessing of the founder (Db-31; Field notes, 2013). In line with family, most members had been exposed to the movement through pre-school programs and had grown up with the movement (Ib-42; Ib-45). The separation of poor and worker ignored the subtle family ties made through small and large acts within the movement.

For the DC, such close ties were difficult to navigate, to the extent that uncertainty arose if the movement itself was in the best position to define 'the poor' and if workers had the desired capacities to serve the poor. At this time, there had to be balance between the DC definition of the poor and Sarvodaya's ideals. As noted by the DC:

> …there is the consistent recommendation that SSM should direct its efforts more specifically towards the poor and the poorest. This is accepted by Sarvodaya and by the Monitors. It is a matter that requires clarification, however, not least because there may be confusion arising from the view within SSM that Sarvodaya means the "awakening of all", consequently that the organisation's collective efforts, i.e. both economics and non-economic, should be directed toward the whole village community. For many reasons, not least to limit potential conflict between programmes, there must be agreement within Sarvodaya as to a common target. (Db-13, p.3)

DC monitors suggested that independent consultants could define the poor and, in turn, the staff should be revised to meet the ends of such a definition (Db-15).

Overall, the DC observed an inflated work force, often large numbers with low pay. In 1990, there were 4,000 fulltime workers, the majority of which received less than half of standard market wages - this is in addition to 4,000 fulltime volunteers (Db-35). Based on DC recommendations, village level staff was reduced by 50%, with other cuts at the district and headquarters by the end of August 1991 (Db-15). As such, in advocating more professional qualities, the DC cut staff of which in 1988 only 25% were trained professionals. The rest had volunteered or grown up with Sarvodaya.

This trend was quite strong at the district level, as the DC recommended that the district level staff be reduced, from 912 to 512 in 1991, and a new cadre of 'super gramadana' employees should be cultivated (Db-15). The DC emphasised the need for career professionals who have been 'duly trained and selected on the grounds of their competence to carry out the tasks required' (Db-15, p.5). Partly, staff that simply said 'yes sir' as the members at the district centres or staff that listened to meetings but did not turn discussions into action were targeted (Ib-64). In such ways, the DC sought to inculcate a structure of accountability though staffing arrangements as greater numbers of workers and styles of working often did not propagate their ideal of accountability.

For making sense of the poor and poverty, the DC innovated around the category of the poor and added more prominent economic factors for measurement. This, in turn, resulted in a particular way of accessing the poor, which required more professionalised staff. That said, changes to the concept of poverty led to a reconfiguration of worker-poor distinctions.

Innovation on the Graduation Model

In addition to flushing out a definition of the poor, the DC also modified Sarvodaya's graduation model to fit within their ideal of results. Predating the DC, the graduation model was developed by Sarvodaya and used to structure programmes such as Lifeline and SEEDS. The graduation model was divided into five stages, in which the fifth stage represented village 'self-reliance'.

For the DC, the graduation model was important as it provided a benchmark for measuring results around funded projects and programmes. However, the DC sought certain kinds of

information which was in line with their expectation of funded activities. This approach contradicted the internal purpose of the graduation model, which was to act as an aspirational guide, rather than a framework to collect information. That said, the DC emphasised refining the model by stressing the importance of appropriate indicators to measure results.

In the early 1990s, the DC placed greater attention on the graduation model, specifically developing indicators. For the DC, indicators became a new prism for funding choices, not the philosophies of the movement. The nature of development efforts undertaken were revised within indicators constructed at each stage. Notably, the DC reflected on difficulties in classifying villages, in hindsight, from stages 1 to 3. Even still, the DC pushed for indicator development. "Indicators are an absolute requirement for they make us all wrestle with answering very important questions," a DC member noted, "and serious efforts should be made in tackling them" (Db-18). As such, movement staff were confronted with the task of devising indicators, recasting past experiences on village works and committing to concrete signpost of progress. Guided by the DC, the DLO noted staff were "still struggling with understanding the concept of 'graduation model',' and that they had difficulties in "understanding the kind of information the consortium is seeking" (Db-18).

For example, in a DC indicator workshop staff were asked to devise a target number of completely self-reliant villages (stage five), and the DLO found that staff predictions were well above realistic figures, 250 versus 150 villages (Db-18). It was evident to the DC that Sarvodaya did not hold much information on villages that have graduated through stages four and five. When asked for data on villages, Sarvodaya provided a list of 166 villages they were working in and, without any indication of stage or progress (Db-18). Movement staff saw indicators as aspirational rather than part and parcel to predictable targets. In some ways, such a view of indicators reflected the movement motif to think beyond limits, or as Ariyaratne said, 'throw a vision out into the world and see what happens' (Ib-34). For members, the role of management tools for the movement was to articulate a dream, not control for possible realities.

Additionally, the DC sought a greater link between the model and other reports, such as strategic plans (Db-18; Db-22). This effort pushed the DC to unpack the definition of 'stage five' (self-reliance) and separately examine the 'inputs' and the 'outputs' of the model itself.

The DC found that very little evidence existed that villages were achieving stage five, they noted:

> In conceptual terms, the final stage of village level development explicitly includes the target of self-reliance for the societies and the continuation of their activities. This aspect of sustainability is hedged by greater uncertainty, however, not least because very few villages have yet attained stage five as found by Sarvodaya. Inevitably, therefore, it is not yet possible to demonstrate exactly what stage five sustainability means. (Db-15, p. 8)

The DC initially mapped out phases and 'inputs' needed within each stage. Three phases were devised:

Phase	Programme	Main activities
Phase A	Lifeline	• 'Gramadana worker and pre-school supervisor
Phase B	Lifeline Rural Enterprise Programme (REP)	• 'Social inputs' from GW and pre-school supervisor continue • Includes educating villagers on systems and procedures of credit and savings
Phase C	REP	• REP is the main programme • REP expands and increases loans and savings in the village

The use of input phases helped to organise programmes and also raised two questions:

- First, at what point does REP initiate activities in a village?
- Second, during phase B who has overall responsibility for the various Sarvodaya inputs to a village – Lifeline's District Coordinator or REP's District Manager? (Db-13, p. 8)

Such questions emphasised responsibility and transition from one programme to another. They also motivate the DC to draft specific output indicators, such as:

- Establishment of an active mothers group which includes a minimum agreed % of the eligible women in the village

- Execution of shramadana camps in the previous twelve months involving not less than an agreed number of person days input from villagers (set in relation to the number of target households) (Db-13 p.9)

Notably, inputs were based on programmes and, the timing of programmes, led to drafts of output indicators to signal completion of a phase. From here, the DC also started to set out expectations of when villages should progress, for instance after five years villages were expected to graduate and 10% of the 4,300 villages served in 1991 would graduate in less than six months (Db-13).

In addition to a focus on inputs and timing, that same year the DC drafted a 'village development matrix', in which the four stages (rather than phases) were organised based on activities/expected state of villages at each stage (output) (Annex 11).

Unlike phases based on inputs, the intention was to use the matrix to cost out contributions staff made within each stage (Db-13). It was a tool for understanding progress and for budget management (Db-13). For understanding inputs, the DC initially focused more on coordination than cost. It was only in the next year that inputs and outputs started to be included and analysed within a single format.

By 1991, the DC tested the model. Their monitors and staff in Sarvodaya's Poverty Eradication and Empowerment of the Poor (PEEP) programme surveyed 2,000 villages that possessed markers (i.e. village groups, shramadana camps etc.) within stages one to three of the model as well as 814 villages in stage four. Then, they designed qualitative, such as gramadana worker perceptions, and quantitative measures within stages. The use of measures was to define progress at each stage, yet the group also accounted for the need for flexibility as each village was different (Db-17). Partly, this effort was to predict if villages would progress from one stage to the next, as the DC noted that their draft model with measures "employed a mathematical approach to calculate and predict numbers of villages that will graduate, lapse or drip out in stages one to three" (Db-17, p.67).

This study reassessed villages based on qualitative and quantitative measures, which in turn, led to a level of comfort in predicting village progression. The DC and Sarvodaya felt that: "fine tuning of the model is a necessary next step and the development of a total framework of the

graduation process might be a useful aid" (Db-17, p. 41). As such, they drafted an 'analytical framework for the graduation model' (Annex 12). The framework outlined goals, objectives, strategies, inputs and outputs for each stage of progression. It was unlike other previous drafts or templates in that it combined inputs and outputs, so that there was a linear view of transition from a goal to expected outputs.

Such an extension of the graduation model reflected previous calls for a more 'integrated approach' for graduation, as the DC noted:

> …there is a need to take an integrated approach to planning and phasing of Sarvodaya's different operational programs, which themselves are expected to promote and pursue the holistic development process at the village level. At present there is no such integrated approach: different programs seemed to be planned relatively independently of each other.
>
> ...Of course, it will never be possible to develop a technocratic model capable of complete accuracy in presiding the phased requirements of different programs: Sarvodaya deals with people, as individuals and as social groups. Nevertheless Sarvodaya has devised its own process model and it has now further sufficient experience at least to being to take a more structured approach to its future planning, and vigorously pursue the work already done in the past. (Db-15, p. 34)

For the DC, the graduation model represented an opportunity to coordinate programmes and bring in experiences from past villages to create a more structured and predictable model.

This section explored how the concept of the poor and graduation model of Sarvodaya were reframed to fit within the DC's mode of accountability. The concept of poor was aligned with an economic concept of poverty, rather than spiritual. Furthermore, the definition of poor guided the investment of resources and countered a culture within Sarvodaya where 'the poor' were actually members of the movement. As for the graduation model, the philosophy based aspirational stages were recast into an evaluation device which would 'measure' progression within set targets. The model was also used to create benchmarks and a sense of realism when devising plans for village activities and programme scope.

In essence, the DC's external accountability framework assumed attributes of the local narratives and accounts. Such efforts by the DC and Sarvodaya worked to diminish the distinction between 'external' and 'internal' forms of accountability. In this regard, the next section will discuss how the DC fell apart, in part due to gaps between external expectations and internal sentiments on reporting.

The end of the donor consortium, not mixed evaluations

This section highlights accountability concerns from the DC and pressures faced by Sarvodaya which contributed to the end of the donor consortium in 1995. The use of the accountability framework and its communication of the movement as well as the revamping of central movement models led to tensions within the partnership. For the DC, difficulties persisted in getting members to deliver on agreed upon targets as well as the failure to instil proper internal controls and financial reports processes. At the same time, Ariyaratne encountered increasing feelings of dissatisfaction from his membership over the formal nature of the DC. Yet, as explored later on in this section, the end of the DC in 1995 did not end the use of formalised depictions of movement ideals and their use in management discussions and reports.

The beginning of the end of the donor consortium

Throughout the DC, differences in contracting and communication between DC members and Sarvodaya staff surfaced. The DC's proposed limit of 5,600 villages was not followed by Ariyaratne (Ib-64). With DC funds, Sarvodaya kept expanding into new villages and was not able to provide detailed information on village progress within their own graduation model (Db-18). The importance placed on targets by the DC was not shared equally with Sarvodaya. For the DC, it became clear that decisions made were negotiated with a section of members and did not reflect feelings and ensure commitment of the whole movement. After meetings, discussions were held with staff and agreed changes made to the programme or activities, but as one DLO found…

> …When they [movement staff] went away, people carried on working the same as they had done before. So you had like a dual pathway; the donors coming in, having a discussion with people at Sarvodaya and agreeing all the things, and the rest of the people at Sarvodaya would carry on doing what they were doing. The two didn't always link up. (Ib-64)

Moreover, as one DLO reflected, the accountability framework was seen as 'western' and reports required did not fit within the typical structure of 'work' for members (Ib-64). The DC's framing of accountability focused on plans and following through action and analysis of set plans or targets, but he noted that…

> … the majority of people in Sarvodaya didn't work that way. They worked on knowing what they were trying to achieve, and reacting to situations and opportunities to try and achieve that. So it was very much more a feeling what would be right at this time approach rather than really targeted, focused approach. (Ib-64)
>
> .

In this sense, members of the movement did not internalise external accountability requirements in the manner the DC had expected. The DC assumed that accountability itself was a rationale common grammar for undertaking programmes. This perhaps explains difficulties the DC faced in rolling out internal controls and financial reporting processes within the movement. Within the accountability framework, internal controls and financial reports were presented as a window for gaining 'meaningful' information on programme activities. Proper controls was linked tracking funds, and in Sarvodaya, CIDA representative felt that…

> What was most worrying concerns the statement that the lack of proper internal financial controls resulted in their inability to correlate the release of funds with the work carried out in relation intended activities, and that due to these internal control weaknesses, losses and misuses of resources may occur. The central question was on internal control. (Db-21)

The lack of internal control was thought to reflect possible losses in resources. For internal controls and reporting, the quality of information was also in question. For the DC, it was not 'just a matter of generating an array and flow of information for the sake of doing so,' and for the movement if it 'had a random, uncoordinated, irrational approach to its work programming, then any management information that may be generated will itself reflect that randomness' (Db-15, p.24).

In addition to expectations and gaps in internal controls, there were difficulties in obtaining financial information and statements. In general, auditors found it trying to account for the movement and organisation as a whole from a financial perspective. Belongings of a village often overlapped as part of the movement, thus audit testing and analysis had to separate the village from Sarvodaya. For example, auditors of the 1995 financial statements conveyed that 'Sarvodaya' had been adopted by numerous entities throughout Sri Lanka (Db-23). The use of the name was not 'for accounting purposes', it was more so to be part of an ideal. As such, it was difficult to discern the scope of assets and liabilities which were part of the movement, organisation or another entity which took on aspects of Sarvodaya. From a financial

perspective, contradictory requirements were set since the DC sought a "total view of all the organisation", yet auditors were unable to pin down a concrete object or organisation to audit (Db-22).

The end of the donor consortium

Gaps in communication, internal controls and financial reporting contributed to the end of the DC. By the mid-1990s, the DC restricted funds to programmes as an acceptable form recourse to get information on results. This was a shift in DC practices, as prior attempts to limit funds in exchange for 'forms of accountability' were viewed internally within the DC as politically motivated[24] Yet this perception shifted near the end of the consortium as the DC felt that withholding funds could be a means of signalling the importance of accountability. The quest for reports such as financial statements and results according to set targets were thought of as reasonable as highlighted by a DC member. He noted:

> I do not think these demands are excessive – the only real surprise is that these are not issues on which we dug our heels several years ago (yes, I understand the history and also see how these issues crept up rather than leaping into view fully grown). If we back off now, we have lost all a) credibility with Sarvodaya and the other donors and b) hope of accounting for our funds. So the answer to your question is that we are going to be tough and insist that our criteria are met before we release any further funds. (Db-25)

The push for accountability evolved within the DC from a flexible approach to a hard-line requirement. The rhetoric of learning and partnership around accountability was replaced with a desire to demonstrate and enforce the framework from the DC. For the DC, not providing reports raised questions as to if Sarvodaya was serious about the partnership. In 1995, the DC noted:

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[24] For example, ODA withheld funds from Sarvodaya until requested reports were provided; yet such a decision arose speculations amongst Sarvodaya and other donors that the choice due to tense diplomatic relations between the UK and Sri Lanka at the time (Db-15). Even though ODA seemed to only be concerned about Sarvodaya's performance and wanted to review its assessments of projects, other donors in the DC stated that:

> ODA's position is unacceptable. The withholding of funding for an organisation of the size and report of Sarvodaya, particular after several years of close involvement with it, cannot be justified in the current circumstance.
>
> (Db-15, p. 15)

At this juncture, withholding funds was frowned upon by fellow DC members and Sarvoaya (Db-15).

> … it seems we were optimistic about their ability/intention to comply with the requests of the donors. I would be interested in knowing from you whether you think it's their inability or rather that they think they can stand us down without consequence. (Db-25)

The tactic of withholding funds frustrated and infuriated Ariyaratne and his members. And, in response to the withholding of funds, Ariyaratne threatened to use Sarvodaya's international branch in the Netherlands to stage a hunger strike in opposition of NOVIB (Db-26).

Internal tensions and disdain for the DC rose at Sarvodaya. With the introduction of DC's accountability framework, Sarvodaya's staff became disenchanted with the movement. As part of their service, many staff agreed to receive less than market wages - a sacrifice accepted due to their belief in the philosophies and method of the movement (Db-34). For some, the DC and the monies received made the movement 'lose the idealism and the voluntary spirit that flows from it' (Db-34, p.9). The ways in which the DC reframed (and re-questioned) thirty-two years of the movement based on short evaluation visits caused some members to push back (Db-34). Some left, in part due to the political oversight, and others threatened to hand in their resignation to Ariyaratne (Field Notes, 2013).

By September 14, 1995, the DC came to an end as, "everyone was in agreement that the consortium, as it is now organised, has outgrown its purpose" (Db-26). By the end, accountability became journey rather than a destination. The DC noted that, "although the Sarvodaya world is still far from perfect, reasonable and acceptable accountability appears to have gone into this exercise." (Db-27).

The DC ended, but the practices are still there

Even though the DC failed, the practice of bringing in the movement into formalised discussions with external donors was still prominent. The evaluation devices and representations of the movement which members revolted against became commonplace for partners, strategic planning and reporting processes. The purpose, however, was not to emanate the same principles or attitudes of external accountability, it was to serve and protect the interests of the movement.

After 1995, relationships with certain donors continued on a project to project basis. Donors such as NORAD and NOVIB maintained relationships with Sarvodaya and even introduced new management practices such as the Logical Framework[25] in the late 1990s.

The introduction of new mechanisms after the DC was coupled with continuing of expertise from the DC. In 1992, while the consortium was still in place, Ariyaratne's son became the 'secretary of planning'. Currently the general secretary of Sarvodaya, his son, emphasised that the 1990s were crucial in establishing a 'systematic' planning procedure (Ib-2). Before 1992, the movement's vision prompted planning on an as needed basis and in the form of 'work plans' for a short period of time. Even post consortium, Ariyaratne's son thought that systematic planning aided in the consolidating or 'tracking' all the works, from the number of villages reaching *Grama Surwaj* to the potential villages for further involvement. He equates this exercise to tapping into future possibilities to being a self-reliant organisation, generating its own income. It is in this spirit that a strategic plan was made for 1995 to 1998, a year after the consortium ended.

The DC's phase based approach was refitted to work within the local context and ambitions. The 1995-1998 strategic plan, recast the past and possibilities of the late 1990s into three 'phases'. The first and second phase retroactively describes the 'beginnings' of Sarvodaya and mid-1980s. The former was notably slow *albeit* strengthened through a mass volunteer base and, the latter, spoke to rapid expansion, donor involvement and the resulting downsides of a 'supply-orientation' and dwindling interest in levels of awakening. The third, applicable for the period in question, sought to find a middle ground between phrase one and two, namely bringing back 'demand driven' development. Here, the framing of three 'empowerment processes' - social, economic and technical - reflected beliefs and also formed the basis for administrative 'divisions'. This was an attempt to 'plan' based on beliefs as administration units.

[25] The former DC member, NOVIB, introduced the LF to Sarvodaya in 2000 (Db-29). The adoption of the LF was natural for Sarvodaya. The General Secretary noted that the existing use of indicators in the organisation made the LF an extension of knowledge held in the organisation (Ib-2). Similar to the DC, NOVIB trained staff to use the LF, and also published handbooks translated into Sinhala and Tamil. As discussed in the next chapter, this was critical to the LF becoming a core tool for reconciliation in post-civil war Sri Lanka. Currently, the LF is used at Sarvodaya, often as a requirement from donors for funded projects.

There were also innovative ways of engaging sponsors through this administration of beliefs. In this strategic plan, donors were encouraged to sponsor components, either 'adopt' a district through the lens of social empowerment or fund any of the three administration lines. In addition to this creative allocation of funding, Sarvodaya promoted its own commercial enterprises – a printing press and an export company for village handicrafts – to start generating its own income. In this case, the setting up of administration lines of activity and accountability were also a means to commercialise and market movement ideologies in a manner palatable to donors.

In between the 1995-1999 and the 2005-2010 strategic plans, the sophistication of planning exploded as environmental scans, SWOT analyses and Logical Framework took root. For the Logical Framework, NOVIB, a Swiss NGO, sponsored a training session and even translated their own Logical Framework handbook into Sinhalese and Tamil in the late 1990s. Interestingly, NOVIB later promoted a 'results based framework' in which, in the words of the current Director of Projects, donors would 'buy the results'[26].

In contrast to 1995-1998, the 2005-2010 strategic plan is an exemplar of this novel management connection. Aided by consultants, Sarvodaya articulated a 'strategic planning process' (Figure 9) and the entire plan is thought to feed into their three spheres of consciousness, economics and 'governance' for holistic development (Figure 10).

[26] In this approach, to guarantee funding for works, activities would have to yield certain outcomes. For example, a compost training session targeting 100 farmers would need to produce100 farmers who could skilfully compost. The donor, in this illustration, would then evaluate on a spot basis the extent to which training has been successful, reimbursing monies spent on activities afterwards. This is different from previous donor procedures of giving funding and then, after the fact, Sarvodaya submitting descriptive reports. RBM involves a high degree of systemising, as targets, activities and results must be articulated beforehand and reporting must fit this streamlining rationale. NOVIB, after introducing RBM, retaught the Logical Framework as complimenting this approach. In this respect, in the early 2000s, new harmonising instruments and rationales colonised the 'planning space', contributing to a seamless appearance between ideals and management practice.

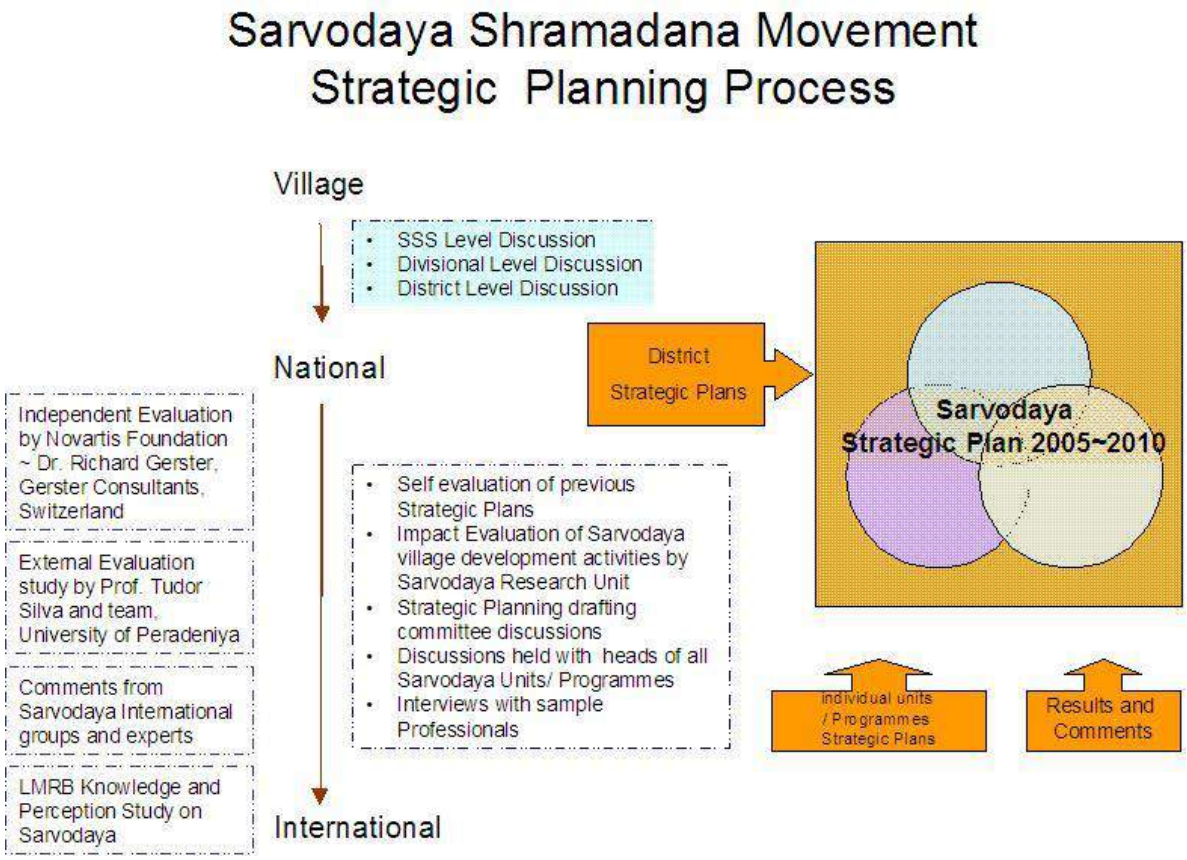


Figure 9: 2005-2010 strategic planning process

Similar to 1995-1998, there are lines of empowerment that organise works, however, at this point the original three expanded to six: spiritual, social, technological, legal, economic and political. In the strategic plan, each empowerment line had a detailed listing of all involved parties, summary of results and a SWOT analysis. All these observations are referenced to an overarching situation analysis, evaluation report and commentary on the 2000-2005 strategic

the DC and new external mechanisms of accountability with philosophies of the movement. In essence, management by philosophies rather than management by numbers gained traction in Sarvodaya.

[27] This comparative of the 1995-1998 and 2005-2010 strategic plans was intentional, as the researcher was unable to access other plans such as 2000-2005 and the 500 year plan.

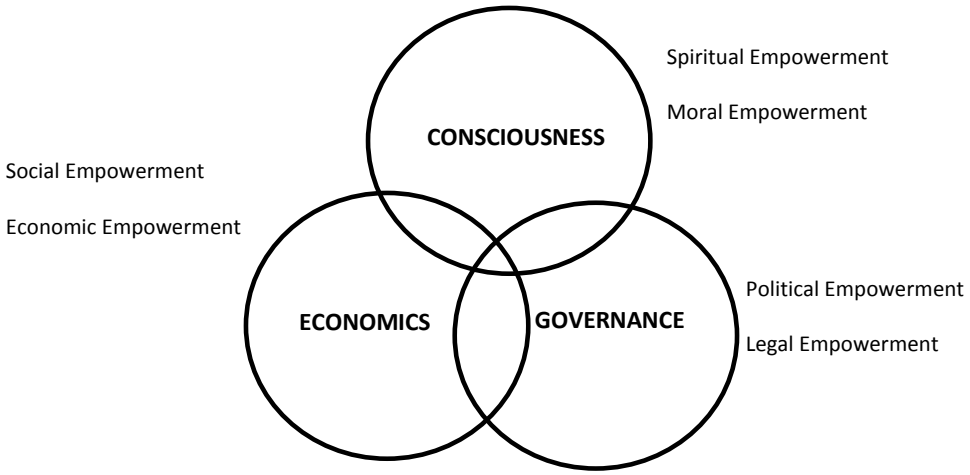
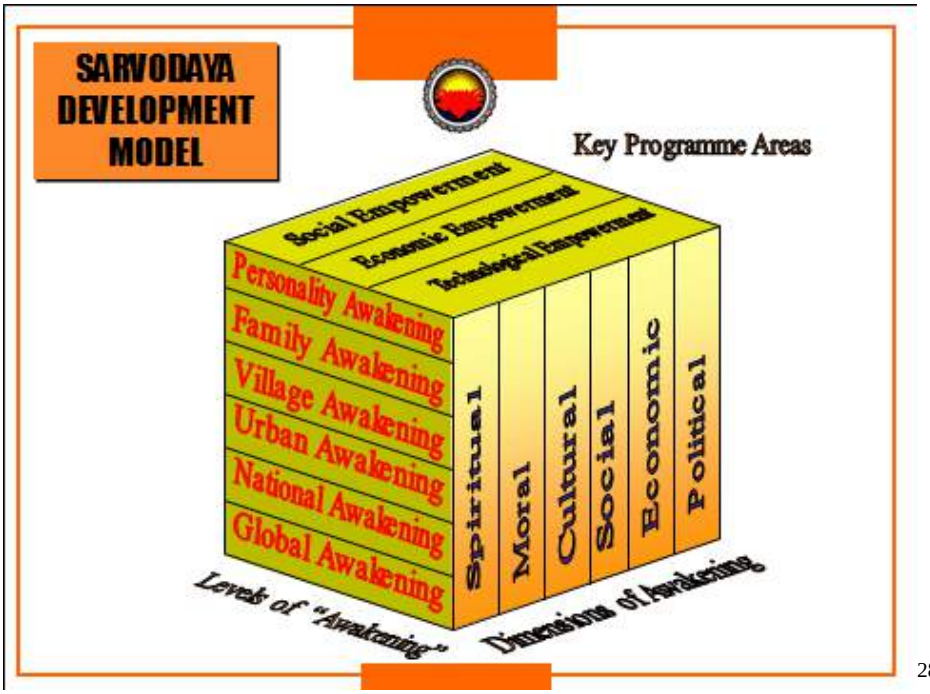


Figure 10: Three spheres for strategic planning

Reports and plans leveraged targets, activities and results to operate within a belief framework. Internally, Ariyaratne's son adopted his father's philosophical transformations and levels of awakening as a form of administration (Figure 12). For example, the development model and philosophies of the movement were turned into concrete management objects which were used in presentations to donors and volunteers to communicate ideals and their style of administration (Annex 13; 14). One depiction of the development model echoed standard technical templates used by management consultant firms (Figure 11).



[28]

Figure 11: Sarvodaya development model

Even after the DC, management teams used a technical approach and depictions to communicate the movement to outsiders. Processes such as strategic plans and evaluation devices were refitted to work within the context and ambition of the movement. The legacy and approach of the DC lived on through partnerships and expertise which was fostered during the DC decade. The effort to 'measure' viewed internally as altering the meaning of the movement became a conduit to express and fortify the movement through a common management language.

[28] A representation of the development model from the General Secretary's presentation on Making Communities Disaster Resilient; The Sarvodaya Approach in May 2012. Also included are dimensions of social, economic and technological empowerment.

Discussion

This chapter provides an in-depth examination of Sarvodaya's 1985 DC and highlights the nature of internally generated accounts of an NGO.

Through the DC, efforts to make sense of both movemental and NGO dimensions of Sarvodaya were included into an external accountability framework. At times, the movement was framed as a political force, which resulted in overzealous government oversight. In order to avoid politics and emphasize their development programmes, activities deemed too political such as, peace marches, and leadership training were reclassified as 'movemental' and relegated as side notes to actual funded programmes. The DC mobilised their single accountability framework in different ways to highlight (or conversely, underplay) the movement in relation to its funded development efforts. For example, the movement was sectioned out and described in a budget form, and then compared to the DC's entire funding portfolio, the movement was proved not to be the focal point of funds, and thus relieving pressure on the DC. In this instance, the DC underplayed their involvement with the movement through financial numbers and relied on their financial representations of the movement within formalised structural arrangements to demonstrate their non-partisan position. As such, formality provided distance within situations of rest and potential political conflict.

In a similar way, Sarvodaya capitalised on two discourses around the accountability framework – one of eagerness and willingness to improve management and the other downplaying the role of planning and other reports in the wider quest for 'awakening'. This use of switching between different discourses is similar to findings by Ebrahim (2002), where NGOs maintain two channels for providing information, yet this also illustrates multiple discourses and that the ability to switch can be a resource for NGOs. In this particular case, Sarvodaya was able to cater to both the interests of local and informal circles in Sri Lanka and participate within conversations with the DC to access funds.

The external accountability framework confronted values and philosophies developed since 1958. For the DC, the desire to obtain information on set targets became a catalyst to innovate on existing practices. For example, the graduation model of Sarvodaya was redefined and drafted to fit with the DC's single accountability framework. Unique to Sarvodaya, the graduation model took on new purposes through the DC, instead of as an aspirational symbol,

the model was refined to interrogate the achievement of results and even predict the graduation of villages. In this sense, the model became a new formal lens for Sarvodaya to view their informal and philosophy driven efforts. In this vein, unlike O'Dwyer & Unerman's (2008) study, the distinction between 'internal' and 'external' accounts blurred to create something new from the perspective of both worldviews. This blurring speaks to the productive elements of compromise in organisations (see Chenhall et al, 2013) and frames frictions between internal and external actors as a motivating force.

By the end of the consortium, DC restrictions and withholding of funds coupled with internal resistance to comply with DC requirements, resulted in conflicts between the DC and Sarvodaya, and eventually, the end of the DC framework. However, even though the DC ceased, experiences and models from it carried onto future projects and relations with donors. It was in this period of transition that strategic planning as well as evaluation devices were internally refined to reflect movement philosophies. In this case, the failure of the DC provided an opportunity for Sarvodaya to reclaim and remake evaluation devices in light of their own values. Reflecting on Kurunmäki & Miller (2013), failure helped make the movement malleable in a way that fitted Sarvodaya, and it was in the battle over accounts that a kind of concurrent visibility around movement values (see Chenhall et al, 2013) and effort to retain values in evaluation devices arose.

This chapter provides an in-depth examination of Sarvodaya's 1985 DC. Similar to O'Dwyer & Unerman (2008), a distinction rose between internal accounts presented by Sarvodaya and external donor expectations on performance and reporting. However, unlike O'Dwyer & Unerman (2008), the imposition of the DC's accountability framework did not solely result in mission drift; nor was the framework used predominately satisfy donor requirements. In the case of Sarvodaya, evaluation devices were used to grapple divergent demands between internal and external accounts that resulted in a change in the very nature of accounts themselves. In this sense, to mitigate conflicts with future donors and represent movement ideals, formal and neutral accounts of philosophies were produced by internal actors. Neutral representations produced by internal actors within formal reporting frameworks valued the movement as a source of knowledge and expertise. Counter to some previous studies, this strategic use of external frameworks to make internal forms of accountability visible suggests that over reliance

on accounting can be helpful (Rahaman et al, 2010; Neu et al, 2009). However, this chapter also cautions that such reliance is useful to internal actors if they are in control of the motivation behind frameworks, i.e. imperfect aspirational figures rather than measuring perfect results.

In this case, the 'mission' of Sarvodaya was not necessarily demoted (see O'Dwyer & Unerman, 2008), but communicated and mobilised in new ways. As mentioned earlier, to counter political attacks and oversight, the DC represented Sarvodaya's ambition of mass awakening into a concrete number through a defined number of villages. This effort was meant to section off as well as de-politicise funded projects from controversial aspects of the movement. The movement was expressed as a budget and given a figure which symbolised its consumption of resources. Low consumption in this case was used to justify the DC's diversion of funds to parts of Sarvodaya that led or encouraged the movement. Here the movement took an alternate form through numbers, one that was not deemed a significant political threat to the DC funded projects. The accountability framework neutralised controversial aspects of the movement providing a technical language that redefined accounts and movement boundaries. This reaffirms Porter (1996) that objectivity can provide an overarching platform for communication and contestation in society and extends his analysis into a specific intra organisational setting.

Such observations imply that by becoming well versed in the aspects of neutrality and formality present in evaluation devices, organisational actors can represent themselves in multiple new ways to satisfy internal or external demands. This ability to redraw and switch identities to create accounts and boundaries challenges notions of stability afforded to accounting entities. For instance, it is understood that the boundaries of entities are made through accounts and change[29] (Meyer, 1973; Miller, 1998; Llewellyn, 1994). This chapter demonstrates that identities of external and internal are not fixed and that different forms of accountability can be mobilised at various junctures to produce fluid representations an entity. Overall, this chapter

[29] For example, Llewellyn (1994) noted that entity boundaries are founded on 'thresholds' and 'binding structures'. Llewellyn (1994) stated that

"Thresholds were financial reporting which charts the physical/spatial and financial limits of the organization through the quantification of assets and liabilities. Therefore, it defines, through processes of inclusion and exclusion, the boundaries of the organization as a physical, legal and financial entity… [and] boundaries not only function as thresholds; they also, by acting as binding structures, produce and reproduce the internal unity of the organization. Internally the boundaries of an organization bind organizational time and space or create "time-space zones" (Llewellyn, 1994, p.11-14).

highlights how a variety of accounts or worldviews can be strategically made formal and neutral in order to serve specific internal and external interests and form objects to enact accounting upon.

5 THE TRANSITION FROM CIVIL WAR INTO PEACEFUL PROJECTS
THE LOGICAL FRAMEWORK IN SARVODAYA

Following three decades of a protracted and often violent civil strife, in May, 2009, the Tamil separatist forces surrendered, thus ending the LTTE effort for a Tamil homeland in Sri Lanka. This chapter examines the methodology, processes and procedures employed by the GoSL and the implementation of initiatives, with the cooperation of Sarvodaya. It will also explore the unfolding of a Sri Lankan state into previous LTTE domains and how administration techniques potentially 'gave voice' to newly acquired communities. This chapter frames formality as NGO reporting structures and processes set up by the government after the war. In addition, the LF as a technical paradox (Chapter 2) will be highlighted and shown to produce simplistic and logic representations of complex and emotional community experiences. Developing on the previous episode, situations of conflict manifest in this chapter as the prominence of historic social unrest within the scope of current project management considerations.

This chapter explores how accounting sets in motion dreams and schemes to articulate aspirations of the state in relation to local actors. According to Miller & Rose (1992), complex and varied bureaucratic ideas and practices actuate individuals and groups to align themselves with the goals and objectives of the authorities. As such, 'the state' is not a centralised system of political power, it is a web of administrative techniques which link autonomous selves to wider rationales of economy and citizenship in society.

In addition to examining the dissemination of political and economic ambitions through accounting practices, some have highlighted accounting's conscription of numbers to 'make' a state (Scott, 1998; Miller & Rose, 1992; Miller & O'Leary, 1987). For Scott (1998), in the 18th and 19th century contours of nature and society were made legible and reorganised based on standardised formulas of administration. For example, forests were viewed through a fiscal lens of revenue needs of the crown, and to maximise revenues, forests were subject to official scientific management rather than local knowledge. In this case, the construct of annual timber revenue yield supplied a figure for making sense and drawing forest borders. Scott (1998) illustrated that states were a result of coherent planning efforts, and similar to Spence (2010), 'numbers' held value in setting state directives. In a study of the creation of the United Kingdom of Great Britain in 1707, interests of divergent English and Scottish actors were made known

through estimations of a particular number, the 'Equivalent'[30]. The Equivalent was the amount of financial compensation given to Scotland for taking on both higher taxation levels and a share of English pre-union debt. The union was a political programme set by complex estimations of revenues and debts by the English. To promote acceptance of the union, even present values were politically leveraged in the name of 'the union'. Such complexity was intended to mystify the idea of the union for unsympathetic actors; yet accounting calculations and numbers also turned into challengeable objects for debate. In essence, accounting made objects and 'things' within a state tangible and had the potential to be a reference point for assorted actors in discussions and attempts at consensus.

In the same vein, some have studied the use of accounting to redefine groups of people as citizens within a state (Neu & Graham, 2006; Neu & Therrien, 2003; Neu, 2000). Neu & Therrien (2003) examined how aboriginal communities in Canada existed as perpetually 'stateless' and outside of Canadian society. According to Neu & Therrien (2003), accounting and other forms of bureaucracy potentially eliminated or refitted aboriginal existence, they noted:

> "Stateless" is a bureaucratic definition; the problem of what to do with stateless people is a problem of modern governance, and consequently, the "solution" is primarily a bureaucratic one, whether it lies in the direct extermination of individuals or in the slow procedural elimination of their life-support systems or with their total cultural assimilation (p.12)

In this context, identifying stateless as a problem paved the way for 'solutions' such as classifying and documenting aboriginals via consensus surveys and introducing the concept of purchasing land counter to a spiritual view of nature. As a result, aboriginals were required to conform to fit within the mechanisms of a state, rather than indigenous cultures and scripts of governance. Similar to Alawattage & Wickramasinghe (2008), individuals and groups with shared histories and views were described and analysed through accounting in order to cater to ambitions of 'foreign' insiders and outsiders. For Alawattage & Wickramasinghe (2008), estate workers on tea plantations in Sri Lanka were disciplined through accounting-based controls such as book keeping. In this setting, labour controls evolved from colonial legacies and

[30] The Equivalent' was part of the treaty of 1707 which was set to combined parliamentary structures of England and Scotland and create the 'United Kingdom of Great Britain'.

western markets – a hegemonic tyranny of power - and, as such, maintained a status quo unrepresentative of local estate life.

While both studies highlight accounting's dominance in defining and structuring social life, Beirschenk (1988) also demonstrates that margins and its contents established by accounting, such as 'the project', created opportunities for negotiation amongst diverse actors in the development context. In a study of cattle farming in Benin, Beirschenk, (1988) found interests conveyed by stakeholders such as local tribes, donor agencies, government and national staff were rationalised with reference to the scope and terms of the project. Forms of negotiation were limited to the grammar of target groups, cost benefits and participation set within the project and, as the project continued, multiple realities held by diverse stakeholders eventually affected the local power dynamics.

So far, scholars have examined accounting as a tool for coaxing individuals and groups to self-regulate and align their ambitions with a state or foreign ideal. From the union of the United Kingdom to tea estates in Sri Lanka, accounting has played a key role in promoting views of the state. Additionally, numbers and the confines of project boundaries have been discussed as bringing actors together, yet also restricting possibilities to envision local contexts. An underlying theme in such studies is the imbalance of power and accounting's role in the preservation of dominant interests. Yet, to date little is understood about how excluded or local communities absorbed by the state gain meaningful representation through accounting.

In this chapter, accounting 'solutions' such as the prominence of numbers rather than context, replacement of local knowhow with technical speak and limited spaces for negotiation are understood as advantageous for communities in former conflict zones. This chapter argues that accounting potentially supports and reframes community attributes - ideology, race, caste, religion etc. – which have come to symbolise resistance against the state. The chapter further proposes that accounting provides a common grammar and framework for communities to meaningfully communicate with state and non-state stakeholders.

To explore this potential, accounting is framed as a 'technique of neutralisation'. The concept of techniques of neutralisation was developed by Sykes & Matza (1957) during their study of juvenile delinquency. Sykes & Matza (1957) found that delinquents valued social norms. Hence, to commit crimes counter to accepted norms delinquents rationalise their behaviour

through a series of strategies[31]. For delinquents, Sykes & Matza (1957) noted, 'techniques of neutralisation' temporary rationalise acts which contradicted widely held societal values and norms. In relation to this chapter, techniques of neutralisation are of interest since the concept connects perceptions of deviance to ways of justifying deviance to fit within societal norms. In addition, the ability to 'neutralise' deviance as to function within societal norms is useful and, in this chapter, comparable to efforts made to moderate separatist communities in the North and East of Sri Lanka within the dominant government paradigm.

For this chapter, framing accounting as a technique of neutralisation furthers the exploration of how communities previously fighting against the state started to participate in discussions with the state. Through accounting, this chapter proposes, 'deviance' and previously 'deviant communities' have the capability to present rational and neutral accounts of their experiences in a format palatable to the state. Since it is paramount to operate within the confines of the framework sanctioned by the state, this chapter demonstrates, reports, strategic plans, indicators and, more specifically, the Logical Framework mobilised by Sarvodaya and communities in a manner which does not contradict or threaten state authority or even the vision of a united country.

[31] Matza & Sykes (1957) created the following methods by which, they believed, delinquents justified their illegitimate actions:

- Denial of responsibility. The offender will propose that they were victims of circumstance or were forced into situations beyond their control.
- Denial of injury. The offender insists that their actions did not cause any harm or damage.
- Denial of the victim. The offender believes that the victim deserved whatever action the offender committed.
- Condemnation of the condemners. The offenders maintain that those who condemn their offense are doing so purely out of spite, or are shifting the blame off of themselves unfairly.
- Appeal to higher loyalties. The offender suggests that his or her offense was for the greater good, with long term consequences that would justify their actions, such as protection of a friend.

There are five methods of neutralization generally manifest themselves in the form of arguments, such as:

- "It wasn't my fault"
- "It wasn't a big deal. They could afford the loss"

In line with the previous chapter, this analysis highlights how accounting concepts and tools can strategically represent the goals and interests of stakeholders. This examination is directed at projects undertaken in CACs on topics such as good governance[32].

This chapter argues that perceptions of formality and neutrality of the LF were leveraged and mobilised to foster wider stakeholder participation. Contents inputted into the LF joined a central system of government reporting and, by GoSL review, were formally vetted and approved. Established after the conflict, this system – the PTF - required NGOs to submit project all project proposals and documentation to a committee established by the GoSL. In addition to its role in overseeing CACs, this process provided an opportunity for the communities to represent their grievances, views, ideas, desires and ambitions to overcome the violent past and develop sustainable communities within the government paradigm. In order to obtain evenly tempered and sensitised responses from communities, the neutral administrative format of the LF was invaluable in observing the communications of the residents as published in the GoSL review of reports. This chapter provides some insight into how communities expressed their fears and desires through a seemingly moderate and neutral administrative format of the LF.

This chapter has three main implications on the study of accounting. First, it demonstrates how features of accounting which have been described as problematic for local communities can, in some instances, be helpful. Second, it explores the potential to leverage accounting mechanisms of control and procedures in order to represent local communities. Third, the desirability of 'formality' and 'neutrality' is also underlined given the context in which this study takes place, former conflict zones.

The next section in this chapter will explore the state of communities in the North and East of Sri Lanka. This section demonstrates how emotional tensions and experiences of war have

[32] Good governance is a broad term to represent desired values and processes which promote human rights, the rule of law, effective participation, multi-actor partnerships, political pluralism, transparent and accountable processes and institutions etc. A resolution (2000/64) issued by the Commission of Human Rights identified the key attributes of good governance as transparency, responsibility, accountability, participation and responsiveness (to the needs of the people). The platform of good governance is used by NGOs to apply for funding and is a concept which informs the delivery of services. (For more information see: http://www.ohchr.org/EN/Issues/Development/GoodGovernance/Pages/GoodGovernanceIndex.aspx)

impacted the style of management in these communities. It also highlights how management and project staff strive to communicate local needs through formal and informal methods.

The remainder of this chapter will explore how a discourse of reconciliation, rehabilitation, good governance and other notions tied to peace are constructed and leveraged to represent community interest through evaluations, monitoring, indicators and numbers of the LF. Donor, manager and community level sentiments will be highlighted, mainly from projects in the areas of education (War Child Holland, Save the Children and Mine Risk Education), health (United Nations), infrastructure (EU-Oxfam) and rights awareness (Swiss Solidarity). In this context, this section underlines how the LF sets out possibilities to formally communicate local aspirations through efforts to collect data with the LF format as a reference point to convey local needs within broader stakeholder discussions. The final section provides an in-depth exploration of the adaptation of LF as an essential tool for data gathering and the establishment of meaningful communication in a three year reconciliation project called Finding a Solution Together (FAST).

Development Post-Conflict: Tensions and Surveillance

> *The Sinhala State's war of genocide destroyed the peaceful life of the Tamils. It turned the Tamils into refugees in their own homeland, ruined their nation's social and economical infrastructure and plunged them into unprecedented hardships. While our motherland, caught within gruesome Sinhala military rule, is destroyed, Sinhalisation of our historic territory is going on under the pretexts of High Security Zones and Free Trade Zones. This naked Sinhalisation proceeds by the hoisting of Lion flags, the erection of Sidharthan statues, the renaming of Tamil streets with Sinhala names, the building of Buddhist temples. Sinhala settlements are mushrooming in the Tamil homeland.*[33]

On November 27th 2007, Velupillai Prabhakaran, the leader of the LTTE publicly reflected on decades of Tamil existence in Sri Lanka - a Tamil motherland confronted with the domination of a 'foreign' economy, culture and religion. Nearly two years later, on May 9th 2009 the civil conflict ended through a military effort by the Rajapaksa government and Prabhakaran was

[33] Excerpt from 'Heroes' Day' speech by LTTE leader Velupillai Prabhakaran on November 27, 2007, Retrieved from http://www.satp.org/satporgtp/countries/shrilanka/document/papers/07nov24ltte.htm

killed. His death symbolised the defeat of the LTTE, but not a finale to views driving the conflict since the 1980s. The conflict ended. Perceptions of Sinhalisation did not.

For three decades, some regions were under LTTE rule and others experienced LTTE and GoSL administration, due to territorial gains and losses between the two sides. In the territories controlled by the LTTE, the LTTE operated all administrative facets from schools, roads, their own NGOs and a judiciary in line with the LTTE ideology (Ib-34). At times, separatist aspirations held by the LTTE and communities were similar.

With the termination of the war, all Northern and Eastern communities were administered by the GoSL and became part of 'Sri Lanka'. Although the war was over, a sense of conflict still remained among some. For locals, underlying views of defeat of a Tamil group and unfairness were prominent, as one manager in the East noted:

> Right now the conflict is over, the peacebuilding scenarios are now brought up, but we [Tamils] don't have something to cope with that peacebuilding, the reconciliation part. When we see the Sinhalese or Muslims, we get angry because we [Tamils] don't have anything, we have lost even the war actually. (Ib-58, *sic*)

In this instance, the victory over terrorism declared by the government was not shared by all communities. For some, it was a defeat which resulted in new discussions of 'peace and reconciliation'. Although all communities (Tamils, Sinhalese and Muslims) were victims of the conflict and suffered loss of lives and property, the Tamils were directly affected because the LTTE was firmly entrenched in the Tamil areas. Therefore the wars were fought mostly in areas occupied by the Tamils. Countless Tamils lost family, friends, houses and their livelihoods (Ib-39). The damage left behind from the final phases of the conflict was recognisable from the state of mind of locals, in this light, one donor explained:

> Their minds are not cleared yet and they can't do cultivation and they don't even have their own house. They are just looking at broken buildings and having a tarpaulin sheet in the corner. It will take time. It's not something that will change immediately. (Ib-54)

The basic infrastructure of neighbourhoods, families, shelter and livelihood were disrupted. The aftermath of the conflict impacted the collective well-being of communities and displaced nearly 300,000 people from their homes. The uprooted existence of displacement prevented

locals from engaging routine activities such as earning income or sending their children to school (Field Notes, 2012).

Individuals affected by the conflict became 'Internally Displaced Persons' (IDPs) and were relocated by the government from their ancestral lands and homes to camps. Due to the fear of former LTTE cadres regrouping for continuing terrorist activities, the GoSL took extreme measures to thwart this possibility by keeping the IDPs in secured camps, and releasing only those who have been deemed as "non-terrorists" (Field Notes, 2012).

On an estimated 700 hectares cleared forest in the North of Sri Lanka, the government set up the 'Manik Farm' which provided temporary shelter for 250,000 IDPs. The world's largest refugee camp, the government initially restricted the movement of civilians and did not permit them to leave the premises. Within the camp, IDPs faced government forms of administration. The government established an 'intake' system in which individuals were interviewed, assessed for proof of identity and allocated shelter within a camp zoning scheme (Ib-48; Ib-60). Separate zones, were built to provide all amenities from healthcare to schools for residents who had been cleared of terrorist activities and others were designed by the government to vet and rehabilitate former members of the LTTE and sympathizers of the LTTE (Ib-48). It was reported that in some instances, people disappeared and were not heard from again (Ib-60). The former symbolised continued terror as international organisations were not permitted by the government to oversee operations and methods used to rehabilitate in these zones (Ib-60).

Parallel to (and after) the Manik Farm, the government maintained a strong military presence in the former conflict zones. In these areas the military established outposts. Although Sri Lankan army soldiers lived amongst communities, it was apparent that a feeling of mistrust existed between the groups. The GoSL took strict measures to ensure that the cessation of violence would hold and the army was used to enforce these rules. As, for example, immediately after the conflict, public gatherings of men were banned since the Government feared a resurgence of the LTTE (Ib-37).

The GoSL also initiated a commission called the "Lessons Learnt and Reconciliation Commission" to find an agreeable solution to all parties concerned. It was noted, "the process of reconciliation required a full acknowledgement of the tragedy of the conflict and a collective act of contrition by the political leaders and civil society, of both Sinhala and Tamil

communities." Though highly critiqued by international organizations and Tamil communities within and outside of Sri Lanka, the LLRC was used as a mechanism to shape government, community and NGO efforts (TamilNet, 2011).

The relationship between the GoSL and several foreign NGOs were not very cordial, and sometimes even antagonistic[34]. The liberated areas still being considered as unstable, the government tasked the military to monitor NGO activity. The government, in many instances, were hostile towards foreign NGO involvement as there was a perception that the LTTE had used NGOs to channel funding and separatist propaganda. In addition, NGOs aided in the production of death tolls and displacement figures; which were politicised estimates that supported LTTE propaganda claims of government genocide.

At the end of the conflict in 2009, the government restricted NGO access to some former LTTE territories. Here, the military enforced security measures government such as mandatory checkpoints which impeded and delayed the humanitarian work of the NGOs. As per guidelines imposed, the military visited NGO project sites, interviewed potential beneficiaries from the efforts of the NGOs and worked alongside local Government representatives (Field Notes, 2012; Ib-37). Overall, the end of the conflict marked the beginning of new forms of knowing and administering communities based on the reconstruction plan of the GoSL. The focus was resettlement and reintegration via the provision of services. The application of these policies invariably exposed individuals to mistrust, ongoing tensions, lack of empowerment and fear of the future.

Given this scenario of mistrust, NGOs functioned as an intermediary between Tamil communities and the government. To some extent, communities trusted and confided in NGOs since some staff were from similar cultures and sympathetic to the grievances of the communities. NGOs, such as Sarvodaya, had a repertoire with local leaders which predated the conflict, and were well positioned to understand and communicate the needs of the communities to GoSL. These factors and the discourse of 'participation' in the development sector supported the incorporation of local views and their 'mind-sets' as within the scope projects. As such, communities considered projects as an avenue to address immediate needs as well as articulate

[34] See http://www.hrw.org/world-report/2014/country-chapters/sri-lanka

struggles and frustrations faced under the government and its bureaucracy. In this vein, a project manager from the Manik Farm stated:

> There is a difference with conflict-based projects. We have to mainly consider the local context their [community] behaviours their views about the future.
>
> …
>
> This information can be captured because we are talking with them, we know some of the people and we can ask, they are sharing with us, that kind of thing. That point is very important I think when we are doing any kind of project or any kind of implementing. We have to give more priority, that means more than 30 or 40% we have to think about their thinkings and their experience, their ideas. (Ib-48, *sic*)

The community re-building efforts proposed by the government lacked consultation and empowerment of communities, and this position aggravated locals. It also, as noted above, put NGOs in a position to engage with locals and capture their 'thinkings and experience'.

In this sense, access to local aspirations and needs were granted to Sarvodaya. Taking local views forward, effort was placed on coordinating communities which, in the words of the Director of Projects, posed a challenge of "meet[ing] these people and bring[ing] them to a common goal, and a planning framework and having a way to move forward" (Ib-37). Part of the challenge involved the government, as each project was appraised based on its contribution to the overall policies of re-construction program of the government. Since NGOs were also subject to government surveillance and restrictions, a balance had to be struck between government expectations of project deliverables with the authentic and urgent needs within the communities. In this light, one senior manager stated:

> It's ridiculous, you know, because even myself, if my phone is tapped by the military, if some military says to me, "Take care of yourself." You know, it's threatening. At my level I can say, "I'm a lawyer, whatever." But you know, another innocent person, they will not be able to say that.
>
> At the same time, there is a lot of space and need for good governance in the North and East, even participation. But I don't know how people are ready to fill the gap because their serious structures are not fully established. (Ib-41)

In this vein, engaging in development activities was sensitive for staff as well. The influence of the government included even established NGOs and those involved in post-conflict work relied on their expertise and requested for policies to streamline their operations and conduct meaningful participation.

In addition to government limitations and oversight, good governance projects in the North and East were potentially problematic for the organisation. While preparing proposals and reports regarding good governance interventions, a senior manager also noted:

> In the case of good governance, I need to be a little bit careful with my wording. If I say, "This government does not do anything" that can be a problem. So, now I'm thinking of [the] words, the formats and if they [words and formats] have a lot of critics. I've got to be careful of the wording because that would make trouble, and not only for me but for the organisation. (Ib-41)

Even though reports had to be sensitised to government positions, reports were also a form and process which brought together communities, the government and development efforts.

In May 2009, the President of Sri Lanka appointed a 19 member PTF for Resettlement, Development and Security in the Northern Province. The PTF was given the authority to prepare strategic plans, programs and projects to resettle IDPs, rehabilitate and develop economic and social infrastructure of the Northern Province. One of the responsibilities of the PTF was to liaise with all organizations in the public and private sectors.

The PTF became an established a project reporting requirement for the NGOs operating in the North (Ib-38; Ib-48). For NGOs, project proposals were submitted to the PTF and, in turn, their committee approved each proposal, NGOs were required to submit project reports to the PTF and local government bodies in order to operate in certain areas. Among other requirements, the PTF focused on types of interventions organised, beneficiary lists and financial information (Annex 15).

The PTF was a reporting bottleneck by which the government monitored views of communities and NGOs. It was an extension of a formalised reporting system between donors, NGOs and communities, providing a tracking mechanism from the funding agencies to the fund recipients. The feedback obtained from the communities were forwarded to the PTF and the PTF used this information according to support their objectives and not necessarily the priorities of the communities.

With the existing system of reporting, it was therefore problematic to communicate the needs of the community to the government, due to the bureaucracy and the reporting methodology. To overcome this obstacle, Sarvodaya used the LF to reach and articulate local viewpoints.

The following section will discuss how a particular accounting method, the LF was used to further and frame community interests and, more importantly, how it became a tool for representing local experiences and aspirations. First, an examination of the LF in three post-conflict projects will be provided: Mine Risk Education (MRE), CIDA and Swiss Solidarity (SS). The discussion will highlight the role of the LF in collecting data and applying expertise to represent locals (MRE) and its use to develop and format linkages between legal frameworks such as the LLRC relevant to local views (CIDA/SS).

Data Collection and Community Frameworks

In the late 1990s, the LF was introduced into selected NOVIB projects in Sarvodaya. Decades later, due to its success, some donors made LF reporting mandatory for the projects they funded. At times, it was also voluntarily used by Sarvodaya staff to plan, monitor and evaluate projects (Ib-34; Field Notes, 2012), making it de facto standard at Sarvodaya. After 2009, the LF was relevant for certain good governance, reconstruction and rehabilitation projects in the North and East of Sri Lanka. Mainly, versions of the LF were part of, *inter alia*, proposals, budgets and final evaluations with donors such as Oxfam, the European Union, Norad, Swiss Solidarity, the United Nations and War Child Holland.

Given the post-conflict context, the LF was part of a formalised system of reporting which brought together the government, NGOs and communities. At times, the LF itself represented a 'system' for expression. For example, in an effort to promote community-based enterprises the LF was thought of as a window to communicate the economic position of locals to government officials, since documents would be reviewed by said officials. Reflecting on the way the LF was taught to locals, a project manager emphasised:

> …we used the LF and brought it to the people so they can express their views to the government and policy makers. When we bring communities to this place [where they can express their views] through the LF, they have some motivation and the government agents can decide what is to be done with at least some technical input from communities. (Ib-59)

For this project, the manager framed the LF as a way to transfer local views to authorities. It was a conduit for making sense of economic decisions and presenting desires from the local

market. In addition, thoughts from communities entered government purview as 'technical input'. As such, the LF itself and its perceived technical nature were valued.

In other projects, the technical nature of the LF manifested in two ways. First, through how the LF trained staff to collect data and 'think' in terms of data (MRE) and, second, in the linking of the LF to other frameworks (SS/CIDA).

For the former, the MRE project which focused on demining and educating communities about mine fields and risks leverage reports such as the LF to document realities on the ground. For instance, one of the objectives of the Mine Risk Education (MRE) project was to increase access to information at the community and policy levels on the existence of land mines in the North. This was central to demining and establishing safe zones as clear sense of where mine fields were located became known (Ib-31). To achieve this objective, emphasis was placed on collecting accurate information, and the act of collecting was framed as a community effort.

The MRE proposal stated:

> Through the establishment of close relationship and integration with the community members, we will be able to gather data from community members and disseminate the information to the proper stakeholders. Mine and UXO information, safe and dangerous area information, new mine field related information, mine victims related details and other child protection related information such child rights violations and child abuses. This information will be gathered during the house to house visit by MRE team. (Dc-1)

The project hinged on reliable information, partly due to the lack of proper maps and files documenting the location of landmines from the LTTE and government (Ib-31). In this sense, communities were mobilised to collect raw data and link it to other themes of development and aspects of their lives such as child protection. The format to which locals inputted information included the LF, as templates were created for communities in Tamil which were part of a larger LF monitoring plan from the donor (Annex 16).

Going forward, the volunteers and local mobilisers became more involved and claimed ownership of the reporting process. At an MRE meeting held in Tamil, staff and volunteers expressed that their new project manager was helpful because he shared and promoted the collection and monitoring framework with them. One stated:

> Earlier we didn't know the proposal even. Now Myron [the project manager] came to explain, brief the proposal and budget. The activities, divide the activities, divide the group. Each and every group

> they have some goal and achievement. Every group has targets, for example case studies, community mapping… the staff and volunteers are telling that this is good for us to develop everything. In future we can achieve our target in an easy way. Earlier we didn't have anything. We weren't aware about the proposal and budget and everything. Now, we are in a structured method. (Ib-6)

The inclusion of communities into the processes behind the LF provided a sense of direction for volunteers and staff, many of whom were locals. In addition, conversations in Tamil around targets, indicators and activities were coupled with Tamil[35]/English documents supporting the LF. In this sense, communities became part of the reporting system even at the granular level of collecting information according to their personal schedules. In addition, the format of the LF became accessible through Tamil/English versions and locals were keen to learn more about the 'direction' methods such as the LF provided. The proposal, budget, case studies, targets etc. were part of the grammar of the LF and were viewed by locals as a 'structured method'.

In addition to 'collecting data', the LF was linked to other comparable and complementary system formats and frameworks to broaden and validate community interests. For instance, CIDA and SS supported a project to collect community views and initiatives that fit within the government's LLRC recommendations. According to the LLRC report, the main purpose of the committee and document was to 'inquire and report' on events between the ceasefire in 2002 and end of the conflict in 2009[36].

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[35] The use of Tamil to discuss and collect data to fill western LF templates was not uncommon. For example, a similar project from Save the Children relied on translated versions of the proposal and LF which mixed both Tamil and English to guide staff and communities (Ib-30).

[36] More specifically, the LLRC report outlined:

> i. The facts and circumstances which led to the failure of the ceasefire agreement operationalised on 21st February 2002 and the sequence of events that followed thereafter up to the 19th of May 2009;
> ii. Whether any person, group or institution directly or indirectly bear responsibility in this regard
> iii. The lessons we would learn from those events and their attendant concerns, in order to ensure that there will be no reoccurrence
> iv. The methodology whereby restitution to any person affected by those events to their dependents or their heirs, can be effected
> v. The institutional, administrative and legislative measures which need to be taken in order to prevent any recurrence of such concerns in the future, to promote further national unity and reconciliation among all communities, and to make any such other recommendations with reference to any of the matters that have been inquired into under the terms of these Warrant.

Referencing in the LLRC, projects trained communities within parameters of the LLRC[37] to express their concerns. The projects focused on locals creating their own action plans, LFs and even budgets for community initiatives. The project manager who was responsible for training locals to design LFs, noted that this was useful since:

> Due to the war, people in these areas are not fit to face anything - no direction and afraid to express their views. Planning and making projects is important, it gives them a way out. In the North and East, their minds are like water – going everywhere with no shape – and, in this project, the "Logframe" is the bottle to give them some form. (Ib-49)

Similar to the MRE project, the LF was perceived as '"empowering" communities. Teaching the LF to locals was viewed as a tool which enabled to establish a structured form of expression. This prompted managers to encourage locals to construct their own LF which aligned with the government's LLRC. Locals submitted their LF to donors for funding and, given government oversight, connections made to the LLRC was a form of protection (Ib-30). Even though some locals had limited expertise and knowledge of the LF 'logic', somehow locals managed to partially fill out templates. This was recognised by managers and, to mitigate difficulties around western based concepts and language, LF templates were also prepared in Tamil and Sinhalese (Annex 17). That said, managers were more concerned with relating local experiences to the LLRC, rather than preparing a comprehensive LF. "It's not perfect," a manager stated, "but they [locals] do it, just to have something concrete in line with the LLRC" (Ib-50).

The LLRC was an avenue for locals to reference a government platform in order to describe their own aspirations. For example, one LF template referenced 'harmony and co-existence' within the framework of human rights, rather than separatism or dissatisfaction with the government (Figure 12). In the LF, harmony and co-existence were coupled with locally driven

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(Dd-3, p. ii-iii)

[37] The LLRC also explicitly noted a role for NGOs and other civil society actors to work with communities. As such, 'people-centric devolution of power' was central which, in Sarvodaya's view, meant:

> The real issue of sharing power and participating in governance is the empowerment of the people and making the political leaders accountable to the people. The effective functioning of the democratic system together with a consensual framework of devolution will also provide the answers to the grievances of minorities.
>
> (Dc-4, p. 30)

activities of child protection, banners, handouts and workshops on human rights. This was a method for matching Government discourse and, at the same time, funding activities which would otherwise be viewed as challenging the Government, an example being 'awareness' programmes around security forces.

Creating human Rights and inspiring Action/Community project log Frame Template-Trincomalee

	Indicators;	Means of Verification
Goal; All community is live with Harmony Co-existence and Equality by knowing the benefit of Human Right	All community including students, security forces and police aware in human right as well as practicing their day life.	Policy empathizes in all community wise
1. Objective; To awareness programme for all community on Human Right. To awareness on child right To awareness programme for Security forces and police	12Programmes on human Right conducted in Trincomalee town and Gravets.	Workshop attendance sheets, monthly reports and photos
2.Activity; a.12workshops on human right will organized and conducted b .handouts will distributed c. banners displayed at important area of Town and Gravets.	Location and resource persons identified. Prepared handouts materials and banners.	All workshops attendance sheet Report on individuals discussions and meeting minutes Photographs in connection all action.

Figure 12: Swiss Solidity Logical Framework Model on Human Rights

The LF promoted a technical link between government mandates and desired activities at the community-level. The framing of local interests as a technical exercise was further solidified by costing out goals, objectives and activities in the LF. The concept of human rights was quantified so that an assigned would signify a position in a pre-determined scale. Similarly, other management formats (such as budgets) were also quantified (Figure 9). There were a series of templates which mixed Tamil, Sinhalese and English, yet a constant perception of a 'logic' and system was promoted in training (Ib-34). For this project, communities were

educated in all types of reports, from the LF to proposals, in order to construct their own formalised system which used Government frameworks to represent their local interests. This localised system appeased Government authorities as documents such as the LF used of the LLRC and also reports were subject to Government approvals. For example, a budget which was prepared based on a LF was signed off by different layers of authority within Sarvodaya (village, district and head office) and subsequently submitted to local Government authorities (Figure 13; Field notes, 2013). Through the process of making LFs ideas at the community level became increasingly formalised into management and, later Government, in a format that ensured a high possibility of approval.

Project Title:

Community project Title: සැලැස්ම වර්ගයක්

Expected Budget අපේක්ෂිත අය වැය

1	District:	අම්පාර
2	Deshdhaya Forum:	උහන
3	Budget Amount	
4	Duration:	කාලසීමාව 1 මුල් කාර්තුවේ 30 දින
5	Budget prepared by:	
6	Collaborating agency:	Name: සර්වෝදය (CO-J.A) Contribution: 1,90000

Code	Description	Unit	Amount	Total LKR
	A.(Main Activity)			
1	පොත් බිල දීගැනීම	කාසල් 04		1,00000
2	අත් දායකත්වය			75000
3				
4				
	SUB TOTAL			
	B.(Other)			
1	පරිනාමක වියදම්			15000
2				
3				
	SUB TOTAL			
	TOTAL			190000

Prepared by

Checked by 2013/07/15
Finance cordinator

Authorized by 2013/07
District coordinator

A.A.S. ABEYRATHNA
A/C District Co-Ordinator
Sarvodaya District Center
New Town

Figure 13: English and Sinhala Budget for Communities

This section provided examples of how the LF was used to structure and engage communities in collecting data on their own experiences and it illustrated how the LF supports a technical link between community interests and government platforms such as the LLRC. Through data

collection and preparing reports, communities formally presented their ideas and experiences for rebuilding in a manner receptive to the government.

The next section will provide detail of the FAST programme - a reconciliation and reconstruction project funded by NORAD. It will also expand on the LF format as a venue to engage communities and how the LF and other frameworks formed a formalised report ecosystem.

First, it will outline the reporting mechanics of FAST and frameworks used in the project (LF and results framework). Second, it will highlight how the reporting frameworks were used to construct and present a particular concept relating to peace and conflict. Mainly, it will explore how the manner in which peace and conflict were communicated through qualitative indicators and how such indicators became a proxy for development efforts. Third, this section will explore how the LF and other framework form a flexible yet structured method for measuring and reporting on communities.

Finding a Solution Together with the Logical Framework

In 2009, Sarvodaya submitted a ninety-seven-page proposal to NORAD for the Finding a Solution Together (FAST) programme, a project for peace, reconciliation and good governance under Sarvodaya's Deshodaya office. The project was approved in 2010. It lasted from January 2011 to December 2013, requiring financing over the three-year period to the amount of 13,305,678 NOK[38]. The proposal requested that NORAD cover 90% of project costs.

The proposal describes the historical legacy of conflicts, gaps in citizen engagement, economic and social disparities, low female and youth involvement and the lack of a 'rights based' approach to promote human rights in Sri Lanka. The proposal also integrates comments from a past project, NORAD's Community Empowerment for Peace, Reconciliation and Development, referencing its midterm review report repeatedly.

[38] As of 15.19.2014, 13, 305, 678 NOK is equivalent to 2,063,836.80 USD.

This project was motivated by Sarvodaya's levels of awakening' beliefs, as the 260 villages selected were those that reached Grama Swaraj (self-reliance) under Sarvodaya's five steps (see Chapter 4). These villages were from all twenty-five Sri Lankan districts, including five in the North and three in the East, a testament to Sarvodaya's vast national network.

FAST was divided into six phases, each lasting six months; the first set focused on education and dialogue, and the remaining phases on good governance, reconciliation and sustainable peace. Plans and their implementation were 'phase based' as a strategic choice was made to incorporate lessons learnt from monitoring the first phase into subsequent phases.

To oversee the project Sarvodaya headquarters originally assigned the Director of Partner Coordination (also the creator of the proposal) to the main management position; however, the role was later designated to the Deputy Executive Director. Including the director, there were four staff members in the headquarters, and many indirect staff enrolled from specialised independent units, districts and other supporting departments involved in the project. Segments of the project had been contracted to other entities within the Sarvodaya network such as Sarvodaya Legal Services Movement, Sarvodaya Women's Movement and SEEDS, all of which were included in the original proposal.

As part of the proposal and monitoring framework, a LF was created in consultation with communities and with no direct guidance from NORAD. According to a project manager, NORAD expected certain results, yet did not provide formal guidance due to their own donor philosophy (Ib-45). In this project, the LF was created and used alongside of other mechanisms such as a results framework, action plan, budgets etc. The following section will explore the use of the LF in this organisation and community context.

Reporting and the Logical Framework

Sarvodaya designed FAST by using a LF and the Results Based Framework. There is an explicit 'mixing' of these two approaches in proposal documentation, each arising from a 'participatory process' (Figure 14). Based on a people-centric vision of development, communities were

consulted when making elements that fed into the LF, such as objectives and activities. In turn, consultations passed onto headquarters at the national level.

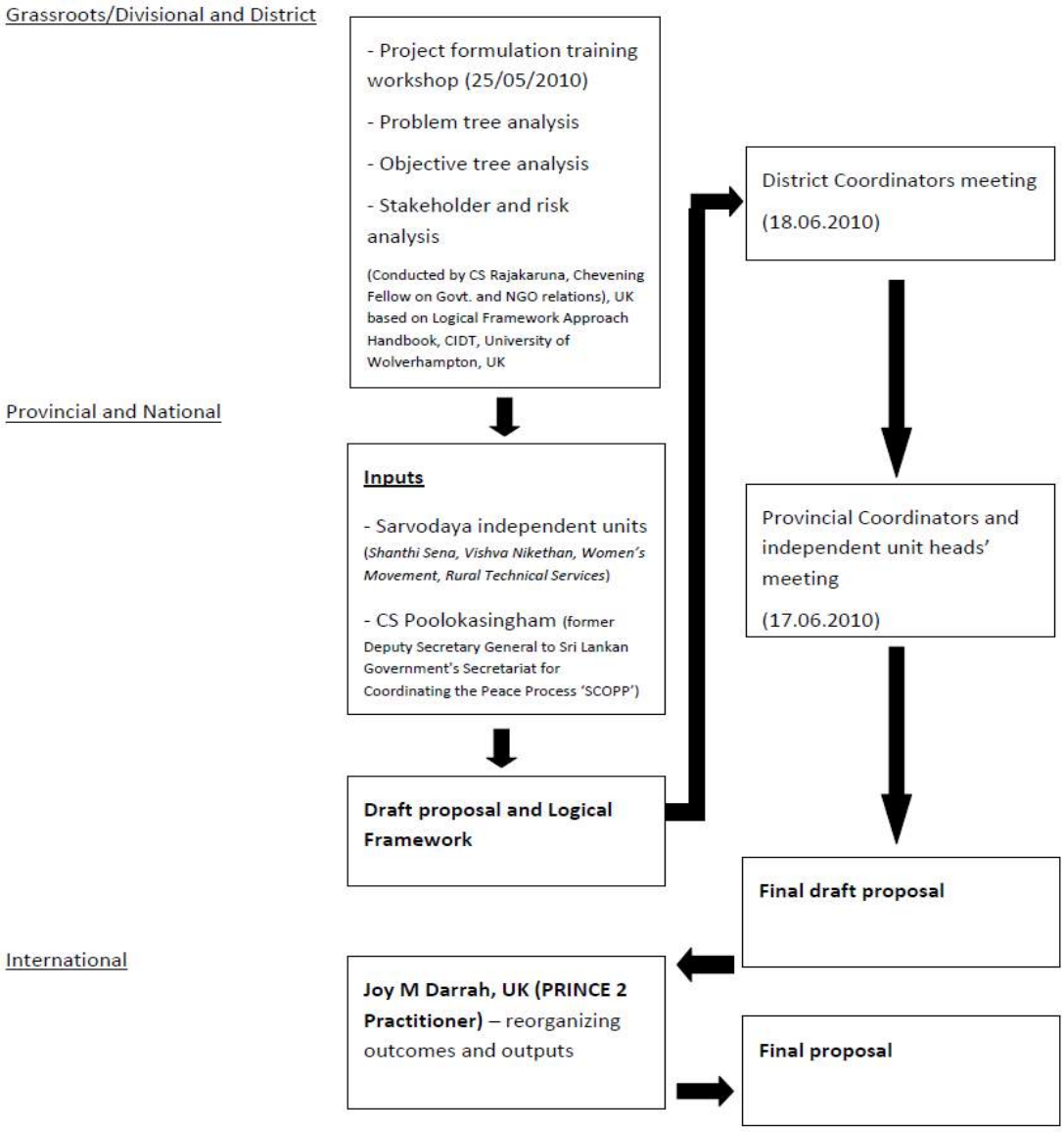


Figure 14: FAST Project Formulation

According to the proposal, the project goal, benefits, intermediate results and outputs were based on a LF approach and Results Framework (Annex 18; Figure 15). Both 'frameworks' are

included in proposal appendices and were developed with the assistance of external consultants from PRINCE2 and Management Systems International, UK and US based firms, respectively.

The ‘goal’, also referenced as the ‘outcome’, was that “citizens engage positively with each-other and with the local and national governments to further stabilise the peaceful Sri Lankan democracy”. In achieving this goal, there are three milestones of ‘benefit’ (impact) points and three ‘intermediate results’ (with a list of outputs under each). In this format, the intermediate results are the delivery categories and outputs are the concrete actual deliverables of the project (i.e. people’s forum, vocational training etc.). The stated benefits and intermediate results are as follows:

Benefits (Impacts)

1. Increased social cohesion reduces vulnerability, exclusion and discrimination
2. Government is accountable, transparent and has integrity at all levels.
3. Issues relevant to all citizens, including minorities, are addressed by the local and national governments

Intermediate Result

1. Barriers to political participation reduced for all groups including minorities, women and youth.
2. Opportunities for involvement in governance at all levels increased
3. Reconciliation between ethnic and social groups advanced

In this mixing of ‘frameworks’, it was difficult to discern where LF started and where the Results Based Framework ended. The two had been streamlined, at least in documentation, where the ‘results’ appearing in the Results Framework are present in the LF itself. This harmonisation based on ‘result lines’ was not limited to the LF. For example, the budget uses intermediate results as expense categories and, in this vein, there were two budget versions- one provided all detail of expenses under intermediate results and the other summarised the budget of expenses per intermediate result (Annex 19). In a way, there was a blurring between documentation and methods, which produced more streamlined report formats, such as budgets and action plans, by activity lines. Through the combination of diverse methodologies, the project for people’s participation gained solid boundaries of the limits and expectations in a language of results.

Appendix 6: Logical Frame Work

Log frame			
DESHODAYA PROGRAM: RESULTS, INDICATORS AND ASSUMPTIONS			
INDICATOR	DEFINITION	MEANS OF VERIFICATION	ASSUMPTIONS
Project Purpose/Strategic Result: **Citizens Engage Positively with Each Other and with Local and National Government**			
1 Percent of Deshodaya Forums conducting advocacy on societal issues	Percent of all functioning forums that conduct advocacy to government authorities or the public on at least one issue. Disaggregated by division, district and national. Advocacy includes press briefings, dissemination of printed materials about an issue, meetings with or calls to elected leaders, political parties or gov't officials, demonstrations, and the like. Advocacy must include at least three efforts in a six-month period to be counted. Data reported semi-annually.	Documentation of advocacy efforts by Deshodaya forums, copies of any printed materials or press articles that grow out of briefings. Verification by Sarvodaya field staff who will decide whether the threshold has been met.	Not applicable at the strategic result level.
2 Percent of Deshodaya forums demanding accountability from government agents or political leaders	Percent of functioning forums that are monitoring gov't performance and meeting with elected authorities or officials about their concerns. Monitoring must include some kind of tracking of gov't budgets, decisions, actions or programs. Disaggregated by division, district and national. At least two meetings must be held with gov't agents or political authorities in a six-month period. Data reported semi-annually.	Documentation of monitoring – evidence that a forum is tracking government performance (minutes, notes) and meeting with government agents or politicians. Verification by Sarvodaya field staff who will decide whether the threshold has been met.	

Figure 15: Excerpt from FAST Logical Framework

Collection and Analysis through Frameworks

Similar to other projects, there was an effort to collect data on the state of conflict or attributes such as ethnicity, gender and land ownership that are thought to give rise to conflict. These attributes then became a way of making sense of the impact of FAST and a foundation for filtering out the dichotomy between conflict and peace. According to NORAD consultants, a model that is an extension of data collected through the prism of the LF and results framework had the potential to map conflict. In a previous report to NORAD and Sarvodaya, stated:

> Qualitative changes in people's minds over time on key challenges for Sri Lanka, regarding ethnic harmony, the view of the "the other" and the ability to self-governance and self-reliance are poorly documented. A more systematic approach could make it possible to document changes in accordance to the overarching goal of the organisation of the Norwegian supported project…
>
> It would be useful if Sarvodaya undertakes conflict mapping to draw up a conceptual model of conflicts and to have a shared reference for diagnosis of the cause, nature and possible solutions to conflict. Again, the team find it useful to develop qualitative indicators linked to participants change

> in understanding of conflict and conflict resolution in general and the national conflict in particular. (Dd-2, p. 29)

In response to previous donor comments, FAST made an effort to document information related to conflict. The project aimed not only to change the lives of locals, but also to establish a way of framing and measuring 'qualitative' changes related to conflict itself. Mainly, attributes related to the causes of conflict such as ethnicity, religion, income or even gender were coupled with concepts of peace and reconciliation and tracked through another project. Moreover, the way the Director of Partner Coordination described the project was through attributes of communities and attributes mapped a path for peace. He noted:

> Finding a solution together –FAST – you can say briefly. And, what is the goal of the project? The goal of the project is to make sure that all ends positively with each other and with government to further stabilise the peaceful Sri Lankan democracy. That is why we always use for this finding a solution vehicle. This is not only an act of civil society, this is not really an act of government, but we all have the majority, minority communities and in all these companies, we all are trying to find a solution to this.
>
> So this is the framework of the projects. So the highest project result is peace and with local and national governments, we have intermediate results, the first result is various political points of participation for all the groups including minorities, youth and women. We have really considered about this minority issues and youth issues and women issues. (Mb-2)

The way FAST was described was to take on attributes and impose the project framework and vision as a reflection of society. This was notable as many locals in the North and East did not have a sense of the concept of reconciliation– what it meant for locals or what it looked like in practice (Mb-2). The project in itself was not a contributor to peace; however, it defined and delivered peace by carving the path for it.

One of the main activities listed in the LF - Deshodaya Forums (DF) - perpetuated the collection of information and a sense of being a 'solution vehicle'. The project hosted 41 DFs, which were open public gatherings for locals to express their views. DFs were used to collect information on attendees – ethnicity, religion and gender – and the turnout of attendees was matched with attributes from conflict-affected groups (i.e. Tamils, Muslims and women) (Ib-34). Furthermore, DFs were used to identify community leaders and also provide an opportunity for locals to propose community level action plans. The forums also invited key stakeholders such as government officials and experts, and were framed as a safe venue for discussions. The venue was mainly a space created for conversation and action, something that had been restricted after

the war (Ib-35). Noted by the Director of Partner Coordination at the first year review meeting, the space was both unstructured (to solicit views) and guided (to provide direction). He stated:

> The project wants active participation' – which means to have elected officials more accountable to communities – they did this [in DFs] by having a structure that based on the programme and 'open ended' for participation
>
> For this activity, people had a lot of fun, because what we do is we take all this, I mean if we select a basic question and we invite all the members related to this basic question and then we ask questions from there. What is your capacity? What do you do and what are your challenges? So we try to get rid of the controversial solutions to deliver the peaceful solutions. (Mb-2)

Even though the project framework only sought to solicit community feedback in an open-ended manner, it also functioned as an implicit structure of how conversations around reconciliation and peace should be framed and presented. Questions posed in the forum guided the construction of peace by locals, and this construct fit a larger system and logic of the LF. In these ways, the definition and application of peace was narrowed.

In this project, such a direction of peace based on attributes was illustrated through reports and graphs in presentations to reflect participation. In a first year review meeting with NORAD and different levels of Sarvodaya, the Director of Partner Coordination highlighted that attributes as well as proportion mattered. He noted in his presentation of results that:

> So you can see the graph, the sort of participation of religious leaders. Even though it's not at the national level, it's another condition you need to have, sort of people, mainly the proportion of Buddhist, Hindu, Muslim and Christian priests.
>
> Overall, the outcome of the activities in the religious committees are formed and they are involved in so we can identify social issues. (Mb-2)

To conduct such a peace effort, the project defined what peace was through attributes and also by turning attributes into statistical references (example through graphs that showed results progress).

This project used its framework, which included the LF and its iterations, to chart out a path for transforming conflict into peace or reconciliation. As noted in the project's review meeting:

> Now we have established a frequent discussion and action strategy on the ground and this structure has been based on recommendations for strengthening reconciliation, and changing the mind-sets of people, international or district staff who promote participation. We have staff trained and trained staff had volunteers who adopted with baseline survey. All this that has been a favourable experience of all the people. (Mb-2)

In absence of a clear path to reconciliation, the intervention used the project framework to provide an outlet and avenue for participation and analysis of progress in relation to reconciliation and peace.

This approach was well received by NORAD and as a testimony, a NORAD representative said the following in their final review of year two meeting:

> So our understanding is that you have a very detailed system to collect information from the ground levels and throughout the organisation which obviously makes it very important tool for you to monitor and steer the participants…
>
> …we specifically like that you have segmented your data based on gender and ethnic groups or religion geography. We think that's a very good way of presenting it because it makes it easier to understand the depths of the results in a very physical way, in a way used for reconciliation, in the case to use awareness of participants. That I think is very good and we think that's the way to continue, the segmented data. (Mb-2)

In this meeting, the donor representative was able to understand and derive conclusion regarding reconciliation as presented by Sarvodaya through the data collection process. Additionally, frameworks played a central role for donors in unpacking and categorising people in relation to the effort of peace building.

The next section will elaborate on ways Sarvodaya addressed concerns around indicators and how these indicators existed outside of the LF and as a reference point to discuss wider results.

Making Connections: Indicators and Revisions

In discussions with NORAD and project staff, the use of activities and indicators became forefront. Taken from the LF, the indicators were part of an effort to connect data attributes to 'results'. And thus, indicators were presented as a reference point. For instance, donors noted in their first project review meeting that:

> However its maybe a little difficult to read the results when you come up to the more results level and we would like to refer to the proposed indicators that are in the annex one of the document , the main one that programme was started. Maybe hear from your reporting going forward, if it's possible to relate the data you have collected to those indicators. (Mb-2)

The indicators were from the original LF submitted at the proposal stage. Indicators became a focal point of discussion in this donor review meeting and, later, amongst project managers.

In this meeting, the donor asked for a few summarised indicators instead of the complete, long list of indicators included in the annex of Sarvodaya's final report for year one (Figure 16).

Project: Finding A Solution Together (FAST)

Results and indicators

March 2012

Intermediate Result 1: Barriers to political participation reduced for all groups including minorities, women and youth.

Indicators:
i.
ii.

OUTPUTS AND INDICATORS

1.1 Set up Deshodaya Infomation Centers; One-stop Information Shop

Indicators:
i. Number of Information Centers established, equipped and functioning (open at least 3 days per week for public)
ii. Percent of population in village using the Information Center (gender, age disaggregated)
iii. Percent of users continuously using the Information Centers (use at least once a month)
iv. Percent of users using material related to citizen's rights and reconciliation

1.2 Training and support for women seeking roles in politics and gender mainstreaming; Women in politics

Indicators:
i. Percent of trained women actively participate in governance related matters in the locality beyond voting (such as advocacy, activism, campaigns, being candidates for local election)
ii. Percent of trained women hold positions in political parties and civil society organizations that can contribute to a 'change' (such as office bearers, organizers, candidates, elected members etc.)
iii. Number of trained women participated in pubic galleries / forums of Local Authorities at least once in quarter

Figure 16: Excerpt from FAST's List of Indicators

The use of many indicators, as noted by the Director of Partner Coordination, was a way of finding and making connections to the concept of peace at the community level. He noted:

> For all our indicators, the connection is not very strong [to the ground], it is just very raw. So I think it's a matter of time. Next time we will connect it much more directly and also to the baseline data coming from the survey and the indicators.
>
> So I think in a year or two we'll most probably have the base connection. But we wanted to – we picked up already so that we are ourselves become disciplined enough for relating all the outcomes, outputs, leads, definitely when there's an outcome. (Mb-2)

In a project situation where peace and reconciliation were ill defined, the purpose of many indicators was part of an attempt to make connections and associations to illustrate progress. This was also problematic as the vision of 'Deshodaya' guiding the definition of peace in Sarvodaya did not hold a consistent connotation amongst staff, partly, because the idea itself was the brainchild of one man, Ariyaratne (Ib-36). The director noted that 'Deshodaya could be everything' and that his interpretation was 'good governance and rights' in the Sri Lankan context. However, there were no means to validate this framing without Ariyaratne. For the director, the perpetual use and witling down of indicators into LF outcomes, outputs etc. aimed to reflect some community reality.

Indicators and activities in turn became central documents in the project. The indicator sheets were used extensively by project managers; at meetings, discussions and field visits (Field Notes, 2013). The project manager also revised the list of indicators with the help of the director to make distinctions based on what an 'activity' is and what an 'output' is or an 'outcome' in the indicator list. Indicators existed inside and outside of the LF format, the latter without the structure of the LF. There was an effort to also translate indicators and activities into Tamil and Sinhala to make the project more accessible in districts and to various community leaders (Annex 20). Translations of activities and indicators were presented within a consistent matrix-like format, which at times also had English, and were accompanied by other translated material such as newsletters. Over time, indicators and activities altered their orientation (to outputs and outcomes etc.) and also changed their substance through translation to fit within the local context.

In addition to local exposure, indicators became a focal point for ensuring buy in from the government. For instance, in order to obtain approval and support from the government, a Legal Services officer noted that:

> …the indicators need to be sensitised to them [the government], since for some of our activities, like the part of the legal services movement, really need the government officer's support, because the documentation is finally issued by the government. (Mb-2)

The use of indicators in this way facilitated an understanding of the role of the project and shift in interventions from solely emergency relief to good governance. As one meeting attendee noted:

> The indicators and project is literally what will help them [the government] understand the role we played before 2011 was different. It was mainly humanitarian and emergency relief and now, these activities are much more broad in consideration of the long term. (Mb-2)

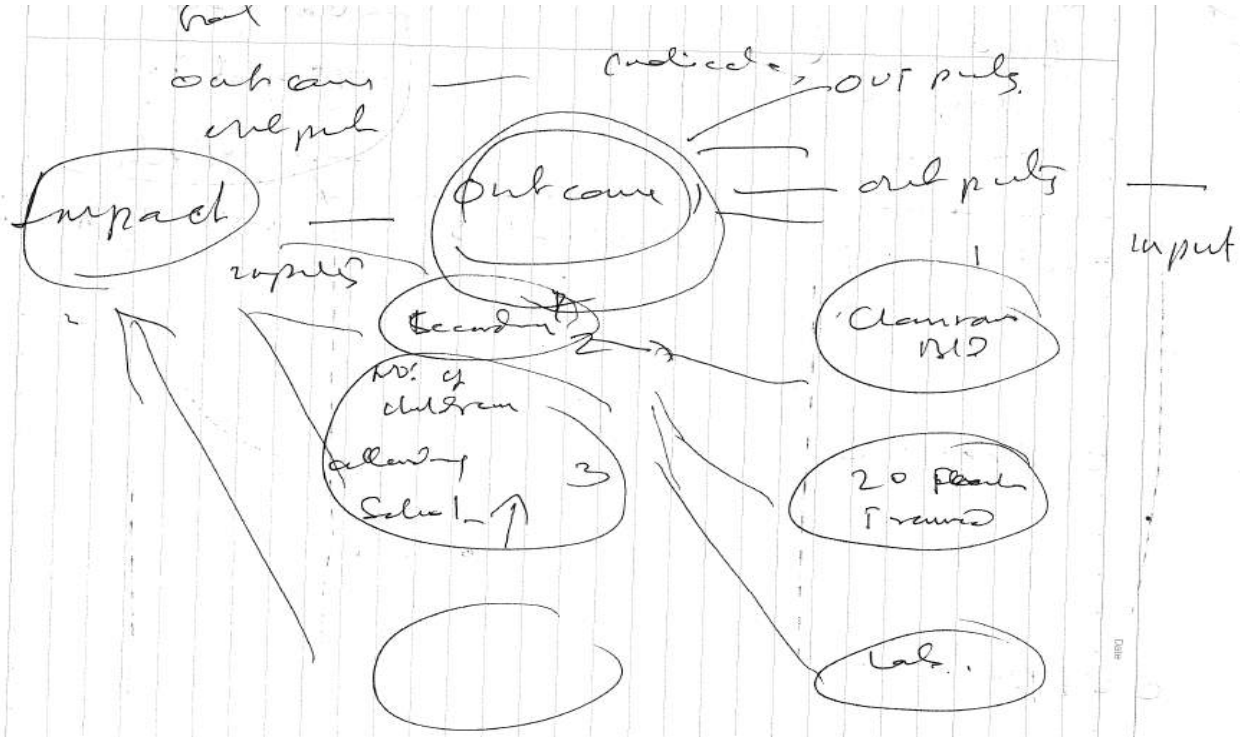
In this sense, indicators not only collect information for approval, but also can send signals to the government, in terms of the type, content and magnitude of work undertaken and eventually accomplished. In this process, there is interplay between sensitised and desensitised indicators and data. For instance, the Executive Director noted that the collection of information on gender, ethnicity and religion was part of being sensitive to factors that contributed to the conflict (Mb-2). The Director of Partner Coordination trained managers to think about attributes in meetings and while undertaking the project. For example, in a meeting with the project staff, the Director began the discussion by asking all members to talk about their projects. However, he realised that many members were not 'framing' their answers in relation to the structure outlined in the proposal. In his words, they would simply 'talk' but not 'report'. To make meetings productive, the director reformulated his questions and asked 'What were your results? Tell me what you did and what were the outcomes?' He found that this method was the most useful way to solicit relevant information. In this way, indicators and results were reverse engineered from communities to fit a pre-set framework.

Moreover, the process of making staff and the project sensitive to government constraints was an effort to desensitise and normalise at the society level (Mb-2). The director noted:

> The first time we analysed data, it was sensitive information, I now I think at the society level there is desensitisation, for example, we can talk about gender in villages and it eventually becomes simple guidance. To the point where gender becomes naturally part of our society. (Mb-2)

As planned, the manner in which data was collected and mobilised was part of a process of making connections and neutralising the attributes of conflict in society.

In 2013, a series of informal meetings were held between the director and the lead project manager. In these meetings, the list of indicators refined over time was put back into a LF format. The director and manager brainstormed ways to make indicators fit the LF logic. One draft from a brain storming session was as follows:



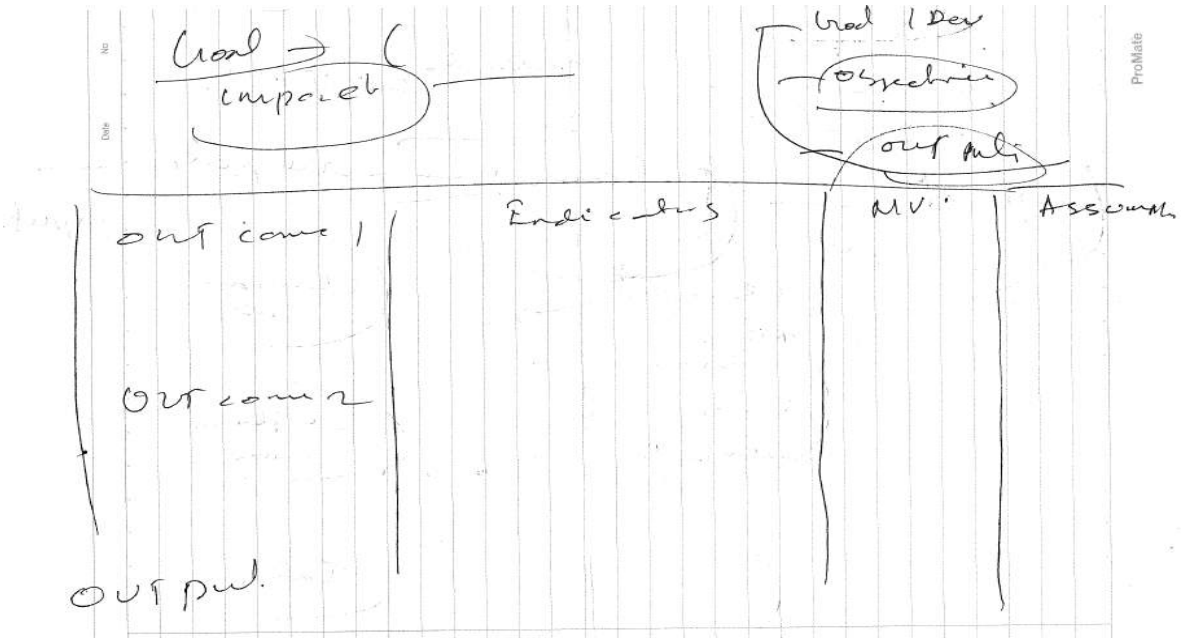


Figure 17: Brainstorming Back into the Logical Framework

In this way, indicators were ‘put back’ into the LF (Figure 17). This process hints at the flexibility of the LF—it can be taken apart and then put back together. It also speaks to staff interests in organising data that had been collected based on an inflexible perception of the LF’s logic and format.

This section explored the way the LF was used and how it was taken apart based on its ability to collect information according to the indicators. It also illustrated how indicators became a pivotal point for making sense of the data and sending signals about the kind of development interventions that were undertaken.

Discussion

This chapter explored how communities and wider stakeholders previously outside of state purview leveraged the LF to represent their interest in the bounds of government administration.

In this context, the LF was used as a methodology to represent and structure community interests. For example, creating LFs at the community level enabled a framing of local concerns within a discourse of human rights and activism which was palatable to the government’s LLRC

doctrine. Lewis (2007) and Power (1996) noted that formalised systems of accountability displaced 'informal relations of trust', yet in this instance, formal frameworks such as the LF supported possibilities to build trust amongst communities, NGOs and the government. The remnants of the LTTE administration and underlying ethnic tensions polluted informal relations between actors to the extent that locals relied on formal systems and methodologies to express and present their aspirations. In addition, use of the LF and other management formats provided an entry point for donors, diverse NGO staff and the government to interact and incorporate community interests. In this sense, contrary to previous studies (Lewis, 2007; Power 1996; Power 1997), formal relations supported possibilities to foster trust and cultivate informal relations. This is consistent with Porter (1995) in that quantification within society can be mobilised to 'coordinate activities or settle disputes' since reliance on numbers 'minimises the need for intimate knowledge and personal trust' (p. ix). It also extends Porter (1995) by suggesting that numbers and systems potentially developed feelings of familiarity within situations of conflict faced by NGOs. Individuals from different ethnic groups were able to collaborate within the project space and, as explained in the next chapter, the formal expert roles associated with reporting (i.e. project manager, donor etc.) enabled individuals to present and mobilise their identity as 'project members' rather than focusing on characteristics of ethnicity or caste.

Furthermore, NGOs and communities rallied around the messy and imperfect process of creating systems in line with the LF in CACs. This is an extension of studies which illustrated that states were made legible through figures produced by calculations (see Scott, 1998; Spence, 2010). However, in this context, an emergent methodology rather than particular numbers fostered stakeholder engagement and learning. In this sense, formality and neutrality of 'bureaucratic solutions' (see Neu & Graham, 2006; Neu & Therrian, 2003; Neu, 2000) supplied a system of expression which, to some extent, preserved community voices. For example, practices such as engaging CACs in collecting data on landmines and creating LFs facilitated a greater understanding of planning and structure which was, subsequently, exported into locals lives through Tamil report templates and, in the SS/CIDA project, used as a springboard to develop their own projects. In addition, the messiness and imperfection of the LF noted in the back and forth creation of LF indicators resonates with findings from Jordan & Messner (2012).

While the methodology of the LF notably reinforced the perception of a 'system', staff and locals generated and used LFs in a very flexible manner. For instance, indicators of the FAST LF were not fixed, they evolved with the project and, to make sense of indicators, managers removed them from the LF into a separate document, related them to other concepts (i.e. results based framework) and put them back into the LF matrix. In this sense, similar to Jordan & Messner (2012), flexibility is valued.

In addition, for the LF special attention was paid to the wording and to transforming the realities of communities into 'governable deviance' that fits the government's paradigm. This chapter illustrates how Sarvodaya avoided words that placed the government in a negative light, just as communities were introduced to words, phrases and 'logics' of the LF in order to describe their own situation in a convincing manner. The efforts around indicators and objectives seem to facilitate the diffusion of tensions in this scenario. In the process of rolling out a LF methodology, locals and NGOs came to define their identities (i.e. ethnic, gender caste, regional etc.) in relation to specific categories of existence such as beneficiaries and activists. This approach, to some extent, erased controversial labels of government supporters or terrorist sympathisers within the reporting space and replaced it with calculated forms of knowing communities and development. These findings extent Beirschenk (1988) by highlighting that, in scenarios in which social conflicts persist, categories potentially liberate communities and enable participation considering their local identities are deemed controversial.

Furthermore, the technical paradox of the LF supported locals in representing and mobilising their interests. This observation adds to literature on accounting in development organisations as it illustrates that formats are not limited to being used in English and can be modified to represent local needs (see Dar, 2014). In the same vein, the LF acted as an entry point for discussions with the government. Given the gaps in administration and lack of trust between the government and CACs, perceptions of neutrality were in fact desirable. More importantly, rather than as a vehicle for dominant interests, the perceived neutrality of the LF proved advantageous for the locals in their communication with the government, the dominant actor. The use of accounting noted in this chapter was not specifically for 'cultural assimilation' as noted by scholars such as Neu & Therrin (2004), but it was to include Tamil perspectives into wider management and government discussions. As this chapter demonstrates, the very

perception of neutrality can facilitate dialogue in circumstances of broken civil society and deep distrust.

By ‘fitting’ within LF terminology and its broader network of action, communities gained possibilities for dialogue and participation. The perceived logic and system of the LF encased CACs into a model of peace-conflict. Concepts of development (good governance and human rights) were linked with these emergent identities and also used to construct what ‘peace’ and ‘conflict’ entailed. The LF produced the logic of intervention by which people ‘fit’ or mould themselves to fit the contemporary governing paradigm and such development concepts. The ways in which the LF and its indicators were used to collect data and representations of populations of peace based on data reflect the charting of spaces for intervention. For example, back and forth discussions and changes around indicators in the FAST project remade representations of conflict and peace. The rationales behind collecting information changed (i.e. religion, gender, ethnicity etc.) to include depictions of progress based on proportions of religious groups engaged in areas. As a result, the categories for intervening on conflict gained substance and became self-reinforcing representations of reconciliation. This implies that the categories themselves are not only powerful (see Hacking, 1991), but that there is an active effort to conform to the generative process behind categories, a process in which the LF is implicated.

In this setting, the LF played a pivotal role in engaging actors through its formal and neutral approach to contested communities. This stance develops Sykes & Matza’s (1957) framing of ‘techniques of neutralisation’, meaning that in situations of extreme conflict accounting facilitates a transformation of deviance into society. In other words, by outlining community needs as activities, indicators and expense items, locals and NGOs were able to engage with society through an acceptable form of deviance. Additionally, Sykes & Matza’s (1957) rationalisation and justification process for making deviance possible was extended. This chapter illustrated ways in which feelings and distance were redirected into a project rationale for participation.

This neutralisation effect of accounting allows for the expression of deviance as formats and within a language of technicality. For instance, the call for human rights and good governance is a sensitive issue from a government perspective, as discussions of ‘rights’ could lead to

critiques of the government itself. Viewed as a source of possible deviance, locals can connect the notion of human rights and good governance within the format of the LF even if they do not have a well-defined notion of peace and reconciliation. In this way, this chapter touches the building of stability around concepts and formats, especially the framework of the matrix, and transmits meanings to locals of not only what rights are but also what rights should entail in practice.

This chapter investigated how attributes of neutrality and formality in LF facilitated community participation within the new governing paradigm. The next chapter will focus on how neutrality and formality support the visualisation of responsibilities in relation to the local context

6 SEEING THROUGH SIGHTS: THE LOGICAL FRAMEWORK AND OXFAM-SARVODAYA

The previous chapter explored how the LF provided a methodology to represent interests of Tamil communities in the North and East of Sri Lanka. This chapter will highlight ways in which visual aspects of the LF linked three different domains of accounting practice: planning, accountability and brainstorming. Based on an in-depth study of a single post-conflict project (Oxfam), this chapter suggests that visual and conversational elements in the LF enables coordination amongst partnership stakeholders and fosters the incorporation of local perspectives in the project. In this chapter, formality is viewed through new purposes added to the LF by partners in order to coordinate project participants. Relatedly, neutrality pertains to different medians and content used to present technical ambitions. This final episode underlines situations of conflict at the project level and how aligning participants requires social categories to be framed as technical inputs.

Recently, studies in accounting have shed light on the role of images, charts, tables etc. in accounting. For individuals and groups, visual aids influence patterns of reflection, dictate colour choices in accounting documents and inform the presentation of financial information in a format other than text or numbers (Courtis, 2004; So & Smith, 2002; Quattrone, 2009).

Similarly, the proliferation of visuals in accounting reports and publications have been associated with specific rationales and agendas. For example, in an effort to relay corporate social responsibility commitments, 'non-numerate media' increasingly occupy space in annual reports (Davison & Warren, 2009). More pointedly, Davison (2007) found that photographs were used to communicate 'charitable accountability' in line with social missions in NGO external reports. Thus far, scholars have mainly focused on visuals as set products (i.e. photographs, graphs and charts) and their median of delivery (i.e. annual reports, websites and presentations) (see Davison, 2009), yet little has been said about how visual attributes and methodologies can be incorporated into accounting concepts or practices.

In this respect, in a study of early accounting treaties, Quattrone (2009) noted that to appeal to readers accounting depended on simultaneously visual and textual representations. 'Accounting' as combinations of text, figures, images, matrixes and charts, propagated a visual

order which set forth a structural linearity, simplicity and reflective schemes for readers. Additionally, different representations of accounting reinforced the singularity of accounting, as highlighted by Quattrone (2009): "…for accounting to exist, it needs to attract and generate diversity; the more it attracts and generates heterogeneity, the more it is seen as a homogeneous practice" (p. 113). For Quattrone (2009), accounting and its diverse visual aspects were found to create 'workable space and time' which, in turn, supported a predetermined and structured method of accounting.

In addition to underlying the importance of visuals in reproducing and organising accounting practice, Quattrone (2009) also outlined specific characteristics and the appeal of visuals. Diagrams, tables and 'large schemes' were invaluable since each "…visualise the logical path to be taken, and hence all of the material is presented to the eye reordered and reorganised in a clear, effective fashion that is easy to remember". Quattrone (2009) further noted that matrixes rely on a 'graphical layout [which] is a pattern of absences and presences', meaning that what is accounted for and becomes 'accounting' rests on empty and workable fields. As such, visuals present pre-set ways of participating in accounting by supporting the imagining of reflection and logic through the arrangement of cells, linear flows of information and perceptions of 'emptiness'.

In the same vein, in study of the petroleum industry, Jordan et al (2013) illustrated that to make 'risk' more understandable, different aspects of risk maps were utilised by actors, some of which were visual. Notably, the risk map was not examined as a visual object, i.e. the risk map was not equivalent to a photograph or diagram. Alternatively, the risk map possessed visual features that facilitated coordination. The 'overview nature' and simple presentation of risk maps were found to be powerful tools for aligning stakeholders and presenting a succinct project portfolio on risk. Although this study accentuates the potential for accounting techniques to assemble visual and non-visual attributes, the extent of visibility that is achieved sparsely understood. Mainly, how such accounting practices gain visibility and how they lose visibility at different junctures of project life.

To grasp the fluid nature of visibility, formality and neutrality of the LF will be further explored and its application, from the remote villager to urbanite city dweller, investigated. Through the project partnership, stakeholders potentially give "reasons for his or her activities and is able, if

asked, to elaborate discursively upon those reasons (including lying about them)" (Giddens, 1984, p.3). Through accounting, specifically the LF, stakeholders also possibly join a tacit structure of knowledge and action, or borrowing from Miller &Rose (2008), an 'architecture' which "…embodies certain relations between time, space, functions and persons…" (p. 64).

For locals, accounting offers "particular economic representations of organizational activities and outcomes to both internal participants and interested external parties," and as such it is "involved in the creation of a quite specific organizational order and mission" (Hopwood, 1983, p.287). Order and mission, in the project partnership, are to be shared amongst distant funders and local workers. The means of capturing the myriad expertise and local knowledge will be investigated and the role the Logical Framework plays in this regard.

For Oxfam-Sarvodaya, the LF takes on the role of a dominant document, whereby, all associable annals and records such as partner work plans, evaluation reports, contracts, budgets etc. are referenced and integrated the LF. Due to its central role, the LF became an integral part of the project, and inseparable, from life in the project ecosystem. The LF became a window into the project and offered "a more or less continual flow of information among a number of participants" (Miller & O'Leary, 2000, p.4). In light of different stakeholders in the development sector and project space, Lewis & Mosse (2006) noted that the "co-existence of different rationalities, interests, and meanings" need to be navigated through by participants and also brokered or mediated "so as to produce order, legitimacy, and 'success' and to maintain fund flows (Lewis & Mosse, 2006, p. 16).

This chapter suggests that the construct of the 'local worker' is mediated through different visual uses of the LF and uses it to cultivate a singularity of vision and facilitate a shared project architecture through diverse representations. In this context, sight is the cogitative transformation of our vast surroundings into specific recognisable (and actionable) management, and in turn worker credibility. Local workers, this chapter argues, experience a shift or reinvention of sight on three different fronts: plain sight (planning), oversight (accountability) and foresight (foresight). To illustrate how different uses and visuals in these domains nurtures particular perceptions of time and work, this chapter proposes the following

distinctions[39] between plain sight, oversight and foresight. Plain characterizes constraints (boundaries of project scope), functions and demands from workers, ooversight represents a workers way of becoming accountable and foresight is the projection of past and current worker experiences to plan for the future.

Though not mutually exclusive, each sight is associated with three uses of the LF: planning (plain sight), monitoring (oversight) and brainstorming (foresight). This chapter is divided as follows:

First, the main components and participants in the Oxfam-Sarvodaya partnership will be outlined.

Second, the introduction of the LF into the project space will be discussed (plain sight). This section will outline how actors get motivated to commit or pledge into agreements and then eventually set-up a project. Also, it suggests that through contracting and planning workers become accustomed and proficient in how they should perform the work assigned to them. In this chapter, the handling of the immediate day is considered a framing of plain sight; a means of mediation that binds workers to a frame for acting and interpreting what they do at a particular moment in the present.

Third, the use of the Project Monitoring Framework (PMF) which is based on the LF will be explored. Introduced into the project as a requirement by Oxfam in 2011, the PMF illustrates how the LF reinvents itself into a second, albeit supporting, use to the first. Through the PMF, it seems that one mediation pre-condition between distant partners is a common understanding of accountability and development of worker faculties to gauge their work in relation to it. Here, we witnessed an oversight function attached to the LF.

---

[39] In this chapter, the framing of sights is informed by Burchell et al's (1985) proposition of different 'arenas' in accounting. They define arenas as:

"…institutions, bodies of knowledge, economic and administrative processes, systems of norms and measurement and classification techniques" (p. 400).

The identification of these three sights is based on the timing of the introduction of a practice (i.e. planning was first in the project space and then accountability was later added), the mobilisation of certain expertise such as trainers and the forums and frequency in which sights take place (i.e. monthly meetings, end of the project report etc.).

Fourth, an example of how 'bottom-up' partner discussions were induced into frames and, as a result, disciplined project participants into disclosing events of their daily lives within Oxfam development categories will be discussed. This will be analysed in the context of a brainstorming session with representatives from all Oxfam project partners. The meeting exchanges will illustrate how conversations were documented and given authenticity as part of the bottom up planning approach. This discussion, unlike planning and monitoring, is a detached use of the LF. Although not adhering to the LF format, it gives the perception of an adjacency to the LF for the participating actors. Brainstorming as an exercise has the purpose of projecting past and present work to envision what is to be expected in the future; a means of coaching foresight amongst participants.

Oxfam: Socio-Economic Development for Conflict-Affected Communities of the North and East of Sri Lanka

Oxfam, hereafter referred to as 'Oxfam', applied for a €7,500,000 grant in 2008 with the Contracting Authority of the European Union for a project titled Socio-Economic Development for CAC of North and East Sri Lanka[40]. The project emphasised development for former CACs in the Northern districts of Mannar and Vavuniya and Eastern districts of Trincomalee, Batticaloa and Ampara. The application was submitted from the Colombo office of Oxfam in 2008 and it was to meet 88% of the total funding required. The project duration was identified as 48 months, starting in July 2009 and ending in July 2013 (Dd-1).

The preeminent objective of the project was to contribute to conflict mitigation and recovery in the North, East and neighbouring districts of Sri Lanka. The ancillary objective was to 'address the rehabilitation and reintegration needs of conflict-affected IDPs, returnees and host communities in the North, East and neighbouring districts' (Dd-1, p3). In general, the problems to be addressed through this project were the lack of sustainable agricultural markets, reduced capacities of IDPs, exploitation of women and the breakdown of government administration structures in the North and East (Dd-1).

[40] Given the project proposal was submitted during the conflict, the project had to be adjusted in 2009 to fit the post-conflict scenario after 2009.

As part of the application process to EU, Oxfam was required to submit a LF as per EU guidelines (Figure 14). The EU's use of the LF was reflective of how its greater commitment to funding NGOs had been coupled with a more stringent reporting requirement, specifically in project reporting frameworks, over the last two decades (Wallace, 1997). To meet the EU requirement, in association with some local partners, a seven-page LF was produced by Oxfam (Annex 21).

The LF fulfilled the EU's call for proposals with an aim of reinforcing the EU's "well established approach to mainstreaming of *gender equality*, *environmental sustainability and conflict mitigation"* (Dd-2, p3). Oxfam replicated, verbatim, the EU's aim in their LF, thereby synchronising Oxfam objectives to EU's expectations.

LOGICAL FRAMEWORK FOR THE ACTION

	Intervention logic	Objectively verifiable indicators of achievement	Sources and means of verification	Assumptions
Overall objectives	*What are the overall broader objectives to which the action will contribute?*	*What are the key indicators relate to the overall objectives?*	*What are the sources of information for these indicators?*	
Specific objective	*What specific objective is the action intended to achieve to contribute to the overall objectives?*	*Which indicators clearly show that the objective of the action has been achieved?*	*What are the sources of information that exist or can be collected? What are the methods required to get this information?*	*Which factors and conditions outside the Beneficiary's responsibility are necessary to achieve that objective? (external conditions) Which risks should be taken into consideration?*
Expected results	*The results are the outputs envisaged to achieve the specific objective. What are the expected results? (enumerate them)*	*What are the indicators to measur whether and to what extent the action achieves the expected results?*	*What are the sources of information for these indicators?*	*What external conditions must be met to obtain the expected results on schedule?*
Activities	*What are the key activities to be carried o and in what sequence in order to produce the expected results? (group the activities by result)*	***Means:*** *What are the means required to implement these activities, e. g. personnel, equipment, training, studies, supplies, operational facilities, etc.*	*What are the sources of information about action progress?* ***Costs*** *What are the action costs? How are they classified? (breakdown in the Budget* for the Action)	*What pre-conditions are required before the action starts? What conditions outside the Beneficiary's direct control have to be met for the implementation of the planned activities?*

(Dd-8)

Figure 18: EU Logical Framework Guidance

After the proposal was approved by the EU, Oxfam contracted with local partners. As one of eight partners, Sarvodaya received a budget of approximately 1.4 million EUR. In this project, Oxfam's role was mainly to "coordinate and facilitate linkages between its partners and facilitate a learning environment to strengthen capacity of local stakeholders and support the development of key advocacy messages" (Dd-1, p. 21). In this environment Oxfam assumed the role of a partner (not a donor), as the EU was the funding agency and the Donor., A Sarvodaya project manager confirmed that Oxfam's role in this project was as a 'partner' or an 'agent' (Ib-3). This language of coordination was also complemented by a demarcation of legal and financial responsibilities, as Oxfam noted that their office will take charge of 'donor contract management and accountability' (Dd-1, p.21).

As a local partner, Sarvodaya set up a national manager based in the head office as well as teams of staff in three conflict-affected district centres in the East of Sri Lanka: Trincomalee, Batticaloa and Ampara (Annex 22). Staff in the district centres worked closely with Oxfam's branch in Batticaloa which reported to an Oxfam office in Colombo, Sri Lanka's capital.

To coordinate head office, districts and Oxfam, a concerted effort was made to align planning, monitoring and data collection to fit within Oxfam's templates and future proposals. The LF was central to this, as it informed the makeup of plans and monitoring frameworks. With the suggestion of 'sights', the following sections will discuss ways in which the LF gained traction, initially providing visibility and subsequently acceptance and reliance amongst the Sarvodaya managers & staff. This resulted in inclusiveness within the project and helped to make this a model for successful projects.

Plain Sight: Rolling out the Proposal into Plans

As part of Oxfam's terms of agreement, the LF from the proposal was used to structure activity plans for national and district staff in Sarvodaya (Figure 15). From the LF, the three results listed

(which matched the overall proposal) were used as a starting point for planning. The three results from the LF and the proposal were as follows:

> Result 1: Livelihood
>
> 57,000 target women and men of IDP, returnee and host communities have access to infrastructure and enhanced capacity to significantly improve their household income and food security
>
> Result 2: Water and Sanitation
>
> 57,000 target women and men from IDP, returnee and host community families have increased access to water and sanitation infrastructure and are protected from water borne diseases
>
> Result 3: Social Development
>
> Improved protection and reduced gender based violence[41] (GBV) for 57,000 target women and men from IDP, returnee and host community families
>
> (Dd-1)

In Sarvodaya, the three district offices assessed and engaged in activities to enhance household income, improve food security and increased access to water and reduction of GBV. A sample representing clients comprising women and men of 'IDP, returnee and host community families were recruited to serve in the project. Sarvodaya accepted the ideas communicated in the LF and the proposal, such as GBV, were Donor requirements that needed compliance. The activities as well as data collected at the national and district level as per project initiatives needed to fit the local context and also match the idea and concepts outlined in the proposal (Ib-36).

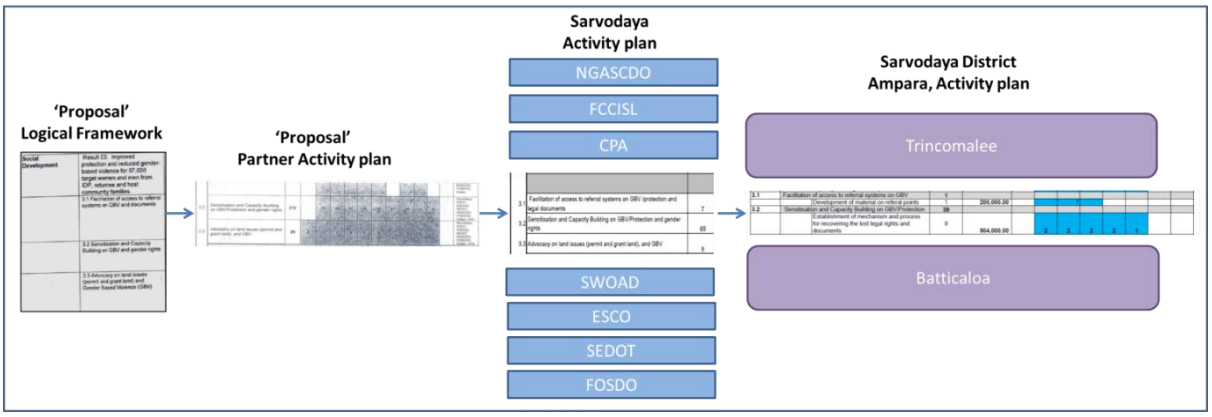


Figure 19: The Logical Framework as Activity Plans for District Staff

[41] The concept of GBV itself arose out of the Yugoslav wars in the 1990s and was reflective of mounting pressure for the UN Human Rights Commission to recognise gender violence, prominently rape, as a war crime (Etienne, 1995). In relation to this project, efforts towards gender equality have been mainstreamed within the EU, and as such, GBV was built into Oxfam's proposal and LF (De-2).

To transition from the LF and the proposal, the use of activity plans permitted a formalisation to ideas and concepts noted in results (i.e. GBV, target, IDP, access etc.). For example, activity plans were set by the district level of Sarvodaya and monitored by the head office of Sarvodaya and Oxfam. To make plans, the LF was the starting point, as a district manager noted:

> According to the Logframe we have an annual work plan. Then we develop that work plan quarterly. The quarterly work plan, we develop it into monthly. Monthly means something where we took the monthly plan and divided that into each responsibility. We have certain goals, mainly from the Logframe and this is how I manage my staff of four.
>
> Every morning we just have a quick ten minute meeting of what is their work, what's today's plan because we have to match it to the monthly plan.
>
> (Ib-27)

For this district manager, her work and her staff were coordinated based on a pre-set work format, time lines and goals from the LF. A sense of opportuneness was attached to ideas and concepts as the proposal LF was represented into detailed and corresponding activity plans and was instrumental in task assignments and progress assessment at each daily meeting. In this way, the LF started to inform the daily routines for staff. Additionally, in making activity plans, the LF was no longer just a single document kept or viewed only by the EU, Oxfam, national and district managers. In accordance the Oxfam-Sarvodaya agreement, a series of templates were made to reflect the allocation of activities and targets within districts and amongst staff. Templates were set on an annual, quarterly, monthly and even daily basis (Annex 23; 24). By virtue of its universal use and the capture of all relevant project information, the LF became a chronicle that was considered as the central information source for project management and implementation. The donor and management concerns around results were connected to district staff through an aligned set of plans. As a series of documents, the LF gained different kinds of visibility amongst staff. For some the LF and plans started to become more relevant and visible, yet for others, the LF faded into plans and became irrelevant to their daily work.

The degree of LF use varied between districts. Some districts valued the LF as a key source of information and attached the LF and activity plans to their office walls to increase awareness, facilitate discussions and to promote interaction among management and staff.

. This is evident, for example, in how the national manager referred to displayed LFs and activity plans to ask questions in his field visits. In a field visit to a district office in 2012, the national manager gathered the district manager, programme coordinators and technical officers around a set of project documents on the wall (Image 1). “Where are we on this activity?” he asked in Tamil, “How many people have we reached so far?” In response, district level staff described what they have done, what they intended to do and highlighted delays they were experiencing with construction contractors, the government approvals etc. In this respect, by being displayed on the wall, the LF functioned as a physical gathering point for the national manager to check district level progress and served as an aid for discussions between the national and district level.

Image 1: Sarvodaya Staff in Ampara studying the Logical Framework

Yet, while the LF may have been physically visible and relevant to some, for others, plans introduced a sense of distance between them and the LF. For example, a technical officer in Trincomalee reflected that even though his activities were from the LF, he did not use the LF, he stated:

> We have a Logframe and my construction activities and plans are from the log frame, yes.
>
> However, I don't use the Logframe daily, I use the activities. I mean in the log frame there are activities like what are the activities that we should do to improve their life conditions…
>
> But now actually we do not follow the log frame because those activities are from the log frame. So now what we are doing is we are doing the construction monitoring. In addition to construction, there are some other projects, like community awareness and giving seeds to farmers. (Ib-29)

As noted above, the technical officer was aware that his activities were based on the LF, but he viewed his daily routine as separate from it. This type of recognition, yet disconnection with the LF was similar to other staff. For instance, even though line items in budgets were set up as costing per activity and resulted from the LF, the act of entering expenses into project templates was viewed as not related or part the LF itself (Ib-28; Ib-10). In other words, while staff were aware of the LF's significance and role, the LF disappeared amongst its many iterations. In this respect, the LF lost its form and degrees of visibility only to gain traction within daily work structures and plans.

For district staff, the LF was both physically visible (i.e. displayed on walls and used in discussions) and also unobservable even though workers understood their orders and templates were derived from the LF. That said, for the national manager it was not a matter of whether the LF was present or not, as he had memorised it. He explained:

> I don't need to look at it [the Logframe] every time. If you have it in your mind, if you are familiar with the Logframe, then you can ask questions. Say if one of our team is working in one activity, they can ask 'why are you doing this, how is it related to this project? So they need to explain based on that, because the logic is easy. (Ib-26)

For him, the LF left an imprint in his mind and, as such, informed how he posed questions and explained activities to his district staff. In his case, unlike the others, his use of the LF meant that the LF was stripped of its physical template or derivatives of itself, it was its logic that remained memorable. Notably, the use of the LF as an activity plan and the ways in which the LF was recognised (or partially recognised) by staff is of interest since these different reactions demonstrate how its pervasiveness starts to dominate as well as structure daily work (plain sight). In this case, part of dominating or colonising a project space is the LF's ability to be reinvented into something new (yet coordinated), the ability to support greater accessibility such

as being displayed on walls, and the ability to loose form altogether and act as a mental reference point.

The next sub-section will explore how different ways of seeing the LF manifests itself in village-level decisions related to GBV activities under the LF's 'social development' result area. In this post-conflict context, expected results from the proposal and the LF touched on central, and at times controversial, themes such as increasing economic power through infrastructure construction, water and sanitation for IDPs and protection for those affected by GBV. Under social development, working with communities in conflict-affected areas on addressing GBV was especially difficult. The government was particularly sensitive to work around gender, given accusations of rape and violence committed and then covered up by military personnel towards the end of the conflict (Field Notes, 2013). The next sub-section will illustrate ways in which district and national staff navigated government concerns and strategized to attain the results listed within the LF. It will also highlight how the LF factored into staff decisions and became a proxy for reaching GBV targets.

From the LF to GBV: Making it Work on the Ground

In all three districts, social development activities were conducted which included addressing issues of GBV. Under result three of the proposal, targets and beneficiaries related to GBV were outlined as:

> 57,000 women and men from IDP, returnee and host community families' around GBV be political, especially in Sri Lanka.

A breakdown of number of GBV beneficiaries from IDPs, returnees and host community families totalling 57,000 and the types of actions to be undertaken to address the problem were included in the proposal LF, and in turn, further fleshed out in district level activity plans (Figure 16).

Monthly Work Plan - 2012

Name: *R. Thiyageshwary (PO - P & G)* *Month:* *January* *Name of the Organization:* *Sarvodaya - Kalmunai*

Advance Work Plan					Monthly Diary Performance Report	
Date	Time	Activity	Budget Code	Purpose	Planed Y/N	Reasons/Decisions/Achievements/comments
2	AM	Staff meeting		Review progress, challenges and planning for the month of January		
	PM					
3	AM	Monthly report preparattion		To feed the information into quarlerly report.		
	PM	Finalizing the HIV handbook with Logistic officer	6.3.1.6	To provide as a guide during HIV awareness		
4	AM	Getting approval from relavant departnment heads to finalize the referrel pathway		To display the referrel pathway in all the working villages.		
	PM					
5	AM	Awareness on GBV for Paddy and market garden groups in 11th Colony (west)		Improve understanding on GBV		
	PM	Awareness on GBV for Paddy and marketgarden groups in Chawalakadai				
6	AM	Meet the women action group in Navithanveli.		Select participants for GBV training		
	PM	Weekly review with PM & handover the proper ducuments of referrel pathway to Logistic officer		Discuss the progress of the week		

Figure 20: Snapshot of District Level Monthly Workplan

This sub-section will discuss two ways in which the LF filtered into decisions and strategies undertaken by staff to meet LF and proposal breakdowns. Firstly, calculations concerning the number beneficiaries into direct and indirect categories precipitated an effort to join local networks so as to collect required data. Secondly, to conduct GBV activities with government approval, other sections and contents of the LF (i.e. infrastructure and sanitation) were leveraged.

Firstly, the target of 57,000 was also framed in terms of ‘direct’ and ‘indirect’ beneficiaries of the project. Details included in the LF for identifying such beneficiaries (i.e. IDP, returnee and host community families) cut across local distributions in relation to gender and ethnicities of Tamils, Sinhalese or Muslims. The setting of beneficiaries informed by status (i.e. returnee) or ethnicity to the exclusion of others had implications in the post-conflict context. For instance, the definition of IDP implicitly meant people of Tamil descent, as the majority of IDPs were Tamil. As a result, for project purposes, Tamils were associated with the label of IDP and not the Sinhalese or Muslims. This selection singled out Tamils/IDPs from their broader community context.

For staff, this also meant that the calculation of direct and indirect beneficiaries called for a familiarity or acceptance into local Tamil networks. Direct beneficiaries were identified as those who received goods and services. The indirect beneficiaries could not be easily measured. It was clear that the activities impacted communities and as the direct beneficiaries were part of the community, many in the community became indirect beneficiaries, ranging in the extent of the benefit.

The national manager described this distinction as:

> In the Logframe, the direct beneficiaries are there. And, yes of course, the direct beneficiaries have got skills and benefits.
>
> But for indirect, the people in the other villages also will get some benefits. They get to know some useful information and they will hopefully share that information. That is pending work, but we have to measure it according to the Logframe. (Ib-38)

For the manager, the LF was the starting point for determining both direct and indirect beneficiaries. For him, the essence of 'indirect' in this project was sharing information, and to meet LF requirements, he devised ways of predicting patterns of sharing by focusing on local hubs and persons of interest within the communities. He noted:

> We can't calculate directly, but when you work in the community, you can understand how if we are calculate one we can get three, four and so on. We get the overall picture.
>
> For example, I know one person who is working with a hospital. She is working with the hospital and she's a government employee. But in the evening, normally she comes to the meeting. You know if you pass the message to her, she will definitely inform all the people. So there are some connectors we have to identify, she is the one who reaches other people.
>
> However, there are some leaders who can't be sure they will share. Some messages they will share and you have to say, "Please tell everyone." Then only they will share.
>
> So you have to identify. If you are from outside, it's very difficult to work. You have to live with a community sometimes and you have to work for at least two months, three months, then only you can make sure, okay, who are the local points, who are the key persons and how to deal with that. (Ib-38)

To calculate the number of indirect beneficiaries, the identification and use of key local persons was important for staff. Yet, to access some key locals, staff had to be accepted into their networks which raised other issues.

For instance, to collect information on key persons, the national manager's identity of being 'Tamil', but a Tamil from the North instead of the East, influenced his ability to work within communities. He noted:

> There are some people who talk differently to you. They will ask, "Where are you from? What is your caste?" What kind of background do you have? They will think, "You are not suitable to advise us." So those things are also there.
>
> For example, when I went to one village in the East, I didn't tell them I was from headquarters. I said I am from Jaffna in the North, and I work with the communities there. I live with the community and I'm also the member of our village and community centre.
>
> So I am member of my village, so I know the community and everything. They said, "You are from Jaffna. You don't know our cultures in the East".
>
> It's very difficult but there is a time you have to live with them. You have to prove and catch their mind. Then only it will work. (Ib-38)

This illustrates that not only do personal attributes of staff factor into the ability to collect information in line with categories of the LF (i.e. indirect beneficiaries), but also that staff present themselves in different ways (i.e. rather than presenting oneself as from head office it was beneficial to refer to one's ethnic community) in an effort to reduce personal barriers and to signal affinities with communities. In this instance, the setup and distinction of direct and indirect beneficiaries posed issues. Decisions had to be made on how to gather this information which is related to the LF. As noted above, the ability to collect information was tied to affinity to locals, which in turn, caused staff to present and negotiate around their own identities.

In addition to determining the number of beneficiaries, staff also had to conduct GBV activities listed in the LF without upsetting the government. As such, while included in the LF and other project documents, GBV was addressed without its own observable activity, and instead incorporated under other results areas such as livelihood and sanitation. In relation to this, the national manager described:

> Earlier, we faced difficulties with gender programmes. The government rejected all the gender components. In our Logframe we have the gender component to work with female households, but because of the government, we haven't done gender-based programmes. So now, rather than doing gender-based programmes as a big formal meeting, we have done it a different way.
>
> For example, we initially planned to have training on gender-based finance which included training on gender issues and gender equality. This was part of the Logframe, but we couldn't do the activities because the divisional secretariat [a government position] advised against gender programmes with NGOs. All the gender-components programmes have to done by the government.

> So, rather than doing a gender-based finance programme, or gender-based finance trainings, we did a meeting in relation to the infrastructure. We called people a gender agenda and benefit. We were safeguarded from the government since we did gender under a different name, water and sanitation or something like different names. (Ib-38)

To conduct gender activities in line with the LF, in this instance other LF result areas (water and sanitation) were used as an entry point for conducting gender activities in a way which technically still complied with government requirements. This is evident in the activity plans at the district level as tasks of awareness around GBV were included into interventions for paddy cultivation and discussions around local markets (Figure 16).

In this situation, staff had a particular vision of how to address gender indirectly amongst within the framework of other programmes. In this respect, the national manager noted:

> They [the locals] will about water-related issues, disease and health. At the same time, they will discuss the gender issues as well.
>
> For us, we have a focus. They also think that we have a focus. When you see from the outside, this is not a gender-related workshop, a gender-related discussion. But this is like the water-resource management meeting regarding the disease, regarding the health. But we are capturing, we are asking different questions and they will come out with different gender issues. But we haven't asked again and again, gender. Time to time, we ask gender.
>
> For example, you know, we can ask about disease related to gender, if it affects male or female mostly. So why? What happened? So what happens to the female? Why does it affect male or females mostly? These kind of questions. (Ib-38)

In this way, the inclusion of gender from the LF and larger EU ambitions was completed indirectly within the community context. More specifically, to make gender operable amidst government restrictions in a post-conflict scenario, staff intentionally made gender and GBV invisible at the programme level, and instead gave this concept presence within other areas of work and discussion. The way staff also leveraged parts of the LF to conduct GBV activities, implies that parts of it which are perceived to be 'more technical' can be used to present and mobilize more controversial activities.

Overall, concepts and framework presented in the LF and proposal, are translated into the local context by staff, who at times made decisions on the ways in which content of the LF (e.g. GBV) become a known item or a shadow item within the local environment (knowable and unknowable). In addition, ideas such as GBV and distinctions between types of beneficiaries affect how staff present themselves within local situations. At times, efforts to collect

information and identify local networks expose staff personal attributes and considerations which the staff must take into account to perform their daily work. That said, LF from the proposal stage does not only impact the way concepts are acted upon by staff, it also informs the construction of other methods and techniques used by staff, such as planning.

This section illustrated ways in which the proposal LF was translated into staff work and how concepts of the LF directed and motivated staff decisions. That said, concepts were localised, a process which made attributes of staff themselves observable. Additionally, the mandated use of the LF in activity plans and other documents allowed the LF to switch in and out of staff mind-sets, Essentially, the LF took on new forms of visibility, though activity plans or on the wall as artefacts.

The next section will outline the way in which the LF informed ideas of accountability in the project (oversight). Mainly, the chapter will explore the requirement of a 'Project Monitoring Framework' (PMF) based on the LF, the way the PMF was communicated through new formats at the field level and the effect of including locals at the community level (informally and formally) into the PMF.

Oversight: From the Logical Framework to a Project Monitoring Framework

In 2011, after a financial audit conducted by the EU of the project, Oxfam added a monitoring purpose to the planning role of the LF. In turn, Oxfam drafted an amendment to Sarvodaya's original 2009 letter of agreement requiring Sarvodaya to develop a 'Project Monitoring Framework' (PMF) based on an amended LF. In the amendment, linking planning to monitoring was thought to "improve and ease Sarvodaya's monitoring, accountability and learning in implementing the project" (Dd-4).

Given this new role of accountability and learning attached to the LF, the LF itself moved into another domain of staff efforts. To reinvent the LF as a PMF, 5% of the budget was redirected to 'Monitoring Evaluation and Learning' (MEAL) for partner monitoring and district/partner level workshops. Facilitated by Oxfam, some of the workshops focused on reformulating the LF into a feasible monitoring plan for districts. For workshops, district staff presented the LF

as an interactive Powerpoint presentation, rather than the previous hardcopy proposals or electronic excel sheets and documents.

For example, Oxfam hosted a workshop called the 'EU-ACAP Project LFA Orientation' in 2011, which informed how the LF was linked to district level LFs, by way of making 'sub-indicators'. The process, however, was guided by information on Powerpoint slides, which outlined parts of the LF – inputs, outputs, results. In relation to a discourse of accountability – what to monitor, when to monitor and how to monitor – rather than the previous emphasis on the LF as planning. Through this and other similar workshops, the LF guided group discussions, as parts of the LF informed the flow of Powerpoint slides information (i.e. working from a LF result area to indicators) and reflections required of district staff during workshops (i.e. are the objectives/results clear and understandable? Are the indicators relevant, clear, and specific with achievable targets? (Annex 25). At the end of the workshop, district staff were shown a template, based on the LF, for creating their sub-indicators.

Indicators for PMF –Sarvodaya

Result	Indicator	Sub-indicator
01	At least 40% of targeted women entrepreneurs own enterprises making a profit of more than 25% by the end of the project	No of women trained on alternative agricultural practices No of women participated in exposure visits on post production loss reduction and value addition techniques No of women adopting alternative agricultural practices No of women starting and maintaining enterprises on value added products

Oxfam

Image 2: PowerPoint Slide from Oxfam LFA Orientation

From workshops, presentations of the LF as a template and guide for discussions informed the way district staff created their own district PMFs. And in workshops, the 'sub-indicators' of the LF were interpreted as a window to revising the LF. "From the workshops, we understand that we can't change the LF, its fixed," a district coordinator noted, "but we can change the indicators".

For making (and changing) sub-indicators, workshops were part of a three month effort between national and district offices to create PMFs for each district. Language from the presentations informed how indicators in the PMF were drafted, as noted by one district staff, "from the workshops, we saw that indicators needed to be SMART (specific, measureable, reliable and time bound). That is very important, and that is how we fill in our indicators for our district". From workshops, ideas and templates of sub-indicators, the Powerpoint version presented in workshops was translated into an electronic template form to be filled by each district manager (Figure 21).

Result 01	**Log Frame Indicators**	**Sub-Indicators**
57,000 targeted women and men of IDP, returnee and host community families, have access to infrastructure and enhanced capacity to significantly improve their household income and food security	916 livelihood related infrastructure renovated or newly constructed in targeted project areas by the end of the project	No of tanks renovated No of channel renovated No of Agro wells renovated No of Lift irrigation No of outlet established.
	At least 50% of targeted women use the infrastructure facilities by the end of the project	No of women involved in market garden 7 paddy. No of women .represent in the executive committee No of women have co-ownership in the constructions infrastructures No of women have access to collective marketing.

Figure 21: Sub-Indicator Template

For the PMF, indicators were a central point of entry to enter into discussions of monitoring with district level staff. From the result areas, LF indicators were refined further into 'sub-indicators' to be monitored at the district level. Based on workshops and provided templates,

all three districts developed their own PMF. For districts, the perception was that the LF remained the same as sub-indicators were revised in response to changing project conditions. As noted by a district coordinator:

> The indicators that is the monitoring framework. Today also if we feel we have to change this, we can change. Log frame is a little bit different because we have the log frame in the proposal. That is done by Sarvodaya head office and with the support of Oxfam because Oxfam have a log frame for the programme. (Ib-27)

PMFs, built from the LF, guided the way activities were monitored and fields of information set out in sub-indicators motivated the use of templates. Under the effort to monitor, the PMF included the local input of community mobilisers under 'who should monitor'. As such, some district staff created their own handwritten templates in Tamil to guide community mobilisers (Annex 26). For example, a district coordinator created his own template in Tamil for his group of mobilisers to use, he described:

> Even the village-based mobilisers go on family visits and just observe that everything is clean and like that. If there are any misarrangements or unacceptable things, the village-based mobilisers advise the families to make it better.
>
> We monitor that kind of field village activity through the reports we are getting from village-based mobilisers every month. They will submit one report, "These kind of things I have done in my village." So we read it and understand that.
>
> This is the format: in which date, in which category, result one, result three, result two, and result activity, what kind of activity she did, how many participants were there, what was the result. (Ib-28)

Even though community mobilisers participated in the PMF, the district coordinator noted that in order to monitor the activities they did not need "that kind of deep knowledge" (Ib-27).

Even without a deep understanding of the PMF, community mobilisers are affected by the structure of accountability it represents. For example, in an audit conducted by the EU, a community mobiliser for GBV was asked to introduce and escort UC auditors to the houses of families she monitored in her community. Yet, when arriving at the houses, the EU auditors asked that she should stay outside, so as not to influence the opinions of family members they were interviewing for the audit. "I felt excluded from my own community", she described, and "it was embarrassing that I had to wait outside of my friend's house, when I know these people and I live with them. It was as if I did something wrong" (Ib-62). In this case, the label of

‘monitor’ attached to community mobilisers affected their ability to move freely. And, to audit or monitor meant that distance needed to be added into the relationship community mobilisers had with others.

Similarly, the PMF’s account of a community mobiliser intersected with other concepts from the LF. For example, to be a beneficiary indicated under the LF, a certain notion of what a recipient should be was promoted, and in evaluations and monitor visits beneficiaries had to comply with a set standard. In one case, a beneficiary was removed since her daughter was a community mobiliser; since the daughter received a salary from the project, her mother had to be excluded (Ib-38).

In this sense, the rise of PMF, made visible through presentations and reports, added an impression of distance in communities to reflect notions of accountability.

Foresight: Brainstorming for the Future

This last section explored the ways in which project discussions which were presented as open or brainstorming, at times, were reverse engineered to fit in with a particular format related to the LF. This section will outline how in a partner meeting held in 2012, discussions amongst national and district staff were presented as unstructured and a space for ‘free expressions’ yet gradually narrowed by Oxfam’s facilitators to fit within a particular framework of development. To illustrate this, this section will describe events and conversations held within the partner meeting and highlight points of narrowing and framing within the brainstorming process.

Held in June 2012, Oxfam hosted a two-hour long meeting in their district office with representatives from each of their partner organisations in all districts. Oxfam staff took on the role of ‘facilitator’ and presented the meeting as a platform to collectively brainstorm content for a future proposal. Overall, the meeting was organised into four interactive parts: an overview of Oxfam values, the context and issues related to poverty in each district, innovative methods to fight poverty and a vision for the future of the East in Sri Lanka.

In this meeting, the facilitator's overview of Oxfam values provided a vocabulary for the staff and narrowed the focus of discussion to represent concepts of 'rights-based[42]' (RBM) and 'needs-based[43]' (NBA). "What do we do? What approach is our project using?" they asked, and with no response from the group, they answered their own questions, "We do RBM and NBA.". The purpose of introducing RBA and NBA into the discussion was to roll out distinctions and

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[42] The Rights Based Approach (RBA) engages in development based on what *ought* to be and that the realisation of rights for all is paramount (Cornwall et al, 2004). It hinges on the UN Declaration of Universal Rights and Freedoms. Though rights were articulated in the Declaration in 1961, RBA as an approach was only pronounced in the 1990s (Cornwall et al, 2004). This, in part, is due to the establishment of 'development' as the terrain of economists, and human rights as domain for lawyers and activists (Cornwall et al, 2004). However, as former colonies gained UN membership in the 1960s and 1970 the purposes of development gradually expanded to include a language of rights (Cornwall et al, 2004). One notable step in bridging this divide is the 1986 Declaration on the Right to Development which stated *development was a right in itself*. It reads:

> The right to development is an inalienable human right by virtue of which every human person and all peoples are entitled to participate in, contribute to, and enjoy economic, social, cultural and political development, in which all human rights and fundamental freedoms can be fully realized.
>
> The human right to development also implies the full realization of the right of peoples to self-determination, which includes, subject to the relevant provisions of both International Covenants on Human Rights, the exercise of their inalienable right to full sovereignty over all their natural wealth and resources (UN, 2012).

[43] The Needs Based Approach (NBA) proposes that there are basic needs to be met (Sachs, 1996; Groves & Hinton, 2005). The United Nations Children's Fund (UNICEF) endorsed this approach in the mid-1970s, after which foreign assistance switched from solely emphasising economic progress to also supporting the fulfilment of minimum requirements (i.e. water, food and shelter) (Groves & Hinton, 2005).

The premise of providing assistance based on need was also included in the 1980 Brandt Commission Report. This report commented and provided recommendations based on the state of international development, specifically focusing on economic disparities between the North and the South (Henderson, 1980). One recommendation, in light of NBA, was that in periods of reduced oil supplies, the most vulnerable developing countries "*should be given priority to allow them to meet essential requirements…*' (Cited in: Henderson, 1980, p.104, italics in original).

NBA, and its uptake, is signifigant as it assumes that up to a certain point of consumption or basket of goods 'needs' are met; therefore, labelling the remaining market products as 'non-essentials' (Henderson, 1980). This conception of needs and addressing them departs from economic market approaches to understanding international development and contradicts economists' faith in rational choice and perferences (Henderson, 1980). This introduction of 'needs' is an analytical understanding which is independent from economics and therefore required a novel rationalisation of needs. However, Illich (1996) noted that 'the poor' are redefined. He stated:

> '…the well-meaning experts are now busily at work reconceptualising their discovery, and in the process, re-defining humanity yet again. The citizen is being refined as a cyborg. The former individual who is a member of a 'population' has become a 'case', is now modelled in the image of an immune system that can be provisionally be kept functioning if it is kept in balance by appropriate management" (pp. 99).

define the concepts provided. This demonstrates that, even at the onset of a discussion presented as 'open', staff were given a particular discourse and concepts to frame their ideas. For instance, RBA and NBA framed how the responsibilities of the government aligned with communities. Noted in a conversation led by the facilitator:

> **Facilitator**: When you talk about the rights-based or needs based, who are the duty holders? Who are the right holders in the programme? Right holders who are having rights?
>
> **Participant**: Beneficiaries?
>
> **Facilitator**: Beneficiaries are the right holders. Who are the duty bearers?
>
> **Participant**: Service providers?
>
> **Facilitator**: Government, sorry. In a country who is the major duty bearers?
>
> **Participant**: The government. (Mb-3)
>
> **Facilitator**: It's the government. We cannot compete with the government, but we are just supplementing, complementing with some models, right? So keep in mind when you talk about the programme and the development of things, so the rights are there and the needs are there. We are not the duty bearers, right. Duty bearers are the government, so we can just compliment or supplement or do some piloting or modelling…
>
> Okay, right now, this is a kind of brainstorming we are doing. (Mb-3)

By introducing concepts of RBA and NBA at the start, district staff had a vantage point to reflect on beneficiaries as 'duty holders' in relation to the government's 'duty bearers' in the remainder of the meeting. As the meeting progressed, staff were gradually required to reflect on their own experiences in relation to the national policy of Sri Lanka. Firstly, they were asked to describe the current context within their districts, yet the framing of context was limited to 'social, political and economic' conditions. For this exercise, the facilitator tried to guide staff to compare the civil war years to the post-war situation, and this comparison was the starting point for reflection on the current context. He also noted:

> Now we are almost in the post war scenario. So in the post war scenario, what is the context right now? So in order to facilitate your thinking you can think like, maybe in terms of social context, how is the social context right now? Just think about the social context and then how is the economic context? And then, how is the political context right now? How is the culture?
>
> So around 10 minutes you can think. Start talking in small groups by district. Maybe you can think "Okay, I'm part of this district, okay what is the context right now?" For this one, we will give you a flipchart.
>
> So in terms of social, so you think socially, what is the context right now? Politically, economically, culturally, right? Can you come up with a few? In ten minutes. (Mb-3)

Based on the facilitator's instructions, staff organised themselves by district and wrote down two main points under social, political and economic context, And, after ten minutes, facilitators asked staff to tape their flipchart to the wall, present it and explain to the group each point under category of context. In this process, as staff presented their points, facilitators corrected their distinctions between social, political and economic context. For example:

> **Facilitator**: What is the context right now? In terms of political, in terms of social, in terms of economical? So what's the context?
>
> Start with social.
>
> **Participant 1**: Power sharing, rights…
>
> **Participant 2**: At this moment, we have political conditions with the provincial and central government. Central is run by the Muslims, provincial both by the Muslims and Sinhalese.
>
> **Facilitator**: Yes, because we are living in a post-war scenario. But give the general context, like do we have women participating in political parties… Now, you are talking about power, maybe that is in another context and you can talk about that there… remember…
>
> Social… that is not political… (Mb-3)

During presentations, the facilitator reorganised staff discussions and narrowed them into a particular framing of the different 'contexts' represented. In addition, he earmarked issues of 'female representation' as part of reflections for staff and also redirected comments made based on ethnicities (i.e. Tamil versus Muslim or Sinhalese). In this way, the meeting platform filtered discussions into a particular conception of 'context'.

This laid the foundation for further staff instructions to reflect on causes of poverty present in districts. Again, in the same groups, staff wrote down and presented their perceptions of causes and issues related to poverty. From presentations, debates arose on the causes and mechanisms to address poverty. For instance:

> **Participant 1**: … And there is no proper policy for the poverty elimination in the district level. It's only the country level - *the Mahinda Chinthana*[44] - where there is an effort to eliminate poverty. But there is no district level or province level poverty elimination policies. There are a lot of programs in these districts but there is no common policy at the district levels.
>
> **Participant 2**: but that policy at the national level applies at the district level.
>
> **Participant 3**: but it is not suitable no? And we can't develop the program from the Colombo.

[44] In Sri Lanka, Mahinda Chinthana means '*the vision of Mahinda'*, the President, and is the name given to his policy platform

Participant 1: the policy is there. The question is about implementation.

Facilitator: You are saying that policy is not suitable to the local level…? (Mb-3)

Eventually, participants agreed that a policy to address poverty exists, but the policy itself does not apply to the district level. Through such back and forth discussions, causes and issues related to poverty were identified and rephrased on each district's flipchart. The content of what poverty was and its causes were arrived at through a form of edited debate and consensus. These points on poverty served as a jointly-held platform to devise 'innovative solutions'. This demonstrates a narrowing of staff views into a particular understanding of poverty.

In the same district groups, staff were given note pads to write their methods and solutions. After all participants had completed writing, they were asked present as well as attach their notes to the particular cause of poverty they wanted to address (Image 3).

Image 3: District Group Presentation, 'Matching' their Solutions to Problems

Through this exercise, district groups created visual and linear connections between district contexts, causes of poverty and solutions. In this meeting, flipcharts and pieces of coloured

paper reflected an interactive narrowing and filtering of broad discussions into a concrete and recognisable format.

For the next part of the meeting, the facilitator asked the staff to articulate their 'vision' for the East, he noted:

> So these are the issues and these are the underlying causes for poverty. Right so we'll think after 10 years or 20 years down the line what is going to be the Eastern region? Just envision how the region will look like in 10 or 20 years. Take a moment to think about the communities that you have just discussed about. (Mb-3)

Staff worked individually and were given two minutes to write or draw anything they desired on note pads. They were then asked to present their individual visions and, after each presentation, the facilitator organised pieces onto a whiteboard with three titles: economic justice, gender justice and rights in crisis (Image 4).

Image 4: Individual Visions Organised by Facilitators under Oxfam Priorities

On the board, pieces of paper which held individual aspirations for the future were allocated into Oxfam's three priorities areas. For example, one district staff wrote her vision on her piece of paper as:

> All roads are well constructed
>
> All people have permanent houses
>
> No water scarcity
>
> Equally allocated resources for consumption
>
> No gender based violence (Mb-3)

While this staff member focused on infrastructure and gender, another district staff stressed market participation and economic growth and added quantities to his vision, he wrote:

> 50% farmers from the Eastern province supplying products to international markets
>
> Eastern province contributing 30% to the GDP of the country, especially Trincomalee contributing 10% of the GDP (Mb-3)

These two visions were allocated under 'economic justice' by the facilitator, with the first placed in between economic and 'gender justice' due to its reference to gender. In this way, individual visions, communicated as pictures, narrations or figures, gained visibility and traction within Oxfam's particular development approach.

This meeting had four progressive steps and guided by facilitators, staff were involved in a process of funnelling their group discussions and individual aspirations into a connected and recognisable visual format. After the meeting, visual descriptions on flipcharts and pieces of paper were copied into a pre-defined excel template by facilitators. As the purpose of the meeting was to brainstorm for a future project, discussions and visuals had a particular end goal in mind, mainly to provide information which can be used within the next Oxfam proposal. Similar to the EU proposal submitted in 2008, a format would be required which was informed by a LF template.

This meeting is of interest as it represents ways in which discussions presented as free and open are built to coincide with pre-determined frameworks. It demonstrates a process of narrowing, whereby staff is trained in the use of a standardised and appropriate vocabulary and the distinctions explained, these visual aids serve a purpose: they are the link between the minds of

staff and future templates to be filled. In this case, information is collected in a pre-set manner which can facilitate the preparation of future proposals and LFs.

Discussion

This chapter explores how different uses of the LF support three kinds of sight into project life: plain sight, oversight and foresight. The emphasis on sight has been given to explore how a common vision can be forged through visual and conservations between project partners (Quattrone, 2009).

In this chapter, distinctions of sight, though not mutually exclusive from one another or adhering to steadfast uses of a LF, illustrate that participants are visually engaged into a certain role and prompted to frame reflections to ask particular questions. For example, when discussing the posted LF on the wall with district staff, the LF is an object which becomes an interactive reflective device for management conversations. This demonstrates that neutrality or formality are not limited to representation by calculations or numbers (see Porter, 1996; Power, 1997; Robson, 1991; Vannier, 2010). Notably, such attributes of accounting coordinate participant views and responsibilities through different visual and conversational depictions such as wall displays, PowerPoints, projectors, coloured sheets and discussions.

Furthermore, this chapter highlights how participants rally around and organise themselves around constructs of results, objectives and activities. At the district level, ‘activities’ were most significant for allocating tasks, formal reporting and setting expectations in district teams. This finding is consistent with the previous chapter in that the grammar of the LF frames interpretations and experiences.

Interestingly, through different sights, the LF gained and lost visibility amongst participants. Its use varied from rare to frequent. Some felt they were actively engaged with the LF and used it as reference point for discussions, while others surmised that it was a remote template which was not associated with their daily plans. Such use of the LF implies that the visual aspects of templates are of interest (see Jordan et al, 2013) and, more specifically, visual attributes and the

overall visibility of instruments can fade in and out of existence. Moreover, this ability to fade possibly adds to the LF's perverseness in the project space.

That said, the introduction of the PMF also meant that locals (i.e. community mobilisers) would also become accountable for their activities, as per LF. On the one hand, district staff felt they could revise the project through sub-indicators and that this allowed a form of participation. On the other hand, community mobilisers, in becoming part of the effort to collect information on sub-indicators, also were subject to expectations of distance and objectivity. For example, in being a community mobiliser, it was no longer appropriate to be present during an audit interview. As such, the PMF permitted new forms of participation in the project space, yet participation is structured to the extent that it can affect configurations at the community level.

Furthermore, the drive to collect data 'from the field' was an effort supported by a slew of templates, workshops and meetings in all domains. On the one hand, the quest for data constrained the project, as participants had to interpret their daily life into prescribed formats (see Rottenburg, 2009). On the other hand, 'indicator' development has proved to be a flexible space for them, one in which they could re-define their work considering their context, not their assigned activity (Jordan et al, 2012). Similar to findings from previous chapters, the LF possessed flexible and inflexible uses and elements which were enacted upon participants.

Additionally, the LF guided, implicitly and explicitly, decisions made in the field. For example, communities were counted and categorised based on technical assumptions of how to extrapolate the number of indirect beneficiaries. As noted by Bierschenk (1988), the use and application of categories such as 'beneficiaries' reframe community perceptions. Yet this chapter illustrates that managers leveraged conceptually technical parts of the LF (i.e. water and sanitation, infrastructure etc.) as a conduit to enter into conversations on the highly sensitised topic of GBV. Given government surveillance, participants had used the line item of infrastructure and the activity of meetings to discuss infrastructure as a means to indirectly discuss issues of GBV. This illustrates that controversial activities were purposefully made invisible through formally recording an effort as more technical. This is of interest since it provides insight on how the 'qualitative' becomes real through accounting by not being formally represented in documentation (see Robson, 1991).

Lastly, presented as free and open, brainstorming in the project space is a reverse engineered process. Participants were guided to filter and frame general discussions and aspirations within a pre-determined format which would align and facilitate the preparation of future proposals and LFs. Through the use of flipcharts and note pads, brainstorming in this particular case led to a very structured and eventual visibility of aspirations into actionable categories which fit with Oxfam's development approach. This implies that the substance of the LF (and other mechanisms) is not always tied to its physical matrix format.

7 CONCLUSION

This thesis outlines situations of conflict faced by NGOs through empirical analysis. Social and administrative tensions present in society, organisations, partnerships and projects blend to create situations of conflict. This thesis argues that perceptions of neutrality and formality are desirable in situations of conflict given breakdowns in communication, informal relations and trust. It illustrates that structural arrangements and desensitised representations support wider stakeholder involvement and provide a platform for developing coordinated visions. In addition, this thesis suggests that internal actors and wider community stakeholders can potentially construct formal and neutral accounts of their knowledge, experiences and aspirations. In relation to other accounting studies, the 'particular conception of organizational reality' portrayed by the LF is fluid and based on assemblage of an ambiguous methodology and degrees of flexibility promoted by technical paradoxes of the LF (Burchell et al, 1980, p. 5). In this thesis, stakeholders participated in the making of fluid representations and developed their own set of constructs which were on par with other stakeholders. This thesis also proposes that constructs can be mobilised to redress imbalances in authority by providing internal actors and locals with opportunities to structure interactions, facilitate coordination and intervene in their own affairs. In the midst of sensitivities between conflict-affected communities and government actors, the LF was a space where "interests [were] negotiated, counter claims articulated and political processes explicated" (Burchell et al, 1980, p. 17). Such deployment of the LF's neutrality and formality in situations of conflict suggests that previous calls to study accounting beyond its technical features (see Hopwood, 1978) should also examine ways in which such technicality of accounting enables participation, rather than act solely as a force for discipline as well as aligning actors to dominant governing interests (Covaleski et al., 1998; Ferjuson, 1994; Hall, 2001; Neu et al., 2006; Rose & Miller, 2010).

For this thesis, specific chapter contributions are as follows:

Chapter 2 illustrates how the desire for neutrality and formality developed over time and was linked to ambitions in international development in the 1950s and the 1960s. The LF was a by-product of the ambition to access the experience of evaluators. In this setting, the LF was presented as a simple tool that combined both management and scientific thinking in order to

account for evaluator experiences and link elements of planning to evaluation in a project. Attributes of neutrality were attached to the LF matrix, and this form of neutrality was initially presented as an asset. In relation to Miller (1998), this chapter illustrates that attributes such as neutrality can drive changes at the margins of accounting. It also demonstrates that certain features of the LF such as its box-like template is memorable due to its ability to be presented as simple and open, and, at the same time, be viewed as complex and bounded by particular methods and 'logics'.

The remainder of the thesis focuses on attributes of neutrality and formality in situations of conflict faced by Sarvodaya. Chapters 4 to 6 explore how attributes of neutrality and formality shape, inform and structure different forms of conflict within Sarvodaya. Chapter 4 demonstrates that Sarvodaya's 1985 DC made internal and external accounts of the movement and Sarvodaya itself visible. These accounts, one motivated by donors and the other internally generated around movement customs and philosophies, organised themselves and were influenced by possibilities of conflict. This illustrates that the division between externally driven and internally generated accounts is not discrete and conflicts can give rise to new hybrid innovations. This challenges distinctions in literature made between 'internal' and 'external' accounts (Ebrahim, 2005; Ebrahim, 2003; O'Dwyer & Unerman, 2008), and speaks to work on hybridised logics in NGOs (see Battilana & Dorado, 2010). It also notes that neutrality was a valuable resource which was called upon at different junctions in the DC relationship.

Chapter 5 focuses on Sarvodaya's current post-conflict development projects which utilise the LF. In this chapter, the LF is an avenue for discussions between the distant government and communities in the North and East of Sri Lanka. The ability to teach the format of the LF and the ability to localise it into Tamil and Sinhalese, even though it's not perfectly used, are of value. In the post-conflict scenario, the LF as a 'neutral technical instrument' (see Miller & Power, 2013) is desirable as it reframes controversial topics of good governance and human rights into a format which is overtly technical so as to be non-threatening to the government. In addition, the LF as a 'technique of neutralisation' brings perceived forms of deviance from communities into a desensitised and governable form of deviance. This finding resonates with views that acts of quantification via science can cultivate forms of trust, in effect a 'mechanical objectivity', and that such forms have a role in society (Porter, 1996). The act of measuring can

provide standard ‘stable concepts’ which can be used to overcome distance between specialists and societies (Porter, 1996). In post-conflict Sri Lanka, stable and neutral concepts and formats of the LF provided a voice for conflict-affected communities in the North and East. And, the LF was not an ‘ammunition machine’ to rationalise and promote dominant government interests (Burchell et al, 1980). In this case the ability to make concepts of good governance and human rights technical, rather than political, supported possibilities for communities to reach the government and uplifts local visions and systems into the governing paradigm.

The final chapter suggests that the LF manifests and creates different forms of visibility in the project space, which in this chapter is framed as different ‘sights’: plain sight, oversight and foresight. This chapter argues that the LF created forms of visibility in the project space, especially in the case of the Oxfam-Sarvodaya partnership. The LF was used for planning, monitoring and brainstorming, and its template was iterated into activity workplans, budgets, indicators, monitoring frameworks and even used as a basis for framing open ended discussions. The way that the LF is used to structure daily work (plain sight) provided guidance to district staff, while PMFs frameworks and indicators (oversight) were a window for donors and headquarters to monitor. Through brainstorming in a project planning session, donors, district and national level staff were guided into a common vision for project works and communities.

This chapter extends the visual dimensions of accounting (Jordan et al, 2013; Quattrone, 2009) in that it illustrates that the LF, in all kinds of sight, comes in and out of visibility. At times, the LF is unrecognisable by staff, yet at others it is displayed on walls predominately for staff discussions. It also takes on new forms through PowerPoints and white boards, even as it transitions from being an electronic document to a hardcopy. In this sense, the visual power of the LF moves in and out of staff purview and is both ‘seen’ and ‘unseen’.

Limitations of the research and future directions

While this thesis heeds the call to 'study accounting in the context in which it operates' (see Hopwood, 1983), it also has limited itself to studying the LF within an NGO in Sri Lanka. By restricting its scope to the LF, this thesis possibly did not capture wider evaluation ecosystems (see Miller & O'Leary, 2000) in which the LF participates and resides. In addition, Sarvodaya functions simultaneously as a grassroots movement and a NGO, which may not be similar to other NGOs.

In terms of data collection, while extensive access has been granted to conduct this study, spending an extended period of time would be beneficial to trace the use of the LF and other evaluation devices throughout the life of selected projects. In addition, the inability to speak and read in local languages did create forms of distance between the researcher and actors in some instances. For future studies, a working knowledge of Tamil and Sinhala would be an asset, especially when travelling to conflict-affected communities.

Furthermore, while this thesis provided an overview of different situations of conflict, further investigations on types of conflict between organisational actors, society and within the project space would be of value. Mainly, while studies in accounting stress the presence of conflict and accounting's role in promoting and masking the dominant interests within situations of conflict (see Arnold & Hammond, 1994), greater interest in defining and mapping the mechanics of conflict in relation to accounting is required.

Furthermore, instead of interrogating accounting as more than a neutral, formal or technical endeavour, this thesis called for an exploration of how such attributes are mobilised to enrol and empower actors. While this thesis explored ways in which neutrality can be advantageous in a context in which conflict is visible in terms of war, ethnicity and even in the form of legal mechanisms to address the conflict, further research is needed on the role of neutrality and formality in situations where conflict is perhaps not obvious or not present at all. That said, this study provides a starting point for investigating the mobilisation of neutrality and formality by outlining ways in which attributes can be desirable to facilitate innovation, voice and even patterns of visibilities which permit participation. With this in mind, the potential of accounting to be a mechanism of control (see Barman, 2007; Ebrahim, 2003; Rottenburg, 2009) should not

be ignored. For future research, a more nuanced perspective may be beneficial, whereby neutrality and formality, usually associated with the powerful, can also potentially become part of the arsenal used by the less powerful, and in the words of Scott (1987), a 'weapon of the weak'.

In this way, just as Burchell et al (1980) spoke about accounting's role in creating 'new patterns of visibility' and Hopwood (1980) called for more investigation on ways in which accounting changes in substance and function, this thesis claims that part of the changing matter of accounting is creating visibility for the interests of weaker actors. In this vein, picking up on Hopwood (1992), "accounting is not purposeful but can be made so" and this thesis opens up discussions beyond defining accounting as 'not neutral' or tied to governing powers. It shifts the conversation to ways in which adding neutrality and formality into relations, organisations and societies are, in fact, desirable for less powerful actors.

Existing studies concerning NGOs and local communities view evaluation devices and accounting as part of a top down form of governance, a force of neo-liberalism or an arm of imperial powers (Ferjuson, 1994; Jayasinghe & Wickramasinghe, 2011; Neu, 2000; Neu et al., 2006). This thesis, however, suggests that while the origins of such mechanisms may be foreign, they can also be adapted, reclaimed and localised to the extent that systems are made available to those who otherwise would remain weak.

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9 ANNEXES

Annex 1: Interviews and Documents from JKF, USAID and PCI

Interviews conducted within USAID/WB/Other with staff from the 1960s – 1970s

Reference	Organisation	Position
Ia-1	Practical Concepts Incorporated/Fry Associates (1960s-1970s)	Founder, creator of the LF (1970s)
Ia-2	Practical Concepts Incorporated (1970s)/Management Systems International	Trainer under PCI
Ia-3	USAID (1970s)	Director of Evaluation i (1970s)
Ia-4	Practical Concepts Incorporated	Trainer under PCI (1970s)
Ia-5	World Bank	Trainer (1970s)
Ia-6	Swedish International Development Agency (SIDA)	Evaluation officers (1960s)
Ia-7	BOND International	Director

Office of the President (United States 1960s) and USAID documents

Reference	Date	Title	Author
Da-1	20.1.1949	President Truman Inaugural Address	Truman, Harry S
Da-2	5.1.1957	Eisenhower Doctrine	Eisenhower, D. D.
Da-3	1957	Fact Sheet "Point Four"	ICA
Da-4	1961	The White House: Special Message on Foreign Aid, Office of President Kennedy	Salinger, P.
Da-5	1961	A Special Report by Congressman Udall	Udall, M
Da-6	1961	Recruitment for the Aid Program	Petrie, D.
Da-7	1961	JFK Address at UN General Assembly, 25 September 1961	Kennedy, J.
Da-8	1961	Memorandum: Mr. Ralph A. Dungan	Watson, T.
Da-9	7.8.1961	Letter to Rathbone, Standard Oil Company (FG 105-14)	Dungan, R.
Da-10	1962	The United Nations Development Decade: Proposals for Action	United Nations
Da-11	19.12.1962	Letter to Mr. Warne from Special Assistant to the President (FG 3-2)	Reardon, T. J.
Da-12	11.7.1964	David E. Bell, Oral History Interview: Oral History Project of JFK Presidential Library	Turner, R. & Bell, D.
Da-13	1965	Report to the Administrator: Improving AID Program Evaluation	Lincoln, G.
Da-14	1968	Report to the Administrator on Improving A.I.D's Program	Bernstein, J.
Da-15	1970	Project Evaluation and the Project Appraisal Reporting System	FCI
Da-16	1971	Installation of AID's Project Evaluation System	PCI
Da-17	1979	The Logical Framework: A Manager's Guide to a Scientific Approach to Design and Evaluation	PCI
Da-18	1987	The Logical Framework Approach to Project Design, Review and Evaluation in AID: Genesis, Impact, Problems and Opportunities	Solem, R.
Da-19	1988	Foreign Aid and American Purpose	Eberstadt, N
Da-20	1998	Foreign Affairs Oral History Collection: Robert S. Zigler	North, H. & Zigler, R.
Da-21	2004	US Development Aid an Historic First: Achievements and Failures in the 21st Century	Butterfield, S. H.
Da-22	2009	Better Aid Improving Incentives in Donor Agencies: Good Practice and Self-Assessment Toolkit.	OECD
Da-23	2012	Amherst: In Memory of Lawrence Posner	Amherst College
Da-24	2013	About Us	Coffey International
Da-25	2013	Marcus Ingle, Ph. D.	Portland State University
Da-26	2013	Does Foreign Aid Work? Efforts to Evaluate US Foreign Assistance	Lawson, M. L.
Da-27	ND	"Lincoln Brigade": One Story of the Faculty of the USMA Department of Social Science	VanDriel, M.

Annex 2: Example Letter 'Big Business' from the Office of the President (1961)

EXECUTIVE
FG 105-14

August 15, 1961

Dear Mr. Allen:

As you may know, the President is most interested in providing the new foreign aid agency with the best administrative talent in the nation. Consequently, he has asked a group of business executives, headed by Thomas J. Watson, Jr., to assist him by suggesting qualified men who should be considered for these important assignments.

To accomplish this objective, Mr. Watson has organized an informal group of leading businessmen and has divided the country into regions. Your region is headed by Mr. Stephen D. Bechtel, Chairman, Bechtel Corporation, 155 Sansome Street, San Francisco 4, California.

The President would appreciate it very much if you would help in this endeavor. If you are interested, please let me know and I will be in touch with Mr. Watson who will fill you in on the details.

Sincerely,

Ralph A. Dungan
Special Assistant
to the President

Boeing Airplane Company
P. O. Box 3707
Seattle 24, Washington

RECEIVED
AUG 17 1961
CENTRAL FILES

Annex 3: Logical Framework Worksheet provided by Fry Associates

Worksheet 1

THE LOGICAL FRAMEWORK OF A TECHNICAL ASSISTANCE PROJECT

Project Name:_____

NARRATIVE SUMMARY	OBJECTIVELY VERIFIABLE INDICATORS	IMPORTANT ASSUMPTIONS
Programming Goal:	Goal:	
Project Purpose:	End of Project Status:	
Outputs:	Output Targets:	
Inputs:	Budget & Implementation Schedule:	

THE LOGICAL FRAMEWORK OF A TECHNICAL ASSISTANCE PROJECT

Example 1

Project Name: Cooperatives for Economic Development

NARRATIVE SUMMARY	OBJECTIVELY VERIFIABLE INDICATORS	IMPORTANT ASSUMPTIONS
Programming Goal: Increase agricultural income by 7% per year to meet development plan targets, especially in export crops to provide urgently needed foreign exchange.	Goal: 1-Crop X and Y exports of $____/yr. in hard currency by 1975 2-Introduce modern agricultural techniques A,B,C for these crops to 100,000 small farmers in 4 provinces by 1975.	1-export markets OK 2-foreign exchange goes to government
Project Purpose: Increase the cash income in 4 rural provinces by reducing the cost of production 25% for cooperative members and increasing their net sales price by 20% in cash crop X.	End of Project Status: 1-Produce, process and export crop X successfully by 1973. 2-coop production & export of crop Y launched by host personnel by 1975 3-coop members have cash income of $100/member (vs. $35 now) 4-total cost of crop X is $____/ton or less by 1975.	1-coop production is not displacing other production 2-export quotas for coops
Outputs: 1-membership 2-volume 3-savings 4-# of coops 5-gross assets	Output Targets: Targets in PIP, Part 2	Coop Legislation Allocation of foreign exchange to buy machinery. credit available
Inputs: 5 year contract with CLUSA	Budget & Implementation Schedule: $_____ and workplan in PIP, Part 1	Competent staff, good locals

Annex 4: 1979 PCI Logical Framework

Adding Means of Verification Strengthens Design & Evaluation of Project

PCI 72-6

LOGICAL FRAMEWORK
FOR
SUMMARIZING PROJECT DESIGN

Est. Project Completion Date _____
Date of this Summary _____

Project Title: RICE PRODUCTION

	NARRATIVE SUMMARY	OBJECTIVELY VERIFIABLE INDICATORS	MEANS OF VERIFICATION	IMPORTANT ASSUMPTIONS
If Purpose, Then Goal	Program Goal: The broader objective to which this project contributes: Small farmer income increased in Northeastern Region.	Measures of Goal Achievement: 1. Average farmer income raised from 100 baht per year in 1976 to 130 baht/yr. in 1978. 2. Small farmer income raised from 70 to 110 baht in same period.	1a. Sales & Market price figures b. Tax figures c. Ag. extension agent reports 2a. As for 1 above.	Concerning long term value of program/project: 1. Inflation doesn't exceed 12%/yr. 2. Sufficient "luxury" goods available for farmers to spend "Disposable" income. 3. Farmers protected from unscrupulous merchants.
If Outputs, Then Purpose	Project Purpose: Small farmer rice production increased in Northeastern Region.	Conditions that will indicate purpose has been achieved: End of project status. 1. 30,000 farmers (owning 7 rai or less) increase rice yields by 50 % between October 1976 and October 1978. 2. Rice harvested by small farmers in 1978 is of better or equal quality (X% cracked) to rice harvested by same farmers in 1976. 3. 95% of farmers buy HYV seed for 1979 planting season.	1a. Harvest Records: Dept. of Ag., extension agents surveys b. 1976 DOA records. 2a. Reveiw & Analysis by DOA experts. 3a. Credit system records. b. Survey of farmers for program satisfaction.	Affecting purpose-to-goal link: 1. Price of rice does not fall below X baht/ton in 1977, and X baht/ton in 1978. 2. Market absorbs total increased production each harvest. 3. No spoilage or waste occurs in marketing/storage system.
If Inputs, Then Outputs	Outputs: 1. Functioning fertilizer and high yield variety rice seed distribution system in-place. 2. Farmers trained. 3. Functioning credit system in place.	Magnitude of Outputs necessary and sufficient to achieve purpose. 1a. 10 distribution centers constructed by 12/78. b. X tons fertilizer and X tons seed distributed to target group by 12/78. c. 96% of all purchases paid for withing 2 months of purchase. 2a. 35,000 farmers trained by 12/78. b. 98% of those trained use new planting and cultivating techniques appropriately. 3a. Bm baht issued in credits to 25,000 small farmers by 1978, by 30 credit area offices b. Default rate does not exceed 2% of total loans. c. Credit terms acceptable to local farm leaders.	1a. Project records. b. Project records, extension agent survey. c. Project A/C records. 2a. Project records. b. Extension agent reports c. Spot check survey by project manager. 3a. Credit systems records. b. Ag. extension agent report.	Affecting output-to-purpose link: 1. Extension agents correctly supervize farmer application of fertilizer. 2. 10 inches of rain falls between May and October each year. 3. Price of soya seed stays at 1976 levels so farmers will stay with rice project and not convert to soya.
	Inputs: Activities and Types of Resources. 1a. Design distribution system. b. Construct storage facilities. c. Training staff. 2a. Recruit farmers. b. Develop training facilities and materials. c. Conduct training. 3a. Hire credit specialist b. Develop System procedures. c. Train staff.	Level of Effort/Expenditure for each Activity. 1a. 6 manmonths $15,000 baht 600,000 b. 12 manmonths $1, 800,000 baht 900,000 c. 36 manmonths $150,000 baht 1,200,000 2. 24 manmonths $100,000 baht 100,000 24 manmonths $200,000 3. 36 manmonths $150,000 TOTALS: $--------- BAHT -------	1a. Project manager records b. Subcontractor records and reports. c. Project manager reports.	Affecting input-to-output link: 1. Farmers willing to accept new cultivation methods. 2. Fertilizer prices do not exceed $__ per ton. 3. Can recruit locally 150 agricultural extension agents.

DEVELOPMENT HYPOTHESES

MANAGEABLE INTEREST

Annex 5: Fieldwork Meetings and Interviews

Summary of Meetings

Code	Date	Title	Organisation
Mb-1	05.18.2012	General Council	Sarvodaya
Mb-2		Finding a Solution Together, NORAD Year 1 Review	Sarvodaya, NORAD
Mb-3		Oxfam –GB/ EU	Sarvodaya, Oxfam
Mb-4		Oxfam – GB/EU	Sarvodaya, Oxfam
Mb-5		USAID – Karuna	Sarvodaya
Mb-6		Mine Risk Education	Sarvodaya
Mb-7		Mine Risk Education	Sarvodaya
Mb-8		Project staff, pre-Jaffna briefing	Sarvodaya
Mb-9		Project Progress Review Meeting (PPRM)	Sarvodaya
Mb-10		Informal contractor/project manager, Japanese Embassy	Sarvodaya
Mb-11		TEA – HelpAge Briefing	Sarvodaya
Mb-12		HQ General Assembly Meeting	Sarvodaya
Mb-13		War Child Holland-Sarvodaya	Sarvodaya
Mb-14		FairMaid SWOT	Sarvodaya
Mb-15		UN Breastfeeding Week	Sarvodaya
Mb-16		NORAD, final report	Sarvodaya
Mb-17		Oxfam-Sarvodaya (Trincomalee)	Sarvodaya
Mb-18		Oxfam-Sarvodaya (Batticaloa)	Sarvodaya

Summary of Interviews

Code	Position	Project/Department	Organisation
Phase 1 (Preliminary, December 2011)			
I0-1	Director	Education, Curriculum development	National Institute of Education
I0-2	Manager	Informal section	National Institute of Education
I0-3	Director	Research	National Institute of Education
I0-4	Director	Education	Government of Sri Lanka
I0-5	Teacher	Children's shelter	Sarvodaya
I0-6	President	President	Sarvodaya Women's Movement, formerly SIDA
Phase 2 (May to July, 2012)			
Ib-1	President & founder	Executive	Sarvodaya, HQ
Ib-2	General Secretary	Executive	Sarvodaya, HQ
Ib-3	Director of Human Resources	Executive	Sarvodaya, HQ
Ib-4	Director of Projects	Executive	Sarvodaya, HQ
Ib-5	M&E Officer	Projects Department	Sarvodaya, HQ
Ib-6	Project manager	Oxfam-EU	Sarvodaya, HQ
Ib-8	Project manager	USAID	Sarvodaya, HQ
Ib-9	Project manager	USAID	Sarvodaya, HQ
Ib-10	Senior Project Accountant	Finance Department	Sarvodaya, HQ
Ib-11	Director of partner coordination	Department of Partners	Sarvodaya, HQ
Ib-12	Project manager/Assistant	Department of Partners	Sarvodaya, HQ
Ib-13	President	Executive	Sarvodaya Women's Movement
Ib-14	Director	Executive	Suwa Setha
Ib-15	Provincial Coordinator	District	Sarvodaya, Batticaloa
Ib-16	Supplier	Malester International	Sarvodaya, Kilinochchi
Ib-17	Beneficiary	Malester International	Sarvodaya, Kilinochchi

Ib-18	Beneficiary	Malester International	Sarvodaya, Kilinochchi
Ib-19	Beneficiary	Malester International	Sarvodaya, Kilinochchi
Ib-20	Beneficiary	Malester International	Sarvodaya, Kilinochchi
Ib-21	GHC nurses	Malester International	Sarvodaya, Kilinochchi
Ib-22	Field officer	USAID	Sarvodaya, Kilinochchi
Ib-23	Field officer	USAID	Sarvodaya, Kilinochchi
Ib-24	Project managers	Karuna Peace	Sarvodaya, Trincomalee
Ib-25	Community religious leader	Karuna Peace	Sarvodaya, Kilinochchi
Ib-26	Project manager	Oxfam-EU	Sarvodaya, Ampara
Ib-27	Project coordinator	Oxfam-EU	Sarvodaya, Ampara
Ib-28	Logistics officer	Oxfam-EU	Sarvodaya, Ampara
Ib-29	Technical officers	Oxfam-EU	Sarvodaya, Trincomalee
Ib-30	Project manager	Save the Children	Sarvodaya, Jaffna
Ib-31	Project manager	Mine Rise Education	Sarvodaya, Jaffna/ Kilinochchi
Ib-32	Analyst	Operations Section	United Nations
Ib-33	Promotions officer	Operations Section	United Nations
Phase 3 (June – July, 2013)			
Ib-34	President and founder	Executive	Sarvodaya, HQ
Ib-35	General Secretary	Executive	Sarvodaya, HQ
Ib-36	Director of Deshodaya	Deshodaya, NORAD	Sarvodaya, HQ
Ib-37	Director of Projects	Executive	Sarvodaya, HQ
Ib-38	Project manager	Oxfam-EU	Sarvodaya, HQ
Ib-39	Project manager	British Asian Trust	Sarvodaya, HQ
Ib-40	Project Accountant	Finance Department	Sarvodaya, HQ
Ib-41	Director of partner coordination	Executive	Sarvodaya, HQ
Ib-42	Project manager for	Institute of Higher Learning	Sarvodaya, HQ
Ib-43	Director	International Unit	Sarvodaya, HQ
Ib-44	Vice President	Sarvodaya Movement's Movement	Sarvodaya, HQ

Ib-45	Project manager	Deshodaya, NORAD	Sarvodaya, HQ
Ib-46	Project Coordinator	TEA	Sarvodaya, HQ
Ib-47	Project manager	TEA	Sarvodaya, HQ
Ib-48	Project manager/Monitoring & Evaluation Officer	TEA	Sarvodaya, HQ
Ib-49	Project manager	Swiss Solidarity	Sarvodaya, HQ
Ib-50	Project manager	Swiss Solidarity	Sarvodaya, HQ
Ib-51	Project Coordinator	ECD Unit	Sarvodaya, HQ
Ib-52	Project manager	ECD Unit	Sarvodaya, HQ
Ib-53	Project manager	ECD Unit	Sarvodaya, HQ
Ib-54	Donor manager		War Child Holland
Ib-55	Project manager		NORAD
Ib-56	Project manager		NORAD
Ib-57	Project manager		Peacebuilding & Development Institute of Sri Lanka
Phase 4 (December, 2013)			
Ib-58	Director	Oxfam-EU	Chamber of Commence
Ib-59	Project manager	Oxfam-EU	Chamber of Commence
Ib-60	Government Agent		Batticaloa Government
Ib-61	Project managers (x2)	Oxfam-EU	Sarvodaya, Batticaloa
Ib-62	Gender Community Mobiliser	Oxfam-EU	Sarvodaya, Batticaloa
Ib-63	Consultant		CIDA (former)
Ib-64	Donor Liaison Officer		Sarvodaya-DC (former)

Annex 6: Overview of Documents Referenced

Archival Sarvodaya documents and Donor Consortium communications (1960s to 2000)

Reference	Date	Title	Author(s)/Institution
Db-1	1975/1976	Ethos and Workplan: Lanka Jatika Sarvodaya Shramadana Sangamaya Sarvodaya Shramadana Movement: At a glance	Sarvodaya
Db-2	06.01.1978	Sarvodaya Shramadana Movement: National Organisational Structure and Note on Organisational Service	AT Ariyaratne
Db-3	05.1980	Sarvodaya Shramadana Movement: Five Year Plan	Sarvodaya
Db-4	10.01.1980	Sarvodaya Development from the village up	Sarvodaya Press
Db-5	08.1984	Sarvodaya Village Link-Up News	Sarvodaya
Db-6	07.06.1986	Sarvodaya Economic Enterprises Development Services (SEEDS): Policy Statement Approved by the Sarvodaya Executive Council on the Formation of SEEDS	Sarvodaya
Db-7	1987	Five Lessons and a Goal	A.T Ariyaratne
Db-8	24.02.1988	Sarvodaya & Resource Partners	A.T Ariyaratne
Db-9	30.07.1989	Political institutions and traditional morality	A.T Ariyaratne
Db-10	18.08.1989	Study on the Qualitative Impact Evaluation of the Development Education Activities within the Life Line Programme of Sarvodaya	Marga Institute, Sri Lanka Centre for Development Studies
Db-11	09.1989	Sarvodaya as a Movement	D.A. Perera and AT Ariyaratne
Db-12	03.1990	Sarvodaya Shramadana Movement: Eighth progress report of the donor monitoring team	Dieke Buijs, NOVIB Andy Jeans, ITDG Boyd McBride, CIDA Robert Salomon, NORAD Ian Smillie, CIDA
Db-13	10.1990	Ninth Monitoring Report of the Sarvodaya Donor Consortium	Peter Kardoes, NOVIB Robert Saloman, NORAD Ian Smille, CIDA David Wright, ITDG/ODA
Db-14	05.1991	Sarvodaya Strategic Plan (1991-1994)	Sarvodaya
Db-15	09.1991	Tenth Monitoring Report of the Sarvodaya Donor Consortium	Peter de Haan, NOVIB Boyd McBride, CIDA Colin Relf, ODA Robert Salomon, NOARD
Db-16	28.12.1991	A Five Stage Programme to Overcome Obstacles and achieve a Sarvodaya Society	AT Ariyaratne
Db-17	09.1992	Eleventh Monitoring Report of the Sarvodaya Donor Consortium	Reidar Dale, NORAD Cri Kars-Marshall, NOVIB Colin McKone, ODA Brian Rowe, CIDA
Db-18	14.04.1993	Donor Liaison Officer's (DLO) Comments on Indicators April 14, 1993	CIDA internal communication
Db-19	1994	Banking with the Poor – NGOs and Banks	AT Ariyaratne
Db-20	24.01.1994	Reaching the Poor – Experience of NGOs	AT Ariyaratne

Db-21	10.18.1994	Memo from K.D Ariyadasa to Mr. A. Woodbridge RE: Donor Consortium Meeting October 18th, 1994	CIDA internal communication
Db-22	25.03.1995	Donor Liaison Office for Sarvodaya From: Dunni Goodman To: The Consortium and Sarvodaya	CIDA internal communication
Db-23	03.31.1995	Comment on Auditor's report, March 31st, 1995	CIDA internal communication
Db-24	13.04.1995	Hank Friso to Anne Woodbridge Re: Sarvodaya – 1995/6 CIDA funding and consortium/Sarvodaya meeting March 22nd, 1995 Date: April 13th, 1995	CIDA internal communication
Db-25	10.05.1995	Inter-CIDA email Hank to Anne (05/10/1995)	CIDA internal communication
Db-26	14.09.1995	Note on Sarvodaya Consortium Meeting of 14th September, 1995 (Anne)	
Db-27	15.10.1995	RE: Sarvodaya's second funding request	CIDA internal communication
Db-28	18.10.1995	To: Ann Woodbridge From: Sara Sargent & Hank B J Friso	CIDA internal communication
Db-29	1997	The Logical Framework Approach (LFA) Third Edition: Handbook of objectives oriented planning	NORAD Translated by: Decade Service
Db-30	1997	Apostle of Peace	P. Ratayake
Db-31	2001	Bhava Thanha (Volume 1)	A.T Ariyaratne
Db-32	2003	Bhava Thanha (Volume 13	A.T Ariyaratne
Db-33	n/a	Annex A, Project Approval Memorandum, Sarvodaya Rural Development – Phase 3 (1993/94)	CIDA
Db-34	1999	A.T Ariyaratne: Collected Works Vol. V	A.T Ariyaratne
Db-35	1990	A Commitment to Service: A tale by Jehan Perera of the Sarvodaya Movement	Sarvodaya
Db-36	1996	Statement of Financial Contributions	Sarvodaya

NORAD and Lessons Learnt and Reconciliation Committee project documents

Reference	Date	Title	Author
Dc-1	2010	Mine Risk Education and Community Based Child protection program in Kilinochchi district – 2010	Sarvodaya
Dc-2	04. 2010	Sarvodaya mid-term of community empowerment for peace, reconciliation and development	Peter Bauck, Ivar Evensmo and Anberiya Hanifa
Dc-3	11. 2011	Report of the Commission of the Inquiry on Lessons Learnt and Reconciliation	LLRC Commission, Government of Sri Lanka
Dc-4	25.03.2012	Community Empowerment for People-Centered Devolution of Power for Sustainable Peace and Reconciliation in Sri Lanka : Based on Lessons Learnt and Reconciliation Commission's (LLRC) Recommendations of December 2011	Sarvodaya
Dc-5	2012	FAST: Year One Final Report	Sarvodaya
Dc-6	2013	Swiss Solidary Project, Logframe and Budget	Sarvodaya Shramadana Societies/Sarvodaya
Dc-7	2013	Swiss Solidary Project, Logframe (Tamil)	Sarvodaya Shramadana Societies/Sarvodaya

Oxfam-Sarvodaya Documents

Reference	Date	Title	Author
Dd-1	2008	Socio-economic measures for conflict-affected IDP returnees and host communities, Grant Application	Oxfam-GB
Dd-2	2008	Socio-Economic Measures to Support Conflict-Affected IDPS – Returnees and Host Communities in Sri Lanka, Open Call for Proposals	EuropeAid
Dd-3	2009	Letter of Agreement	Oxfam-GB
Dd-4	2011	Amendment No. 1 to Letter of Agreement dated 12th October 2009 between Oxfam GB and Lanka Jathika Sarvodaya Shramandana Sangamaya hereinafter referred to as SARVODAYA	Oxfam-GB
Dd-5	2011	EU-ACAP Project LFA Orientation	Oxfam-GB
Dd-6	2011	Monitoring, Evaluation, Accountability, Learning	Oxfam-GB
Dd-7	2011	Result 3:Improved Protection and reduced GBV for 57,000 target women and men from IDP returnee and host community families	Oxfam-GB
Dd-8	2012	Logical Framework for the Action	EuropeAid

Annex 7: Fieldwork Interview Guide

BACKGROUND

- Position, previous employment, education etc.

ORGANISATION

- Years of service
- Philosophy, values etc.
- Evolution of the movement/NGO

ASSIGNED PROJECTS

- Project details: purpose, location, length, donor etc.
- Context: post-war development, language, government etc.
- Duties within the project: daily tasks, interactions, field visits, reports etc.
- Training available and type (i.e. monitoring, evaluation etc.)
- Setup and role within planning, monitoring and evaluation
- Lines of responsibility and reporting: head office, district, partners, communities and donors etc.

DOCUMENTS AND THE LOGICAL FRAMEWORK

- Use of templates, formats, diagrams etc.
- Role, if at all, of the LF
- LF benefits and drawbacks
- Memorable features of the LF

OTHER

- Other comments
- Other contacts, documents etc. recommended

Annex 8: Shramadana Camps held from 1967 to 1987

	No. of Camps	Participation	No. of Villages
1967	9,726	9,310	-
1968	72	9,726	100
1969	43	8,453	161
1970	38	3,008	280
1971	18	11,202	397
1972	65	2,613	454
1973	171	14,320	565
1974	104	18,685	740
1975	169	36,919	791
1976	325	73,543	876
1977	379	119,296	910
1978	778	163,043	947
1979	896	491,313	2,107
1980	3,430	286,140	3,272
1981	3,576	222,682	4,052
1982	3,077	224,175	4,420
1983	2,299	264,396	4,937
1984	910	144,156	6,037
1985	3,910	314,412	6,940
1986	7,999	363,944	6,404
1987	3,804	413,810	8,000

Annex 9: Five Stages of Village Development

i. The initial stage	The first stage launches the process of 'awareness creation' to make individuals and the village population as a whole aware of the factors that led to their impoverishment. The stage also includes acceptance that the village economic regeneration must be preceded by a restoration of social values and relationships. This is done through the organisation of shramadana camps
ii. The formation of a social infra-structure	In this stage a social infrastructure is formed by organising the different age and occupation groups. Methods used here are shramadana camps to satisfy some basic human needs, group discussions and organising activities in which the village population is permanently involved. Examples of this include creating a children service centre, home gardens etc.
iii. The integrated village development stage	Using a village survey conducted by the youth group with the help of Sarvodaya field workers, a list of basic needs in the village is compiled. The list is the basis from which a village development plan is prepared, taking into consideration the available resources, from the village itself, from the Movement, from the government and other resources. The plan is finally discussed by the Sarvodaya Village Council, which consists of three representatives of each of the groups in the village (children, youth, mothers, farmers and elders) and ten elected members. Part of these programmes are formed by the establishing of economic activities. These provide opportunities for livelihood for groups of village youth and finance several other Sarvodaya activities in the village, such as the maintenance of the children service centre, allowances for Sarvodaya field workers, etc.
iv. The village re-awakening stage	In this stage, the village still develops itself according to an integrated village development plan, but now with a minimum of resources from outside the village. It is in this stage that, for example, the children service sevikas and other village level workers are maintained by the village itself. The leadership in the village has found their own way to make sure that government programmes are implemented in the village. Economic activities are profitable and pay for Sarvodaya activities such as the organisation of shramadana and cultural activities
v. The Sarvodaya village stage	It is in this stage that villagers can afford to help other villages on the path to self-development. They are also able to assist other villages in post-crises. For instance in the cyclone of November 1978 stage V villages helped others to rehabilitate the population, build their houses and rebuild the local social organisation..

(Db-4, p.8)

Annex 10: Three Major Programmes of Sarvodaya (1985)

Lifeline	Focus on guiding villages through the five stages of Sarvodaya's development model. A Gramadana Worker (GW) from Sarvodaya would be assigned to a village to facilitate sharamdana camps, mothers' groups, children's services etc.	
Sarvodaya Economic Enterprise for Development (SEEDS)	Rural Enterprise Program (REP)	Improve access to capital savings and loans at the village level
	Rural Enterprise Development Services (REDS)	Focus on the need for technology in rural villages such as product and packing research, business strategy etc.
	Management Training Institute	Train communities, the government and Sarvodaya workers to develop management skills
Relief, Reconciliation, Reconstruction and Reawakening (RRRR)	Respond to the needs of victims of violence in the North and East of Sri Lanka	
Other	Early Childhood Development Program (ECDP)	
	Sarvodaya Rural Technical Services (SRTS)	
	Suwa Setha	Welfare projects for the disabled

(Db-3)

Annex 11: Draft Village Development Matrix Template

Phase of Development	Number of Villages				
	1989/90	1990/91	1991/92	1992/93	1993/94
Phase 1 – mobilization					
Phase 2 – organization					
Phase 3 – development/credit					
Phase 4 – self reliance					

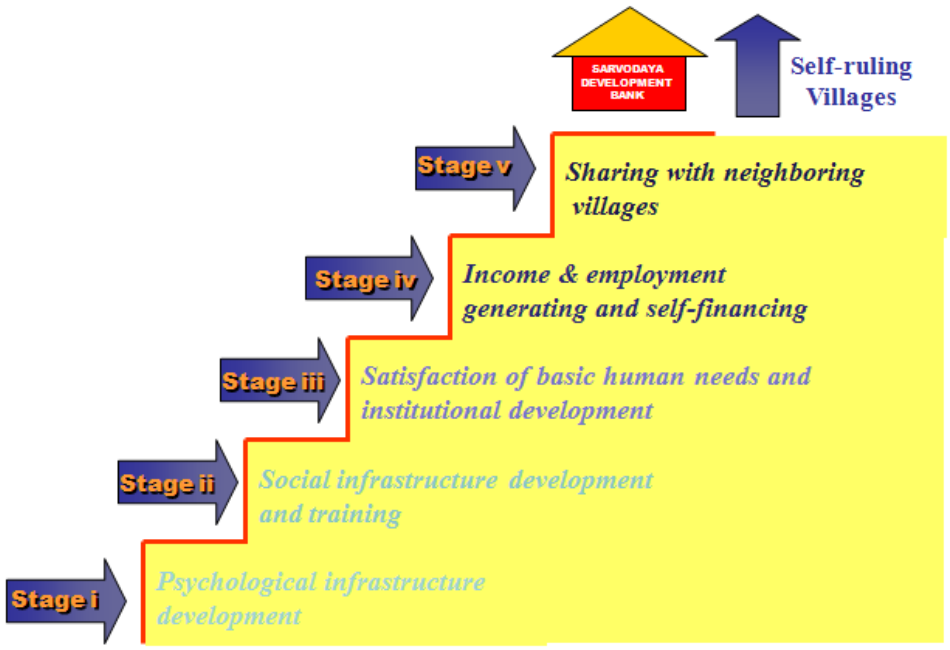
(Db-13)

Annex 12: Proposed Analytical Framework for the Graduation Model

GOAL		OBJECTIVES	STRATEGY	INPUT	OUTPUT
STAGE I	To build psycho-social infrastructure as a foundation for subsequent integrated village development	A. To create familiarity with Sarvodaya principles and willingness among villages to get further involved.	1. Undertake Shramadana camps and family gatherings	○ Conduct 3 Shramadana Camps to meet basic needs	
				○ Organise family gathering once a month	
STAGE II	To establish various supportive functional groups	B. To create the ability to organise and implement functioning mother's, children, and youth group	2. - Form groups		* 10%-15% within their age group are members (% of women in the community)
			- Maintain groups	○ Motivate mothers, youth and children	
			- Conduct ECCDP training	○ Organise meetings 1x per month, prepare minutes	
				○ Train leaders of mother's and youth groups at 2 day training sections	* Building for pre-school is secured
				○ Establish pre-school	* Pre-school teacher has had 2 weeks training
				○ Train Pre-school teacher	
			- Explore village needs through SRTS	○ Identity basic needs for SRTS involvement	* 20%-30% of community families are members
			- Conduct ERC youth training	○ Conduct 2 week youth training	* Annual work plan gets formulated and implemented
			- Enforce village youth training	○ Gramadana worker discusses establishment of society	
STAGE III	To establish the village level registered S.S.S and initiate economic and infrastructure development programmes	C. To create the ability to establish and manage a viable society and to identity needs for savings and loan program	3. Register and maintain SSS	○ Register SSS and receive Rs. 15000/-	* Annual financial reports received at society register * Month meetings; minutes available
				○ Operate a bank account	* Renewal, payment of members by all members * Infrastructural implement evident (wells, toilets, etc.

					* Pre-school teacher received 3 months training
			- Train SSS members - SRTS agrees on specific project - Maintain pre-school	o Conduct management training o Write a proposal and implement project o Provide a 3 months training for pre-school teachers o Provide balanced meals	* Frequency of meals served at least... times per week * Contribution of mothers to food for children at least… Rs. Per week * Pre-school attendance should be >... %
			- Conduct village poverty survey - S' independent projects launch a programme - Inform SSS about REP	o Identify poorer households o Women's Movement, SS, legal aid initiate a project o REP field workers join Gramadana workers to introduce REP	* …% of children of needy families join Pre-school * 30%-40% families enrolled as members * >.. % repayment of loans * 5% profit of economic programmes deposited in children's savings fund * Minimum of 15 families are beneficiaries of loans * …% of poor families receiving loans
STAGE IV	To strengthen communities self-support capacity	D. Create the ability to maintain S.S.S support the Pre-school teachers and establish income generating and community financing systems	4. Manage the SSS - Initiate savings and credit programmes	o REDS input o Implement annual programme o Economic and savings programmes are in operation	* Minimum savings deposits Rs. 100 * At least % parents pay pre-school teachers * SSS implements development programmes with external resources
STAGE V	To achieve village financial independence and spread inter-village support	E. Sustain SSS's ability to exist independently, negotiate external resources for village programmes and support other villages	5. Support the SSS when requested	o Focus on poor families o Operate children's savings programmes	* 5% of profits from economic projects of the SSS is paid to Pre-school teachers * Minimum savings deposits of a member is Rs. 1000

Annex 13: Sarvodaya Graduation Model



Stage 1: *Psychological infrastructure development:* Changing the mindset of the people that they themselves are the change agents for their own wellbeing based on model of self-reliance

Stage 2: *Social infrastructure development:* Need assessments and collective work towards fulfilment of basic needs

Stage 3: *Institutional development:* Establishment of Sarvodaya Shramadana Societies and getting them registered as independent legal entities[45]

Stage 4: *Income and employment generation:* Start of micro-finance activities and income generation projects at the village level

Stage 5: *Political empowerment and sharing with neighbouring villages:* promoting the concept of citizenry and enhance engagement with the other State and non-State actors in the locality including the political authorities

[45] Under the Societies Ordinance, Act No. 16 of 1891

Annex 14: Chart of Sarvodaya Results

Results of Sarvodaya Awakening Process

	Individual	Family	Village	City	Country	World	Sarvodaya Operational Structure
Spiritual	Loving kindness Compassionate Action Joy Equanimity	Loving kindness Compassionate Action Joy Equanimity	Religiousness Family gathering Shramadana Meditation	Religiousness Inter-religious Inter-ethnic harmony	National spiritual consciousness	Global Spiritual Consciousness	VISHVA NIKETAN
Moral	Sharing Pleasant lang. Meaningful deeds Equality	Basic Life Competencies	Respect Harmony Unity Caring	Respect Harmony Unity Caring	Political and Business Ethics/Morality	Global Ethics	(V.N./Shanthi-sena Vishva Lekha, ?)
Cultural	Ind. Talents (?)		Preserve, promote and practise local arts & Crafts (?)	Preserve Local arts & Crafts (?)	National Identity & Co-existence (?)	?	Deshodaya
Social	Social Security & Satisfaction of BHNs	BHN Satisfaction	S.S.S BHN Satisfaction	S.S.S. BHN Satisfaction	Sus. National Social Policies (Sarvodaya Soc. Order)	Sustainable Global Social Order	SED SRTS (Ind. Units) Vishva Lekha
Economic	Economic security	Home economics	Village Sarvodaya Development Bank	Sustainable Consumption(?)	Sustainable National Economy	Sustainable Global Economy	SEEDS
Political	Basic Human Rights & Obligations	Basic Human Rights & Obligations	Grama Swarajya	Nagara Swarajya	Concensual Politics & good governance	Global political justice & good governance	DESHODAYA

Annex 15: President Task Force, Example Form Submitted

	Project name:	Mine Risk Education and Community Based Child Protection
	Donor:	Unicef
	Locations:	Killinochchi district
	Project period:	12 months from August 2010 to July 2011
	Brief description:	This project provides Mine Risk Education to the communities and other stakeholders including government officials and NGO workers working in the area and constructs Safe Play Area (SPA) for children in the Killinochchi District to support child protection in the target area

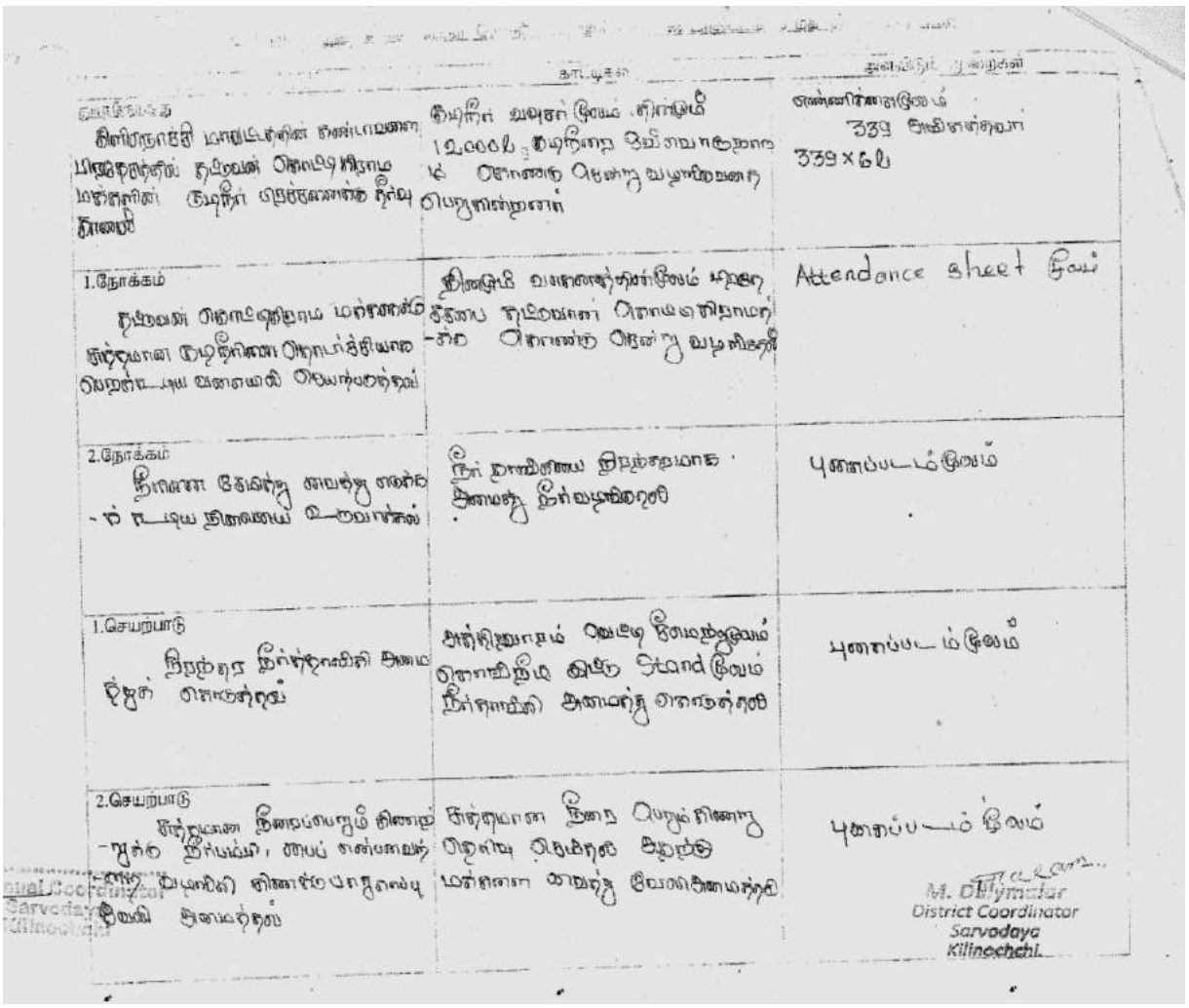
Mine Risk Education and Community Based Child Protection - Unicef

No	Cattegory	Activity	Unit cost SRL	Total Cost SRL	District	Divisional Secretariat	GN Divisions	Program /Beneficiary
1.0	Objective 1: To promote activities that reduce risk of community members that include children, NGO and government officials to land mines and explosive remnants in 45 selected GNs in Killinochchi District.	ToT for Government officials and Humaniriatian agencies	2,250	45,000	Killinochchi	45 GN divisions	90 villages	20
2.0		Support to District Forum activities	700	35,000				50
3.0		Establishment of SPA and functional (construction)	233,720	2,804,640				12
4.0		Fixing Play items	125,000	1,500,000				12
5.0		Sign board	11,000	495,000				45
6.0		Street drama expressing MRE awareness	510	10,200				20
7.0		District celebration of international mine awareness day	97,500	97,500				1
8.0		Local supplies to SPA (stationeries)	6,000	270,000				45
9.0		Provide capacity building for 5 days training to Sarvodaya staff on MRE.	5,750	143,750				25
10.0		Organize quarterly review meeting UNICEF and Sarvodaya officials to participate	1,000	10,000				10
11.0		Provide 3 days street theater ToT program to 20 performers	3,600	72,000				20
12.0		Training to community volunteers MRE, SPA, communication with children, child participation and community mobilization	905	81,450				90

Annex 16: MRE Monitoring Plan

TYPE OF MONITORING	RESPONSIBLE PERSONS	SUBMITTED TO	TIME LINE
Volunteers monitoring	Field officers, VCRMC, Samurdhi officers	Project coordinator	Twice a week
Volunteers monitoring	Sarvodaya coordinator, DS, CRPO and Social Services	UNICEF CP specialist	Monthly
Safe Play Area	Field officers, VCRMC, Samurdhi officers, other community structures identified	Project coordinator	Twice a week
Safe Play Area	Sarvodaya coordinator, DS, CRPO and Social Services	UNICEF CP Specialist	Monthly
Safe Play Areas	Overall coordinator of Sarvodaya	UNICEF CP Specialist	Monthly
QA monitoring- DMAO	QA team leader	UNICEF CP Specialist	Weekly
Quarterly monitoring	Sarvodaya coordinator, UNICEF, Kilinochchi District officials	UNICEF Colombo	Quarterly

Annex 17: Village Logframe from Swiss Solidarity Project in Tamil



1.நோக்கம்		Attendance sheet
2.நோக்கம்		புகைப்படம்
1.செயற்பாடு		புகைப்படம்
2.செயற்பாடு		புகைப்படம்

M. Dilymalar
District Coordinator
Sarvodaya
Kilinochchi.

Annex 18: Excerpt from FAST Logical Framework-Results Framework, 2012

	Intervention Logic	Objectively Verifiable Indicators	Means of Verification	Assumptions
Overall objective	Goal Ethnic harmony and peace ensured between the diverse groups of people living in the conflict and tsunami affected districts of Sri Lanka	Active participation of community in peace activities increased throughout project districts No. of public officers who learn Sinhala /Tamil increases Tamil language is given due recognition in practice -sign boards, police / GN work etc...	Government Peace Bulletin Census data / Data from Ministries etc... Police records and Peace Monitoring Forces records Village society records /surveys	Government continues the emphasis on peace and reconciliation Civil and Religious Leaders highlight respect for all cultures and religions programmes on peace e.g. teaching another language is carried out efficiently Development take place in war ravaged areas IDPs are resettled
Project Purpose	1.Consciousness of peace expanded such that non-violence and harmonious interpersonal relationships become the social norm, and war is no longer an option in the minds of the people	Increased community participation in activities at community level decreased violence situation among the community Increased community participation in Inter ethnic / religious activities No. of persons in the community who learn Sinhala / Tamil languages increases No. of persons in the community who have a friend from another ethnic group, is increasing	Household surveys conducted by end of the project. Grama Niladari Records Village society records Village society records Village society records	Other donors will continue to support other important elements of Sarvodaya's peace and development programme Sarvodaya will be able to generate the intended internal income to meet the counter-part operational costs committed for the CEPRD project Undertaking north-south visits are facilitated by the security situation Local leaders support inter-ethnic collaboration

Annex 19: Excerpt of FAST Budget Narratives by Activity

FAST Project - BUDGET NARRATIVE		
Activity Number	Activity name	Annual programme narrative if not different in all 3 years
1	Intermediate Result 1: Barriers to political participation reduced for all groups including minorities, women and youth	
1.1	Deshodaya Information Centres	1 center per district; 26 centers will be established in first year; cost includes 1 desktop computer
1.2	Training and support for women seeking roles in politics and gender mainstreaming	2 workshops per district per year; 26 districts; total number of units 26*2=52; 20 women who sho are interest in political participation will take part
1.3	Livelihood/self employment support for women	3 households will be supported in each division each year; total number of annual units 52*3=156
1.4	Training youth leaders of citizen's rights and participation	4 events per year; 1 person costs 2,000 SLR including everything; unit cost 2,000 per day*30 persons*4 days
1.5	Provide vocational training for youth and school dropouts	
1.5.1	Category 1: carpentery, motorcycle mechanic, Aluminum Frabrication, footwear, radio, TV and allied Equipment	1 in North and 1 in South; unit cost is high depending on programme
1.5.2	Category 2: beautician, tailor and bakery	2 in North and 2 in South; unit cost is low depending on programme
1.6	Distance learning education packages on 'citizen's rights'	1 set per year; 1 set has 5,000 copies in 2 languages
1.7	Support provision of documentation/identity cards for voters	
1.7.1	In Northern districts	A lumpsum; in Northern districts 10 divisions; need is high and high unit cost
1.7.2	In Southern and Eastern districts	A lumpsum; in Southern districts 42 divisions; low unit cost
2	Intermediate Result 2: Opportunity for involvement in governance at all levels is increased	
2.1	Support Deshodaya Forums	
2.1.1	Divisional Deshodaya Forums	1 Divisional Forum in each division; 52 divisions; 1 Division has 12 meetings per year; total number of units 52*12=624
2.1.2	District Deshodaya Forums	1 District Forum in each district; 26 districts; 1 district has 4 events per year; total number of units 26*4=104
2.1.3	Steering Committee of District Deshodaya Forums	1 Steering Committee meeting at each district; 1 district has 12 meetings per year; total number of units 26*12=312
2.1.4	National Deshodaya Forums	4 events per year--costs shared by Sarvodaya communities
2.1.5	Action plans of Divisional Deshodaya Forums	Each Divisional Forum has action plan allocation; first year 15 Forums, second year 22 Forums and third year 15 Forums will have allocations
2.1.6	Encourage village leaders to participate in 'Jana Sabha'	1 day training will be conducted in each division to introduce Jana Sabha; only in 1st or 2nd year as Jana Sabha introduced
2.1.7	Arrange dialogues on 'citizen's rights'with experts in Deshodaya Forums	All 26 district and 52 divisional forums will have 2 events per 1 year; programme will be incorporated in to programmes 2.1.1 and 2.1.2--costs shared by Sarvodaya communities
2.1.8	Campaign for public opinion for new policy	1 campaign lumpsum per year
2.1.9	Promote post-election engagement with elected members	Each district is supported to follow up with elected members with a lumpsum
2.2	Hold Citizens' Jury	Each division has 1 session per year; 52 divisions
2.3	Forming Community Based Organizations in war-affected areas	
2.3.1	Training community leaders	1 training session in each district of Jaffna, Killinochchi, Mulathivu; 30 persons*2 days; 1 person costs 3,000 SLR including everything (costs incur only in first year)
2.3.2	Registration of CBOs	10 CBOs in each district only in Jaffna, Killinochci and Mulathivu districts (costs incur only in first year)-costs shared by Sarvodaya communities
2.4	Promote Citizens' Journalism initiative	
2.4.1	Setting up studio	only one studio will set up (in Nuwar-Eliya)
2.4.2	Training volunteers, producung content and broadcast	A lumpsum; Costs cover training volunteers; material costs; production costs; broadcasting costs

Annex 20: FAST Sinhala/Tamil Narration and Activities

	එක්ව විසඳුමක් සොයමු **ශ්‍රී ලංකාවේ යහපාලනයට හා පසු යුධ ප්‍රතිසංධානයට පුරවැසියන්ගේ සහභාගීත්ව ප්‍රවර්ධනයට තුන් අවුරුදු සැලසුම** **A Three Year Program to Promote Citizen Engagement in Good Governance and Post - War Reconciliation in Sri Lanka. 2011/2014**	
Activity Numbe	Activity name	Narration
අරමුණ 1. සුළු ජාතීන් කාන්තාවන් හා තරුණයින් තරුණියන් ඇතුළු සියළු කණ්ඩායම් වලට දේශපාලන කටයුතුවල යෙදීමට තිබූ බාධක අඩුකිරීම. **Intermediate Result 1: Barriers to political participation reduced for all groups including minorities, women and youth**		
1.1	දේශෝදය සම්පත් මධ්‍යස්ථාන පිහිටුවීම Deshodaya Resource Centres	උතුරු හා නැගෙනහිර දිස්ත්‍රික්වල මධ්‍යස්ථාන 5ක් හා දකුණු දිස්ත්‍රික්වල මධ්‍යස්ථාන 5ක් බැගින් දේශෝදය සම්පත් මධ්‍යස්ථාන 10 ක් ස්ථාපිත කිරීම (පළමු වසරෙහි ක්‍රියාත්මක නොවේ)
1.2	දේශපාලන කටයුතු වල ක්‍රියාකාරීව යෙදීමට අපේක්ෂා කරන කාන්තාවන්ට පුහුණුව හා සහය ලබාදීම : කාන්තාව දේශපාලනය Training and support for women seeking roles in politics and gender mainstreaming	දේශපාලන කටයුතුවල ක්‍රියාකාරීව යෙදීමට අපේක්ෂා කරන කාන්තාවන් සඳහා එක් ප්‍රාදේශීයකට විසරකට වැඩමුළු එක බැගින් පැවැත්වීම. එක් වැඩමුළුවක් සඳහා කාන්තාවන් 20 කි වැඩි විස්තර කුලගත සංසදයෙන් ලබාදෙනු ඇත
1.3	කාන්තාවන් සඳහා ස්වයං රැකියා අවස්ථා සැලසීම. පුණරුත්ථාපනයෙන් සංවර්ධනයට Livelihood/self employment support for women	එවිශයකට සෑම ප්‍රාදේශිකයකින්ම තෝරාගන්නා ලද පවුල් (කාන්තාවන්) තුනකට ජීවනෝපාය වැඩසටහන්/ස්වයං රැකියා සඳහා ආධාර ලබාදීම
1.4	පුරවැසි අයිතිවාසිකම් පිළිබඳව තරුණ නායකයින් පුහුණු කිරීම Training youth leaders of citizen's rights and participation	තෝරාගන්නා ලද තරුණ නායකයින් සඳහා පුරවැසි අයිතිවාසිකම් පිළිබඳ දින හතරක පුහුණුවක් ලබාදීම එක් වසරකට වැඩසටහන් 4 කි එක් පාඨමාලාවක් සඳහා පිරිස 30කි වැඩි විස්තර ශාන්තිසේනා අංශයෙන් ලබාදෙනු ඇත
1.5	**පාසැල් හැරගිය අය සඳහා වෘත්තීය පුහුණුව ලබාදීම ජීවන වෘත්තියක් ආරම්භ කිරීම සඳහා පාසැල් හැරගිය අයට සහාය වීම.** **Provide vocational training for youth and school dropouts**	
1.5.1	කාණ්ඩ 1: වඩු/ මෝටර් සයිකල් අලුත් වැඩියාව/ ඇලුමිනියම් භාණ්ඩ සෑදීම/ පාවහන් සෑදීම/ රේඩියෝ/ ටීවී අළුත් වැඩියාව Category 1: carpentery, motorcycle mechanic, Aluminum Frabrication, footwear, radio, TV and allied Equipment	උතුරු පළාතේ 3ක් හා දකුණු පළාතේ 3ක් බැගින් තෝරාගත් වෘත්තීය පුහුණු වැඩසටහන් 6ක් පැවැත්වීම (පළමු වසරෙහි ක්‍රියාත්මක නොවේ)
1.5.2	කාණ්ඩ 2: රූපලාවණ්‍ය කටයුතු/ බේකරි වැඩ Category 2: beautician, tailor and bakery	උතුරු පළාතේ 6ක් හා දකුණු පළාතේ 6ක් බැගින් තෝරාගත් වෘත්තීය පුහුණු වැඩසටහන් 12ක් පැවැත්වීම (පළමු වසරෙහි ක්‍රියාත්මක නොවේ)
1.6	පුරවැසි අයිතිවාසිකම් පිළිබඳ දුරස්ථ අධ්‍යාපනය Distance learning education packages on 'citizen's rights'	පුරවැසි අයිතිවාසිකම් පිළිබඳව දුරස්ථ අධ්‍යාපන උපකරණ කට්ටල් සකස්කර ලබාදීම. පළමු හා දෙවන වසර එක් කට්ටලය බැගින්ද තෙවන වසරෙහි දී කට්ටල් 2 බැගින් ද්විත්ව භාෂා වෙන් සකස් කිරීම
1.7	**ඡන්දදායකයින්ට අනතාවශ්‍ය ලේඛන / ජාතික හැඳුනුම්පත් ලබා ගැනීමට සහයදීම** **Support provision of documentation/identity cards for voters**	
1.7.1	උතුරු දිස්ත්‍රික්ක In Northern districts	උතුරේ දිස්ත්‍රික් වල ප්‍රාදේශිය 10හි ක්‍රියාත්මක කරනු ලබන අතර අවශ්‍යතාවය අනුව වැයකිරීම සඳහා එක් ප්‍රාදේශියකට රුපියල් 100000 බැගින් ප්‍රතිපාදන වෙන් කර ඇත වැඩි විස්තර නීති සේවා සංසදයෙන් ලබාදෙනු ඇත
1.7.2	දකුණ හා නැගෙනහිර දිස්ත්‍රික්ක In Southern and Eastern districts	දකුණේ දිස්ත්‍රික් වල ප්‍රාදේශිය 42හි ක්‍රියාත්මක කරනු ලබන අතර අවශ්‍යතාවය අනුව වැයකිරීම සඳහා එක් ප්‍රාදේශියකට රුපියල් 40000 බැගින් ප්‍රතිපාදන වෙන් කර ඇත වැඩි විස්තර නීති සේවා සංසදයෙන් ලබාදෙනු ඇත

Annex 21: Excerpt from Oxfam-EU proposal Logical Framework

This Logical Framework was revised from the original Logical Framework included in Oxfam-GB's proposal to the EU.

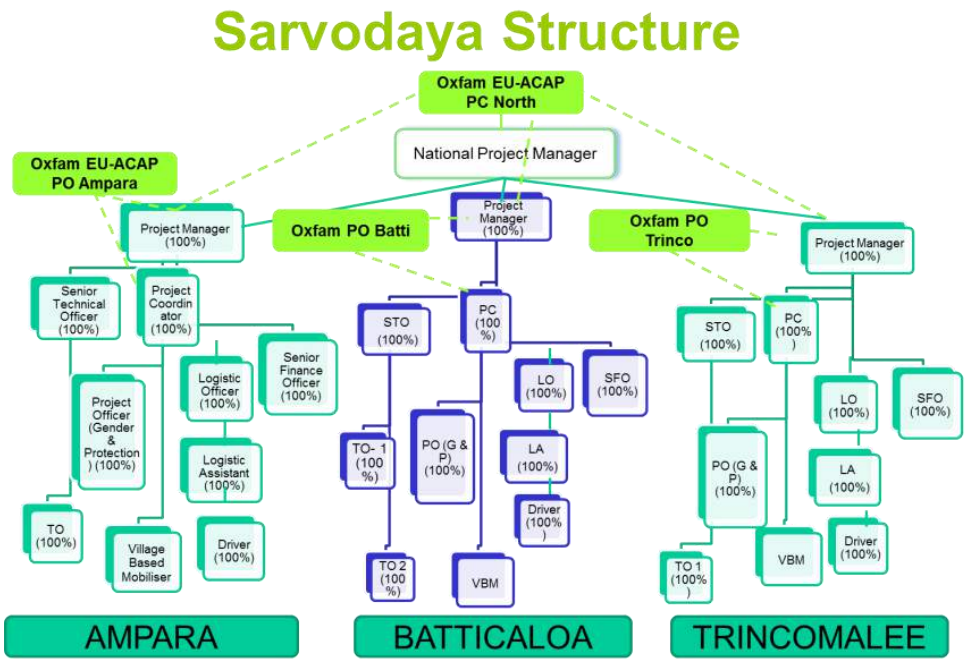
EC PROJECT LOGICAL FRAMEWORK

	Intervention logic	Objectively verifiable indicators of achievement	Sources and means of verification	Assumptions
Overall Objective	To contribute to conflict mitigation and recovery in the north and east and neighbouring districts of Sri Lanka	Increase in disposable income. Improved protection of women and children.	Anecdotal and written accounts from beneficiaries Press reports. Partner and peer reports. External evaluation	
Specific objective	Address rehabilitation and reintegration needs of conflict affected IDPs, returnees and host communities in the north and east and neighbouring districts	Net income (purchasing power) of targeted households is increased by up to 30-40%. 20% increase in number of communities with access to and control over community infrastructure. 50 % Increase in number of women actively involved in key decision making processes on resource management, both at HH and community levels;	Community Income Surveys, Economic statistics reports, External evaluations, Government reports.	Continued budgetary investment in infrastructure ("The East Rising and North Spring"). Government policies are conducive for programme implementation.
Expected results				
Resul: 1: Livelihoods	**Expected Result 1:** 57,000 targeted women and men of IDP, returnee and host community families, have access to infrastructure and enhanced capacity to significantly improve their household income and food security	916 livelihood related infrastructure renovated or newly constructed in targeted project areas by the end of the project.	Partner progress reports, Agrarian department & Agriculture extension department records	Government policies are conducive on land allocations to conflict affected communities.
		At least 50% of targeted women use the infrastructure facilities by the end of the project.	Random assessment of targeted beneficiaries	No further displacements of communities

		At least 40% of targeted women entrepreneurs own enterprises making a profit of more than 25% by the end of the project.	Random assessment of enterprise record End of project evaluation	National inflation does not raise significantly beyond current levels.
		30 % increase in household income of targeted beneficiaries by the end of the project.	Household income surveys (Baseline and End line) of targeted beneficiaries.	No significant reduction in harvest due to natural or made disaster.
		At least three effective pro-poor pro-women government policy briefs or positive changes in implementation of policies on livelihood related issues.	Progress reports, Review policy briefs, external evaluation.	Stakeholders are supportive towards women enterprises. Attitude towards women in business can be positively changed, middlemen and existing markets support the process.
Water and Sanitation	**Expected Result 2:** 57,000 target women and men from IDPs, returnees and host community families have increased access to water and sanitation infrastructure and are protected from water borne diseases. .	80% targeted beneficiaries have access to safe drinking water (0 E-coli/100ml) from water supply schemes and wells supported by the project.	Partner progress reports, Grama Niladari and Pradeshiya Sabha records	No further human made or natural disaster affects the overall health of communities. Relevant govt. dept. approves the programme interventions.
		Women have safe access and consistent access water sources.	Water quality testing reports Ministry of Health records End of project evaluations	Govt's positive understanding of the value of the good practices promoted through the project.

		Beneficiary satisfaction on construction quality of provided infrastructure.	Focus Group Discussion, interviews, sample perception survey, external evaluation.	
		80% of recipients of hygiene promotion programmes adopt and continue at least four good hygiene practices promoted by the programme	Monthly Public Health Monitoring Data, Sample Awareness Surveys,	
		40 % reduction in water borne diseases by the end of the project	Ministry of Health Reports, Discussions with MOH officers	
Social Development	**Expected Result 3:** Improved protection and reduced gender based violence for 57,000 target women and men from IDP, returnee and host community families.	At least 50% of women who received information on referrals and experienced GBV would seek assistance from relevant government and Non- government agencies	Police, GN, Hospital, NGO records, Case Studies, Monitoring Records, Community Discussions (esp. with women)	Prompt and accurate reports, government's commitment and consideration
		At least 60 % of individuals who have sought assistance from project supported services are able to retrieve their legal documents from relevant government institutes	Partner progress reports, Monitoring records, End of project Evaluation.	
		Analysis of existing policies and policy recommendations regarding land rights and GBV issues in the post war context are articulated and disseminated to broad civil society audience	Partner progress reports, Monitoring records, End of project Evaluation.	
Component	**Activities by Result:**	**Means:**	**Source of info about progress/costs**	**pre-conditions for the activities**
Livelihoods	**Result 1: 57,000 target women and men of IDP, returnee and host community families, have access to infrastructure and enhanced capacity to**			

Annex 22: Sarvodaya District Staff Positions



Annex 23: Example Workplan for the District

Workplan - Sarvodaya Batticaloa

	Activity	Sub- activitiy	Total # of Activity	Total Budget	Year 3 (2011/12)				Year 4 (2012/13)			
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1.2	Minor Irrigation tanks/agro-well/ windmill renovation		**3**									
1.2.1		*Tank*	3	**9,844,000.00**			3					
1.3	Irrigation Channel & network Renovation		**1**									
1.3.1		*Irrigation Channel*	1	**24,500,000.00**			1					
1.5	Construction Paddy Stores and processing		**1**									
1.5.1		*Construction of Paddy Store*	1	**13,264,000.00**			1					
1.7	Sustainable Agriculture Resource Centres (SARC Model		**1**									
1.7.1		Construction of SARC building	1	**2,870,000.00**			1					
1.9	Support women-managed enterprise initiatives (Income		**1**									
1.9.1		*Renovation of Milk Processing Unit*	1	**500,000.00**		1						
1.11	Capacity building on new technologies and techniques		**3**									
		Training on alternative Agricultural Practices and Technologies for Producer Groups	**1**	**21,250.00**		**1**						
		Awareness on Environmental Friendly latrines	**2**	**4,000.00**			**2**					
1.12	Strengthening & capacity building of Producer		**22**									
		Formation, registration and strengthening of Federations	11	**715,000.00**		11						
		Capacity Building of Federation Office bearers	1	**42,500.00**			1					
		Meetings between Federations and Government departments	10	**100,000.00**			1					
2.1	Construction of eco-friendly innovation latrines		**5**									
		Latrines construction	5	**341,250.00**			5					
2.2	Renovation of wells/latrines		**7**									
		Wells	7	**1,505,000.00**		2		5				
2.5	Capacity Building of water user management		**22**									
		Water user Management Committee capacity building workshops	22	**550,000.00**			5	5	5	7		
3.1	Facilitation of access to referral systems on GBV		**1**									
		Development of material on referal points	1	**200,000.00**			1					
3.2	Sensitisation and Capacity Building on GBV/Protection		**39**									
		Establishment of mechanism and process for recovering the lost legal rights and documents	9	**504,000.00**		**2**	**2**	**2**	**2**	**1**		

Annex 24: Excerpt from Oxfam-Sarvodaya District Monthly Activity Plan

Monthly Work Plan - 2012

Name:	*C. Nandakumar (PC)*	*Month:*	*January*	*Name of the Organization:*	*Sarvodaya - Kalmunai*

Advance Work Plan					Monthly Diary Performance Report	
Date	Time	Activity	Budget Code	Purpose	Planed Y/N	Reasons/Decisions/Achievements/comments
2	AM	Staff meeting		Review progress, challenges and planning for the month of January	Y	Done
	PM	Work Plan & Reporting		Work Plan for January 2012 and Report for December 2011	Y	Done
3	AM	Group Meeting at 4th Colony		Re-forming the groups		Prepared schedule with AI provience to provide awareness on glicidia.
	PM	Group Meeting at Chalambakkeny		Re-forming the groups		Meeting with MG gropu of Slambakery.
4	AM	Group Meeting at 4th Colony		Meet the loan beneficiaries to discuss about the project	Y	Done
	PM	Discuss with PO - FCCISL		To discuss about the future action of the formed Producer Organization.		due to FCCISL busy schedule it was post poned to 11.01.2012
5	AM					All Sarvodaya district staff meeting in Jaffna.
	PM	Travelling to Jaffna				
6	AM					
	PM	Sarvodaya Project in Jaffna				
7		**Saturday**				
8		**Sunday**				
9	AM	Staff meeting and siramadhana		Weekly planning & Review	Y	Sarvodaya all staff meeting.
	PM					Met the bank loan beneficiaries and discussed with the village committee in Veerathidel.
10	AM	Meeting at Chavalakkada & Navithanveli - 1		On Clisyderiya Cultivation	N	Met the CEB engineer to handover the request letter for three phase power supply for the existing seed paddy processing unit.
	PM	Discussin with PM		Support to draft monitoring format for result - 1		Discussed with PC and PO G & P seperately on result 1 & Result 3.
11	AM	Meet the AI-Province regarding Glisyderiya, Meet the AI-Central regarding Seed Paddy Group's registration		Get the Idea of Size of the Clisyderiya stick, period for plantation, prize & etc. AI promise to give a model constitution	Y	Done
	PM	Meeting at 11th Colony-East Meeting at 11th Colony-West		On Clisyderiya Cultivation On Clisyderiya Cultivation	N	Consultative meeting with SARC members and key representatives of SHG. PO - OGB, DPO - FCCISL and SPM Sarvodaya also participated.
12	AM	Meeting at 15th Colony Meeting at 4th Colony		On Clisyderiya Cultivation On Clisyderiya Cultivation	Y	Done
	PM	Meeting at Annamalai - 03		On Clisyderiya Cultivation	Y	Done
13	AM	Meeting at 19th Colony		On Clisyderiya Cultivation	Y	Done
	PM	Meeting at 19th Colony		Re-forming the groups	Y	Done
14		**Saturday**				
15		**Sunday**				

Annex 25: Powerpoints from LFA Orientation, PMF

Things to check ...

- Are the objectives/results statements clear and understandable?
- Are the indicators relevant, clear, specific with achievable targets?
- Are the assumptions sufficient and valid ?

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Group Exercise -PMF

1. Divide into partner wise groups (ESCO, SWOAD, Sarvodaya, FCCISL)

2. Look at the;

- Result indicators in the project LFA
- Activities in your workplan

3. Develop relevant sub-indicators for the main indicators in the LFA

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Annex 26: Templates for Community Mobilisers in Tamil