The Social Life of a Law:
An Ethnography of the Irish Charities Act, 2009

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Thesis Submitted in Fulfilment of the Requirements for the Award of Doctor of Philosophy

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Submitted to South East Technological University
March, 2023

Dedication

To my husband, Brian,

and my children, Ruairí, Emer, and Seán.

Declaration

I hereby declare that, except where duly acknowledged and referenced, this work is entirely my own and has not been submitted for any other degree or qualification at South East Technological University, or any other Institution.

Emma Maguire, March, 2023

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Abstract:

This study ethnographically explores the creation and the social life of a law, the Irish Charities Act, 2009, (henceforth; the Act) within the broad landscape of increasing NGO[1] regulation. The study traces the making of, and the effects of the laws that constitute, organise, regulate and construct the mission and activities of NGOs in Ireland. Regulation of NGOs in Ireland has undergone dramatic and rapid transformation since the Act was passed into law. The provisions of the Act intend to ensure greater accountability in NGOs, making them answerable to the Charities Regulatory Authority (henceforth; CRA), formed in 2014. This research seeks to understand why and how the Act came about, what shape it took on, and how it has become animated in the NGOs, the people who serve in them, and the NGO sector as a whole. The study developed over two distinct phases; (i) the making of the Act, which examines the parliamentary discourses that provoked, shaped and contested the Act and the founding of the CRA, and (ii) the social life of this law, exploring the stories of 18 NGO managers as they describe how increasing regulation interpolates into governance and accountability discourses and lived practices in NGOs. In three papers, I explore theoretical engagements with regulation and accountability, drawing on work from anthropology, philosophy, management and organisation studies, accountability, economic sociology, regulation, and NGO studies, working towards a greater understanding of how regulation affects NGOs, the NGO sector, and wider ideas of charity, described in this thesis as *'The Gift'* (Mauss, 1954)

Paper 1 draws on Actor-network Theory (ANT), specifically Callon's four moments of translation (1984), to explore the formation of the Act as it increases in its scope, attempting to make all NGOs in Ireland accountable to it. Its long and public gestation saw the formation of complex and unstable networks of contributors and debates,

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[1] By using the term NGO to signify the community, voluntary and charity sector, I acknowledge the heterogeneity of legal forms and functions, and dimensions in a sector which by its lack of systemic features avoids creating a cohesive whole. By the term NGO I refer to all and any organisations referred to by authors mentioned in this section who refer to organisations in the sector variously as Third Sector Organisations (TSOs), Civil Society Organisations (CSOs), Non-governmental Organisations (NGOs), or Not-for-profit Organisations (NPOs).

moving around ideas of increased accountability as a mode of normalising corporate accountability practices within NGOs. Paper 2 explores the affective impact of regulation on the regulated, through affect theory, (Massumi, 2002, Ahmed 2006, Seigworth & Gregg, 2010), as the gradual assimilations, resonances, and micro-politics of the still-unfolding Act are becoming articulable for Irish NGO sector managers. Taking the regulation of NGOs as the context, this paper considers affective processes, those *'outside of conscious awareness that influence ongoing thought, behaviour, and conscious emotional experience'* (Barsade et al., 2009, p. 136)*,* as NGO managers express their feelings towards the Act and how it recomposed their work, the charity sector and how they reconciled the Act with their vision of their career and work identity. Paper 3 speculates how regulation may reorganise economic and social relations in profound ways. In raising these ideas, the paper offers a new perspective to how burgeoning regulatory systems act upon NGOs as transformative forces, not only on the individuals and the organisations they work in, but also on the NGO sector as a whole; on The Gift, and on society. Drawing extensively on the concept of fictitious commodities and embeddedness (Polanyi, 1957), the paper looks beyond the technical aspects of regulation to its effects on the spirit and structures of the sector. This raises the important question as to whether acts of charity are possible after regulation.

Keywords: NGOs, regulation, accountability, law, actor-network theory, affect theory, fictitious commodities, embeddedness, *The Gift.*

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Part one: Introduction to the study

Chapter 1: Preface
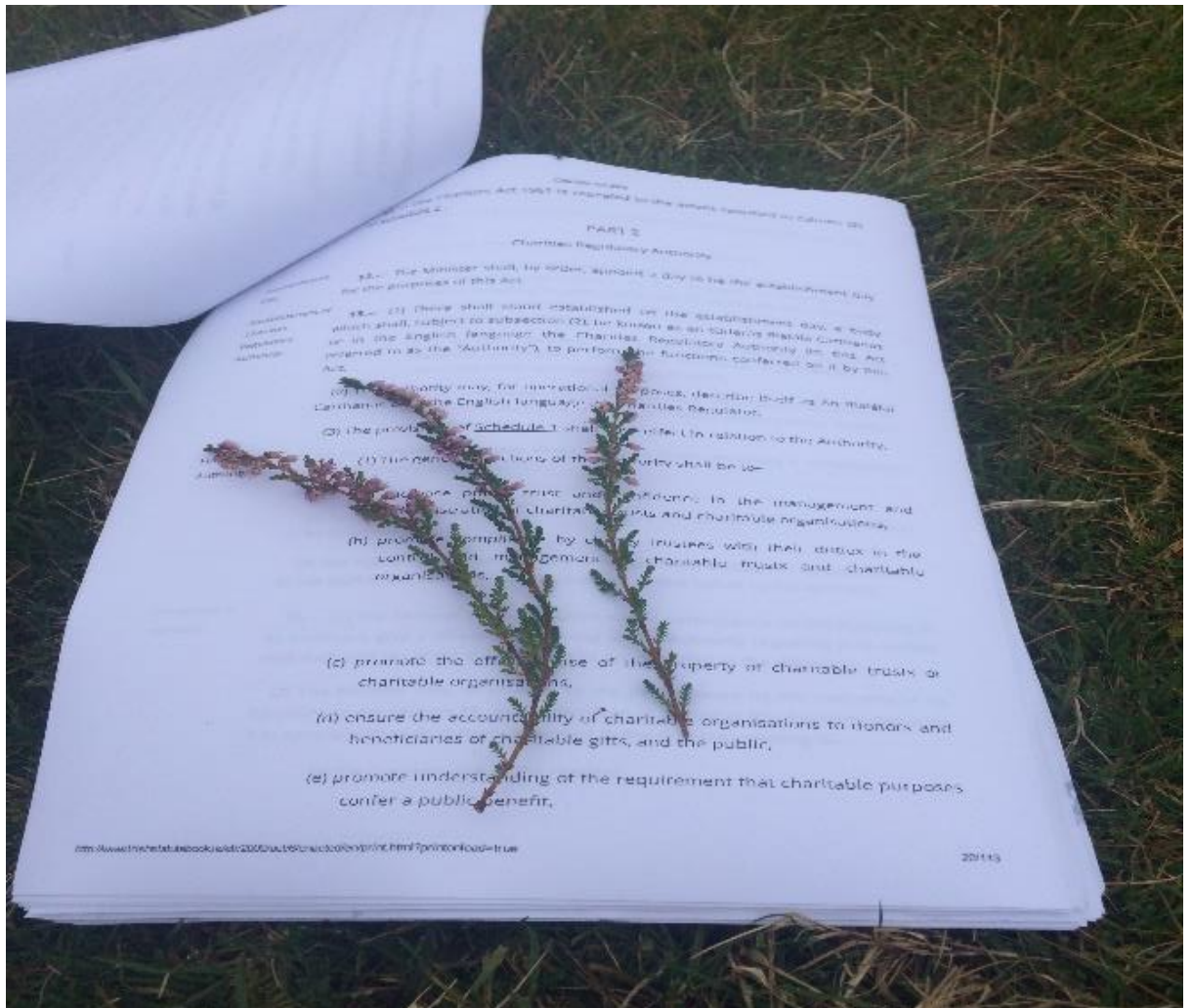
Figure 1.1: Copy of the Irish Charities Act, 2009 as a socio-material artifact.

Source: The Author, September 2017

1.1 Introduction

What are laws and regulations, how are they made, and how do they shape the things they attempt to regulate? In three papers, this inductive, phenomenological study examines the formulation and transformative effects of the Irish Charities Act, 2009, on the people, organisations, and relations in the Irish NGO sector. Prominent debates around NGO regulation and accountability include those on stakeholder theory (Connolly & Hyndman, 2013a), public trust (Keating & Thrandardottir, 2017), transparency (Farwell et al., 2018), upwards accountability (Boomsma & O'Dwyer, 2019), beneficiary accountability (Uddin & Belal, 2019), the normative effects of regulation (McConville & Cordery, 2018), regulatory instruments (Carolei & Bernaz, 2021), unintended regulatory effects (Martinez & Cooper, 2017), increasing Governmental power (Teasdale et al., 2012) and the dampening of critical civil voices (Harvey, 2014). Deep engagement with these debates provokes questions as to whether legislating for and regulating the NGO sector is merely a cold application of predictable and measurable regulatory techniques, or does the social life of a law involve deeper, more transformational action on people, organisations, and societal structures?

1.1.1 Aim of the research

The aim of this research is to explore the social life of the Irish Charities Act 2009, examining why the Act came about, what shape it took on, and its transformative effects in the way it regulates and changes processes and practices in NGOs, the structures of NGOs, the sector, and societal relations around it. The study first explores the regulatory discourses that provoked, shaped and contested the Charities Act 2009, presenting the Act as a socio-material artefact of a social process (Ehrenberg, 2016; Shapiro, 1993). In Paper 1, an ethnographic assemblage (Latour, 2005) of the making of the law was created, examining the bill, the legislative debates, and the national and international policy milieu, using methods informed by Actor-network theory (Callon, 1984; Latour, 2013; Law, 2009). In Paper 2, storytelling interviews[2] with 18 NGO Managers were examined to show how the effects of new regulatory burdens act on the individuals that service them change their working lives and their organisation's structures. Paper 3 examined themes in the storytelling interview data to explore the animation of a new Act in the NGO sector, and any unforeseen social

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[2] Storytelling, or Biographic Narrative Interpretive Methods (Wengraf & Chamberlaine, 2006) is utilised to capture the essence of the experiences of actors in NGOs around regulation and accountability work.

consequences as a newly defined sector becomes accountable to the State and the Market (Polanyi, 1957).

1.1.2 Rationale for the study

The 34,331 NGOs (Benefacts, 2021a), that operate in Ireland have until recently been described as unregulated (Breen & Carroll, 2016). However, the passing of the Irish Charites Act, 2009 and the creation of the Charities Regulatory Authority (CRA) in 2014 has brought about an effective change in the conceptualisation and practice of regulation and accountabilities in and about the sector, and in 2021, 11,426 NGOs had registered with the CRA as charitable organisations.

Differing conceptualisations of NGO regulation and accountability within accountability literature are evident: some consider it a disciplining force (Anderson, 2009; Cordery & Baskerville, 2011; Hyndman, 2018), necessarily brought about due to the natural maturation and development of the role of NGOs in society. This perspective stems from externalised stakeholder assumptions, welcoming growing volumes of stakeholder gazes and accountability measures (Cordery et. al., 2019). However, contesting positions to this normative perspective on NGO accountability (Joannides, 2012), is a growing trend.

The suitability of singular forms of calculative reporting to encompass the pluralities of societal accountabilities of NGOs is increasingly questioned (Collier, 2005; Egdell & Dutton, 2017; Martinez & Cooper, 2013; Vinnari & Dillard, 2016). Concurrently, the shaping of accountability regimes by the prevailing political, social and economic context within which they operate is perceived by some authors (Duval et al., 2015; Yasmin & Ghafran, 2019) as a source of internalised pressure within NGOs.

Yet in this burgeoning field, conceptualisations of how new regulatory systems and accountabilities are constructed are not to be found, beyond linear accounts of an Act's passage through the parliamentary infrastructure. Demonstrated in Figure 1.2 is a generally accepted model of how laws are made in Ireland. This figure represents a cumulative cascade of cause and effect, where forces act predictably and proportionately, in line with a recognisable procedural blueprint:

How a law is made

- Expert report
- Programme for Government
- EU obligation, etc

Government approves drafting of new Bill

Civil servants prepare Bill
- Research
- Consultations
- Meetings

Draft Bill published
(also called a General Scheme)

Oireachtas Committee scrutiny
- Written submissions
- Committee hearings
- Committee recommendations

Revised Bill published

Bill debated by Dáil and Seanad
- Amendments tabled and voted on
- Bill voted on

President signs Bill

Bill becomes an Act of the Oireachtas

Input, feedback and lobbying by, e.g.,
- citizens, civil society
- experts, interest groups
- elected representatives

Figure 1.2 : Accepted model of how law is made in Ireland

Source: (TASC, 2022)

In the accountability literature, there is an acceptance of the order and linearity of the making of law, along with a preoccupation with the materiality of accountability: what it does, who does it, how it's done, and why it's done (Hyndman, 2018; Hyndman & McConville, 2016; Mack et al., 2017). Either a normative (Cordery & Baskerville, 2011; Cordery et al., 2017) or a critical (Duval et al., 2015; Ejiogu et al., 2018) stance may be assumed by accountability academics, but this study seeks to express the chaos in which new accountabilities, by way of regulatory legislation, come into being, how they are transmitted, and the experiential processes of those who find themselves working under the new regulations and accountabilities.

1.1.3 Phase one of the study

In phase one of the study, Actor-network Theory, an ethnographic methodology, is used to create a large assemblage of materials that includes parliamentary debate transcripts and videos, amendment reports, UN reports, submissions to legislative committees, and other data, to see the making of law from a new perspective. From the outset, emphasis was given to training in method, data collection and handling, and forays into preliminary theorisation. Data collection for phase one started almost immediately, as a digital ethnography, the material already existed in video, transcript and documentary forms. Parliamentary fieldwork was carried out, which involved attending debates in committee rooms and the parliamentary chamber, along with a day at Leinster House (Irish Parliament) with Senator Grace O'Sullivan[3] and advisors. Paper 1 was developed from this work. Interviews for phase two started in March 2019, along with cycles of deep engagement involving listening, manual transcription and memoing, thematic analysis and theorising, eventually producing Papers 2 and 3 from this work. This approach considers how the sensory task of assembling and assimilating the data adds perspectives to the normative or critical stances usually associated with studies of law and regulation. This ethnographic work produced the first paper of this PhD study; '*Theories on NGO accountabilities from an ethnography of the Irish Charities Act, 2009'.*

1.1.4 Phase two of the study

Phase two of the study involved cycles of interviewing, transcribing, and thematic analysis of phenomenological interviews carried with 18 NGO managers. My 25 years' experience in the NGO sector has made accessing interviewees relatively straightforward, and 17 interviews ranging from 1 hour to over 2 hours were completed with 18 CEOs[4] and other senior staff from a range of small, medium and large NGOs. Conceptualisations of themes from the interview data have been developed into two further papers: Paper 2 drawing on affect theory, focuses on NGO managers' expressions of the personal and professional processes they have experienced over the increase of regulatory and accountability influences in the NGO sector: '*The sensation of a law: affective responses to increasing regulation and accountability requirements in Irish NGO Managers'.* Paper 3 draws on the Polanyian theories

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[3] Senator Grace O'Sullivan is a Green Party representative from Waterford with links to SETU
[4] One interview was attended by both the manager and chairperson of the NGO

of fictitious commodities, and embeddedness, to examine how themes in the interview data around collapsing NGOs, marketisation, bureaucracy, specialisation, and shifting charitable ethos point to a profound restructuring of charity as it lies between State and the Market: *'Chaotic good, or fictitious economy? Regulating NGOs after the Irish Charities Act, 2009'*.

1.2 Point of departure

This section commences with an overview of my personal and professional background and my assumptions about NGO regulation as I came to start the study. It outlines how these were developed in the early part of the study, creating more curiosity and openness as a researcher. Next it gives a summary of the regulatory theory which was explored early on in the study as a basis for developing the work through other theories, including Actor-network Theory, affect theory, and Fictitious Commodities.

1.2.1 My work as an NGO manager

At this point in the document, it might be useful to explain the starting point of the research in relation to my own background as a researcher. I completed a Masters in Voluntary and Community Management at University College Cork in 2016, which I undertook while working full time as an NGO manager. I applied for the PhD scholarship at Waterford Institute of Technology (now South East Technological University - SETU) in early 2017, and commenced the study in September 2017. In a career spanning 25 years, I had worked in women's organisations, as a freelance facilitator and community educator, in community-based health promotion, and in Traveller organisations. I had also been a voluntary director on NGO boards of management. This experience situated me deeply in a rapidly transforming sector, and as such, I was able to access an understanding of the experiences of NGOs and NGO management that came from a close-up perspective. However, scoping conversations with the PhD supervisors early on in the project made explicit some of my unconscious assumptions, most notably a sense that the transformations in the NGO sector and the waves of new regulatory apparatus were the result of a highly ordered intent. I had picked up on a collective belief in the existence of a powerful societal superstructure, which designed laws deliberately and meticulously to impose legislators' own exact vision of a regulated sector with the precise intent of marginalising further the voices of disadvantaged people. The unpacking of this understanding of Government as a power-wielding monolith during the first phase of the study was crucial to developing a fresh and unbiased stance from which to engage in the enquiry. I was able to approach the study in a deeper and more authentically curious manner, as I began to explore laws as artifacts of social processes. Preliminary

discussions on NGO regulation also found me conflicted, as I had initially welcomed increasing regulation after feeling the sectoral anger and shame whenever rogue actors in the sector came to light. I had, like many of my colleagues, seen early signs of increasing regulation as modernising and inevitable, and worked to stay ahead of the curve, marking myself out as progressive by embracing a more systemised working environment, enjoying the newness of creating more sharply defined and quantifiable organisational objectives. However, as I approached the study, I was aware of a creeping feeling within myself and many of my colleagues; was the focus of our work starting to become the servicing of accountability mechanisms and regulatory apparatus? I needed to find a way of consciously balancing the advantages of being an insider as an NGO manager; I knew the landscape, the history, language, acronyms and shorthand used by NGO managers, with an honest, curious and open approach to the stories in the data.

Dialogue with the PhD supervisors was crucial at this formative stage, as I worked through layers of experience and perceptions that I had amassed over many years as an NGO practitioner. The interdisciplinary make-up of the research team was fortunate for the study, and my progress in it, consisting of Ray Griffin, a management and organisation lecturer and researcher who explores complex organisations ethnographically and anthropologically, and Collette Kirwan, an accounting and governance lecturer and researcher, who is a Fellow of Chartered Accountants Ireland, with research interests in corporate governance, boards of directors, and accounting/auditing.

While it is useful to describe the emergence of my approach to the work, it's important to recognise that like any person, there is a natural tendency for my perspectives to be formed by my own social, cultural, and personal experiences. As well as my career in the NGO sector, I am a white, working class, feminist, atheist woman from Liverpool, whose formative social experiences include the effects of the Thatcher Governments (1979-1990) on Liverpool and the North-West of England. Many men in my family were employed on the Liverpool docks, including my grandfather who was a docker and shop steward for most of his adult life. Like many of my generation and background, I learned much about class, economics, and politics in a left-leaning, anti-establishment social environment. Having such a strong political and social self-identity could be problematic for a researcher in a phenomenological study, as potential difficulties with preconceptions and bias are obvious pitfalls. While it is impossible for me to dismiss the person I am and where I came from, several things have helped me to

be conscious of my bias and opinions, and to be open to other positions. As noted earlier, the different approaches of my supervisors have been incredibly useful in bringing diverse and sometimes opposing perspectives to the study. The diversity of experience amongst NGO managers has also proved fortunate for the study, as I was never able to assume homogeneity of perspectives amongst the interviewees. I was aware of the richness that could be lost to the study to leading questions or closed-off conversations, or by positioning myself clumsily in the research. Additionally, after many years of training and facilitation in the community and voluntary sector, I had a curiosity about difference, outliers, the passions that bring people to work in, or stay in NGOs, and a respect for the uniqueness or quirks within people. These aspects, coupled with the acknowledgement of how my background orientates me towards some voices and away from others, allow me to be vigilant about being open and non-judgemental.

Storytelling interviews are helpful to researchers with an insider knowledge and identity, as the volume of words, flow, and momentum of such interviews are difficult to override or truncate with a researcher's bias, whether it is intended or not (Boje, 1991). Privilege is given to the natural words, experiences and lifeworlds of the interviewee, however, it must be acknowledged that despite this, being present with the interviewees and acknowledged as an insider means there is an element of co-production to the stories. Reflecting on my position in the work, it is unlikely that, as an NGO manager in discussion with other NGO managers, I would ever be able to achieve pure objectivity, if this is achievable by any researcher. However, while accounting for my familiarity with the NGO sector, recognising it as a pertinent consideration, it does not diminish my intention to bring academic rigour to the study.

1.2.2 Regulatory theories

In order to establish the relevant audience for the study, initial work involved situating this study in the relevant discourses, and, as an interdisciplinary endeavour, there were several fields to be explored. It would be remiss not to acknowledge that the initial point of departure for the literature review was in the field of regulation, which, although not proving a strong field for the discussion of NGO regulation, provided a significant stay for later understanding of the mesh of legislation, regulation, and accountability.

All regulation is institutional by nature (Mead, 1961), as regulation needs infrastructure, processes and enforcement measures in order to be effectively applied to the behaviour it intends to regulate. According to Bloch and Parry (1989), institutions are *'culturally constructed notions of production, consumption, circulation and exchange'* and *'the cultural matrix into which it is incorporated'*. Polanyi (1957, p. 28) describes institutions as *'the institutional pattern of centricity'* and Hodgson, (2006), says they are *'socially transmitted'* phenomena. According to Lévi-Strauss, (2013, p. 23), *'The objective analysis of customs and institutions'*, is a key occupation for anthropologists, accordingly, there is a complex anthropological discourse about institutions, regulation, and compulsion.

The field of regulation is a complex area of interdisciplinary perspectives. Consequently, over-arching theories of regulation are uncommon, despite the perceived growth of the scope and robustness of regulatory systems in recent decades (Fremont-Smith et al., 2016; Koop & Lodge, 2017). As we are said to be living in a regulatory age (Baldwin et al., 2012), it follows that regulatory language and systems are widening their spheres of influence (Muldoon, 2018). This is somewhat reflected in this study of the attempt at the regulation of a previously large and unregulated area of society. Widely accepted definitions of regulation are rare (Koop & Lodge, 2017). Black (2002) says that the definition of regulation that is used is often contextual, depending on the field that the author is interested in. However, for the purposes of this study, the definition by Selznick (1985) of regulation is drawn upon, as it reflects the societal context of NGO activities: *"the sustained and focused control exercised by a public agency over activities that are valued by the community"* (Selznick, 1985, p. 383). The widening influence of regulatory systems is now apt to becoming a problematised concept itself, creating a *'site where different political and economic forces come into contest'* (Baldwin et al., 2012, p. 2). Despite this, and the context-dependent character of regulatory theories, regulation literature focuses primarily on internal NGO governance mechanisms, rather than external sources of regulation. Early studies of regulation involved econometric measurements of the effects of regulatory systems on various economies and markets (Averch & Johnson, 1962; Bernstein, 1961; Meyer et al., 1959; Stigler, 1971). The consequent study of regulation has diversified considerably. A recent analysis of the focus of highly-cited regulatory studies (Koop & Lodge, 2017), gives insight into the focus and interests of regulation academics, finding that works are cited in the academic disciplines of economics (Laeven & Levine, 2009), law (Freeman & Rossi, 2011), political science (Levi-Faur, 2005), sociology (Caramanis, 2002), public administration (which had the largest number of articles) (Black, 2008), and business (Lee et al., 2009). The most predominant themes in the

literature on regulation concerned the behaviour of regulatory bodies in terms of instrumental issues such as standard setting, monitoring and command and control (Braithwaite, 2014). Some see instrumental regulatory systems as synthetic frameworks (Etienne, 2013), and warn we can not assume that the effects on any social system will be predictable. This study looks beyond these syntheses, with the intention of '*drawing a more realistic as well as a far more complex picture of regulatory encounters*' (Etienne, 2013). Interestingly, each of the articles examined by Koop & Lodge (2017), regardless of context or theorisation, explicitly conceptualised regulation as an intentional process, with only eight per cent of articles entertaining the idea of non-intentional regulatory effects.

While much regulatory theory surfaces political and economic theories like public interest, public benefit (Hantke-Domas, 2003), and political choice (Donnelly, 2016), these theories are seen by some to be flawed by, respectively, a lack of clear origins or definitive theorisation, limited analysis of statutory interpretations (Eskridge, 1988), and as failing to take the ideology of political actors into account (Hinich & Munger, 1996). The regulation literature lacks studies that provide compelling resonance or explanation of the personal, sensory and embodied affect of regulation.

Prior research suggests that in some NGOs, the drivers for compliance with regulatory norms is proactive and voluntary (Merickova & Svidronova, 2014; Nielsen & Parker, 2009), suggesting that the desire for sound financial management was self-generated, as a signifier of progression and efficiency, and not a result of resource dependency or coercive factors (AbouAssi, 2015; Benzing et al., 2010). Where regulation meets NGO accountability, a recurring theme is the ideological discord between the financial and economic paradigms that inform most regulatory systems, and the values and work processes of the NGO sector (Benjamin, 2008; Chen, 2013). It is often found that *'business-oriented strategies '* (Sanzo-Pérez et al., 2017) are at the heart of the main regulatory challenges faced by NGO organisations, and the compliance indicators that match these are unsuitable for NGOs (McDonnell, 2017). It is not only business and finance ideologies that are seen as a bad fit for the NGO sector, public sector operators are said to tolerate embedded NGO sector partnerships only when policy or necessity compels them to enter into them (Álvarez-González et al., 2017).

This apparent encirclement by the metrics of the market and State naturally finds tension around the mission, ideology and methodology of the NGO sector, particularly in terms of

the service delivery model which is frequently the mode of funding provision by the State to NGO organisations (Cairns et al., 2010; Egdell & Dutton, 2017; Hemmings, 2017; Morris, 2016). This is seen by some as a new form of regulation by patronage, with a potentially profound impact on the nature and role of civil society (Atia & Herrold, 2018). Others leave concerns about overregulation to a wider, political perspective. Bromley & Orchard (2015) suggest that the adoption of regulatory codes arise from political environmental conditions, '*particularly related to the influences of neoliberalisation and professionalisation*' more than the functional requirements of the regulatory context. Irvin (2005) discusses accountability pathologies and the costs of expanded regulation to the NGO sector, saying that accountability is as robust in States without compulsory registration as it is in those with it, suggesting that caution should be applied to the idea of stringent NGO regulation. More recently, Spires (2019) identifies NGO regulation in authoritarian countries as a mechanism of political control of civil society. While thinking about the nature of regulation was useful early in the study, clarity emerged that the organisational practices of NGO regulation and accountability should not be the focus of the research in isolation.

All inductive studies have points of departure that inspire the research and guide initial steps into the field of enquiry, and by setting out to show how regulation is created and composed, the study detours from the usual regulatory terrain. This study uncovers the chaos that surrounded the creation of the Charities Act and the CRA, giving a new perspective on how some laws come to exist without a coherent champion or driver. And by emphasising not only the changing work practices of the interviewees, but the personal, organisational and sectoral implications of new regulations and accountabilities, the study attempts to open up new understandings of how new regulation and accountability measures affect the foundational ethos, the hidden altruistic values that drive the NGO sector.

1.3 Contextualising the research

The ten-year anniversary of the signing of the Irish Charities Act, 2009, occurred during the life span of this study, providing apt punctuation for taking stock of the development of the Act, its interpolation into NGOs, and its effects on the organisations and people who populate it. To clarify the terminology used in this study, I use the term NGO to signify the voluntary, community and charity sector, while acknowledging the heterogeneity of legal forms and functions and dimensions in a sector which by its lack of systemic features avoids

creating a cohesive whole. By the term NGO, I mean all and any organisations mentioned by authors in this study who refer to organisations in the sector variously as Third Sector Organisations (TSOs), Civil Society Organisations (CSOs), Non-Governmental Organisations (NGOs), Not-for-Profit Organisations, or Non-Profit Organisations (both NPOs).

NGOs form a pluralistic and complex sector of Irish society, of 34,331 diverse organisations (Benefacts, 2021a), of which the majority are small organisations (single branch, low income, simple structure), and a small minority are large organisations (multiple branch, high income, complex structure). The 60 largest organisations in the sector (0.2%) account for 57% of the annual turnover of the sector (Benefacts, 2020). NGOs in Ireland provide human rights advocacy, social policy, welfare, creative, health and environmental initiatives. NGOs work on behalf of multiple stakeholders that include individuals, communities, interest groups, and increasingly, State bodies. The Act, and its increasing reach into NGOs, dovetail with a time of particular turbulence in the Irish NGO sector, where economic recession and changes of government saw a sizeable reduction in its workforce and income of the sector (Forde et al., 2015), and changes in the philosophical underpinnings of government funded programmes (Hemmings, 2017), from 'bottom up' development approaches to service delivery models, became evident (Egdell & Dutton, 2017). In this section, I explore the context of this study, examining the international policy context, including the UN Financial Action Task Force and its links to 9/11. I also outline the background of charity law in Ireland and give an overview of NGOs in Ireland. I detail the temporal context of the study and the context of recent change in the Irish NGO sector.

1.3.1 The International context of charity regulation: 9/11 and the UN Financial Action Task Force

An examination of the influence of the international UN Financial Action Task Force (FATF) is essential to understanding the increasing level of NGO sector regulation globally (McGregor-Lowndes & O'Halloran, 2010) and particularly for this study, in Ireland[5].

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[5] In creating a network assemblage of the making of the law, I accessed all reports concerning Ireland, or NGOs from the FATF website. I also examined the surrounding literature around the FATF in relation to NGOs or Ireland, to examine a catalyst for the creation of the Act which is not prominent in the Irish popular or political narrative around NGOs (Hayes, 2012).

The FATF, an inter-governmental policy-making body established in 1989, had in 2019, 35 member countries, whose objectives are to prevent; '*money laundering, terrorist financing and other related threats to the integrity of the international financial system*' (Financial Action Task Force, 2019). Until October 2001, the FATF operated a set of 40 recommendations for action to member states , which originated in 1990 as legal and financial measures to assist with the US-led 'war on drugs' (Financial Action Task Force, 2014, p. 2). In response to the 9/11 attacks on the US, the FATF issued eight 'Special Recommendations' aimed at preventing money laundering and fundraising activities by terrorist organisations. Special Recommendation 8 (SR VIII) issued by the FATF in October 2001 specifically focuses on NGOs. The FATF warned that NGOs could potentially (i) be set up specifically by terrorists, and (ii) become infiltrated by terrorists who place themselves in key positions, in either case with a view to fundraising or money laundering. Although the misuse of NGOs by terrorist organisations or individuals, particularly in respect of Islamic charities was at that time asserted in Western public, media and political debates, the assumption is now held by some to be baseless, due to a lack of robust evidence (Romaniuk & Keatinge, 2018), and reflective of a time of crisis where new public definitions of danger needed urgent formation.

The evolving agenda and institutionalisation of the FATF has become part of the conversation around the organisation (Romaniuk & Keatinge, 2018). From its beginnings as a small 'task force' of the G7 with a relatively narrow mission, the FATF quickly after 2001 became a multi-level organisation, producing an increasing volume of processes, evaluations, typologies, revisions, recommendations, bulletins, and reports.

In 2002, member nations were asked to self-assess the safety of their NGO sectors from terrorist misuse. Ireland, amongst other nations, deferred reporting on SR VIII regarding NGO regulation, and with others, repeatedly failed compliance assessments on SR VIII from each FATF evaluation and self-assessment report. This was noted by FATF as a considerable risk to Ireland's NGO sector:

'*Ireland is in the process of reviewing its non-profit sector to ensure that there is appropriate oversight of the sector so it cannot be used to facilitate the financing of terrorism. Ireland should consider implementing specific measures from the Interpretative Note and Best Practices Paper to SR VIII or other appropriate measures*' (Financial Action Task Force, 2006, p. 74).

The wording of SR VIII struck a notably prescriptive tone around NGO regulation, signalling a new attitude towards NGOs:

'an imperative for an effective regulatory framework capable of delivering the degree of accountability and transparency by charities that are necessary to maintain public trust and confidence in the sector' (Financial Action Task Force, 2006, p. 134).

Despite the FATFs evaluation of Ireland's regulatory framework for NGOs as inadequate, the threat of terrorist abuse of NGOs in Ireland has remained extremely low. In 2006, the FATF said that the Garda (police) investigations had found: '*no evidence that any charity based in Ireland was being used to facilitate the activities of terrorist organisations*' (Financial Action Task Force, 2006, p. 136). In fact, between 2002-2006, Garda investigators had identified 25 charities which they perceived as vulnerable to terrorist finance activities, most with foreign operations. On-site visits to these charities by the Department of Revenue had found no evidence of abuse. The FATF evaluation report on Ireland from 2017, again confirmed that there was little evidence to show any coordinated approach to fundraising in support of terrorism in Ireland, apart from a need to monitor transfer of funds by NGOs to conflict zones (FATF, 2017, p. 5).

The post 9/11 environment of increasing regulation has faced considerable contestation from parts of the international NGO sector, international policy analysts and academic commentary. This includes arguments about the effectiveness, and the unintended effects of the new regulatory dimensions, particularly on marginalised voices in civil society (Kuhn, 2018; Jessop, 2020). Several commentators hold that the increased regulatory demands for the international NGO sector have created difficulties for mission and operational factors by fostering a political and legal environment for NGOs which '*delimit and restrict voluntary activities*' (Sidel, 2010). Others argue that the perpetual assessment and institutional calibration of these organisations, ostensibly designed by the FATF to de-risk them, have served to undermine the work of legitimate charities (Neumann, 2017). In terms of the Irish NGO sector, concerns have been expressed on the effect of increasing regulation on the enablement of civic space (Breen, 2016).

Statewatch[6] reports state that SR VIII has directly created *'a system of onerous rules and regulations that have great potential to subject NPOs to excessive State regulation and surveillance, which restricts their activities and thus the operational and political space of civil society organizations'* (Hayes, 2012, p. 7). Statewatch finds that SR VIII has not only caused unintended consequences, but has permitted deliberate acts of repression of human rights and advocacy activities, by *'providing strong encouragement to some already repressive governments to introduce new rules likely to restrict the political space in which NGOs and civil society actors operate'* (Hayes, 2012, p. 10). The long-term effects of SR VIII have recently been highlighted, by Romaniuk and Keatinge (2018), who attest to an *'onerous licensing or registration requirements, intrusive powers for investigation and audit'* and that SR VIII creates a *'zero-sum dynamic'*, whereby full compliance with it is a direct threat to the expression of civil society.

Some pushback has been noted, as NGOs lobbying of FATF to ensure *'recommendations should be implemented in a manner proportional to risk'*, has seen one of the FATF Special Recommendations amended. In 2016, a mitigating clause was added to SR VIII: *'the requirement for countries to implement appropriate measures to mitigate those risks without harming the legitimate activities of NPOs'* (FATF, 2016).

Despite their behind-the-scenes influence, FATF and SR VIII were seldom a part of the public or political conversation around NGOs and regulation. Discourse at the time of the passage of the Act and the subsequent establishment of the CRA was bolstered by a modern public, political and media narrative about a lack of trust in NGOs (Amagoh, 2015; Cordery & Baskerville, 2011). Contemporaneous scandals around the misuse of funds by CEOs in a small number of charities created a perception of opaque financial practice in NGOs as a whole, which has been reflected in the academic discourse (Cordery & Baskerville, 2011; Harris et al., 2017; O'Halloran, 2008). On the surface, this collective perception created the perfect conditions for the development of strong regulatory and accountability mechanisms for a hitherto largely unregulated sector, which also reflected a larger global trend of attempting to regulate NGOs.

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[6] Founded in 1991 and based in London, Statewatch produces and promotes critical research, policy analysis and investigative journalism to inform debates, movements and campaigns on civil liberties, human rights and democratic standards.

1.3.2 The temporal context of the study

This study is temporally situated at a point in the history of NGOs in Ireland which has seen a decade of considerable flux in its scope and functions (Harvey, 2012) and its relations with other areas of the economy. These developments have taken place in a broader milieu of change in the public administration narrative about NGOs that includes a narrative of accountability, alignment, and cost saving (McCarthy et al., 2009). A considerable part of the Irish State's engagement with NGOs in Ireland is a history of anti-poverty policies designed to counter deprivation and meet the social, medical, economic and educational needs of people and groups many of whom are impeded from accessing the full opportunities of mainstream society. Targets for these programmes include people with disabilities or a long-term illness, older people, people from non-Irish backgrounds, those from families with generational unemployment and low formal education, members of the Traveller community, one parent families or members of the LGBTQI+ community (Layte et al., 2000). Many of the 34,331 (Benefacts, 2021a) NGOs in Ireland are funded by the State to provide health and social services, providing a certain agility and responsiveness to communities that State systems cannot provide (Geoghegan & Powell, 2006). This service-delivery model serves to control organisational objectives, keep costs of provision of social care low, and also to place any organisational liability for service delivery risk emphatically outside of the realm of the State (Chew & Osborne, 2009).

With Ireland being a member of the EU, social policy design and implementation in Ireland takes place in a highly centralised way at a national level, however, State-funded policy initiatives have more often than not been delivered at a community level by perceivably independent organisations (Lynam, 2006). This has resulted in a disaggregation of social functions that are the direct responsibility of State agencies in other jurisdictions (Cairns et al., 2010). A particular example of how this flow of change in NGOs has manifested is the case of the Community Development Programme, which was initiated by the Department of Social Welfare in 1990 as the first mainstream, State-funded programme aimed at tackling poverty and disadvantage (Department of Environment Community and Local Government, 2012). The programme funded local groups to carry out the work, supported by the independent, but State-funded Combat Poverty Agency. Community Development methodology has its roots in the work of Paolo Freire (1996) and Saul Alinsky (1941), which relate broadly to socialist ideology, including the more equal distribution of resources, participatory democracy (by way of State policy analysis and criticism), and the

empowerment of lower socio-economic status and socially excluded groups by education and collective action. Between 1990 and 2008, Community Development programmes became a key instrument of the State's anti-poverty policy (Combat Poverty Agency, 2007), to the extent that at its peak, 180 Community Development Projects were being fully funded by the State and the programme was heralded as a flagship anti-poverty policy by officials of the EU (Meade, 2018).

A change of government in 2007 brought about a shift of attitude toward public administration bodies, boards and agencies, which continued with successive governments, and by 2015, 181 former semi-state or independent bodies had been abolished with their functions discontinued or absorbed into core Government departments (Phelan, 2015): a process named 'the Bonfire of the Quangos' by the Irish media and some social policy academics (MacCarthaigh, 2014). The Combat Poverty Agency was the first agency to be earmarked for dissolution in 2008 (Byrne, 2008) and was abolished in July 2009. This move was interpreted by some as the State's response to the sometimes-contentious forms of advocacy and critique of policy that were distinct in the output of social policy agencies (Joint Committee on Social and Family Affairs, 2009; McEnroe, 2009). Rationale for this view was supported by reference to developments like new warnings appearing in funding agreements (Health Service Executive, 2016), and the unexplained de-listing of Human Rights advocacy as a charitable activity by the Revenue Commissioner in 2007 (Harvey, 2014). After the abolition of the Combat Poverty Agency, funding to the Community Development projects was reduced, and the programme was subsumed under a disparate collection of local bodies, until the eventual absorption of their staff and functions by local authorities under the Local Government Reform Act, 2014. Parallel to these developments in the NGO sector, the Act had been enacted and the CRA was being established, further changing the landscape of the sector. This study examines how the Act and the wider increase in regulatory requirements are changing NGOs' relations with the State, and the Market, and how this is shaping the previously independent 'Third Sector' in Ireland (Cooper et al., 2016; Egdell & Dutton, 2017).

1.4 Methodology

In this section, I will outline the methodology and the methods used for the study, and the underpinning of my philosophical stance in terms of ontology, epistemology, human nature, and methodology. I will also outline my views on the nature of society, drawing extensively on Burrell & Morgan (1979), and Morgan & Smircich (1981).

1.4.1 Research philosophy

To choose and justify a study methodology, I needed to understand my own philosophical approach to be clear about my own views and values, my assumptions about reality and what constitutes knowledge (Holden & Lynch, 2004). A philosophical approach is usually influenced by a researcher's life experiences, values and perspectives, giving rise to how we choose, source, analyse and explain the data around the study phenomenon (Burrell & Morgan, 1979). It determines the basic epistemological stance of whether we see a phenomenon objectively or subjectively, from the inside or outside (Evered & Louis, 1981). According to Burrell and Morgan (1979), for a researcher to understand and present their own philosophical approach to research requires reflexive engagement with a number of underpinning assumptions that exist between the two extremes of objective and subjective views of ontology, epistemology, human nature, and methodology, across different philosophical elements. This is complimented by Morgan and Smircich (1980), who developed a matrix of assumptions within the objective-subjective continuum of research philosophy. Combining these two schema in Table 1.1, I can position my approach to research philosophy as leaning towards the subjectivist side, with my research assumptions sitting between the first and second column to the left of the table.

Table 1.1: Assumptions characterising the subjective-objective continuum within social science

	Burrell & Morgan term	*Subjectivist approaches to Social Science*					*Objectivist approaches to Social Science*	*Burrell & Morgan term*
		Position of research philosophy						
Core ontological assumptions	*Nominalism*	**Reality as a projection of the human imagination**	**Reality as a social construction**	Reality as a realm of symbolic discourse	Reality as a contextual field of information	Reality as a concrete process	Reality as a concrete structure	*Realism*
Basic epistemological stance	*Interpretivism*	**To obtain phenomenological insight, revelation**	**To understand how reality is created**	To understand patterns of symbolic discourse	To map contexts	To study systems, process, change	To construct a positivist science	*Positivism*
Assumptions about human nature	*Voluntarism*	**Humans as pure spirit, consciousness, being**	**Humans as social constructor, the symbol creator**	Humans as actors, the symbol user	Humans as information processors	Humans as adaptors	Humans as responders	*Determinism*
Research Methods	*Ideographic*	**Exploration of pure subjectivity**	**Hermeneutics**	Symbolic analysis	Contextual analysis of Gestalten	Historical analysis	Lab experiments, surveys	*Nomothetic*

Adapted by author from: Burrell & Morgan, (1979)

Morgan & Smircich, (1981)

Holden & Lynch (2004)

1.4.2 Research ontology

A researcher's ontological approach influences how they present the nature of reality, recognising a belief system that reflects how a researcher interprets and analyses the study data. Burrell and Morgan (1979) describe the extremes of the ontological continuum as realism and nominalism. An individual's ontological views are concerned with their assumptions on being, what things exist, and how they exist. An individual might have a nominalist view of reality, meaning that reality is constructed in the mind of the subject, that there is no external reality, and each individual perceives their own unique version of reality. A realist view would be that an external world exists independently of our perceptions of it, or how we interact with it, that reality is both substantive and measurable (Burrell & Morgan, 1979) that it exists externally as a stable structure not influenced by the perception or experiences of the subject. The use of interpretivist methods like Actor-network Theory and

BNIM in this study expresses my leanings towards a nominalist view of reality, reflecting a phenomenological, relational ontology.

1.4.3 Research epistemology

Whereas ontology is a way of seeing the nature of reality (Burrell & Morgan, 1979), epistemology is concerned with how we gain knowledge of phenomena. Epistemological concerns influence how we decide what counts as knowledge, and what does not, and thus, how we ascertain the boundaries of a study, and how we classify the data we use for a study (Burrell & Morgan, 1979). A researcher's epistemological approach is based on how they see the world, and this underpins the principles of the research. The researcher's understanding of what is valid knowledge, and deciding what that is and how it is shared (Saunders & Bezzina, 2015), is an important underpinning principle of the approach to the research. The exploratory nature of this study would suggest that I keenly favour an interpretive approach. This is borne out by the inductive study design which aims to engender a new and deeper understanding of a phenomenon – the social life of a law – which usually has other surface, and linear descriptions applied to it. In using a BNIM interviewing approach, I move further into a phenomenological realm, finding rich expressions of the lived experiences and perceptions of the study's participants. This approach dovetails with a social constructivist epistemology, in its intention to discover the meanings the participants assign to their experiences.

1.4.4 View of human nature evident in research

The interactions of humans with their environment, how they respond to, or conversely how they shape their surroundings, is a fundamental consideration of a philosophical approach to research. According to Morgan & Smircich (1980), views on human nature exist between the extremes of volunteerism, or free will, where humans act with full and unfettered consciousness at all times, and a deterministic view, which holds that humans are machine-like, and their behaviour is determined solely by their external environment (Duberley et al., 2012). My interest in and use of Actor-network Theory reflects my leanings towards social constructionism, and a voluntarist view of human nature, seeing humans as constructors of symbol and meaning as a way to form and understand individual perceptions of reality, as '*people are trying to interpret what they have done, define what they have learned, solve the problem of what to do next*' (Daft & Weick, 1984, p. x).

1.4.5 Methodological approach to the research

Research methodology is shaped by the ontological and epistemological assumptions of the researcher, along with their views on human agency and nature. Methodological approaches usually lie somewhere on a continuum between a nomothetic and ideographic approach. Put simply, ideographic methods usually involve an inductive, qualitative or subjectivist approach (Atkinson, 1988), aiming to produce rich data about a phenomenon in order to deepen the understanding of it. Nomothetic methods are seen as better suited to quantitative data studies that aim to describe causative relationships between factors (Burrell & Morgan, 1979). The exploratory nature of this study would suggest an ideographic approach aimed at reaching a deeper understanding of a phenomenon is appropriate for this study. In studying a law as an artefact, tracing its social life and the effects on those it governs through Actor-network Theory and phenomenological methods, the investigation shares both hermeneutic and subjectivist qualities (Law, 2009).

1.4.6 Views of society evident in this research

Adding to the subjective/objective continuum of philosophical approaches in social science demonstrated in Table 1.1, Burrell & Morgan also developed a dimensional model for positioning views on the nature of society (social theory). By juxtaposing these dual dimensions, they created model of Four Paradigms for the Analysis of Social Theory (1979, p. 22) (see Table 1.2). In this model, the horizontal axis represents the subjective/objective philosophical dimension, within which I have outlined my approach in sections 1.4.1 to 1.4.5. The vertical axis represents views of society arranged in a radical change/regulation continuum, where radical change indicates views of conflict, disintegration and struggle, and regulation indicates views of social order, stability, and consensus. These two axes create four quadrants: Functionalist, Interpretivist, Radical Humanist, and Radical Structuralist, as broad views of social theory.

 The Functionalist paradigm, in the objective-regulation quadrant, sees society as constant and concrete, able to be measured with positivist, scientific methods. The Interpretivist paradigm, in the subjective-regulation quadrant, is interested in the experiences and meanings given to them by individuals, seeing the world at a static point in time while understanding that society unfolds in continuing processes. The Radical Humanist paradigm, in the subjective-radical change quadrant, is concerned with the oppressive nature of

societal structures, and the improvement of human experiences through radical change. And lastly, the Radical Structuralist paradigm in the objective-radical change quadrant, focuses on the inherent conflicts in societal structures that bring about ongoing change.

Table 1.2: Positioning of papers in this study across the Four Paradigms for the Analysis of Social Theory
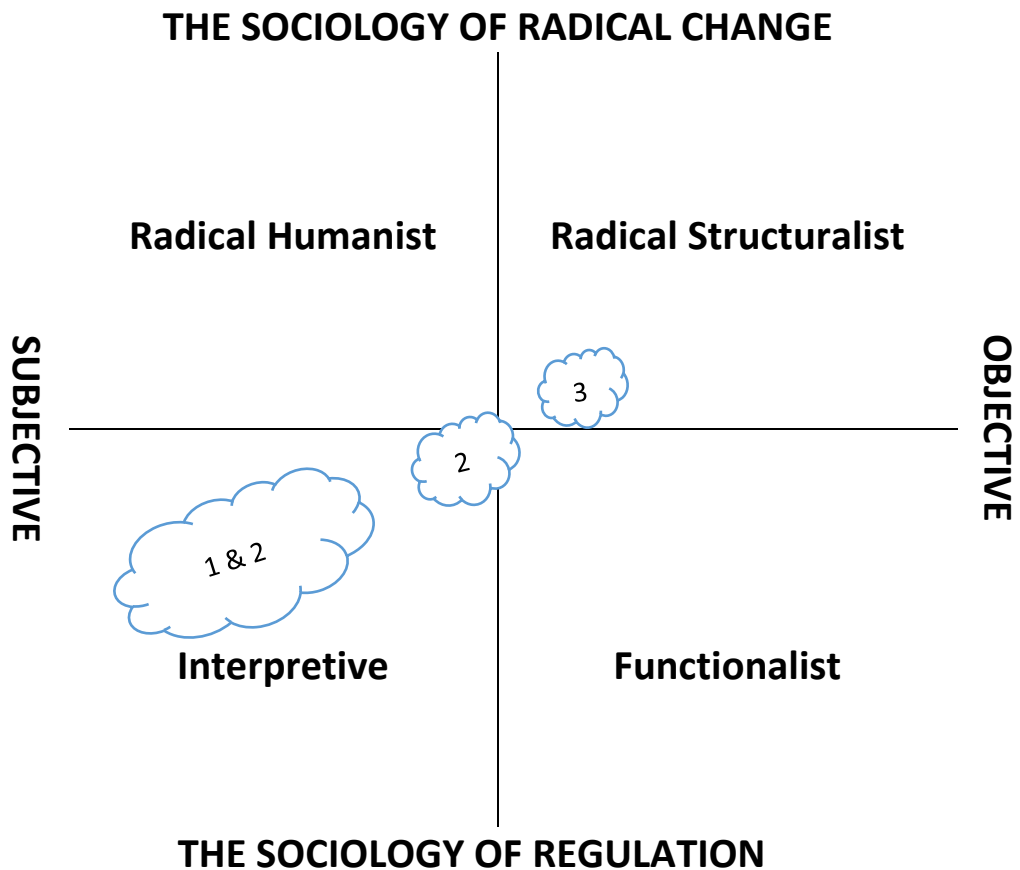
Adapted by Author from Burrell & Morgan (1979, p. 22)

In overall terms, this study works from an interpretive assumption of society, however, looking in greater detail, the papers touch on three of the paradigms while tightly aligned to the central intent – to create a rich account of how a law is made, how it impacts the individuals and organisations it regulates, and how these factors transmute into forces acting upon the sector as a whole and its relations with other sectors in society. In my view, to place all aspects of the study strictly into one 'box' of the Burrell & Morgan (1979) model would

be too restrictive a description of the inductive nature of the work, as it responded to data by exploring various theories and methods.

Paper 1 explores the processes, assemblages and chaos around the making of the Act, using ANT, a post structural, social constructivist approach (Bingham & Thrift, 2000, p. 282) that sits comfortably within the interpretive paradigm. However, it is worth noting a caveat to this placement, as some have asserted that ANT can also be thought of as a realist ontology that uncovers emergent phenomena arising from the interactions between actors, not necessarily presenting these as the products of the interpretation of individuals, but as facts (Cordella & Shaikh, 2003). This interactionism element of the ANT approach draws the work slightly into the functionalist sociology paradigm.

Paper 2 attests to the affects and internalisation of regulatory phenomena expressed by NGO managers, approaching the experience of regulation from the inside (Evered & Louis, 1981), using a phenomenological and ethnomethodological approach to access the frame of reference of the participant (Burrell & Morgan, 1979, p. 28). The use of affect theory to elucidate the sensations and feelings that are at the edge of conscious thought for the NGO managers quite clearly places this work in the interpretive paradigm.

Paper 3 is also aligned to social constructivism in responding to what the NGO managers say about the broader organisational, sectoral, and relational impacts of the new regulatory landscape. This broader view can be seen as a natural extension of the social constructivist approach as it considers the social and structural conditions surrounding the interpretive work, in an attempt to create a '*macro-sociological understanding of their structural aspects*' (Berger & Luckmann, 2016, p. 183). Indeed, where paper 2 addresses the internalisation of the affects of regulation, paper 3 examines the perceived externalities the affects arise from. However, the exploration of the data through a post-Marxist Polanyian economic perspective (1957) in this paper leans towards a radical structuralist lens, as it examines the processes of structural change described by the participants.

1.4.7 Methods for phase one, Ethnography and Actor-network Theory

In order to explore the making of the Act, I developed an ethnographic account of the making of accountabilities using a method informed by Actor-network Theory (ANT). Generally

accepted accounts of how accountabilities are legislated for have a distinctive type of rationality whereby facts take on an '*increasing ontological weight'* (Latour, 2013)*,* portraying a cumulative legislative cascade of sequential effect, where forces act predictably and proportionately within a procedural blueprint. I approached the study using the Act as a social artifact which expresses little of the reality of the field it intends to regulate; as an '*anthropology of law (where) texts are omnipresent, and the subject matter is invisible'* (Latour, 2009, p. 129). I analysed data from the debates, as traces of social interactions at the '*sites for the articulation'* of multiple new NGO accountabilities (Woolgar & Neyland, 2013, p. 30).

Ethnographic practice, in creating an holistic description of a phenomenon, attempts the collection of data from a wide range of different sources, so a broad range of surrounding data was selected to create an '*assemblage'* (Latour, 2005, p. 240) of the diverse factors which contribute to the making of a modern law and with it the making of new NGO accountabilities. The surrounding documentation was used to foster a deep understanding of the Act, which included official Government reports on parliamentary consultation, media debate packs, committee reports, parliamentary questions, amendment reports, white papers, law reform reports, and iterations of the Bill and the Act, and many of these are itemised in Figure 1.3.

These official reports and documents provide more than just context or background information. Their relative concreteness, and their imposed coherence form the institutional story of the making of the Act. However, following ANT method, the study does not '*attempt to fill in details to make a complete or ordered surface'* (Latour, 1996), but presents the debates as an anti-story, fragmented, partial, unsettled, to the official attempts at storying of the process.

An ethnography of the making of the Act offers a richer account of a process made of '*numerous and ever-shifting elements'* (Angrosino, 2007, p. 24) than might be offered by an analysis of the final text of the Act. Subsequently, I view the Act as a social artefact (Cotterrell, 2002; Ehrenberg, 2016), an item that has been created in retrospect, and from a particular standpoint. In some views, a document such as the Act is a process that has been subjected to '*the work that is done to make an organisational account durable*' (Woolgar & Neyland, 2013, p. 30). Ethnographic methods are increasingly used in accountability literature (Parker,

2009; Martinez & Cooper, 2017; Bryer, 2018), as a way of uncovering rich contextual data to form alternative impressions of accountabilities as social phenomena (Dey, 2002; Killian, 2010), The ANT methodology I used can be thought of as *'a set of empirically grounded practices'* (Law, 2009), something that is '*descriptive rather than foundational in explanatory terms*' (Law, 2009).

The key site for the ethnography is the 235,246 words (of transcripts as Word documents) and 33 hours of video archive of the parliamentary discourses. The parliamentary debates on the Charities Act, 2009, are perhaps the only place where the justifications for new NGO accountabilities are visible in their immediate, unsanitised state. Each debate represents a new and separate activity. Different actors assembled at each debate, even continuations of debates started and interrupted earlier in the same day rarely involve the same group of people throughout, allowing me to document a process which regularly presents new potential perspectives. The exploration of the debates constitutes a kind of public space research, and as such, the observational findings in the data are confirmable as the data is publicly accessible in the same forms used in this study.

Supplementing the debate and report data were field-visits. These allowed the codes of the workings of parliament to be felt, usually inaccessible to the lay-reader of parliamentary reports. Immersion in the hum of parliamentary life and the observing of debates[7] allowed for a deeper perception of the colour, nuances, and subtleties of parliamentary cadences. In this way, my aim is to view recent events at a level that may add to new perspectives (Jacques, 2006), by examining the minutia positioned under the surface. By magnifying the smaller details, the focus of ANT is on *'particulars in time and space'* (Down, 2012).

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[7] I attended Justice Equality and Law Reform Committee and Dáil debates on the 2015 Dying with Dignity Bill.

Figure1.3: Assemblage of the Charities Act, 2009

Source: Author, 2018

1.4.8 Methods for phase two: Phenomenology and Biographic Narrative Interpretive Method (BNIM)

The focus of phase two of the study is how new charity regulation, specifically the Act, and the wider regulatory landscape in Ireland affects NGO managers. I use a phenomenological approach (Husserl, 1999; Moustakas, 1994; Polkinghorne, 1989), as it allows a rich exploration of lived experiences. I was interested in the affect of new regulation as it diffuses into the sector, and a phenomenological focus on experiences from the subjective or first-person point of view, helped me attune to a wider range of experiential aspects, for example sensory, intellectual, memory, emotional, social or temporal qualities of experience (Caelli, 2001), recognising the complexity of consciousness as it is relayed.

Phenomenological ontologies stem from Husserl and Heidegger's work on existential consciousness (Polkinghorne, 1989), including the *'Da-sien'* or being-there (Heidegger,

1988), theory. Phenomenology is a critical reflection of expressions of experiences, rather than subconscious motivations, and attempts to privilege the unique features and essence of an individual's experience of a particular phenomenon. This approach sees phenomena as always resting in some or other context (Ortega, 2001), that objects are imbued with intentionality, expressed through a mode of experience, for example *'desiring, perceiving, hoping, judging',* (Smith & McIntyre, 1982)*.* It is a naturalistic, interpretive method which incorporates *'details of experience often at the level of mundane everyday life'* (Costelloe, 1996). Phenomenological research methods magnify and deepen understanding of a plurality of immediate experiences (Spiegelberg, 2012), by exploring the lifeworld (Schutz & Luckmann, 1973) of the subject. The lifeworld can be described as the world in which humans intersubjectively experience culture and society, attaching meaning and acting upon objects, at the same time as being influenced by them (Schutz & Luckmann, 1973). In phenomenology, induction from rich volumes of data generates ideas for sense-making and theory.

The interviews conducted for phase two were in-depth, biographic-narrative interpretive method (BNIM) interviews (Wengraf, 2001; Wengraf & Chamberlayne, 2006) with 18 managers (in 17 interviews) representing a range of Irish NGOs (see Paper 2, section 3.5.3, page 93, Table 3.1 for details). Paper 2, section 3.5.2, page 83 explains how BNIM is consistent with a phenomenological approach to interviewing participants. I used a purposive sampling (Etikan et al., 2016) approach to ensure a diversity of field and size of organisation within the NGO sector was achieved.

The number of interviews to be conducted was not decided prior to the data collection phase of the study, but was determined by the point that saturation of the data had been achieved (Guest et al., 2006). As is often the case with purposive sampling, a smaller study that is focused on a specific, but in-depth set of interview questions (in this case on NGO regulation) will reach saturation much quicker than a larger probabilistic study with a greater volume of participants. In this case of phenomenological study design, interview questions were formulated to get multiple participants talking about a specific subject, and the measure of the data is its richness and thickness, rather than its volume (Fusch & Ness, 2015). Studies supporting a flexible approach to deciding sample size and data saturation in qualitative, particularly phenomenological studies, have emerged in recent years (Francis et al., 2010; Guest et al., 2020; Hennink et al., 2017). Many of these studies have built on a study by Guest

et al. (2006), which found that data saturation occurred by the 12th interview of 60, with meta-themes arising by the 6th interview. Guest et al. (2020) show how the rate of new information decreases over time and the most common and salient themes are generated early in the data collection process, where 80-92% of all concepts were present in the first 10 interviews. Hennink et al. (2017) found that the 9th interview of 25 provided a saturation of coding, however, they found between 16 and 24 interviews to be the optimum number for the deepest understanding of the data.

Francis et al. (2010) conducted an exercise where they applied 'stopping criteria' to their data analysis in two separate studies, at a point they deemed saturation had been achieved. The first study achieved saturation for data on normative beliefs at 14 interviews, but not study saturation. The second study achieved study saturation at 17 interviews. Data saturation in this study occurred at 17 interviews in part because of the lengths of the interviews, which were between 43 minutes and 110 minutes, providing a total of just over 172,000 words and 1,390 minutes of recorded material. This brought me to the point where no new information or themes were appearing in the data, as themes started to be repeated.

1.4.9 Theoretical analysis

For both phases of the study, theoretical analysis was influenced by the inductive approach to the study, and involved thematic explorations of the data. The data set used for phase one was a large assemblage of documents, debate transcripts, and video material, and therefore I employed a tailored, qualitative form of analysis, in an immersive process which formed an on-going activity for several months of the study (O'Dwyer, 2004). The ethnographic framework for analysis was iterative but not firmly sequential, with analysis of documents taking place sometimes simultaneously and often out of chronological order, using a methodological flexibility to engage with the data pragmatically. After a first chronological reading of the debates, cycles of reading saw me becoming drawn to items of interest, commonalities, or incongruity, travelling back and forth in the debates as emerging themes concerning one actor or another, for example, the interests of a particular TD[8], or the issue of Special Purpose Vehicles. Transcripts of the debates were converted to Microsoft Word documents to be printed, read and annotated several times over this part of the study, and

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[8] a TD or Teachta Dála is a member of Irish Parliament

all of the debate videos were saved to a computer drive to be watched and re-watched, while making notes and highlights in the printed transcripts.

Biographic and background material, like media coverage and party profiles, was accessed to assist with observing political figures. I printed biographical material on all contributors to the debates and made myself familiar with each, and referred to these while watching the video material. I focused more on the content rather than the formal structures in the data (Flick, 2018), aiming to examine the way accountability was conceptualised by the legislators, and how they related these to the matters that concerned them. Observing the formal parts of the debates, for example the scripted introductions by Ministers, showed how they diverged from the free-flowing parts of the debates, in the way they presented conceptualisations of regulation and accountability.

I used a form of open coding (Holton, 2007, p. 269), mapping out primary themes on the debate transcripts, then in handwritten notes and Word documents, isolating themes to be further examined. This process was a reflexive form of thematic analysis, cross-checking and critically assessing themes and issues that had garnered my attention in consultation with my supervisors. The selection of the data for exploration and working through any findings and conclusions drawn from the data took place over a six-month period.

Phase two data, being data from a delineated set of interviews, where people reflect on their own experiences, (differing from phase one data, where actors, when they spoke, were publicly performing a role) was subjected to a phenomenological method of interview data analysis. When describing how phenomenological analysis is conducted (Hycner, 1985), it must first be said that there is no set of instructions a researcher is compelled to follow, as phenomenological analysis is more focused on the approach, or a sensitising of the researcher, than a fixed process. The aim of this phenomenological approach was to study, in detail, how people describe and make sense of their work and personal worlds, to gain an insider's perspective of their lifeworlds (Husserl, 1999; Schutz, 1967). To do this, a double hermeneutic is recognised (Giddens, 1982), presenting two interpretive contexts as the participants make sense of their worlds and the researcher makes sense of the process as they are doing it.

This kind of engagement requires an immersive strategy, and a detailed case-by-case analysis of the interviews, as the aim is to present the detail of the responses and perceptions of the participants, rather than trying to find generalisations or monitor frequencies in the data (Dey, 2002; Geertz, 1973). After each interview and before engaging with the data in each, a reflexive pause allowed me to try and suspend, or bracket (Hycner, 1985) my own meanings of the data, and instead to try to reflect the individual participants' expressions of their world view, by seeing the indigenous data in each interview as a whole. This means that presuppositions, or responses to parts of the data are suspended, or epoché is achieved (Husserl, 1999; Ihde, 1986), so what the participant actually says takes precedence over what the researcher thinks the participant means, at least at the early stages.

I transcribed the interviews manually, and the decision to do this was taken to allow ongoing corporeal engagement with the material, as each word was processed giving full immersion in the interview data. The interviews were transcribed at the semantic level, transcribing all words spoken by participant and interviewer, with the method of transcription guided in part by King et al. (2018), giving clear indications of pauses, laughter, non-verbal communication, tone of voice, and other details that give a holistic sense of the interview. The transcripts were read multiple times during a detailed engagement with the data that allowed units of relevant meaning (URM) (Hycner, 1985) to emerge. URM are phrases and paragraphs that, in the case of this study, are either related to charity regulation or the wider regulatory NGO landscape, or central to the perceptions and feelings of the participant. A systematic process of noting URM then took place, as a form of data reduction that keeps the words of the participant intact. This method relied not only on the literal words in the transcript, but their context, as the tone in which they were said, accompanying non-verbal data, and their frequency in the data all had an impact on my interpretation of the meaning of the URM.

The delineation of URM in each transcript was enabled by the deep engagement and manual transcribing process I had undertaken, as a detailed and holistic sense of the data had been engendered (Groenewald, 2004). Following this, a process of clustering URM took place, to link common themes or features between them, for example, a number of URM describe the volume of regulatory reporting for NGOs, which formed the cluster 'volume of regulatory demands'. This process of clustering involved asking questions of the data, as to the essence of each individual URM, and as such, involved my own judgement, returning repeatedly to the data, the URM and the clusters of URM, to eventually rest at a number of clusters per

transcript (Smith & Shinebourne, 2012). When URM clusters were noted for each transcript, I began noting emergent connections, distinctions, variances and convergences (Pollio et al., 1997), between the URM clusters across all of the transcripts, merging them into first order concepts, while taking care not to ignore variances between data within the concepts. A process of cycling between the raw data and the first order concepts, formed a process of interpretation that developed second order themes in the data, that attempted to capture the essence of expression embedded in the data. Finally, the themes were situated into aggregate dimensions, linking the individual experiences and their organisational and sectoral settings to theoretical concepts. Figures 3.2 and 4.2 present the first order concepts, second order themes, and aggregate dimensions.

1.5 Integrity in interpretivist research and writing

In this section I will examine issues of research integrity in relation to this study. Integrity in this context sits slightly apart from the ethical considerations which were addressed during WIT's ethical approval process for the study, whereby care was taken to identify procedures or consequences of the research that without proper planning or awareness, might cause harm to the physical or mental health, career or reputation of a participant.

Research integrity exists partially within the realm of public integrity, whereby it; '*denotes the quality of acting in accordance with the moral values, norms and rules accepted by the body politic and the public'* (Fijnaut & Huberts, 2002, p. 4). Adherence to these norms and values fosters trust and co-operation between the public and an individual or entity, however, flaws in integrity have the potential to damage both the career of a researcher and supervisors, and the reputation of the University. One of the most pressing concerns for an interpretivist researcher is how to establish the integrity of the research findings and conclusions. Quantitative or experimental epistemologies allow researchers to claim objectivity and truthfulness about the conclusions they make about the world, presenting accounts of phenomena as inherently objective and free of bias (Schwandt, 1999), unencumbered as they are by the perceptions and interpretation of the researchers. However, it is often more difficult for naturalistic or interpretivist researchers to demonstrate the credibility and integrity of their interpretations, against the paradigm of conventional scientific enquiry.

For such phenomenological, interpretivist or naturalistic researchers, an understanding of the work of Lincoln and Guba (Guba & Lincoln, 1994; Lincoln & Guba, 1985, 1986) on trustworthiness in naturalistic and interpretivist research proves helpful. This is based on the traditional '*parallel of rigor*' in positivistic research: internal validity, external validity, reliability and objectivity, however, it offers a '*parallel criteria of trustworthiness*' (Guba, 1981)*,* measured in terms which are similar, but more suited to the evaluation of naturalistic or phenomenological research: credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1986)*.* This paradigm of trustworthiness is useful to naturalistic researchers on two levels, (i) it provides checks and balances in the design and conduct of the research and (ii) it provides a useful and recognisable framework with which to measure and defend the research findings and interpretations against standards of rigour and trustworthiness. Table 1.3 analyses my own study and how it was conducted against the main criteria of Guba and Lincoln's (1986) paradigm. It highlights any steps taken to address the criteria of trustworthiness and reach the integrity standards posited by Lincoln & Guba (1986).

Table 1.3: Overview of challenges and remedies to Lincoln and Guba's Parallel Criteria of Trustworthiness (Lincoln & Guba, 1986) relevant to this study.

Criteria 1: Creditability		
Standard	*Possible challenges to reaching standard presenting in this study*	*Remedy/Mitigation*
(1a) Prolonged engagement – lengthy and intensive contact	A large amount of data has been generated by the two phases of the study	Flexibility in design, freedom to devote the appropriate amount of attention to emerging phenomena. Immersive methodology allowing for intuitive thematic analysis.
(1b) Persistent observation - in depth pursuit of salient elements	See section (1a)	Each phase is conducted consecutively and is the sole focus during the time allotted to it.
(1c) Triangulation – cross-checking	Use of different sources and methods.	Each phase has a distinct ethnographic approach, including (i) creation and analysis of an assemblage, and (ii) phenomenological interviews. The work was frequently peer-reviewed at conferences as it progressed. Cross-checking of data analysis is performed with the supervisory team.
(1d) Peer debriefing – assistance in developing working hypotheses, testing research design	Finding an audience that will understand a study that has interdisciplinary and novel elements, for example, ethnography and accountability, affect, and process.	Conferencing in different fields, e.g., ethnography, finance, process ontology provides a broad perspective on the study. Maintained contact with colleagues in the Irish NGO field which helps ground the study in real-time sector phenomena.
(1e) Negative case analysis – identifying negative instances to develop insights	Sustaining an assiduous process that illuminates all eventualities in the field might be challenged by the time constraints in the project.	(i) the data set for the first phase exists on public record and is a discrete set, allowing certainty of scope which will include negative instances. (ii) participants for the second phase are selected to include those who engage in different ways with the Charities Act, 2009, ensuring diversity of responses.
(1f) Member checks – informal testing of information by reactions of participants to the data presented by the researcher, formal testing of the final case report with stakeholders.	A wide reach of stakeholders, including the Irish NGO sector practitioners and political debate participants.	Participant engagement with transcripts of interviews was sought, with the right to clarify and remove material in them, or to withdraw from the study altogether.
Criteria 2: Transferability		
Standard	*Challenge*	*Remedy/Mitigation*
(2) Thick, descriptive data (Geertz, 2008) – narrative developed about the context so that interpretations can be judged as reasonable or not by third parties.	To adequately provide thick description and narrative on a large data set and information from a wide range of sources.	Ethnographic methodology is used to create an assemblage (Latour, 2005) in the first phase, including field visits and analysis. Phenomenological interviews in the second phase produce intense engagements with participants to form narratives of lived experiences.
Criteria 3: Dependability		
Standard	*Challenges*	*Remedy/Mitigation*
(3a) External verification of theorising and methodology	Non-sharing of data, opaque thematic analysis methods, narrowness of approaches (confirmation bias)	Engaged with quality processes involved in oversight of the research and thesis, including conferences, seminars, and SETU annual research reviews.
(3b) Objectivity	I have 25 years, experience of Irish NGO sector and the phenomenon of enquiry. Supervisors have individual and clear views on the phenomenon, according to their worldview and training.	Declarations of possible bias were thorough and honest. My NGO insider approach of the researcher has brought its own value to the project. The experience of the supervisors in noticing, challenging and correcting errors of bias was essential.
Criteria 4: Confirmability		
Standard	*Challenges*	*Remedy/Mitigation*
(4a) Affirmation of veracity of data	Presenting large data sets to outside parties. Presenting ordered data sets which have taken the 'messy' (Law, 2004) forms of assemblages in an attempt to recreate an alternative temporal and spatial arrangement of the data.	Much of the data is publicly available, however, criteria for selection and scoping of the public data must be clear. Understanding and commitment to ANT methodology when presenting data, and skills in explaining this to unfamiliar audiences.

1.6 Organisation of the dissertation

The dissertation is presented as three papers. The methods used in phase one are different to those used in phase two. There are also some variations in the method of thematic analysis due to varying data sets. Each paper gives a summary of methodological approaches and a description of the data structures, and further, more detailed descriptions have been provided in section 1.4, above. A short introduction to the three papers is given below.

1.6.1 Paper 1: Theories of accountability from an ethnography of the Irish Charities Act, 2009

This paper (Chapter 2) addresses how accountabilities are established, in a single site ethnographic study based on the parliamentary debates that formed the Irish Charities Act, 2009 (The Act). A significant body of literature exploring NGO accountabilities has emerged in the past two decades, in response to factors including scandals in the NGO sector, the growth in scale of individual NGOs, the increasing responsibility of NGOs in the economy and society, and the attractions of the diversity of organisational forms in the sector. Paper 1 draws on Actor-network Theory (ANT), specifically Callon's *four moments of translation* (1984), to explore the formation of a law that is increasing in its scope to make all NGOs in Ireland accountable to it. Its long and public gestation saw the formation of complex networks of contributors and debates around the desirability of increased accountability as a mode of normalising corporate accountability practices within NGOs. Multiple actors, interests, and absences shaped the development of NGO accountabilities through the social accomplishment of the Act. The ethnographic study that informs this paper contributes to our understanding of how accountabilities are created, suggesting the potential of a new theory of the making of NGO accountabilities as an aleatory, or accidental social construct.

1.6.2 Paper 2: The sensation of a law: Affective responses to increasing regulation and accountability requirements in Irish NGO managers

Paper 2 explores the affective impact of regulation on that which it regulates. A decade after the Irish Charities Act, 2009 (the Act) began regulating the Irish NGO sector, the gradual assimilations, resonances, and micro politics of the still-unfolding Act are only just becoming

articulable for Irish NGO sector managers. Paper 2 seeks to capture this turning point. Taking the regulation of charities as the context, this paper considers affective processes, those *"outside of conscious awareness that influence ongoing thought, behaviour, and conscious emotional experience'* (Barsade et al., 2009).

The study draws on phenomenological interviews with eighteen NGO managers who through their working lives, became subject to the Irish Charities Act, 2009. The Act has brought new requirements, obligations, and accountabilities to their everyday work. These interviews naturalistically surfaced managers' feelings towards the Act and how it recomposed their work, the charity sector, and how they reconciled the Act with their vision of their career and work identity.

This data uncovers how emotionally charged the increasingly formalised accountability and regulation burdens are in the NGO sector (Connolly & Hyndman, 2013, Cordery & Baskerville, 2011: Crawford et al., 2018). In smaller NGOs, with less capacity to endure more formalised accountability and regulation, managers describe a process where the abstract slowly becomes the material, and the accumulation of affective value shapes the surfaces of their experience as they slip from one mode of being into another.

The novel approach of using affect theory to explore NGO regulation, demonstrates the emotional and existential struggle arising from overregulation. In this way, the paper contributes to our understanding of the impact of regulatory growth on those subject to regulation: deepening our understanding of the ways in which the personal, the organisational and the political intertwine.

1.6.3   Paper 3: Chaotic good, or fictitious commodity? The Irish NGO sector after the Charities Act, 2009

Paper 3 explores the social life of regulation as it unfolds on the Irish NGO sector, considering how regulation intervenes to recompose that which it seeks to discipline. The site of the study is the decade after the Irish Charities Act, 2009 was signed into law, creating a new regulator (the CRA) with multiple new powers, practices, and processes in the sector. The paper draws upon data from phenomenological interviews with 18 NGO managers who relay their long-term involvement with the Irish NGO sector, experiences in their everyday work

and observations of changes to their work. Taken together, their stories from practice speak to a profound transformation generated by the action of regulation on the sector where charities radically restructured to comply with the Government's new law. What emerges is a sense of the depth of this transformation of the sector, which raises important questions about the very possibility of charity. The effects of regulation flatten organisational form, type, and mission, reducing variety and innovation in a way that rationalises the NGO sector into commodified organisational forms. Exploring theories from Polanyi (1957), and Mauss (2016), the paper aspires to contribute to our understanding of the social life of regulation, demonstrating the profound effects of relational changes between State, Market and the Gift.

Part two: The three papers

Chapter 2: Paper 1.Theories of accountability from an ethnography of the Irish Charities Act, 2009
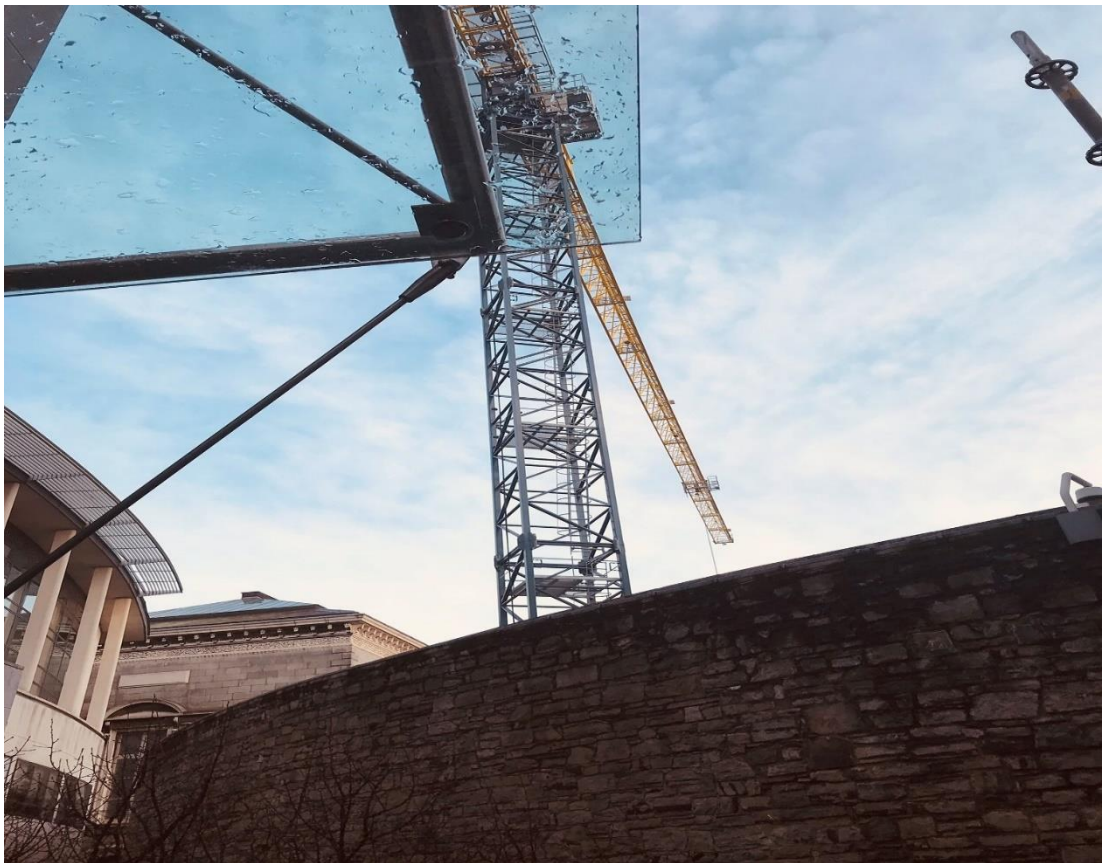
Figure 2.1: Building work at Leinster House (Irish Parliamentary buildings)

Source: Author, November 2018

2.1 Introduction and background

'*A new law is voted; a new catastrophe occurs*.' (Latour, 2005, p. 6)

NGOs form a pluralistic, complex, and significant sector of the societies they operate in, with a history that includes human rights advocacy, social policy, welfare, creative, health and environmental initiatives. NGOs carry out their programmes on behalf of individuals, communities, interest groups, and increasingly, State bodies in the Republic of Ireland (henceforth, Ireland). Formalisation and contractualisation of the relationship between the Irish State and NGOs programme delivery has increased in recent decades parallel with other jurisdictions (Arvidson et al.,, 2017; Dhanani, 2019). While many of the NGOs who operated as Registered Companies in the State also held the status of charitable organisation with the Office of the Revenue Commissioners, most NGOs did not enjoy this status and operated without this legislative distinction. This meant there was never a comprehensive register of Irish NGOs, a compelling code of practice, or a standard legal form for Irish NGOs prior to the formation of the Irish Charities Act, 2009 (henceforth, the Act). The 2014 establishment of the Charites Regulatory Authority (henceforth the CRA) is the first time NGO specific regulation has been attempted in Ireland. The CRA, in response to the Act, oversees and enforces a continually expanding (there have been 34 amendments to the Act to date, each adding regulatory complexity) governance apparatus to ensure the uniform running of registered charities in Ireland. The CRA's substantial and prescriptive governance suite for registered charities currently contains around 46 separate governance templates, policies, advisories and codes, along with their sub-elements, which must be complied with. This paper presents a single site ethnography of the parliamentary debates that informed the development of the Act, illuminating a fascinating attempt to fully regulate a heterogeneous, formerly independent sector making it accountable to Government.

A considerable stream of NGO accountability literature has emerged in a relatively short period of time (Agyemang et al., 2019; Lyrio et al., 2018) matching the growth in the adoption of transparency and accountability language and measures in the public sector, and, due to their enmeshment with the public sector, NGOs. Many of these studies show how accountabilities are reproduced within NGOs (McConville & Cordery, 2018), the consequences as NGOs take accountabilities to the heart of NGO practice (O'Dwyer & Boomsma, 2015), and the relationships these accountabilities produce and affect (Martinez & Cooper, 2017). Others focus on analysing or developing new mechanisms and technologies by which accountabilities might become greater in scope and depth (Connolly

et al., 2013). Within the specialist NGO literature, this growth of NGO accountability is variously described, encouraged, and critiqued (Arvidson et al., 2017). The emergence of the NGO accountability literature is related to the corporate accountability literature. This work often embodies a principal-agent perspective (Brennan & Solomon, 2008; Djankov et al., 2004, 2006; Laeven & Levine, 2009) whereby the term 'accountability' invokes a single direction of travel, whereby one entity is accountable to, and therefore governable by another (Woolgar & Neyland, 2013). However, the field of NGO accountability is unique, as it concerns a sector which is not only pluralistic and complex, but one that has not, until relatively recently, been subject to either market forces or the bureaucracy of the State (Egdell & Dutton, 2017; Gray et al., 2006; Salamon & Sokolowski, 2016).

Notwithstanding its recent ubiquity, the term 'accountability' has multiple meanings from context to context (Behn, 2001; Bovens, 2007; Shore & Wright, 2015). For the purposes of this paper, accountability is described as a '*a social relationship in which an actor feels an obligation to explain and to justify his or her conduct to some significant other'* (Bovens, 2014, p. 184). It is generally thought of as a '*good thing'* (Pollitt, 2003, p. 89) of which no amount is too much. Despite its apparent simplicity in material terms, accountability has perhaps expanded as a concept perhaps beyond its rhetorical meaning, achieving a totemic role to become a cultural keyword, '*an expansive, ambiguous and often enigmatic term with considerable cultural gravitas'* (Dubnick, 2014, p. 24). Correspondingly, Cooper & Johnston (2012, p. 603) following an extensive examination of the word 'accountability', its use and meaning in the twenty-first century, conclude that 'accountability' is a "*vulgate word*"; a word that has taken on multiple meanings and consequently lacks a specific impact and force.

Views of accountability as an '*objective phenomenon'* (Goddard, 2020) prevail in the literature, carrying notions of responsibility, efficiency, transparency, and integrity. Whatever the nuances afforded to the term 'accountability' it is generally understood that accountabilities are created as ways to enable the governance of one entity by another (Woolgar & Neyland, 2013). Many accounts of the development of a phenomenon like accountability tend to pursue a line of temporally organised logic between two extreme points, depicting declining complexity towards a refined endpoint (Burga & Rezania, 2017). As such, perceptions of how accountabilities are created often lean towards linear, rationalised accounts (McGregor-Lowndes & O'Halloran, 2010; O'Halloran, 2008). An Actor-

network Theory (henceforth, ANT) (Callon, 1984; Latour, 2005, 2010; Law, 2009) approach presents a contrasting view of the creation of a phenomena like accountability and regulation, seeing them as the result of iterative formations of temporary, fragile, and ephemeral legislative networks. Taking an ANT theoretical and methodological approach, paying attention to the concepts of *translation* and the *four moments of translation* (Callon, 1984, p. 196) is a way of seeing the non-linear process of how new accountabilities are created.

ANT is a way of describing social order through the networks of connections between human agents and non-human processes, technologies and objects, a circulation that avoids essentialising the notion of the social (Latour, 2005). ANT has been used in the broad accounting literature (Justesen & Mouritsen, 2011; Barter & Bebbington, 2013; Becker et al., 2014; Lowe, 2001; Lukka & Vinnari, 2017; Robson & Bottausci, 2018; Samiolo, 2017) and the accountability field (Fenwick, 2010; Vinnari & Dillard, 2016) to describe the microprocesses of a social situation that incorporates objects, ideas, processes as well as people. One study of particular interest applies the ANT approach of the *'four moments of translation'* to the story of the disengagement of the South African accounting profession from scholarly activity (Verhoef & Samkin, 2017).

The purpose of this paper is to develop an understanding of how new accountabilities are constructed, using an ANT approach to create a '*thick description'* (Geertz, 1973, p. 310)*,* of a field ethnography of the parliamentary debates that shaped the Act. In exploring the fine-grained parliamentary debate, I attempt to empirically access the ways in which legislative practitioners generate accountabilities. By examining how the parliamentary actors respond to the provoking phenomena around them, the Act is viewed as part of an actor-network, rather than a self-contained entity which can be tracked in a simple, ordered manner. An actor-network can be identified when a significant actor successfully aligns a series of other elements that do that significant actor's 'bidding' (Michael, 2016). The simplicity, coherence and utility of the Act hides the complex interactions, people, and things (Bencherki, 2017) that were assembled over a long period of time to accomplish its final text. An ANT approach explores the intricacies of that assemblage coming together, rather than their final outcome.

This study contributes to our understanding of the ambiguous social processes that assemble a law which in turn produces and reproduces social phenomena like accountabilities (Latour,

2005). The paper draws upon Michel Callon's concept of *translation*, which describes the process of how a network of individual elements (which may themselves be other networks) come to act as a single entity. Underpinning such a *translation*, the '*four moments of translation*' schema (Callon, 1984) can be used to show the byzantine nature of the making of law as a socially constructed activity. These four moments - *problematization*, *interessement*, *enrolment*, and *mobilization* - are viewed as overlapping rather than sequential, reflecting the complexity involved in processes of *translation* (Callon, 1984). I briefly examine the background of the Act to show how it's long history has involved an ebb and flow between the *four moments of translation*, before I begin to explore the parliamentary debates in fine detail to open up the creation of the Act which embraces the entanglement and pluralities of the process, to develop a new way of seeing how accountabilities are made (Cooper, 1992; Morgan, 1988). Using the analytical perspective of *translation*, reflecting elements of the parliamentary debates as expressing either *problematization, interessement, enrolment, or mobilization* (Sage et al., 2011), allows us to see the making of law as a pluralistic, non-sequential process.

The paper is presented as follows: first, I present insights from three definable perspectives on the literature on NGO accountabilities, identifying themes of normativity, dissonance, and pluralism within the NGO accountability literature while drawing links between ANT concepts and the literature. After a brief overview of the background to the Act, I describe the research approach used and an overview of the study data. The parliamentary debates around the Act are analysed to present the fine-grained detail of the *four moments of translation* that occurred during the creation of a new form of NGO accountabilities. I conclude the paper with a discussion of the findings, and their implications for the potential development of new ways of seeing the making of accountabilities.

2.2 Prior studies on NGO accountability

Despite its recent ubiquity, the term 'accountability' imparts a multitude of meanings (Bovens, 2007), and it is suggested that the spreading thin of its meaning along with over-use of the term, has rendered accountability an empty concept (Strathern, 2000). Nonetheless, accountability is variously associated with notions of responsibility, efficiency, and transparency. Accountability is a relational concept (Constable & Kuasirikun, 2018; Etienne, 2013), connecting answerability, blameworthiness, liability, and the expectation of justification for actions given by organisations or individuals, to other entities it is enmeshed

with (Dykstra, 1939). This review of the NGO accountability literature loosely identifies three strands of NGO accountabilities: normative, dissonant, and pluralist. It should be noted that this grouping of the literature does not represent a pristine arrangement of authors attaching themselves to one perspective or another, as many authors explore NGO accountabilities from a number of standpoints.

A normative approach to NGO accountabilities shows an interest in precise, uniform evaluative standards of NGO practice or behaviour, which are often derived from commercial or business standards (Dhanani & Connolly, 2015; Ebrahim, 2009; Mitchell, 2017). A normative approach often discusses perceived flaws in NGO accountabilities (Amagoh, 2015), either in terms of their instrumentalisation or application, often from a stakeholder (Connolly et al., 2013) or public interest perspective (Cordery, 2013) . In this line of thinking, instruments and procedures for improved NGO accountability practices or structures (Berghmans et al., 2017) are explored with the intent of raising levels of public and stakeholder trust to improve the operational capacity and financial stability of NGOs (Murtaza, 2012).

In contrast to the normative strand of NGO accountability literature, the dissonant approach questions the validity and usefulness of the application of for-profit accountability techniques and procedures to NGOs. For example, Coule, (2015, p. 75) notes that '*principal-agent governance assumptions, based on a central logic of unitarism, can drive narrow compliance-based interpretations of accountability',* which opposes the socially driven values of the sector by privileging the power held by a small set of stakeholders. Dissonance can occur when actors have different sets of values, and, in the case of NGO accountabilities, dissonance arises due to *'different principles of evaluation being present'* (Georgiou, 2018, p. 1300).

The effects of these dissonances arising between NGOs and corporate style accountability mechanisms and systems, have been noted by some as having a detrimental effect on NGOs, where they are forced into short-term, rule following behaviour at the cost of their long-term mission for social change (Ebrahim, 2005; Martinez & Cooper, 2019). Where NGOs are forced to de-prioritise their central mission, this can have a negative impact on the success of reaching long-term policy goals (Gent et al., 2015). Others note that because of the '*markedly different spheres'* (Breen, 2013, p. 852) of for-profit organisations and NGOs, caution should

be taken in following any impulse to overlay accountability procedures and instruments from the former onto the latter.

Somewhere between the normative and dissonant strands of NGO accountability literature, is the pluralist approach (Brown, 2009) to NGO accountabilities. These pluralist ideas of accountability examine the benefits of the coexistence and accommodation of differing paradigms within accountability systems (Brown et al., 2015) seeing value in thoughtful reflection on how best to address accountability in the specific NGO context, having learned from the normative and dissonant studies. The pluralist approach to NGO accountabilities privileges a wide range of stakeholder perspectives, including donors, the public, beneficiaries, NGOs and the communities they operate in. In this line, studies have explored the concept of hybrid for-profit/NGO accountabilities (Skelcher & Smith, 2015) as well as the co-construction of accountability (O'Dwyer & Boomsma, 2015) in the space between opposing institutional logics. Pesci et al., (2019) see new NGO accountabilities as an opportunity to transmit the beliefs and values of NGOs to the wider community to promote involvement in NGO activities for the greater good, while McDonnell (2017) argues that the effectiveness of regulation in improving charity accountabilities might be questioned, and that renegotiating accountabilities with NGOs is necessary.

2.2.1 NGO accountabilities as normative

Within the NGO accountability literature, a strand of studies has emerged that welcomes increasing accountability measures in the NGO sector as a legitimising and trust-building endeavour (Anderson, 2009; Cordery & Baskerville, 2011; Hyndman & McConville, 2018a). This normative (Ebrahim, 2009) perspective views accountability as a potentially disciplining force for NGOs. It privileges externalised stakeholder perspectives, embracing growing volumes of stakeholder gazes and accountability measures (Cordery et al., 2019) as the necessary conditions for transparency. Greater transparency and accountability in the NGO sector are seen as a natural development, due to an increased interest in probity in times of economic contraction (Hyndman & McConville, 2016), the growth in size and influence of NGOs (Salamon, 1994), and as a natural form of maturation taking place in the sector.

This normative perspective within the NGO accountability literature presents, as a core concern, the upwards (Ebrahim, 2003) accountability relationships between NGOs and donors or funders (Cordery & Baskerville, 2011; Dhanani & Connolly, 2015; Hyndman &

McConville, 2018b). This perspective underscores external NGO accountabilities, as the research predominantly explores to what extent NGOs furnish their accountability requirements to external individuals and entities. It distinguishes what is 'good accountability' by presenting a success-failure dimension to thinking about NGO accountabilities (Connolly et al., 2013). The normative strand indicates a principal-agent relation between the donor and the NGO. The principal (the donor) engages the agent (the NGO), to carry out agreed activities, while holding the agent to account for its discharging of these activities. The existence of donor expectations (Uddin & Belal, 2019), which may carry consequences of reduced or discontinued funding should they fail to be met, suggests the prescriptive nature of the principal-agent relationship (Crawford et al., 2018; Hyndman & McConville, 2018a).

Increased interest in the financial probity of NGOs is linked to the growing influence of the global NGO sector (Cordery et al., 2019) and the emergence of high-profile scandals in large international NGOs (McDonnell & Rutherford, 2019). The narrative of much of this discourse is that there is a need for NGOs to demonstrate transparency and deliver accountabilities to all stakeholders to sustain the sector financially by increasing public trust and therefore donations. Accordingly, recent streams of NGO accountability literature (Connolly et al., 2013; Iwu et al., 2015; Mack et al., 2017; Yang & Northcott, 2019) argue that a continuous arc of improving NGO accountabilities and transparency with finance sector logics is the answer to perceived problems of falling donations and public trust.

2.2.2 NGO accountabilities as dissonant

In contrast to the normative approach to NGO accountabilities, some scholars see the burgeoning operation of functional NGO accountability mechanisms as problematic (Christensen & Ebrahim, 2006; Joannides, 2012; Yasmin & Ghafran, 2019). Concerns are expressed by some that the financial reporting criteria and mechanisms applied to NGOs may serve to establish fealty to a funder or state body and to control their mission (Atia & Herrold, 2018; Ejiogu et al., 2018; Jensen, 2018; Martinez & Cooper, 2017). Accountability is seen as a potentially distorting force for NGOs (Gallhofer et al., 2011), with concerns expressed about the suitability of using purely calculative logics to evaluate the legitimacy, trustworthiness and effectiveness of NGO's, whose work is perceived as humanistic, responsive, and critical (Hielscher et al., 2017). Candler (2001, p. 357), elevates the importance of understanding the

intangible qualities of NGO work practice, and its *'purposive qualities'* which can elude *'rigorous, analytic frameworks'*.

Similarly, Chynoweth et al. (2018), analyse accountability issues in international NGOs, highlighting the shortcomings of formal accountability processes that attempt to quantify humanistic NGO outcomes. The assumption that greater accountability measures communicated to a widening range of stakeholders creates automatic transparency is becoming a contested idea (Joannides, 2012; Phillips, 2013; Roberts, 2018; Strathern, 2000). The perceived inadequacy of calculative reporting paradigms to encompass wider societal accountabilities of NGOs is noted by Collier (2005) and Dillard & Vinnari (2018), who say that the style of reporting required by financial capital providers cannot be applied to the pluralistic dimensions of social organisations. Martinez & Cooper (2017) examine the limiting effects that greater formal accountability has on responsive grass-roots organisations during a humanitarian crisis. Their findings suggest that trust between funders and grass-roots groups which was formerly underpinned by solidarity, commonality, and shared values diminishes when more elaborate and demanding accountability measures are implemented. Similarly, when exploring whether isomorphism is a direct consequence of NGOs responding to the demands of public sector funding, Arvidson (2018), finds a complexity in the processes of change and organisational tensions inherent in NGOs adaptations to new logics.

Further, observations regarding the distortion of the mission of NGOs through political capture (Lehman, 2007; Phillips, 2007) of NGOs, are emerging. Possible conversions of NGOs to vehicles for donor ideology instead of NGOs' primary functions of aid and development has been noted, along with concerns regarding the neoliberalisation of the NGO sector agenda (Ejiogu et al., 2018; Mehrpouya & Djelic, 2014; Mehrpouya & Salles-Djelic, 2019). Martinez & Cooper (2017) examine cases where the infrastructure demanded of NGOs by accountability regimes is so sophisticated that grass-roots organisations are precluded from processing funding they had previously been able to access. The result of this is that either the funding, or grass-roots organisation itself has to be subsumed into a larger, more administratively equipped organisation in order to meet the original need. These studies perceive the shaping of the sector by requirements for the discharging of accountability as potentially a profoundly disciplining and distorting force on NGO practice (Goncharenko, 2019; Yu & Chen, 2018). Concurrently, the shaping of accountability regimes by the prevailing political, social, and economic context within which NGOs operate is seen by some as a

source of both external, and internalised pressure in NGOs (Knutsen, 2016; Yasmin & Ghafran, 2019).

2.2.3 NGO accountabilities as pluralist

Between the normative and the dissonant perspectives on NGO accountabilities, rests the pluralist standpoint. This dimension of the NGO accountability literature further adds contours to the field, offering alternative narratives for NGO accountabilities. In common with studies that explore critical, social and environmental accountability themes (Bebbington et al., 2012; Cooper et al., 2013; Gray et al., 2006; Killian, 2015), work in this strand introduces a broad social conceptualisation of the role of accountability, with roots in the critical and socio-historical analyses of general accounting (Hopwood, 1994). Pluralist approaches as these argue that the reality of accountabilities is far more ambiguous than merely calculative attributes; presenting the creation and service of accountabilities as a highly relational, social practice.

What sets this work apart from the previous, dissonant view of NGO accountability, while it veers close in some cases, is that this strand of the literature is not just a site for criticism, but also a paean for new theories of accountability that start with practice. Discourse is growing on the return to accountability as an output of the practice (Cooper, 2005; Neu et al., 2001), moving away from the performativity of accountability and projections of calculable paradigms onto NGOs (Brown et al., 2015).

A pluralist approach presents a more complex analysis which searches for a rationale for the functions of accountabilities as they relate to wider cultural and social practices, compared to research based solely on financial empirics. In a sense, this element of the literature moves past the promotion of accountability and its various technologies, looking for the social meaning, possibilities, and implications of its application. Scholars taking a pluralist perspective explore a conceptualisation of human qualities and experiences other than as a by-product or consequence of financial activity and accountability (Lamberton, 2015).

In recent research of NGO accountability techniques, a predominance of narrow, hierarchical models of external accountability is outlined, in forms that do not match the essence of the NGO sector (Agyemang et al., 2017; O'Dwyer & Unerman, 2008). It is argued that the imposition of rigid and hierarchical accountability measures can be ineffective and

counterintuitive to NGO qualities (Unerman & O'Dwyer, 2006). Such studies on NGO accountability describe how fluctuating rationalities in NGOs' relationships with government funders and external stakeholders might engender counter-conduct by NGOs. This organisational flexibility creates the opportunity to develop a unique, pluralistic approach to accountability that can be both successful and appropriate for all stakeholders (Boomsma & O'Dwyer, 2018; O'Dwyer & Boomsma, 2015).

The potentially transformative effects of grass-roots accountability practices are explored (O'Leary, 2017) showing how rights-based NGOs might foster self-determination through governance by and accountability to their target beneficiaries, sharing a Freirean (1996) perspective with community development practice (Crowley, 2013). Other authors in this strand caution against the interest in NGO governance and accountabilities as a *'novel excursion'* (Gray et al., 2006, p. 319), rationalising that NGOs are already accountable to various informal and formal bodies, in addition to their beneficiaries and stakeholders, and that for the corporate sector to call for additional regulation of the NGO sector is hypocritical, arising from a globalising mind-set.

A move towards enriching theorising around accountability from multiple perspectives is evident where holistic forms of accountability (Collier, 2005; O'Dwyer & Boomsma, 2015) are argued as a progressive divergence in the field. Theorising an interdisciplinary, more pluralistic approach to NGO accountability (O'Dwyer & Unerman, 2014) might not need to represent a risky divergence from accepted accountability practices, but *'might offer ways in which accountability is a feature of ordinary and everyday sense making'* (Woolgar & Neyland, 2013, p. 58). Rather than undermining traditional accountability practice, there might emerge new forms of NGO accountability, that are grounded in practice (Scobie et al., 2020), which can be placed parallel, or *á côté de'* traditional methods (Maurer, 2016).

This considerable body of work on NGO accountability that I have patterned into three streams, *normative, dissonant,* and *pluralist* provides a range of animating rationalities behind growing demands for NGO accountabilities. The case of the Irish Charities Act (2009), as a tangled process assembled from multiple logics and contradictions, affords a rich opportunity for examining how NGO accountabilities are created in practice. Generally accepted descriptions of how accountabilities are made offer a solid perspective which view society as being '*behind*' (Latour, 2005, p. 7) activities like law, regulation, and other

phenomena implying that there is an order and intentionality to their creation. An ANT approach to the parliamentary debates around the Act contributes a deep understanding of how the creation of NGO accountabilities in some cases may not be by intent or design, but aleatory, as each assembled network shapes the Act in unexpected ways.

2.3   Actor network theory, translations, and moments

ANT is said to have an ambiguous nature. It is neither a precise theory nor an exact method in the conventional sense (Modell et al., 2017). In this study ANT is referred to as both a methodology, and theoretical approach to seeing phenomena. ANT is not concerned with *a priori* impressions of cause and effect, or holding assumptions about the inherent nature of things, discerning patterns, or concerned with the intentions of the actors (Bencherki, 2017). ANT views entities in motion, where each actor in turn represents the network that created its current, momentary state, an infinite fanning out of entities.

Many disciplines hold that the phenomena they study are constrained by some form of structure. Searching for *'structures that are enduring, organising, and salient with respect to a field of events and objects'* (Chaffee & Lemert, 2009, p. 125) forms their epistemological bases in this way. Structuration is a way of seeing society in terms of constraining institutions, that prioritises the social whole over its constituent parts (Giddens, 1986, p. 23). The ANT approach does not refer to an agent/structure dualism, but sees structure as the fleeting effects of the continuing interactions of both constituent and contesting forces; the actors, processes, spaces, cultures, and materiality that temporarily shape its environment (Modell et al., 2017). An ANT approach sometimes compares forms of social phenomena to that of a rhizome (Deleuze & Guattari, 1988; Jensen & Morita, 2015), which presents a tangled and knotted network, and while functions of different parts can be detected, there is no discernible order or repeatable pattern to each rhizome. By seeing the creation of accountabilities (via the Act) through an ANT approach, a detailed account is formed without looking for an underpinning logic or a universally applicable pattern.

Translation, a key term in ANT, is '*the mechanism by which the social and natural worlds progressively take form'* (Callon, 1984, p. 215). It describes how one state of affairs becomes another, through the effects of the actors (both human and non-human) involved. *Translation* conceptualises moments where certain actors become focal points in a social

process, '*translating the disparate interests of larger groups of other, silent actors to a single will*' (Callon & Latour, 1981, p. 284). This can be seen in the making of the Act, where momentum for the legislative process was passed from one politician to another. When conceptualising *translations*, it is useful to think of them as a number of often concurrent, '*dynamic, and interacting'* (Sage et al., 2011, p. 281) micro-processes, rather than a single sequential course of events. *Translations* are seen, not as solid states, but as fluid processes, constituted of four recognisable moments*.*

Problematization is the initial moment, where an actor (single or collective) is motivated to identify and delineate a problem or issue that is seen to require change or action, establishing that an actor's interests are not being fully met, and determining to realise them more appropriately. *Interessement* is the moment when the *problematization* reaches new actors, through devices created by the *problematizing* actors or other means, as they impose and stabilise identities on multiple actors of interest. Associations are starting to form, but relationships and the network have not yet been tested through '*trials of strength'* or challenges, which will determine a stable, or otherwise outcome. *Enrolment* is the moment where associated roles are defined and attributed to actors who accept them. *Enrolment* is only achieved when interessement has been successful, by negotiation, concession, and *trials of strength*. Parties can be *enrolled* either with or without contestation, depending on interrelated or conflicting interests. *Mobilization* is when the network starts to act as a single entity, whereby actors come to act and speak on behalf of the heterogeneous goals, interests and needs of the network, *transforming* them by simplification and distillation, creating devices to distribute these simplified claims and intentions (Callon, 1984). The boundaries between the *four moments of translation* are usually fluid, and the transition between them can be sequential or non-sequential, and each forming network at any time can change course, collapse, or sub-divide (Callon, 1984). This is the reason the four moments are not referred to as stages, as this infers a singular, set, one-directional sequence of events.

The concept of *the four moments of translation* is useful in helping us to see processes and assemblages as non-linear and, sometimes, random phenomena. Where other methods might work to tease out patterns from data, *the four moments of translation* identify points of interest or change within processes, free from any imposition of order. This concept supports a sense that the Act did not emerge from a linear development, but was honed and changed along an unpredictable trajectory by a multitude of micro-processes. Additionally,

the nature and interests of the actors concerned were modified as they become exposed to influences and information along the way (Modell et al., 2017). However, I do not wish to apply the concept of *translation* and its *four moments* as a rigid formula to the data, as this would not be faithful to the fluidity and flexibility of the ANT ontology it reflects. Taking a broadly constructionist approach to social study (Czarniawska, 2004), this paper explores the complexities, actors, and chance occurrences behind the creation of the Act, constructing an ethnography that compliments the linear accounts of the making of law that prevails in the literature (Breen, 2010, 2014; McGregor-Lowndes & O'Halloran, 2010).

2.4   Genesis of the Irish Charities Act, 2009

The Irish Charities Act was signed into law in 2009. Although many NGOs were governed by the Companies Act, 1963-2013, and other legislation, there was no specific legislation for NGO activity in Ireland until the Act. The preceding Charities Act, 1961 had legislated specifically for the creation of the Commissioners of Charitable Donations and Bequests, which oversaw the financial activities of organisations with charitable tax status in respect of gifts, bequests, land and endowments.

Therefore, the 2009 Act, in it's attempt to frame all NGO activity as charitable, is seen by some as an attempt to regulate a sector that was more or less unregulated (Breen & Carroll, 2016), aspiring to impose order, coherence and accountability on a multifarious and eclectic sector which includes schools, hospitals and quasi-state welfare services, animal sanctuaries, religious and arts organisations (The Wheel, 2018). One of the functions of the Act was to provide for the creation of a regulatory agency for the sector, the Charities Regulatory Authority (CRA), which was established in 2014. Starting in 2021, registered charities have been required by law to report on their compliance with an extensive governance code for charities that includes a wide range of corporate governance practices and financial standards.

Although the focus for this study is the parliamentary debates, the Act has a 19 year pre-history to its signing into law. Its story includes warnings from the G7 Financial Action Task Force (FATF) about the vulnerability of NGOs to terrorist finance operations after 9/11 (Bloodgood & Tremblay-Boire, 2011; Breen, 2014), a flurry of legal advice and reports (The Law Reform Commission, 2002, 2005a, 2005b), extensive consultations, and meandering public debate. Due to the changeable nature of Irish coalition Governments, the passage of

the Act saw eight forms of elected and caretaker Governments with 11 Ministers shepherding the legislation through multiple iterations, spanning two decades from 1990 and 2009. A timeline of the political life of the Act is represented in Table 2.1, showing the path of the legislation through the government apparatus.

Table 2.1: Development of Irish Charity Legislation from 1990 – 2009

Date Departmental Responsibility Assumed	Government Department and Minister	Reports/Consultation/Legislation produced
1990	**Justice**: Ray Burke	**Report of the Committee on Fundraising Activity for Charitable and Other Purposes** *(CFACOP)* **(1990) (Known as the Costello Report)**
1994	**Social Welfare:** Joan Burton	**None**
1995	**Justice**: Joan Burton	**Report of the Advisory Group on Charities and Fundraising Regulation** *(AGCFR)* **(1996) (Known as the Burton Report)**
Change of Government		
1997	**Social, Community and Family Affairs**: Dermot Ahern	**White Paper on Supporting Voluntary Activity** *(DRCD)* **(2000)**
Change of Government		
2002	**Social and Family Affairs***: Mary Coughlan	**Social Welfare (Miscellaneous Provisions) Act, (2002)** includes minor amendments to the Charities Act, 1961
Reconfiguration of Government Departments		
2002	**Community, Rural and Gaeltacht Affairs (CRGA)**: Eamonn O'Cuiv with: Noel Ahern*, Minister of State for Drugs Strategy and Community Affairs (new office) (2002-2007)* **then with:** Pat Carey**, *Minister of State for Drugs Strategy and Community Affairs (2007-2008)*	**Charity Law, the Case for Reform**: *(The Law Society's Law Reform Commission)* **(2002)** **Consultation Document on Establishing a Modern Statutory Framework for Charities** *(CRGA)* **(2002)** **Report on the Consultation on Establishing a Modern Statutory Framework for Charities** *(CRGA)* **(2003)** **Consultation Paper on Charitable Trust Law: General Proposals** *(The Law Reform Commission)* **(2005)** **Report: Charitable Trusts and Legal Structures for Charities** *(The Law Reform Commission)* **(2006)** **General Scheme for the Charities Regulation Bill (2006)** **Charities Bill (2007)**
Responsibility for Charity Legislation passed to Junior Minister		
2008	John Curran*, Minister of State for Drugs Strategy and Community Affairs (2008-2009) (office abolished April 2009)*	**Regulation of Fundraising by Charities through Legislation and Codes of Practice** *(Irish Charity Tax Research Group)* **(2008)** **Charities Act, 2009 (2009)**

In this ebb and flow of people, discourses such as the War on Terror became momentarily central before fading into the background (Hayes, 2012; Omar et al., 2014) and the intent of the original *problematizers*, to create a register of NGOs in Ireland (Burke, 2013) shifts, as

increasing numbers of actors are drawn into, and dissolve out of the Act's formation. Far from taking a linear path the legislation was passed from department to department (Burke, 2013), stalling several times, until its eventual enactment in 2009. The parliamentary debates used for this study commenced in October 2007 and ended in February 2009.

2.5 Data and methods

This section identifies the data used for this study and describes how an ANT approach is used to create and analyse an ethnography of the parliamentary debates. Ethnography is an approach that attempts to *'understand and interpret a particular cultural system'* (Dey, 2002). In this case I used ethnographic methods to understand an organisational process, i.e., the making of accountabilities by legislators. In seeking to investigate and interpret this process, I became immersed in the empirical material, the parliamentary debates, for long periods of time, and engaged in an iterative, sense-making process that allowed *translations*, and matters of concern to emerge from the data. This section provides an overview of the data that formed the basis of the ethnography, and then explores the methodological approach used.

2.5.1 Data

The data for this study is the 11 parliamentary debates that addressed the Charities Bill 2007, ranging from its first debate in October 2007 to its signing into Irish law as the Charities Act, 2009, in February 2009. As wisely observed by Bara et Al. (2007), political speech generates copious amounts of data. Over the 16 months of the Act's passage through the Irish parliament, the debates around it amounted to 235,246 words and 33 hours of debate time, involving 66 contributors (See Table 2.2). The transcripts of the parliamentary debates constituting the data for this paper are available on the Houses of the Oireachtas[9] website (Oireachtas.ie). Videos of the debates were accessible on a previous version of the Oireachtas website and were accessed and saved on a hard drive between September and December 2017. These videos can be accessed through the Oireachtas historical video archive at https://oireachtas.heanet.ie/archive/ {Accessed 12/11/2021}.

While privileging material when selecting data is a subjective dimension of constituting an object of study (Alcadipani & Hassard, 2010), the debates form a relatively boundaried set of data with a clear start and end point. They are perhaps the only place where the negotiations around new NGO accountabilities are visible in their immediate, unsanitised state, which

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[9] Irish Parliament

influenced the rationale for their selection as a discrete data set. Each debate represents a new and separate network, i.e., the number and composition of attendees was different at each one, therefore each had a new assemblage of actors. Continuations of debates started and interrupted earlier in the same day rarely involve the same group of people, allowing me to document a process and its '*numerous and ever-shifting elements'* (Angrosino, 2007, p. 24), presenting shifts in *translations* each time.

Table 2.2: Description of data from Dáil, Seanad[10] and Committee Debates.

Date	Type	Referenced as in thesis	Legislative Stage	Words	Time	No. of Contributors
10 Oct 2007	Dáil Debate	Dáil Deb 10 October 2007, vol 639, no 2	Initiation (1st Stage) & 2nd Stage	30,780	3 hrs 58 min	25
1 Nov 2007	Dáil Debate	Dáil Deb 1 November 2007, vol 640, no 5	2nd Stage resumed	4,377	40 min	7
15 Nov 2007	Dáil Debate	Dáil Deb 15 November 2007, vol 641, no 5	2nd Stage resumed	18,198	2hrs 34 min	13
22 Jan 2008	Select Committee Debate	Select Committee on Arts, Sport, Tourism, Community, Rural and Gaeltacht Affairs Deb 22 January, 2008	3rd Stage	25, 558	6 hrs 32 min	8
29 Oct 2008	Dáil Debate	Dáil Deb 29 October 2008, vol 665, no 2	4th Stage (Report Stage)	1,207	10 min	3
5 Nov 2008	Dáil Debate	Dáil Deb 5 November 2008, vol 666, no 1	4th Stage resumed	32,907	3 hrs 55 min	8
26 Nov 2008	Seanad Debate	Seanad Deb 26 November 2008, vol 192, no 8	Referral and 2nd Stage	25,852	2 hrs 58 min	15
4 Dec 2008	Seanad Committee Debate	Seanad Deb 4 December 2008, vol 192, no 12	3rd Stage	42,348	5 hrs 43 min	26
11 Dec 2008	Seanad Debate	Seanad Deb 11 December 2008, vol 192, no 16	4th Stage (Report Stage) 5th Stage (Final Stage)	29,513	4 hrs 9 min	18
11 Feb 2009	Dáil Debate	Dáil Deb 11 February 2009, vol 674, no 2	4th Stage (Report Stage) 5th Stage (Final Stage)	19,670	1 hr 57 min	6
17 Feb 2009	Seanad Motion	Seanad Deb 17 February 2009, vol 193 no 15	Referral for signing	4,836	34 min	5
			Total:	**235,246**	**33 hrs**	**134**

In addition to the data generated by the debates, other data sources inform this study, including government reports on parliamentary consultations, media debate packs, committee reports, parliamentary questions, amendment reports, white papers, law reform reports, and iterations of the Bill and the Act.

I printed biographical material on all contributors to the debates to make myself familiar with each person attending the debates. Additionally, field visits to parliament supported a deep understanding of the debate data (Wolfinger, 2002), allowing the tones, rhythms, and atmosphere of parliament to be felt, something that is not fully accessible to the lay reader of parliamentary reports. Immersion in the hum of parliamentary life and the observing of debates[11] allowed for a deeper perception of the colour, nuances, and subtleties of parliamentary work. When observing parliamentary debates in person, I focused on examining the minutia positioned under the surface, to magnify the smaller details, and to focus on *'particularities in time and space'* (Down, 2012 p. 73). The impression given by the field visits of the character of the Irish political scene suggest the behavioural norms as unantagonistic, non-adversarial, highly social, perhaps even light-hearted and jocular, with a studied informal egalitarianism outside the committee and debate spaces, generally juxtaposed with a polite professionalism within them, with odd flashes of irascibility when matters of contention arise.

2.5.2 Methods

Generally accepted accounts of how accountabilities are created have a distinctive type of rationality whereby facts take on an '*increasing ontological weight*' (Latour & Tresch, 2013, p. 302). Such accounts portray a cumulative legislative cascade of sequential effect, where forces act predictably and proportionately within a procedural blueprint. I used an ANT approach for this ethnographic study, to attempt an '*anthropology of law'* (Latour, 2009, p. 129). I analysed data from the parliamentary debates as traces of social interactions and *translations* at the '*sites for the articulation'* of a new scheme of NGO accountabilities (Woolgar & Neyland, 2013, p. 30). Ethnographic methods are increasingly used in the accounting and accountability literature (Bryer, 2018; Martinez & Cooper, 2017; Parker, 2009), as a way of uncovering rich empirical data to form alternative impressions of

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[11] These debates were attended in 2017, they did not concern the Act, however observing these debates was still useful as they afforded insight into the parliamentary atmosphere and processes.

accountabilities as socially constructed phenomena (Dey, 2002). An ANT ethnography of the making of the Act offers a richer account of a process than might be offered by analysing the final text of the Act, allowing us to view the Act as a social artefact (Cotterrell, 2002; Ehrenberg, 2016).

This study also drew upon specific netnography (internet ethnography) practices (Kozinets, 2006), in terms of the archival work, as I accessed documents and recordings online that constitute a form of communal memory (Kozinets, 2006), as constituted by the Oireachtas debate transcripts and video recordings. Sourcing the debates was, at times challenging. When collecting the data (September-December 2017), the Oireachtas website was outdated and disorganised. A new site was in development, eventually forming the current Oireachtas website, but, prior to that, it was more difficult to find chronological debate records pertaining to the Act. After trying different routes to identify a definitive source for the information I eventually found a pathway which allowed me to build an organised, chronological list of debates involved in the transition of the Charities Bill through parliament. Links to transcripts of all the debates were saved onto a computer and converted to Microsoft Word documents to be printed, read, and annotated in an iterative process. All of the video recordings of the debates were downloaded and saved to be watched and re-watched, while making notes and highlights on the printed transcripts. Table 2.2 summarises the debate material analysed for the study.

Over a number of months, I employed an immersive form of analysis to the large body of data in the debates over a number of months (O'Dwyer, 2004). The ANT approach to analysis was iterative but not firmly sequential, with analysis of debate transcripts and videos taking place sometimes simultaneously and often out of chronological order, using a methodological flexibility to engage with the data. A first chronological reading of the debates gave me a sense of their scope, in terms of content, contributors, length, and flow. During the second and subsequent review, I began to be drawn to items of interest or incongruity. Whilst acknowledging it is not possible for any human to adopt a *'God's eye empiricism'* (Michael, 2016, p. 81) my analysis travelled back and forth in the debates as emerging networks saw actors finding themselves *enrolled* in *translations*, some fleeting, others more enduring. In analysing the data, I focused more on the content rather than the formal structures in the data (Flick, 2018), aiming to examine the way accountability was *translated* by the legislators, and how they related these to the matters that concerned

them, how the processes related to the ANT *four moments of translation*. Scripted speeches sometimes occurred in the formal parts of the debates, for example the written introductions or expressions of 'party lines' by contributors, and in these sections, matters of interest were more likely to become *problematized* diverging from the free-flowing parts of the debates. I used a form of open coding (Flick, 2018), mapping out primary themes on the debate transcripts, then in handwritten notes, to isolate matters of interest to be further examined[12]. This process was a reflexive form of interpretive thematic analysis with the data and themes that had garnered attention in relation to the *four moments of translation* cross-checked and critically assessed through a flexible process of contestation, negotiation, and clarification.

2.6 Findings

NGO accountabilities are often narrated as a coherent process operating in the public interest (Cordery, 2013). However, in the parliamentary debates we can see that *'the intervening actors develop contradictory arguments and points of view'* (Callon, 1984, p. 198). Introducing the Charities Bill on October 10th, 2007, the Minister of State at the Department of Community, Rural and Gaeltacht Affairs, Deputy[13] Pat Carey announced; *'the Government is committed to protecting both charitable organisations and public interest by reforming the law to ensure accountability and to protect against abuse of charitable status and fraud'* (Dáil Deb 10 October 2007, vol 606, no 2). The coherence and simplicity of this opening statement was only momentary, succumbing to the fluidity of the actor-network, the influence of the social, and the possibility that universality and order are not the given norm, but are exceptions that have to be explained (Latour, 1996).

The Minister's introduction shows an attempt to both *problematize* and *interesse* NGOs simultaneously. First, the sector is *problematized* as the site of the perceived state of affairs that needs to be altered; unaccountability, abuse and fraud, danger to charitable status. Second, the sector is also subjected to conflicting *intressements*, as both ungoverned and governable, as a threat to the public interest and as vulnerable, in need of protection. The Minister's opening statement might be characterised as an expression of *mobilization*, where a spokesperson *translates* the interests, roles, and relations of an entire network (that

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[12] I conducted the coding with emerging ideas and themes discussed with my supervisors.
[13] Deputy is a way of referring to a member of Irish Parliament *(Dáil),* from the Irish *'Teachta Dála'(TD),* trans; Deputy to the Dáil

includes the NGOs, the public, and Government) thus becoming a '*powerful macro-actor*' (Callon & Latour, 1981). The government and public are *enrolled* as the drivers of this intent to alter the *problematized* NGOs, their positions as stakeholders (Uddin & Belal, 2019) engaging with an aim to achieve stability (Callon, 1984; Latour, 1987; Sage et al., 2011).

This section traces four different examples of attempts to *translate* NGO accountabilities in the parliamentary debates, regarding; petty fraud, bogus NGOs, international terrorism, and classifications of NGOs as charities. Although I do not wish to ascribe patterns or rules to the data as I observe the making of these accountabilities, I do point to some qualities of the *four moments* in the *translations* as I see them. Some *translations* appear to come to fruition in an effortless manner, others in a more complex way. Some translations do not become *mobilized*, but dissipate after a simple process, and others dissipate after a complex involvement with an actor-network.

2.6.1 Problematizing petty fraud in legitimate NGOs, a simple translation

By far the most significant, intricate, and benign part of the debates were concerned with operational minutiae and micro-accountabilities. For example, a significant portion of parliamentary debate concerned accountability for NGO cash collection buckets. This issue involved a stable actor-network with most of the actors coming together in support of the proposed *mobilization* (the enshrining of set practice of street collections into law), representing its *translation* as a simple success. Seemingly, the various actors had already been firmly *enrolled* in the practice of street and church-gate collections; the NGOs as the good cause, the volunteer collectors as the NGO advocates to the public (Studer & von Schnurbein, 2013), and the public as the NGO supporters and donors. Only one element of the practice was *problematized* by the debaters; the physical access by the volunteers to the cash collected, and this is where the volunteer collectors were *intressed,* or *'brought into the story'* (Callon, 1984, p. 202) of the debates. Previously, volunteer collectors for NGOs were trusted to use open or openable buckets, and to later count, bank, and transfer the proceeds of their collections. In this sense, volunteers were accountable to themselves, governed by their own conscience (Stirling et al., 2011). The legislators took considerable amounts of parliamentary time on this *translation*, discussing the sealing, numbering, and transportation of collection buckets, extensively exploring the logistics of how local charity collectors might transport sealed collection buckets full of coins to charity headquarters. These discussions

involved the commitment of *'uncountable populations of silent actors'* (Callon, 1984, p. 210), envisioning the '*redefinition of the properties and identity'* (Callon, 1984, p. 204) of the volunteer collectors, from trusted accounters of donations, to carriers and transporters of buckets, by removing them from interaction with the gifts they had negotiated from public donors. There was little contestation of the proposed *translation* from other contributors to the debates, allowing a sense of benign musing, including by the Minister John Curran on how volunteers might give change from sealed collection buckets: *'the provision did not accommodate collectors giving change to donors where fixed price tokens were sold'* (Dáil Deb 11 February 2009, vol 674, no 2).

In this manner, the actor-network duly *mobilized* to produce the following amendment to the Bill: *'Government amendment No. 45: In page 70, to delete lines 5 to 10 and substitute the following: '(a) a collection box into which money is placed shall bear the number assigned in respect of the collection and specified in the collection permit concerned and shall, unless the Authority otherwise directs as respects the collection concerned, be sealed in such manner as will prevent access to money placed in the box while the seal remains in place;'* (Seanad Deb 4 December 2008, vol 192, no 12)

2.6.2 Problematizing bogus NGOs: complex translations

The debate amongst legislators about bogus NGOs was part of a robust actor-network of enthused public opinion, media attention, and political motivation, however, *translating* the issue of bogus NGOs into accountabilities transpired to be more '*uncertain and disputable'* (Callon, 1984, p. 198), than it first seemed. There were repeated statements about members of the public being targeted by fraudsters and tricksters, including by collectors of door-to-door collections of unwanted clothes. In Ireland at the time, a widespread practice involved second-hand clothing traders delivering adhesive labels to households with instructions to attach them to bags of unwanted clothes, shoes, and household textiles for kerbside collection on a specific date. The labels were worded to give the impression that the donations would benefit families in need, and many people assumed the collections were for NGOs. However, there was a growing awareness that not all clothing collectors supported charitable purposes: *'they are being sold for profit, generally in eastern Europe or Africa'* (Deputy Bobby Aylward, Dáil Deb 15 November 2007, vol 641, no 5).

Deputy Michael Ring expressed strong emotions about the practice, perhaps provoked by the moral panic which had ensued after the issue became prominent in the national press

(Reilly, 2007), and perhaps *translating* what may have been the current hot topic for his constituents: *'I have never encountered such annoyance and aggravation as I have on this issue. People have washed and cleaned clothes in the belief that they were destined to a charity, only to find instead that they are destined for thugs and criminals who are making a good deal of money out of what is big business'* (Deputy Michael Ring, Dáil Deb 5 November 2008, vol 666, no 1).

Statements like these *mobilized* the actor-network, and an amendment was tabled to counter the door-to-door clothing collections by organisations who, while not explicitly referring to themselves as charities on their leaflets, labels etc., implied that they worked for the public good. As this kind of subterfuge was not yet a criminal act, the legislators devised the interesting legal concept of 'holding out' to make it so: *'the issue is that those doing the collecting are not charities, and are not saying they are charities, and they would not, therefore fall under the remit of the legislation. The approach we took was that they need not say they're a charity, but if they give the impression they're a charity through their literature and the style of what they are doing, they can be found guilty of an offense'* (Deputy John Curran, Dáil Deb 5 November 2008, vol 666, no 1). The elaborate nature of this amendment was recognised by the Minister: *'it did not prove easy to come up with this formula'* (Deputy John Curran, Dáil Deb 5 November 2008, vol 666, no 1)

This attempt to criminalise activities that lay outside the scope of the Act fell flat. The clause failed to be *mobilized* and subsequently dissipated, suggesting this notion was a '*translation that failed*' (Levi & Valverde, 2008). However, the amendment was eventually re-purposed in Section 41 of the Act, *Offense for unregistered charitable organisation to carry on activities in the State.* This section allows the CRA to classify as a charity any organisation that it believes *appears* to be carrying out charitable activity, bringing such organisations within the scope of the Act to criminalise their unregistered state.

The sale of Mass cards[14] also received lengthy consideration, showing over 250 references in the debate data. The concerns raised related to difficulties in ascertaining that pre-signed Mass cards for sale at petrol stations were in fact signed by a real priest, who would say a real Mass (Catholic religious service) for the intended person. This issue had been pre-

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[14] A Mass card is a card given to someone to let them know that they, or a deceased loved-one, will be remembered and prayed for at a church Mass. Buying and giving Mass cards is a widespread religious practice in Ireland, and involves a donation to a particular parish or church on purchase.

*problematize*d for the legislators by media interest (Graham, 2005; Mullen, 2006) and was quite possibly brought to their attention by worried constituents.

Despite high transmission of this *problematization* as a popular issue, the *interessement* and *enrolment* of actors in this particular *translation* did not stabilise in the early debates. Under the then Minster with responsibility for the legislation, Deputy Pat Carey, the actor-network did not coalesce to the point of criminalising the outlets selling the 'bogus' Mass cards, or those that manufactured them. Early proposals by the legislators amounted to a *'caveat emptor'* approach as a way to *translate* the issue, concluding with a simplistic solution to the matter: *'a number of Deputies raised the issue of Mass cards. It will be in the remit of the regulator[15] to publish advice for the public on how to make informed decisions on their support of causes and the legitimacy of organisations operating in the jurisdiction'* (Deputy Pat Carey, Dáil Deb 15 November 2007, vol 641, no 5). However, an actor-network outside the debates, which included the Irish Catholic Church and the Attorney General's office, had become *mobilized* around the issue; the Minister with responsibility for the Act brought a new amendment to the Seanad late in 2008; *'following consultation with the Office of the Attorney General, I have proposed an amendment to the effect that anyone who sells mass cards will have to be able to show that he or she has entered into an agreement with the Catholic church to do so'* (Deputy John Curran, Seanad Deb 11 December 2008, vol 192, no 16). The unauthorised sale of pre-signed Mass cards is now a criminal act according to Section 99 of the Irish Charities Act, 2009.

Two similar issues, the clothes collections, and the Mass Cards, both became matters of concern that were eventually written into the Act, but their *translations* showed quite different processes. The actor-network of the clothes collections was solid, however, the conceptualisation of how to criminalise bogus NGOs proved difficult, and the meaning of the original amendment was transformed by the Office of the Attorney General before it reached the Act. For the Mass cards, initially, the consumer was *enrolled* as the accountable actor with a warning to ascertain the veracity of the Mass card before purchase. The issue was later re-introduced to the debates as an amendment written by the Office of the Attorney General, which criminalised the manufacturing and selling of fake Mass cards. The eventual *translations* of these two matters of concern shows how the constant assembling and reassembling of the actor-networks is a factor in the sometimes ad-hoc process of legislation,

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[15] Later known as the Irish Charities Regulatory Authority

in both cases the issues were *mobilized* with the impetus of an actor-network outside the debates. The elements of *translation* do not possess '*stable, inherent qualities'* as a process, (Hernes & Maitlis, 2010, p. 171), but solidify or dissipate only according to the affordances present: there is '*no group, only group formation*' (Latour, 2005, p. 27).

2.6.3 Problematizing international terrorism: a simple dissipation

Illustrating the aleatory nature of the attention given by legislators to matters of concern is the issue of potential abuse of NGOs by terrorist organisations or individuals; as a matter that was marked by its failure to become *translated* into the Act. Particularly in respect of NGOs based in Afghanistan, Pakistan, Iran, Yemen or other countries with associations with the Al Qaeda organisation, it was robustly asserted in Western public, media and political debates that followed 9/11 that NGOs presented an opportunity for terrorist organisations to fundraise and launder money (Bloodgood & Tremblay-Boire, 2011). The Financial Action Task Force (FATF), in their 2003 Report on Money Laundering Typologies, offered explicit '*concrete examples of actions that can be taken to ensure that NPOs are not co-opted by terrorists*' (FATF, 2003, p. 4).

FATF originated in 1990 as a legal and financial watchdog to assist with the US-led 'war on drugs' (FATF, 2014 p2). Until October 2001, FATF operated a set of 40 recommendations for action to prevent money laundering to member states, with Ireland declaring itself partially compliant with these recommendations, meeting 28 of the 40. Directly after the 9/11 attacks on the US, FATF issued eight new 'Special Recommendations' aimed to prevent potential money laundering and fundraising activities of terrorist organisations, as part of a 'follow the money' strategy for tracking and shutting down the terrorist network of Al Qaeda (see chapter 1 section 1.3.1 for details). Special Recommendation 8 (SR VIII) specifically addresses the issue of what they term 'NPOs' (not-for-profit organisations). FATF identified that NPOs could be established by terrorists, or become infiltrated by terrorists who place themselves in key positions with a view to fundraising or money laundering on behalf of terrorist organisations. According to FATF, Ireland, amongst other nations, had a loosely regulated NGO sector. In its 2006 report on Ireland's security assessment, FATF stated that:

'Ireland is in the process of reviewing its non-profit sector to ensure that there is appropriate oversight of the sector, so it cannot be used to facilitate the financing of terrorism. Ireland

should consider implementing specific measures from the Interpretative Note and Best Practices Paper to SR VIII or other appropriate measures' (FATF, 2006, p. 8)

The risk of Irish NGOs being used for terrorist intent underwent only slight *problematization* in the debates around the Act. The 33 somewhat superficial references pale in significance to the lengthy and impassioned bogus Mass card debates. The issue of terrorism and the FATF recommendations was subject to *diffusion;* it was not afforded energy along the chain of *translation* (Bencherki, 2017). The first responsible Minister only briefly namechecked the issue in the debates, relegating the issue to a remote administrative matter: *'The global fight against terrorism, including prevention of the misuse of charities for terrorist financing, provides a specific context for such administrative co-operation arrangements at international and EU levels'* (Deputy Pat Carey, Dáil Deb 10 October 2007, vol 639, no 2)*.* However, his successor presented terrorist abuse of the sector as an urgent issue, a key driver in the move to regulate the NGO sector: *'One of my basic aims in respect of this legislation is to make charities secure against takeover or against being undermined or misused by criminal or terrorist groups. It is vital this does not happen'* (Deputy John Curran, Dáil Deb 11 February 2009, vol 674, no 2)*.*

As there was little reflection of this urgency in the debates, it seems the motivation for this statement originated from an actor-network that was outside the debates. In the debates, its *problematization* proved not to be solid or durable enough to ensure the *interessement* of the legislators, possibly because they felt that terrorism did not pose a real threat to NGOs in Ireland. This perception of Irish NGOs having a low risk of terrorist abuse, the apparent lack of concern around the issue might be considered a non-human actor in itself. There is only a passing mention of terror in the Act, which amounts to provision to exclude from the register of Irish Charities any organisation found to be in support of terrorist activities, presumably following confirmation of this activity by other state bodies like An Garda Siochana[16], the Office of the Revenue Commissioner, or the Department of Justice.

Incidentally, it appears that supra-national entities such as the UN, G7, and FATF were part of actor-networks with sufficient stability that the post 9/11 terror threat to NGOs came to be understood in retrospect as a driver of Irish NGO regulation, despite not featuring in the debates. A section on FATF and its identification of the Irish NGO sector as a *'medium/low*

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[16] The Republic of Ireland Police Force

risk' (Department of Finance, 2019, p. 71) for terrorist activity now appears as a section on the Irish Charities Regulation Authority website[17].

2.6.4 Classifying NGOs as charities, complex dissipations

Before the debates began, the Irish Law Reform Commission, in consultation with NGO representative bodies, had identified the new Act as a prime opportunity for light-touch guidance: '*It behoves the Government therefore to bite the bullet and provide legislative guidance (as opposed to a statutory definition, which would prove too rigid) as to the meaning of charity in the twenty-first century'*(The Law Reform Commission, 2002, p. 100)*.* Despite this advice to avoid getting caught in the philosophical conundrum of *'the ordering of heterogeneous entities'* (Hernes & Maitlis, 2010, p. 164) the legislators eventually found themselves creating a heavily contested taxonomy of charitable purposes within the Act.

Rigorous discussions took place during the debates where legislators attempted to create legal definitions of NGOs as charitable organisations. When legislators entered this abstract realm, the tangled nature of the actor-network became apparent. Religious institutions were classified as charities, as were state organisations like further and higher education institutions and the Health Service Executive. However, sporting bodies and human rights organisations were excluded, meaning that both types of organisations would lose charitable status with the Office of the Revenue Commissioners, becoming liable for VAT charges on their activities, and as late as December 2008, debates were still raging on the classification issue.

Curiously at this late stage, the Minister hinted that sporting bodies might in fact be avoiding a Gordian knot by remaining excluded from the Act: *'Sporting bodies would be subjected to a considerable amount of additional regulatory scrutiny and would have reporting requirements, but they would not have the benefits the Senators are asking for. By not being included in the legislation they are not precluded from lobbying and entering into negotiations with Revenue'* (Deputy John Curran, Seanad Deb 11 December 2008, vol 192, no 16). This seemed to *diffuse* the issue of sporting bodies, and via another actor-network whose form was not evident in the debates, Revenue later made separate provisions for sporting bodies, offering an alternative solution to VAT exemptions, donor tax relief, and a

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[17] https://www.charitiesregulator.ie/en/information-for-charities/financial-action-task-force

registration system for sporting bodies at the Department of Transport, Tourism and Sports (DTTAS).

Meanwhile, the parallel controversy around human rights NGOs continued, generating high levels of dissidence between the actors. Human rights NGOs provided one of the most voluminous themes in the data, with the phrase 'human rights' mentioned over 800 times in the debates. Human rights activities as charitable purposes had been included in the draft of the Bill in 2006, which was modelled on the UK version and approved by NGO representative bodies, however, advocacy for human rights as a charitable activity was excluded in the final Bill drafted by April 2007, with no discernible justification offered. Legislators, including many in the Seanad, expressed bafflement at the omission, unable to ascertain its origins. Despite a vigorous actor-network providing drawn-out opposition to its exclusion in both houses of the Government, a multitude of proposed amendments to restore it, and several submissions and representations, neither Minister managed to illuminate what had brought this exclusion about or move to reverse it. It was the most controversial and exercising theme, with a high level of *enrolment* across both houses and political affiliations, with champions emerging, evoking a rare moment of *convergence*, where many elements in an actor-network that would usually express opposition to each other worked together (Callon, 1984): *'Deputies Ring, Jim O'Keeffe, White, Burke, Chris Andrews, O'Connor, Costello, Flanagan, Reilly, Higgins and Nolan raised issues about the definition of "charitable purposes", particularly … the exclusion of the human rights provision from the definition of "charitable purposes"* (Deputy Pat Carey, Dáil Deb 15 November 2007, vol 641, no 5). The actor-network of the human rights issue expanded to include precedent from other jurisdictions. Human rights activities are recognised as a charitable purpose in the legislation of England and Wales, Scotland, and Northern Ireland, which is usually the first place Ireland looks to for legislative models, and this added to legislators' disbelief at its exclusion: *'The fact that it is left out of this Bill when it is included in the legislation in neighbouring jurisdictions requires further information'* (Senator Ivana Bacik, Seanad Deb 4 December 2008, vol 192, no 12).

Representatives from opposition parties saw the position of the Government as suspicious, incongruous, and absurd. The debate shifted at times from promoting the inclusion of human rights in the Act, to perceptions that the Minster was attempting to undermine the function and role of the Seanad. It is possible that this animation stemmed from the Senators'

perception that their *enrolled* functions were becoming destabilised. They moved between *translating* the interests of the human rights organisations, to the interests of variously, Senators, the Seanad, and the democratic process. They began to suspect that their approval was a weak *obligatory point of passage* in the legislative process. An *obligatory point of passage* is an essential part of a *translation* where all actors need to converge on a particular issue. They can either be strong and controlled within a local network, in this case the network of contributors to the Seanad debate, or weak and susceptible to the influence outside actors (Callon, 1984, p. 202). In this case, the Senators suspected their approval was quite possibly a mere formality, and that their defined identities as indispensable elements of the actor-network might not be as solid as they once perceived.

The Senators were determined to discover the origin of the omission, however, the Minister stonewalled, resolute that the aim of the Act was to reflect the extant taxonomy of charity, without giving a reason of substance. He used the phrase '*status quo*' repeatedly as an explanation (it appeared over 200 times in the debates). Legislators were perplexed at the intransigence; '*His answer to "Why are you not doing it?" is, "I am not doing it." It is ludicrous*' (Senator Alex White, Seanad Deb 4 December 2008, vol 192, no 12). Eventually, the Minister was forced to reveal in whose name he had been speaking (Callon, 1984). He blamed the Office of the Revenue Commissioners: *'the premise behind the legislation was to reflect what is happening currently, and primarily in that regard the Revenue Commissioners were the key people'* (Deputy John Curran, Seanad Deb 4 December 2008, vol 192, no 12).

This was possibly related to the desire of the Office of the Revenue Commissioners not to expand entitlement to charitable tax exemptions to human rights organisations (Cordery & Deguchi, 2018), however, it backfired, bringing vocal disapproval: '*We have at last flushed it out. They are not a legislative body and they have exceeded their capacity in this. It is appalling that the Revenue Commissioners, for their own mean-minded reasons, can make such a decision and override the wishes of the Oireachtas.'* (Senator David Norris, Seanad Deb 4 December 2008, vol 192, no 12). The amendment to include human rights activities in the Bill was taken to a vote and lost by the opposition. Over ten years later, the actor-network around the issue was still active, in the form of a private members' Bill, the Charities (Human Rights) Bill, 2018, which was approved for 2nd stage debates on 17th July 2018, but has now lapsed without resolution.

Exclusion of certain NGOs from the scope of the Act can almost be perceived as a double-edged sword, depending over whom it is wielded. Human rights organisations faced being denied charitable status and the tax benefits afforded by it. According to a grouping of human rights organisations, NGOs wishing to register with the CRA were left in the 'bizarre *position of trying to deny to the Charities Regulator that their work includes the advancement of human rights to retain charitable status'* (Amnesty International et al., 2008, p. 2). From their point of view, exclusion was seen as an intended impediment by the Government. Conversely, the way sporting NGOs were excluded from charity classification was presented as felicitous, saving the sporting NGOs from a burden of heavy regulation while maintaining tax benefits through a side agreement with the Office of the Revenue Commissioners. In this sense, the legislators, in provoking new accountabilities explicitly considered and applied the meaning of charity and accountability in contradictory terms, both as something desirable and protective of NGOs, and as something onerous and best avoided.

2.7   Discussion

The core purpose of this paper and its main contribution is to develop an understanding of how new NGO accountabilities are created through parliamentary debates by legislators in Ireland, using an ANT approach and the concept of the *four moments of translation*. The analysis of the parliamentary debates brings particular attention to the disconnected, unstable process of creating new NGO accountabilities, noting the perpetually shifting relevance and magnitude of various concerns as they are *translated* through the debates into the Irish Charities Act, 2009. Although I do not wish to ascribe patterns or rules to the data as I observe the making of these accountabilities, I do point to some qualities of the *four moments* in the *translations* as I see them, offering a new perspective on the aleatory nature of the actor-networks and processes involved in legislating for accountabilities.

The Irish NGO sector provides the context of a large, heterogeneous, and previously unregulated field, making it an interesting site to observe as legislators attempt to organise a sector by crafting new accountabilities for it, against a background of increasing NGO accountabilities and legislation internationally. Irish NGOs have long had a close relationship with the State, with a history that sees many NGOs acting in lieu of the State, as it engages and funds them to provide education, health, social and welfare initiatives, and interventions on its behalf. New accountabilities for the Irish NGO sector run parallel to an increasing formality and contractualisation of these relationships.

There are multiple rationales for the legislation, including the following contradictory reasoning of the Minister with responsibility for the Act, given in one debate: '*it quickly emerged that the purpose of the legislation was to try and organise the charity sector',* and *'the purpose of this legislation in regulating a whole sector for the first time is to maintain the status quo'* (Deputy John Curran, Seanad Deb 4 December 2008, vol 192, no 12). That the creation of this legislation was in part enacted in an atomised way, influenced by the particular assemblage involved each debate, and by actors outside the debates, suggests that a cohesive vision of NGO accountabilities was not present (Burga & Rezania, 2017). This understanding might illustrate a new way of conceptualising how accountabilities are created and legislated for, as an unstable or aleatory process.

The debates indicated that the legislators accepted the concept of accountability in a *'vulgate'* sense, (Cooper & Johnston, 2012, p. 603), as a term that has been so overused it has become empty of true meaning, to become symbolic of something positive, but lacking in detail or examination. When a concept has become totemic of something desirable, it is often presented as something which can only improve a situation with its exponential expansion (Pollitt, 2003). Accordingly, where the legislators grasped the nettle, they busied themselves with enacting a normative version of principal-agent accountability based on compliance micro-measures, but were unable to render either human rights or sporting organisations as governed by the Act, possibly due to a lack of an overarching vision of NGO accountabilities.

When constructing NGO accountabilities, legislators tended to focus their attention on devising practical mechanisms to increase or maintain stakeholder trust in NGOs (Connolly et al., 2013; Iwu et al., 2015; Mack et al., 2017; Yang & Northcott, 2019), in particular around direct donations from the public, for example preventing petty theft from collection buckets, enshrining the veracity of Mass cards, and ensuring bags of unwanted clothing were reaching the intended recipients. In these cases, the relationship between the public and the donations suggests direct pressure from constituents as an underpinning element of the legislative environment in Ireland, and possibly other jurisdictions where there is a strong relationship with high levels of accessibility between public representatives and constituents. This idea might be further reflected by the lack of impetus to legislate for internationally sourced issues such as the threat of terrorist organisations to Irish NGOs.

ANT and the *four moments of translation* allows us to see the fault lines that occurred during the development of the Act, by showing that whilst some *translations,* like legislating that collection buckets should be sealed to the voluntary collectors*,* were included in the final form of the Act, they did not *mobilize* all of the interests in the actor-network. The voluntary collectors were seen as already *enrolled* in the translation, without considering that their identities were about to be altered or seeking their acceptance of this. It is also of interest that two similar issues, the clothes collections, and the Mass Cards, both became matters of concern that were eventually written into the Act, but their *translations* showed quite different processes, evidencing the imprecise nature of how these NGO accountabilities were made. The actor-network of the clothes collections was solid, however, the conceptualisation of how to criminalise bogus NGOs proved difficult, and the meaning of the original amendment was transformed by the Office of the Attorney General before it reached the Act.

Another voluminous issue in the debates was the matter of classifying NGOs as charity, deciding which types would fall under the scope of the Act. This might be understood as driven by three factors; first, the genuine desire of the legislators to recognise human rights NGOs as important actors in society, entitled to the same benefits as other NGOs; second, the sense that the Senators' role as essential gatekeeper or *obligatory points of passage* in the legislative process was being undermined; and third, the mystery of where the decision to exclude human rights NGOs from the Act had originated. This confusion was compounded by the fact that this treatment of human rights NGOs in Ireland was so different from the neighbouring UK Charities legislation, as put by Senator David Norris, '*We just take down the UK Bill and stick it in here with a few harps and things around it to make it Irish'* (Seanad Deb 4 December 2008, vol 192, no 12). Some of the strongest language in the data appeared in the debates around this issue and it attracted the largest number of contributors per debate. This is one of the rare instances in the debates where we see legislation being produced '*through the altering and crushing of opinions rubbing against each other*' (Latour, 2010 p. 130).

An ANT analysis of the debate data engaging the *four moments of translation* contributes to a rich understanding of the way accountabilities can arise in a complex legislative context. It contributes an enriched understanding of how the legislators perceptions of accountability

are enacted in practice, and also provides a new perspective on the processes of legislating for accountabilities. In doing so it extends prior studies on the development of Irish NGO legislation and accountabilities (Breen, 2010, 2014; McGregor-Lowndes & O'Halloran, 2010) by showing the complexities in the links between the matters of concern for the legislators and the accountabilities they created.

This paper extends the use of ANT and the *four moments of translation* in accountability studies (Fenwick, 2010; Vinnari & Dillard, 2016; Verhoef & Samkin, 2017), and specifically in NGO accountabilities. This analysis provides an empirical, rich depiction of how NGO accountabilities are created, and this understanding is the paper's main contribution. By showing the incohesive and chaotic ways in which new Irish NGO accountabilities have been produced, it brings not only the flaws in the legislation process into focus, but also the inconsistencies within the Act.

2.8 Conclusion

As a single site case study, this paper might be limited by the findings only being applicable to this particular case. ANT sees any social phenomena as a network within a network, providing infinite scope for study, however, ANT's empiricism allows us to see only so far in this case, as I access the public, visible part of the network that presents in the debates. Legislative processes sometimes involve non-public activity that can appear to overrule or tweak the output of the legislators, for example, in this case, the issue of the human rights NGOs, and the Seanad debates concerning human rights NGOs and the Revenue Commissioner show this clearly. However, studying the debates makes it clear where other, connected actor-networks influence the ones in this study, and the affordance of seeing that these back room, bureaucratic interventions take place is significant in itself.

In a similar vein, the early participatory imprint of the NGOs had faded to virtually nothing during the debates, evidenced by the controversies over the exclusion of human rights activities. NGOs' representatives, in earlier consultation with The Law Reform Commission, (2005a) had engaged in what appeared to be a pluralistic process, scoping a 'light touch', legislation in the form of guiding codes of conduct and a registration system. By the time the Act was signed into law in April 2009, only a trace of the NGO sectors' interests remained, their initial *enrolment* in the actor-network dissipating during the *translation* of the Act,

along with the opportunity to create holistic accountabilities for this unique sector (O'Dwyer & Unerman, 2008; Unerman & O'Dwyer, 2006). Studies from other jurisdictions allow us some insight into the possible effects of increased state or donor control brought about by enhanced principal-agent relationships, on the practice and mission of NGOs (Atia & Herrold, 2018; Ejiogu et al., 2018; Jensen, 2018; Martinez & Cooper, 2017), and further studies on the performativity of the new accountabilities created by the Act in the Irish NGO sector will be of interest to this field.

Chapter 3: Paper 2. The sensation of a law: Affective responses to increasing regulation and accountability requirements in Irish NGO Managers.

Figure 3.1: Becoming Animal: Maya Pindyk, 2016

3.1 Introduction

The impetus for international and national legislation regulating the conduct and accountability of NGOs has increased in recent decades, and NGOs worldwide increasingly face greater demands for financial and operational transparency. Complex and multi-layered financial and operational reporting by NGOs to government and stakeholders has become widespread in a sector that invariably consists of many small, local organisations with limited infrastructural resources. Supranational organisations such as the Financial Action Task Force and the EU Structural & Investment Funds have been actively influential in this regulatory growth. Through their processes of national assessments of NGOs' vulnerability to terrorism, funding policies and reporting requirements, and direction on best practice, these organisations have used organisational, financial, and symbolic capital to shape the mission and organisational forms of NGOs.

The most visible manifestation of regulatory developments in the Irish NGO sector was the enactment of charity legislation. The Irish Charities Act, 2009, and the subsequent 2014 creation of Ireland's Charities Regulatory Authority (CRA) to which 11,426 of the 34,331 NGOs in Ireland are now registered and accountable (CRA, 2021) is a good example of NGO regulatory developments. Less visible but equally important has been the move by disparate government funding bodies to modernise NGOs' financial and management controls (Lay & Eng, 2020; Perai, 2021), which has led, among other things, to the introduction of more stringent and detailed financial reporting and taxation systems, performance indicators, procurement policies, and a growing concern with the concepts of accountability, transparency, governance, and risk (Jiao, 2021; Saglie & Sivesind, 2018). From a research perspective, however, little attention is given to the changes these new developments bring about within NGOs and their management structures, less still at the personal level of NGO Managers (NGOMs), and even less still in small to medium NGOs that possess fewer resources and smaller management infrastructures to manage these demands. As estimates suggest that the Irish NGO sector takes the form of an inverted pyramid, with a large number of small organisations and a small number of large organisations (Benefacts, 2021b), the impact of new regulation on NGOMs and small to medium organisations has the potential to be profound.

Irish NGOs are all facilitating to some extent, the regulatory demands of the Charities Act, voluntary codes of governance, EU funding provisions, new Local and Community

Development Committee oversight structures brought about by the Local Government Act, 2014[18], disparate reporting requirements from government funding programmes, health and safety and child protection regulations, in addition to ongoing standard accounting requirements and company law. In this study, larger NGOs, while sometimes critical of this burden of regulation tend to accommodate it to varying degrees, as they have the resources to do so and feel the consequences of failing to meet regulatory standards are too high. Small and medium NGOs, however, report being overburdened with regulation and accountability measures, to a disproportionate extent in many cases.

This paper uses affect theory (Seigworth & Gregg, 2010), to examine how NGOMs not only respond to increased regulatory and accountability measures, but how they feel about them. In doing this, affect theory presents a way to track organisational change (Brief & Weiss, 2002), directly into the personal realm, allowing a glimpse at the forces of emotion at play (Reeves, 2015), within the people who are tasked with servicing new regulatory practice. Affect theory approaches emerging social phenomena as a multidimensional tangle (Massumi, 2010) investigating the overlap where the individual meets and absorbs the world, a place which is often at the edges of attention (Ahmed, 2010). Affect is sometimes described as a sensory, visceral movement in an individual brought about by changes in the environment or experience that one is barely conscious of, before it is contoured by conscious thought or language (Ahmed, 2006). The Deleuzian concept of immanence (Deleuze & Guattari, 1988) expresses a view of the world as a continuous plane, everything in this world is interconnected and non-dual, meaning there is nothing intrinsically internal or external, we are simultaneously in and of the world at once (Deleuze & Guattari, 1988). While the world appears to be made of discrete objects and assemblages, the idea of immanence sees everything as part of a fabric. Where one thread is pulled, cut or re-woven, the effects are felt across the entire weave, and this is how individuals might be said to feel something in the air, before they have fully grasped the shape of the phenomenon (Laszczowski & Reeve, 2015). As such, affectivities, as immanent forces that invoke affects, can be thought of as interstitial: as the space around and between individuals and things, which take on different intensities according to the dynamics in and around them.

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[18] This law gave new powers to Local Authorities over the funding and oversight of locally operating NGOs, who were previously independent or accountable only to funders.

This paper examines how the affective dynamics of new regulatory and accountability practices (Boedker & Chua, 2013), shape the individual experiences of NGOMs, uncovering a new perspective to how new regulatory systems act upon individuals as they unfurl into a sector. This paper extends prior studies of regulation of the Irish NGO sector, (Breen, 2010, 2014; O'Halloran, 2008; O'Halloran et al., 2008) and wider NGO regulation, in particular the unintended effects of NGO regulation and accountability measures (Burger, 2012: Crack, 2016, 2018: Deloffre, 2016: Hielscher et al., 2017). By introducing affect theory as a yet underdeveloped tool for ascertaining the unintended consequences of regulatory systems, the paper extends the understanding of NGO regulation beyond the technical aspects of the phenomenon to examining the effects of these regulatory changes on the senses and emotions of NGOMs, as they express how new and increasing work pressures affect how they feel about their work, the NGO sector, and their self-perceptions as workers. The new perspective presented by this paper is significant not just for its novelty, it presents unintended consequences of increasing regulation and accountability as they impact NGOMs on a human, sensory and emotional level (Brennan, 2019). The sensemaking that the NGOMs engage in, in terms of their struggles and potential responses to the phenomenon, indicate a potential sea change in how NGOs in Ireland will be managed.

Using affect theory to view responses to regulation by NGOMs allows us to pay attention to the personal, fine-grained, and sometimes bodily responses (Reeves, 2015), to meeting new regulatory and accountability demands. This new perspective, from the personal and the affective perspectives of NGOMs, can show us how affective responses to new demands and practices may, as this study suggests, indicate imminent overregulation in a sector, or part of a sector. These affective experiences are brought about by new NGO regulation heralded by the Irish Charities Act, 2009, along with a broad increase of regulatory responsibilities in the Irish NGO sector. Irish NGOs are numerous and heterogeneous, comprising of a majority of small, unincorporated grass-roots organisations, and the increasing regulatory landscape they operate in emerges as a site for timely study, existing as they do in a convergence of increasing accountability and regulation, and other changes like the increasing marketisation and tendering of charitable work. Drawing upon affect theory to analyse ethnographic encounters and phenomenological interviews with 18 Irish NGOMs, this paper shows how attempts to engender new norms and practices in the sector are experienced as affectivities, giving new insights into how NGOMs respond to increasing regulatory demands as they come to bear upon them (Ratcliffe, 2014).

In this paper, I highlight the forms of affect that are expressed by the participants and how complex weaves of people, technologies such as accountability requirements and regulations, and discourses around regulation and accountability come to claim or territorialise particular physical and mental spaces. I also illustrate that regulatory practice is differently ingrained within NGOMs and the emotional connections between the managers and the disciplining bodies they respond to are varied. The result of this is that while each NGOM may advocate improved accountability, the difference in experiences makes it difficult for these practices to be seen as an actualised whole. They seem to emerge as a mess of disparate, ever-becoming practices, attempting to attain an ideal standard which stubbornly retains a virtualised state on the NGOMs' planes of existence. The findings reveal that NGOMs are experiencing a range of affective intensities amongst burgeoning regulatory requirements as the sector undergoes a rapid change in form in an attempt to rationalise and consolidate new regulatory demands.

The paper is organised as follows: first, the background of the Irish NGO sector is outlined, including an overview of regulatory bodies that operate in the sector and a temporal account of recent changes in the Irish NGO sector since the 2009 inception of the Irish Charities Act, 2009 (the Act). Following this is an examination of the relevant literature relating to NGO regulation and affect theory, and an overview of the methodology and data used in the study. Findings are then presented, followed finally by a discussion and conclusion.

3.2 Background: Regulation of Irish NGOs

The NGO sector in Ireland represents an ill-defined assemblage of 34,331 diverse organisations (Benefacts, 2021a), of which the majority are small organisations (single branch, low income, simple structure), and a small minority are large organisations (multiple branch, high income, complex structure). The 60 largest organisations in the sector (0.2%) account for 57% of the annual turnover of the sector (Benefacts, 2020). The sector is estimated to have an annual turnover of between 2.75% (Benefacts, 2018) and 4.8% of the Irish economy (Indecon, 2018). However accurate figures are difficult to obtain, as many unincorporated entities, hospitals, schools, and Government agencies are classified as charities in Ireland, and this blurs the picture somewhat.

The larger global trend of attempting to regulate NGOs originates in the international motivation for greater oversight of NGO finance after 9/11, in the context of anti-terrorist

finance and money laundering measures. In Ireland this coincided with scandals around the misuse of funds by managers in a small number of Irish charities creating a perception of opacity around NGO fiduciary practice as a whole (Breen, 2018; Cordery & Baskerville, 2011; Harris et al., 2017; O'Halloran, 2008). Calls for *'the introduction of a proportionate yet robust regulatory system for charities'* (Breen, 2018) created the perfect conditions for the development of strong regulatory and accountability mechanisms for what is often seen as a hitherto largely unregulated sector. This saw the introduction of the Irish Charities Act, 2009, and the eventual establishment of a regulator with investigatory powers, the Charities Regulatory Authority, in 2014.

Although the Charities Act, 2009, is the most significant and comprehensive recent legislation to impact on Irish NGOs, it is worth considering the regulatory context in which it operates. Operating across several sectors, NGOs may be subject to regulation by a variety of other bodies, for example, incorporated entities are accountable to the Office of the Director of Corporate Enforcement, charitable housing organisations report to the Housing Regulator, while social care, disability, and health charities, usually funded by the State, are overseen by Service Level Agreements with the Health Services Executive (HSE), Tusla (the Irish family and child welfare agency), and the Health Information and Quality Authority (HIQA). NGOs which engage in lobbying in political settings are also required to register on the Register of Lobbying to ensure these activities are regulated by the Standards in Public Office Commission. Additionally, all organisations in Ireland, NGO, State and commercial, are bound by the Children First Act 2015, the Garda Vetting Acts 2012-2016, and General Data Protection Regulation (GDPR), 2018, and are answerable to the Data Protection Commissioner for lack of compliance and breaches of regulation. In this highly regulated context, this study examines how NGOMs express their navigation of changes to their own practice and new organisational relationships as they respond to the new, sharpened regulatory demands of the Charities Act.

3.3 NGO accountability and regulatory literature

This section examines literature in the intersection of the fields of NGOs, regulation, and accountability. Regulation literature looks at regulation in a wide range of fields: economics (Laeven & Levine, 2009), law (Freeman & Rossi, 2011), political science (Levi-Faur, 2005), sociology (Caramanis, 2002), public administration (Black, 2008), and business (Lee et al., 2009). Despite the context-dependent character of the regulation field, there is little to be

found in this literature that concerns itself with how NGOs are regulated. According to Koop & Lodge (2017), the majority of the regulation literature explicitly conceptualises regulation as an intentional process, with only 8% of articles attending to the area of non-intentional regulatory effects. While much regulatory literature surfaces political and economic theories like public interest, public benefit (Hantke-Domas, 2003), and political choice (Donnelly, 2016), these political and economic regulatory theories are seen by some to be flawed by, respectively, a lack of clear origins or definitive theorisation, limited to analysis of statutory interpretations (Eskridge Jr, 1988), and as failing to take the ideology of political actors into account (Hinich & Munger, 1996).

Within the accountability literature, NGO accountability has gathered interest (Belal et al., 2019) with many noting the public appetite for NGO regulation and accountability (Hogg, 2018). Some NGO accountability studies show that drivers for NGO compliance with regulatory norms are proactive and voluntary in some organisations, becoming an internal signifier of progression and efficiency, rather than a result of resource dependency or coercive external factors (AbouAssi, 2015: Benzing et al., 2010). The prominent theme in the NGO accountability literature focuses on the nature and practice of it, (O'Dwyer & Boomsma, 2010), and much of the literature presents increasing NGO governance, accountability and regulation as an inevitable, normative force (Cordery & Baskerville, 2011: McConville & Cordery, 2018).

Ljubownikow & Crotty (2013) and Gent et al. (2015) express concern for the unintended consequences of regulatory systems, presenting disparities in ability between smaller and larger organisations, in their capacity to handle large scale and multiple sets of financial and performance metrics (Schmitz et al., 2012). Christensen & Ebrahim (2006), and Ebrahim (2009), illuminate the potential overregulation of the sector, advocating deeper consideration of the issues and effects of unfettered acceptance of exponential accountability strategies (Edwards & Hulme, 1996). Concerns about overregulation of NGOs from a wider, political perspective emerge in the literature, for example, a longitudinal study by Bromley et al (2015), examines the adoption of regulatory codes, and suggests these codes arise from conditions in the political environment, *'particularly related to the influences of neoliberalisation and professionalisation'* more than the functional requirements of the regulatory context. Irvin (2005) discusses *'accountability pathologies'* and the costs of expanded regulation to the NGO sector, saying that accountability is as

robust in States without compulsory registration as it is in those with it, suggesting that caution should be applied to the idea of stringent NGO regulation. More recently, Spires (2019) identifies NGO regulation in authoritarian countries as a mechanism of the political control of civil society. While an interest in NGO accountability and regulation is burgeoning, the academic debate that addresses the need for regulation does not address the best amount, and there is scant debate about the effects of overregulation on the person who services it. This is a significant gap in the literature that this paper seeks to begin to address. Bringing an affect theory approach to the study provides compelling resonance to the personal, sensory, and embodied affects of regulation on those it regulates.

3.4   Affect theory

This study uses a cultural studies approach developed by Massumi (2002), Ahmed (2006), Gregg & Seigworth (2010) and others, rooted in the work of Deleuze & Guattari (1988), as a way to explore the affectivity, i.e., the ability to arouse sub-conscious emotional responses, of NGO regulation on NGOMs. Seigworth & Gregg, (2010, p. 1), argue that affect is a corporeal state, representing *'visceral forces beneath, alongside or generally other than conscious knowing'*. Massumi (2020 p. xv), sees affect as, *'a pre-personal intensity corresponding to the passage from one experiential state of the body to another, and implying an augmentation or diminution in that body's capacity to act'*. Accordingly, we might then consider affect as a response to the immanent forces that exist like miasmic gasses within the ongoing and peripatetic processes of social worlds. We watch as environments, atmospheres, and burgeoning movements shape how individuals feel and act, provoking imprecise sensations at a level initially beyond linguistic reasoning.

The concept of affect has been explored in relation to culture in a number of traditions, including Freudian and post-Freudian psychoanalysis (Sedgwick & Frank, 1995: Tomkins, 1984), and the last 25 years has seen the emergence of a prodigious and varied body of literature which is now seen as the 'affective turn' (Blackman & Venn, 2010: Gorton, 2007). The 'affective turn' is seen in part as a response to perceived limitations to the 'linguistic turn' (Alvesson & Kärreman, 2000), which sees language as the primary way we understand the world. At its most ambitious, affect theory uses Spinozan thinking about the synthesis of body and mind (Spinoza, 2006), attempting to bring the material world, the body, and biology back into the picture, blending scientific and social theories. Blackmann and Venn (2010, p. 8)*,* say that central to affect is the suggestion that *'social and natural phenomena are*

complex, processual, indeterminate, relational, and constantly open to effects from contiguous processes' emphasising a new focus on material, sensory, and corporeal perspectives within culture.

An affect approach conceives of the material world and abstract ideas or minds as the same thing. As argued by Massumi (2002), instead of viewing dualities of nature/culture, mind/body, we need to imagine these as continua, as the position of matter in space and time presents a myriad of possibility. If we view the phenomenon of NGO regulation, from an affect perspective, we see how Seigworth & Gregg (2010), following Spinoza (2006), conceptualise three levels of encountering affective forces: (i) the impersonal, a field or context within a much bigger context of potentiality, in this case, the idea of increasing global regulation, or the idea that exponentially increasing accountability is desirable, (ii) a gradient of positive or negative intensities in a continuous line of variation that brings them in one form or another to the person, for example the sectoral and organisational change that new regulatory practices bring to a person's work life, (iii) points of intensity, an impingement upon the person, involving contact with the affective force, bringing shifts in atmosphere, sensation, self-image, and animus.

Affect theory allows the multiplicity of affective relations (Mattes et al., 2019) that become necessary for the production of regulation, and the temporal nature of regulatory compliance to become apparent. This study explores how managers of various size NGOs describe conflict with regulatory bodies, their emotional responses to attempts to negotiate or resist regulatory power, and how organisational experiences might explain the intensity with which these are felt. Experiences of being regulated bring a sharp sense that the abstract concepts of ideal NGO regulation have become '*substantiated into terms of practice'* (Massumi, 2002, P. 76).

The heterogeneous nature of the Irish NGO sector presents a network with high variations of norms as event transmission, all elements must transmit the new norms for them to be actualised in the field (Massumi, 2002, p. 87). Those that remain individuated from the norm can experience levels of de-territorialisation (Deleuze & Guattari, 2004, p. 115). A territory refers to the environment of a group, and de-territorialisation is an irreversible change of territory, and its eventual re-territorialization in a different form. Entities that do not have

the resources or ability to adapt to de-territorialisation often experience struggle, discomfort, and a range of negative affects as they grapple with new potential existences.

The concept of risk is of particular interest to affect theorists (Massumi, 2002), concerning the dual abstract potentialities of safety and danger, conceptualising regulated states as an idealised near-future attainability, and risk as a shadow state of failure and danger. These twin idealised states exist in the processual cycle between the potential and the substantial (Massumi, 2002). I explore this processual cycle as the affectivities of regulatory power continue to emerge, and also consider what resistance or challenges it meets as it becomes substantial to the regulated person, as Massumi (2015, p. 104) states that resistance is as much a part of the collective field of regulation as the tendency for capture by regulatory technique.

In a bid to explore the affective concerns of NGO regulation in Ireland, I conducted a phenomenological study of 18 Irish NGOMs, exploring the impact of increasing NGO sector regulation on NGOMs, with a particular focus on the Charities Act, 2009. The study explores the affective intensities of NGO regulation following Delueze & Guattari's (1988) idea that the ebb and flow of intensities are what cause cultural change, identifying where NGOMs begin to relate to their work in a highly affectively charged way. By asking NGOMs how new regulatory demands are changing their organisational operations, work practice and feelings about their work, I attempt to see how affect operates in working lifeworlds. NGOMs' lifeworlds are experiencing rapid change in the forms, identifications, ideological orientations, and relational foci. By examining the here and now for NGOMs, examining what is going on, with a new endeavour at the micro-level of regulatory affects in the NGO regulation and accountability literature.

3.5 Method and Data

This study explores how new charity regulation, and the wider regulatory landscape in Ireland affects NGOMs. I chose to use a phenomenological approach (Husserl, 1999; Moustakas, 1994; Polkinghorne, 1989), as it allows a rich exploration of lived experience. As I am interested in the affects of new regulation as it diffuses into the sector, the phenomenological focus on an experience from the subjective or first-person point of view allows an attunement to a wider range of experiential aspects, for example sensory, intellectual, memory, emotional, social or temporal qualities of experience, recognising the complexity of consciousness as it is relayed.

3.5.1 Engagement with participants

This study used purposive sampling to identify possible participants, based on the likelihood that they have experienced the phenomenon in question (affects of new regulation in NGOMs). This necessitates a relatively narrowly defined target group for whom the research topic is significant. Potential participants were identified and approached initially through direct or indirect professional contacts of the researcher. Further contact was made by (i) e-mailing the managers of organisations categorised as small, medium or large, on the CRA register and (ii) contacting managers of charities who engaged in social media platforms professionally.

Participants at managerial level with long-term experience in the sector were invited to participate in the study, as I thought they would provide a longitudinal view of regulatory developments. Those selected as interviewees held a title of CEO (n=9), Manager (n=6), Director (n=1), or Chairperson (n=2). Interviewees selected represented large (n=8), medium (n=3) and small (n=6) NGOs, servicing different areas (see Table 3.1). This variety also enriches the data and provides a mix of perspectives.

Interviews took place between March and December 2019, in a variety of settings. Some interviews took place in the work setting of the participant, and in these instances, additional data from the work environments was gathered, like photographs of policies, procedures, equipment, workspaces and the detritus of regulation and accounting work. Others took place, for the convenience of the participants, over the phone, or using video calls.

The interviews conducted were in-depth, biographic-narrative interpretive method (BNIM) interviews (Wengraf, 2001; Wengraf & Chamberlayne, 2006) with 18 managers (in 17 interviews) from a range of Irish NGOs (see Table 3.1 for details). BNIM uses open ended questions, to encourage participants to give an impressionistic response to a phenomenon, for example, 'could you describe your experience in the NGO sector to date?', 'what does accountability work look like for you on a day-to-day basis?' There was a topic guide (see Appendix 6), and a funnelling strategy that moved the interviews from the wider NGO sector regulatory landscape to the personal experiences of the participant. During the interview, the researcher was mindful not to direct the participants too insistently in one topic or another, allowing the data to emerge naturally, as rich descriptions of experiential encounters with the phenomenon.

3.5.3 Number of interviews and data saturation

The number of interviews to be conducted was not decided prior to the data collection phase of the study, but was determined by the point at which data saturation was achieved (Guest et al., 2006). As is often the case with purposive sampling, a smaller study that is focused on a specific, but in-depth set of interview questions (in this case on NGO regulation) will reach saturation much quicker than a larger probabilistic study with a wider scope of enquiry. In the case of this phenomenological study design, interview questions were formulated to get multiple participants talking about a specific subject, and the measure of the data is its richness and thickness, rather than its volume (Fusch & Ness, 2015), and in this study, data saturation occurred at 17 interviews with 18 people, in part because of the lengths of the interviews, which were between 43 minutes and 110 minutes, providing a total of just over 172,000 words and 1,390 minutes of recorded material. This brought the study to the point where no new information or themes were appearing in the data, as themes started to be repeated.

Table 3.1. Details of study participants

Interview Sequence & Setting	Male (M) Female (F)	Size[19] Small (SNGO) Medium (MNGO) Large (LNGO)	Position of participant: P = paid V= voluntary	Length of years' service in sector	Organisation aims	Number of: volunteers (V) paid staff (PS)	Organisation income declared on CRA register (2018)
Int: 1 Telephone	M	LNGO	CEO (P)	10+	Poverty Relief	V 5000 PS 500	€80,000,000
Int: 2 In person	F F	SNGO	CEO (V) Chairperson (V)	15+	Animal Welfare	V 5 PS 0	€5,000
Int: 3 In person	M	LNGO	CEO (P)	15+	Disability Services	V 49 PS 249	€27,000,000
Int: 4 WebEx	M	MNGO	CEO (P)	20+	Housing Association	V 0 PS 49	€4,900,000
Int: 5 In person	M	SNGO	Manager (P)	20+	Justice Service	V 5 PS 7	€151,500
Int: 6 In person	F	SNGO	Chairperson (V)	20+	Community Sports	V 20+ PS 9	€136,000
Int: 7 In person	M	LNGO	Service manager (P)	25+	Training and Education for People with Disabilities	V 250 PS 500	€220,000,000
Int: 8 In person	M	LNGO	Regional manager (V)	10+	Poverty Relief	V 500 PS 500	€82,000,000
Int: 9 In person	F	MNGO	Regional manager (P)	20+	Youth Service	V 30+ PS 40+	€1,879,000
Int: 10 Telephone	M	MNGO	Deputy director (P)	15+	Youth Service	V 19 PS 49	€1,800,000
Int: 11 Telephone	M	LNGO	CEO (P)	25+	Disability Services	V 0 W 500	€5,880,000
Int: 12 In person	F	LNGO	CEO (P)	20+	Development Organisation	V 0 PS 500	€730,000,000
Int: 13 In person	M	LNGO	CEO (P)	10+	Homelessness Service	V 500 PS 249	€13,000,000
Int: 14 In person	F	SNGO	Manager (P)	25+	Intellectual Disability Service	V 18 PS 3	€86,000
Int: 15 skype	M	LNGO	CEO (P)	25+	Aid Organisation	V 5,000 PS 500	€163,000,000
Int: 16 In person	M	SNGO	Manager (P)	20+	Resource Centre	V 9 PS 9	€730,000
Int: 17 skype	M	SNGO	CEO (P)	20+	IT Services to Charities	V 9 PS 19	€1,000,000

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[19] Small = paid staff <20: Medium = paid staff 21 – 100: Large = paid staff > 101

3.5.4 Phenomenological data analysis process

As phenomenological analysis (Hycner, 1985), is more focused sensitising the researcher to the experiences of the participant, the aim of my phenomenological approach was to study in detail how people describe and make sense of their lifeworlds (Husserl, 1999; Schutz, 1967), in this case, involving their working lives. A double hermeneutic (Giddens, 1982), presented in the interviews, as two interpretive contexts arose as the participants made sense of their worlds and as I attempted to make sense of the process as I listened and observed.

Phenomenological engagement requires an immersive and detailed case-by-case analysis of the interviews, to present rich detail in the responses and perceptions of the participants, rather than a preoccupation with generalisations or frequencies in the data (Dey, 2002: Geertz, 1973).

I immersed myself in the data through iterative cycles of listening, note taking and manually transcribing the data, allow ongoing corporeal engagement with the material. The method of transcription was guided in part by King et al. (2018), giving clear indications of pauses, laughter, non-verbal communication, tone of voice, and other details that give a holistic sense of the interview.

A detailed engagement with the data followed that allowed units of relevant meaning (URM) (Hycner, 1985) to emerge. URM are phrases and paragraphs that are either related to charity regulation or the wider regulatory NGO landscape, for example, regulatory and accountability tasks (R&A), or central to the perceptions and feelings of the participant. A systematic process of noting URM then took place, as a form of data reduction that keeps the words of the participant intact. Cycling between the raw data and the first order concepts formed a process of interpretation that developed second order themes in the data, that attempted to capture the essence of expression embedded in the data. Finally, the themes were situated into aggregate dimensions, linking the individual experiences and their organisational and sectoral settings to theoretical concepts. Figure 3.2 presents the first order concepts, second order themes, and aggregate dimensions. Each aggregate dimension is discussed in the section that follows. Supporting quotations from the interview transcripts are provided.

Data structure from semi-structured interviews with NGOMs

First Order Concepts	Second Order Themes	Aggregate Dimensions

All NGOMs welcome increased R&A as enhancing public trust
All NGOMs see increased R&A as inevitable
→ Conceptualising regulation

Fear of unknown problems, risk culture
Fear of damage to professional reputations, loss of public trust, de-funding, loss of donations
→ Potential organisational and personal risk

→ **Regulation and Risk: Abstract Potentialities**

Unpleasant experiences with regulators
Reduced free speech and political activism
Loss of NGO autonomy
→ Unilateral regulatory relationships

Conflict with regulators
Some NGOs are too big to fail
Professional confidence dealing with regulators
→ Regulatory conflict

→ **Regulatory power and resistance**

New R&A posts and sections created
Perpetual, multiple, and disjointed R&A cycles
Higher accountancy and audit costs
→ Excessive regulation and regulatory cost

NGOMs working unpaid hours to service R&A work
Regulatory bureaucracy and inefficiency
Unpredictable demands (making it up as they go)
→ Stress and inefficiency

→ **Overregulation: abstract to substantiated terms of practice**

R&A pulling focus from mission-based work along with increased demand for service-based delivery from funders
→ Changing organisational values and mission

Increasing social and physical isolation for NGOMs
Increasing sedentarism
Slipping professional identity
Reduced NGOM decision-making powers
→ Changing meaning of work for NGOMs

Feelings of worry, hurt, anxiety, confusion, dread, regret, frustration, boredom, defeat, entrapment
→ Negative emotions and sensations

→ **Deterritorialization**

Figure 3.2: Data structure from semi-structured interviews

3.6 Findings

New regulatory and accountability requirements for Irish NGOs have undergone rapid growth in complexity and breadth over the last decade, concurrent with the passing of the Act and the establishment of the CRA. The study data presents a complex array of expressions by NGOMs[20] about this affectively charged *'industry of bureaucracy'* (Int.12, LNGO) that manifests not simply as interior or subjective, in the way we tend to frame thinking about emotion and feeling, but is something that is transmissible and circulates between porous bodies. I attempt to show from the data particular instances of affectivity in which the prevailing intensities of the phenomena manifest in varying ways, as various NGOMs describe how they are finding themselves in the world (Ratcliffe, 2014) in relation to the burgeoning Irish NGO regulatory landscape.

The sector is enormously varied and disproportionate, with the majority of its 34,331 NGOs being small or medium income charities, and a very small number of large charities that attract multimillion funding levels. In spite of this, as interviewees discussed widely what they see as clear and advancing regulatory trends for the sector, views of the impact of regulatory changes in the sector were relatively consistent in the data, across the representatives of various NGOs. Where variances in views were evident, these were largely in terms of perspective, according to the size of the NGO. Divergences in experience tended to centre around where and how NGOMs attempt to reconcile and resolve these changes: on a sectoral, organisational, or personal level.

3.6.1 Regulation and risk: abstract potentialities

This theme arose around how the NGOMs felt about regulation, and its relation to risk, before they experienced the real-world regulatory effects they came to describe later. The potentiality of regulation was not necessarily a negative prospect. All interviewees expressed approval for the abstract concept of better NGO regulation and agreed that there was a need for it. This was expressed with varying levels of enthusiasm, with most from large organisations seeing it as a part of an inevitable and necessary modernisation of the sector:

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[20] Interviewees are identified in this section by their interview number, and the size of their NGO: S (small), M (medium) or L (large), for example Int.10, MNGO. See Table 3.1 for details.

> *'So, I'm a big…short answer is… I'm a very big advocate for regulation. I think it's very positive once it's done well'* (Int. 3, LNGO)

> *'It's totally necessary in itself, but especially in light of the recent scandals in Oxfam[21] and Goal[22]. Robust regulation and governance are just an essential part of any modern operation'* (Int. 15, LNGO)

Positive aspects of regulation were identified, which included building trust with the Government, the public, and donors, by protecting organisations from potential scandals. This data captures feelings about the abstract existence of an idealised state of future regulation, as it exists in principle in the minds of the NGO manager.

However, all interviewees expressed a fear of visible regulatory failure, with the NGOMs of larger organisations expressing a terror of the shame that negative media attention brings. An unfavourable regulator's report or whistle-blower scandal signals a fall from grace that can include personal reputational ruin, a drastic fall in public donations, loss of Government contracts, and possible closure:

> *'For large charities, it is a big worry, you know, it is because you know your name is big, it's in the headline of the article, the details in the article might… might be petty and like something that, but the damage can be done…I think there's always the possibility of a scandal brewing'* (Int. 3, LNGO)

> *'To be honest about it, in this day and age, it just takes one little thing, and then the media, you know, it's ruthless'* (Int. 8, LNGO)

Fiduciary transgression, or even a singular mistake in an NGO is not seen as an inevitable human error blip, but as a public and catastrophic fall from grace, the sting of which is ever near and feared. This NGOM describes the public and media reaction to an accidental minor transgression committed by another NGOM:

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[21] (Gayle, 2018)
[22] (MacCormaic, 2017)

'This hit the papers, and it just looks so bad. Because, again, it was an accident by… somebody who's been with the charity for 40 years, they put their life's work into it., but it's...well … they've got to be up to something. It's terrible for them, absolutely terrible, and all their personal experience as a fundraiser, experience in fundraising, they had to step back from it and their [the charity's] revenue went down 20 - 30% very quickly. I mean you'd feel very sorry for someone like that,' (Int. 11, LNGO)

Some NGOMs felt the bar for regulatory compliance is so high that personal ruin is an existential threat to the NGO sector:

'…they need to have a really, really big think on that because it's distressing the system to come in and have this Kafkaesque situation where good people have been threatened with closure and ruin of their name' (Int. 3, LNGO)

This risk of being tainted, or, worse, publicly eviscerated, was attributed to the difficulty reported by each interviewee in attracting and retaining Trustees. As boards of directors shrink, and staff do more to plug the gap, the sense of collectivity in the sector seems to be shrinking:

'If you take part in a few chats in the directors' forums: coming on to a charity, aaagh...! (mock terror) and especially with the bigger ones, it's a risk to your reputation, you don't know what's going on in a big charity, it's like a big company. You don't know what's going on there, and as a charitable director, you're not an executive. They're not even here on the ground day to day to be able to lift up a paper and look around. It brings along a huge element of risk' (Int. 11, LNGO)

These expressions of threat, risk and shame give a sense that the substantiated terms of the regulatory landscape are becoming vividly affirmed in the lifeworld of the NGO manager. As this small NGOM puts it, they feel they are now the channel through all which all of the organisational risk flows, he, personally is where the buck stops:

'I'm now a conduit for risk. Everything is a risk in this kind of work, people are traumatised, sometimes it's unpredictable. I have to absorb all of the risk for whatever goes on here, it's all on my shoulders' (Int. 5, SNGO)

A sense of this vigilance is echoed in larger organisations, as this manager describes the feeling of safety that is brought about by a sense of being ahead of organisational risk:

> *'and I think prevention is better than cure, there's so much that it is great to be able to stand*
> *over things'* (Int. 8, LNGO)

The sense of dissonance created by the gap between how the NGOMs think and feel about regulation as an abstract potentiality, and their experiences when regulation becomes substantiated is significant.

3.6.2 Regulatory power and resistance

Most regulation contains some variance of power, to be used in cases of non-compliance by regulatees. Normally evidenced by the presence of sanctions, legal action, or other punitive measures, this regulatory power can be subject to resistance. As this issue arose in the data, however, reaction to regulatory power, and the prospect of resistance to it, manifested differently in the NGOMs.

All of the NGOMs, apart from one, described being involved in disagreements or conflicts with at least one regulator. Five managers, representing all sizes of NGO, described dealings with the newly formed CRA in particular as presenting some form of conflict or delay. The descriptions of long-running, inconvenient and confusing processes with the CRA were identical. A manager of a large NGO describes the process of re-organising the company structure to comply with the Act:

> *'It was really unprofessional from them. For months and months and months, we couldn't get anything from them. Well, I was writing to them on a regular basis because the board had tasked me with picking this up and getting our final approvals over the line. And I found that quite frustrating. There must have been, I could have written five, six, seven letters asking for a meeting, asking for anything'* (Int. 3, LNGO)

A manager of a small NGO explains:

> *'we filled out all the forms online, we went through a whole process and we stopped for a while to reflect on a few things, because we just wanted to see which way the funding stream, what was being demanded, obviously. And then we went back to just complete the registration only to be told that sorry, we have to apply all over again. And that was a piece of work that we had done, like it was a lot of work. And then they, you know, they just, then they had glitches within the charities office, charities regulator. They lost stuff'* (Int. 14, SNGO)

Four of these five respondents who raised concerns about the CRA questioned whether it would be more advantageous for them to take a different legal form, as their dealings had been so arduous. The managers from large NGOs who described difficulties with the CRA took a dim view of what they saw as unprofessional and inefficient, but brushed off the encounter as an eventual win for them. The managers of small NGOs, particularly fully voluntary organisations with no paid staff, expressed feeling small, frustrated, confused and patronised by the process, suggesting perhaps that the regulatory encounters become more personally felt, the smaller the NGO and the more embodied the manager's work becomes. Below, a manager describes her experience in an interview with CRA officials during the process of registering her small NGO as a charity. There is a sense that the transmission of affect can be responsible for emotional shifts and bodily sensations, memorable even if only transitory:

> *'We're so proud of everything we have done here, how we have made it right, and that interview, in fact they were wearing away at me all through this process they have really been uncooperative, in that interview… They managed to diminish me and make me feel small'* (Int. 2, SNGO).

Managers of large NGOs approached conflict with other Government agencies and regulators in the same way as they did the CRA, with a distain for what they saw as obstructive practice, which they were not afraid to express directly to them. The first manager below expresses his view on dealing with regulatory frameworks within the HSE funding system, and the second refers to resisting HSE funding regulations to little consequence:

> *'but they haven't a notion really what governance is, and I would often say to them as well, I mean, this is rich, at a low level, someone looking to ask about your governance structures when they don't even had a board themselves, I'd say to them, you know, which I found very, very frustrating as well, so anyway, you're supposed to be an expert in governance'* (Int. 1, LNGO).

> *'I have refused to sign an SLA (service level agreement), and you know the funding still comes in. Within the SLA, there's a provision for a 20% reduction in a finance if you refuse to sign it. But there were quite a number of service providers last year that didn't do it, just didn't sign it'* (Int. 3, LNGO)

This personal confidence in challenging regulators might reflect a number of factors. Firstly, most large NGOMs came from a finance, legal, or management background, and may feel a sense of equality with staff in Government agencies. Secondly, some of the organisations had such large national service contracts with Government, they felt they were too big to fail and therefore had more leverage. Lastly, those from the large organisations belonged to formal or informal professional peer networks, giving them greater access to professional opinion and advice.

Managers from smaller organisations, while often recounting discord with funders with a sense of humour, tended to belie feelings of vulnerability and precarity within the situation, perhaps borne out of the inherent power imbalance they feel between their organisation and the Government. As this small NGO manager points out:

> *'You're half frightened to say anything about it. Because if you do, then they'll think that you're weak. Or they think that you're… it's like a failure.'* (Int. 16, SNGO)

That such differences in affectivities around regulatory power exist amongst the NGOMs has significance for how NGOs and the sector itself responds to regulatory pressures.

3.6.3 Overregulation: from abstract to substantiated terms

This theme arose from explorations of how the NGOMs experience new regulatory tasks in their work, moving from the general concept of regulation as an axiomatic 'good thing', to

something they experience in their daily work. The work of responding to regulation has become a material and sensory pursuit, encountered by the bodies of the NGOMs as they see, hear, and handle regulatory demands. This sensory and material dimension is where a sense of unease, disappointment, and frustration begins its expression. All interviewees discussed in volume a perceived lack of regulatory planning and impact assessments, and little evidence of cohesion between the multiple regulators they report to, seeing this as wasteful. They expressed varying levels of frustration over servicing a number of regulatory bodies with similar information for slightly different requirements:

> *'they all wanted the information slightly differently, similar information slightly differently. So that to me is the most frustrating when you're asked or even within the agency, that you're asked for the same information, I mean its slightly different for different parts of the HSE[23]'* (Int. 12, LNGO)

> *'And so, from a time and cost perspective it's [referring to the compliance with regulatory demands] become very important to us. It's very expensive, from a perspective of if you take our organisation, as an organisation on its own we're, we're governed by five different regulators at this point in time'* (Int. 4, MNGO)

Another manager of a medium organisation enumerated eight separate entities that they personally report to each quarter, in disparate ways. This quote also reveals that while budgets for programme delivery are forthcoming from State agencies, resources for the staff pay needed to service them do not usually attend these budgets:

> *'At least eight. Yeah, I suppose if you're talking about three Education and Training Boards, you know, our core funders, Youth Justice, Department of Social Protection, Youthwork Ireland ... The Health Service Executive to a, to a point we get that, it's section 39. But it's not staffing. It's, it's programme budget'* (Int. 9, MNGO)

All but one interviewee felt NGOs in Ireland were overregulated to a degree:

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[23] HSE (Health Service Executive) refers here to the Irish Health Service.

'we're, I don't know, struggling is the word but we're overwhelmed with an awful lot of the governance stuff. It's really difficult. We're doing it. And we're doing it to the best of our ability, but it's becoming more and more difficult' (Int. 14, SNGO)

'They really have taken a sledgehammer to crack a walnut' (Int. 11, LNGO)

The endlessness and multiplicity of regulatory demands is reflected in the humour of some of the managers around the ubiquity of the euphemism '*on the journey*'. The phrase *'on the journey'* is frequently used by NGO representative organisations like The Wheel and the Charities Institute Ireland, to describe the process of attempting to reach compliance with NGO regulation:

'The local Partnership[24] provided support for us to be 'on the journey' (rolls eyes) to corporate governance' (Int. 5, SNGO)

'That as we say ... we are on the journey (laughs) and the journey has been stalled I'd say for the last year' (Int. 9, MNGO)

'Part of the compliance is that you're working toward or this saying that you're 'on the journey'. This is kind of a journey, this kind of awful notion of being on the journey, I mean, we're being dragged along, rather than being on a journey... because again... it may well be a journey but, but the reality is that we… we can't afford the destination' (Int. 16, SNGO)

In accordance with a sense of growing overregulation, the physical manifestations of the growing accountability work described in this section had a presence and immediacy in each organisation that was visited, with every interviewee able to reach out and touch one accountability work artifact or another, most without leaving their seat, most certainly not having to leave the room. These artifacts provoked irony on occasion, with policy manuals often jokingly referred to as The Bible.

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[24] 'Partnership' refers to Local Development Companies funded by the Irish Government to run anti-poverty initiatives.

> *'I'll show you what we have, just one second, two seconds… One of our pride and joys is this book (wry tone), which is 198 pages of policy procedure governance manual for our board and for our staff'* (Int. 4, MNGO)

The substantiation of the regulatory burden is expressed as unwieldy, unreasonable, and in some cases, absurd, in sharp contrast to the feelings around NGO regulation as an abstract potentiality.

3.6.4 A sense of deterritorialisation

While all of the interviewees expressed to some extent negative feelings resulting from regulatory pressure, these affects were strongest and more frequent in the small and medium NGOs that make up the bulk of the sector in Ireland. Managers from small and medium NGOs felt discomfort at certain regulatory requirements that involved the shifting of organisational identity and an undermining of the meaning and values of the NGO. For example, changing their original constitution to a constitution template provided by the CRA, or signing a service level agreement that precludes political activities, protest or criticism of policy. Managers of NGOs which were established to challenge social policies and structural inequalities, express a slippage in their environment when this happens:

> *'It's possible that you know… the whole fundamental ethos… mission and ethos, might have been altered... because of the requirements of the charities regulator'* (Int. 6, SNGO)

Other regulatory affects seem to bring intensities more deeply and personally to the small and medium NGO managers compared to managers in large NGOs. For example, managers of small and medium NGOs all express that they experience the cyclical nature of regulation more sharply than those in the large NGOs. Without exception, managers of small and medium NGOs find themselves directly responsible for the regulatory and accountability burden of the organisation. Managers in larger NGOs oversee staff members or teams that perform the day-to-day accountability work, removing them to an extent from the direct performance of these tasks. Linked to the issue of incoherent regulation and accountability mechanisms, having multiple compliance regimes and reporting schedules, all in different

formats with differing frequencies makes for what one manager described as a hamster wheel:

> *'you're on a hamster wheel, you're like chasing your tail the whole time. And like, that's not conducive to good practice. That's not good practice. Before we were able to do that, but that kind of, this kind of stuff, yeah, the development work has suffered'* (Int. 14, SNGO)

Some of the emotions expressed around this issue include frustration, futility, boredom, and defeat. Some managers from small and medium NGOs expressed how their role had changed from one that reflects their personal, humanistic values, to performing tasks they found meaningless and unsatisfying. This NGO manager describes how he has to steel himself to keep going, finding motivation in the sense that he is supporting others to carry out the interpersonal, face-to-face work:

> *'It wrecks your head, it can seem meaningless, but I have to stay motivated by telling myself that by doing this, it makes everything you value happen, even if you can't do it yourself anymore, you have to do it through other people'* (Int. 5, SNGO).

However, smaller organisations are experiencing this impact more markedly. Managers of small and medium NGOs said they had experienced feelings of being overwhelmed, disbelief, dread and anger when thinking about their work, in jobs which they had all expressed as having a prior love, vocation, and passion for:

> *'Would I recommend working as a manager in the community? Yeah, I would, I've loved most of it, but can I say I love it now? No, it's too stressful, it's way too stressful'* (Int. 6, SNGO)

> *'it's not quite an anxiety attack, but I do get a knot. A physical knot' (places hands on chest)* (Int. 14, SNGO)

In particular, the tendency of reporting requirements to divert energy and focus away from the organisation's objectives was expressed, for example by this manager who describes

their feelings about how much their job has changed for them when talking about the volume of regulation and accountability tasks they perform:

> *'I f…… hate it, it's hard to keep motivated, to find the energy, it drains you, it's nothing to do with why you chose to go and do the job'* (Int. 5, SNGO).

This aspect was also recognised by managers of large NGOs, even if they were not personally feeling the same pressure:

> *'what they're asking people to do kind of distracts them from their day job or what their funded purpose is about. We need to be honest about that'* (Int. 12, LNGO)

Four interviewees from small NGOs told the interviewer they were planning to leave their jobs as soon as possible, for employment in the State or the for-profit sector, or for early retirement:

> *'yeah, I'm barely holding on at this stage. You know, it's really difficult. I think I'd rather go get a job if someone would take me on to serve coffee, that sounds nice'* (Int. 14, SNGO)

> *'for me it was kind of just one day, I'm just f…… so stressed out I hate my job. I used to always love coming into work, LOVED [word emphasised] coming into work! And the last two years I've been kind of actively looking for other jobs'* (Int. 6, SNGO)

Small and medium NGO managers reflect on this shift in identity when describing an unfamiliar sense of physical and social isolation in their work life. Managers from small and medium NGOs all expressed to some degree, a feeling of losing these values in their organisation, as the material, sensory nature of their work becomes introverted, quieter, solitary, and opportunities for hands-on leadership diminished. One manager describes the regret she feels about how she rarely gets time to mentor jobseekers who ask for her when they come into the centre, which used to be an integral part of her work. This saddens her as she feels she's wasting her degree in adult guidance counselling. Another manager talks about the craft of restorative work with young people in the criminal justice system, again citing wasted qualifications, experience and talent. He explains how he had to move from a

communal space where he used to catch up on paperwork in quiet periods, to having a small glass box built around his desk in the corner of the building to facilitate him to complete the increased accountability work. He describes how before this, staff and clients were at ease with him, he was part of the furniture. But now, when he comes out of his cubicle he feels a sense of unease:

'it all goes quiet... uh oh, there's the boss' (Int. 5, SNGO)

Later in the interview, this manager mimes rattling the bars of a cage as he describes his day at his desk, and the loss of animus and drive he experiences in his new environment. This articulated alienation and loss of interpersonal stimulation is mirrored by the new corporeal habits of many of the managers: being seated for longer, and being in the same setting all day.

Irony, cursing, and humour are modes of expression that can convey the excess affectivity of deterritorialisation, or the 'too much' of a situation. Laughter and humour are powerful expressions that can show the person is navigating an unexpected disorientation that arises in a situation, indicating a new or singular experience, as they attempt to codify and normalise it (Massumi, 2015, p. 13). The informality of expression in many of the interviews showed itself in humour and irony. Many NGOMs see themselves as no-nonsense people who do not stand on ceremony, and are comfortable using highly expressive turns of phrase to describe powerful affective encounters such as feeling humiliation at a meeting with the CRA:

'I mean, right then, I felt as low as shark shit (laughter)' (Int. 2, SNGO)

According to Bruns (2000), when affect provokes laughter, it indicates something out of balance or unnatural, a deterritorialisation that jars a person into unnatural behaviours or reactions. Before the affect has been verbalised as an emotion or feeling, and this incidence of humour seems to allow the real feelings about the regulatory encounter to the surface:

'I didn't know how upset I was about it until now, telling you...' (Int. 2, SNGO)

Exploration of this theme shows quite vividly that something troubling is afoot with the NGOMs, their work practices, and how they feel about them. The data suggests that the more personal and embodied the work feels to an NGOM, the stronger the negative affectivities around their new regulatory and accountability work practices seem to be.

3.7 Discussion

This study examines the affective impact of the increasing regulatory demands of the Irish NGO sector. It shows the multitude of NGO sector regulators and their disparate attempts to regulate the same space simultaneously, but discordantly, showing how the affectivity of a dissembled body of idiosyncratic State agencies, spearheaded by the Act and the CRA, brings about disruptions to the environment of NGOMs. The resulting variety of intense affects includes the deterritorialisation of the long-term lifeworld for some, as the abstract concepts of greater NGO regulation have become *'substantiated into terms of practice'* (Massumi, 2002, p. 76).

Regulation in this light can be analysed as a dual intensity, both reflective of the perceived needs of the NGO (achieving a state of regulation and accountability) and the disruption of it, providing a sense of protection from the existential threat of 'scandal', and yet, NGO regulation represents the biggest threat itself to NGOs, the threat of the 'bad report' or being seen as under investigation, that would bring about the demise of the NGO. Massumi (2010) sees threat as a past anticipation: a threat that does not materialise is valid, as it might, at any stage do so. A threat's continuing possibility allows it a perpetual existence in a *'nonlinear circuit of the always will have been'* (Massumi, 2010, p. 54). This means that a pre-occupation with pre-emptive risk strategy is always valid and worthwhile, and the managers of the larger NGOs, with the resources to strategise, are able to reduce the affective intensity of the threat for themselves, in ways that are not available to small and medium NGO managers.

As experiences of overregulation grow, responding to regulation becomes a material and sensory pursuit, as feelings of unease, disappointment and frustration arise. Lack of regulatory planning, impact assessment and regulatory cohesion provokes reactions ranging from humour and irony, disparagement, to frustration and defeat. Disagreement and conflict with regulators is common, with complaints about incoherent and inconvenient processes invoking distain in large NGOMs. These regulatory encounters are more keenly felt according to the size of the NGO, with managers from small and medium NGOs expressing more

negative personal feelings about their dealings with regulators, describing affects such as bodily sensations and emotions. Managers from large NGOs experience a different point of intensity, as the regulatory pressures in their organisations are diluted by the greater number of shoulders it falls upon.

All NGOMs recognised the potentially dire consequences of overregulation for the small NGOs, which make up the bulk of the sector. Managers from smaller NGOs predominantly discussed their personal responses to changes in practice and mission experienced in the preceding decade, and their fears for the disappearance of small NGOs. Massumi (2002) describes affect as non-cognitive, corporeal processes or states, and the underlying nature of an intensity is shown when the CEO of a small NGO (Int.2, SNGO) expresses surprise at the power of the memory of a regulatory encounter to bring about such feelings of insignificance, and of lesser worth, that have remained attached to the experience, just under the surface.

NGOMs are blunt in expressing their opinions and feelings of the new regulatory NGO landscape. Their observations include a sense of needless overlap, repetition and waste of resources brought about by the irregularities of Irish NGO regulation, a sense of either helplessness or resignation as they endeavour to keep up with endless regulatory change and growth, and the sense of alienation as they increasingly become disconnected from their original humanitarian mission. While some managers from larger NGOs express a degree of fatalism about these developments, there is a sense of bystander trauma, of not knowing where to look while bureaucracy does its worst to those that represent the driving animus of the sector: small and medium NGOs.

3.8 Conclusion

This paper explores the affective impact of regulation on the regulated. It traces the gradual assimilations, resonances, and micro politics, the affective processes which are *"outside of conscious awareness that influence ongoing thought, behaviour, and conscious emotional experience'* (Barsade et al., 2009) of new regulatory systems, as they start to become articulable for Irish NGO sector managers. These affects signal that the State has become entangled in the overregulation of the NGO sector. The application of rationalist regulatory techniques to NGO operations is initially welcomed as a signal of the modernisation of the sector, and taken at normative face value factors (AbouAssi, 2015; Benzing et al., 2010). But

the ensuing multiple layers and volumes with which regulation is experienced are expressed as intensities of incoherence and illogicality by NGOs, increasingly restricting the dimension of engagement with their work to a narrow space of repetitive disciplinary regulation, where innovation and variation is captured and contained (Massumi, 2002, p. 79).

Particular practices become suppressed by affective processes of othering, relational forms of address and distinctions. These then traverse into a deterritorialised space, from reward systems resourced from shared values and emotional information to an empirical realm where material information takes primacy (Christensen & Ebrahim, 2006: Ebrahim, 2009). This continues as the NGO sector shows signs of increasing homogeneity and mirroring the State in structure, form and function.

The use of affect theory in this study, its ability to see the intensities of a fleeting moment, in a small sample of a field, allows us to see moments of transitions between states. In turn, we can view these intensities as forces that alter, energise, construct, and temper practice and orientations, and *'the intimate connection of affect, subjectivity, sociality and technology'* (Clough, 2010).

In this sense, if we can begin to see the emotional struggle and affective responses to regulation, in this case the potent dread and regret expressed by NGOMs that appears more serious and pressing than the original desire to regulate, we may be inclined to consider these affects a bellwether for the effects of a not fully understood force: that of unintended regulatory consequences and overregulation. By monitoring for signs of deterritorialisation in NGOMs, for example by tracking and interviewing those leaving, or signalling they are about to leave the sector, we might be able to detect what negative affective forces are at play before they impact on the structure and function of a sector. As the implications in this case seem to be the coshing of the animating spirit of the sector, and the death of small NGOs, it is a sign that we may have misjudged what is an appropriate level of regulation for NGOs, and the worth of it.

Chapter 4: Paper 3. Chaotic good, or fictitious commodities? The Irish NGO sector after the Irish Charities Act, 2009

Figure 4.11: Miss Debbie Harry, beneficiary of one of the NGOs that took part in the study.

Source: Author, 2019

4.1 Introduction

NGOs are increasingly regulated. How this regulation has impacted and reformed the sector is an open question. The broad international trend to legislate for and regulate the conduct of NGOs has been well documented in recent decades (Breen, 2014, 2016; Breen et al., 2019; Mack et al., 2017; O'Halloran, 2008), as a response to demands for better financial and operational accountability in NGOs worldwide (Bloodgood & Tremblay-Boire, 2011; Cordery & Baskerville, 2011). The sector is typified by the rich diversity of its organisational forms; large, medium, and small, a mix of professional, personal, and voluntary organisations, from the resolutely commercial, to not-for-profit and even non-financial, with widely distinctive missions, ethos, and origins. As such, the sector presents an extraordinary challenge to regulate (Ebrahim, 2005), however, it is a challenge that has been taken up by many Governments (Crawford et al., 2018; Fremont-Smith et al., 2016).

A considerable body of work has emerged to explore the rise of regulatory burdens, including the bloom of regulatory bodies now interacting with NGOs (Perai, 2021), and the associated professionalism of the NGO sector inherent in these developments (Lay & Eng, 2020). Such studies usefully examine the impact of regulation on individual NGOs and those who work in them or create them. However, despite the increasing levels of NGO regulation over the last two decades, few studies have thoroughly explored the impacts of how regulation shapes the NGO sector, and its social relations with the State and market.

The site of this study is the decade-long unfurling of regulation that emerges in the aftermath of the signing of the Irish Charities Act, 2009 into law, an experience that has reshaped the NGO sector in Ireland. Although some have described the Irish NGO sector as being unregulated before the Charities Act (Breen & Carroll, 2016), the sector was, and continues to be, subject to a wide range of regulatory responsibilities. Nonetheless, the 2009 Act stands as a distinctively ambitious regulatory moment that unleashes a significant cascade of regulation on the sector. In 2014, the Charities Regulatory Authority (CRA) is established under the Act, and this registers approximately 10,000 of the 34,331 NGOs that operate in Ireland. The Act and the CRA are both part of a broad rise in a culture of regulation of the NGO sector, which sees funding agencies, government departments, the accounting profession, and other stakeholders striving to modernise NGOs' financial and management controls. This movement involves more stringent and detailed financial reporting and taxation systems, measurable performance indicators, increased procurement policies, and

a growing preoccupation with the concepts of accountability, transparency, governance, and risk attending NGOs.

In this paper, I contribute to key theoretical debates around the deeper consequences of such multileveled regulation of the sector. The study data demonstrates the reshaping of the sector that develops to comply with regulation; the recrafting of NGO missions, mergers, consolidations, restructuring, divestments, and closures; and the growing financialisaton, practices of metrification and professionalisation involved in reporting and accounting for charitable action. Taken together, regulation flattens and homogenises organisational form, type, and mission, reducing variety and innovation in a way that rationalises the sector into commodified organisational forms. This paper contributes to our understanding of how regulation acts back on the sector, to commodify NGO work.

Going further, more speculatively, I explore how regulation may reorganise economic and social relations in profound ways. In raising this, the study offers a new perspective to how new regulatory systems act upon NGOs as transformative forces, not only on the individual organisation, but on the sector as a whole, and on society. This contribution extends prior studies of regulation of the Irish NGO sector, (Breen, 2010, 2014; O'Halloran, 2008; O'Halloran et al., 2008) and wider NGO regulation, but looks deeper at the recasting of the sector, beyond an examination of unintended regulatory effects (Burger, 2012; Crack, 2018; Deloffre, 2016; Hielscher et al., 2017). To examine the depth of change around the Irish NGO sector, I draw extensively on the concepts of *fictitious commodities* and *embeddedness* (Polanyi, 1957) to look beyond the technical aspects of regulation to its effects on the spirit and structures of the sector. This raises the important question as to whether acts of charity are possible after regulation. In this way, the paper develops a contribution to our understanding of the social life of regulation.

Drawing on ethnographic encounters and phenomenological interviews with 18 Irish NGO managers , this paper shows how attempts to engender new norms and practices in the sector are bringing about seismic changes in the sector as NGOs respond to the increasing regulatory demands that come to bear upon them (Ratcliffe, 2014). The interviews were conducted using an in-depth, biographic-narrative interpretive method (BNIM) approach (Wengraf, 2001; Wengraf & Chamberlayne, 2006) with 18 managers (in 17 interviews) from a range of Irish NGOs (see Table 4.3 for details). The study followed a flexible approach to deciding sample size and data saturation (Francis et al., 2010; Guest et al., 2020; Hennink et

al., 2017), allowing for meta-themes to emerge early in the analysis. In this study, data saturation occurred at 17 interviews in part because of the lengths of the interviews, which were between 43 minutes and 110 minutes, providing a total of just over 172,000 words and 1,390 minutes of recorded material. A process of cycling between the raw interview data, first order concepts, and second order themes continued until aggregate dimensions identified themselves to provide a basis for analysis (Corley & Gioia, 2011).

The paper is organised as follows: first, the background of the Irish NGO sector is outlined, including an overview of regulatory bodies that operate in the sector and a temporal account of recent changes in the Irish NGO sector since the 2009 inception of the Irish Charities Act, 2009 (the Act). Following this is an examination of the relevant literature relating to NGO regulation and accountability, and an overview of the methodology and data used in the study. Findings are then presented, followed finally by a discussion and conclusion.

4.2   NGO regulation and accountability literature

This paper explores the long form impact of a significant new regulatory law on the NGO sector in Ireland. To contribute to our understanding of the social life of regulation, it is important to consider a substantial body of research on NGO regulation and accountability, which comes primarily from the accounting, and NGO fields. Much of this literature takes it as axiomatic that NGOs should be subject to greater regulation and accountability (Koppell, 2005) by reporting '*to a recognised authority or authorities and are held responsible for their actions*' (Edwards & Hulme, 1996, p. 967). This echoes practices demonstrated in the for-profit sector (Fama & Jensen, 1983). In the main, this research focuses on the financial, operational, and fiduciary management of NGOs (Dhanani et al., 2012), examining new mechanisms and technologies that foster ever greater, and deeper NGO accountabilities (Connolly & Hyndman, 2013). Further work in this line explores how individual NGOs respond to new regulatory systems and tasks (McConville & Cordery, 2018). This part of the literature aims broadly to understand the compliance and effectiveness of regulation, and the unintended consequences of regulation for NGO autonomy and freedom (Martinez & Cooper, 2017).

NGO regulation and accountability literature continues to be dominated by conceptual papers and quantitative studies (Becker et al., 2020; Cordery & Sinclair, 2013). Many NGO regulation and accountability studies use publicly available performance data from

regulatory sources to conduct comparative content analyses (Dhanani & Connolly, 2015; Rocha Valencia et al., 2015), developing or using previously developed scales or frameworks for analysis (Hyndman & McConville, 2016, 2018). Publicly available NGO finance data is similarly used in quantitative studies on compliance with financial regulations (Cordery & Deguchi, 2018; van der Heijden, 2013; Xu et al., 2021). Implicit in this discourse is an essential commitment to improving NGO regulation and accountability to address perceived problems of falling donations and public trust (Connolly & Hyndman, 2013; Cordery, 2013; Cordery & Baskerville, 2011; Cordery & Sim, 2018; Hyndman, 2017, 2018; Hyndman & McConville, 2018; Connolly, Hyndman, & McConville, 2013; Iwu, et al., 2015; Mack et al., 2017; Yang et al., 2017). Spurring on this work is the emergence of high-profile scandals (Goncharenko, 2021; McDonnell & Rutherford, 2019), and calls for the greater professionalisation (Lay & Eng, 2020) and managerialisation of NGOs (Harris et al., 2006). Primarily, this research domain focuses on the improved effectiveness and efficiency of NGOs brought about by regulation (Lecy et al., 2012; Liket & Maas, 2015), and the normative benefits of greater NGO accountability (Carolei & Bernaz, 2021). This strand of the literature aims to show how greater regulation can support NGOs in their mission (Zalim & Nazariah, 2022), increase public confidence in NGOs (Clerkin & Quinn, 2019; Dhanani et al., 2012; Kovach, 2012; Pazzi & Svetlova, 2021), enhance the policy influence of those NGOs who meet regulatory criteria (Han, 2017), and support efficient resource co-ordination by NGOs (Berghmans, 2022).

Parallel to the literature that normalises increasing NGO regulation, there has been a rising strain of critical work. Additionally, a growing number of NGO accountability studies are using qualitative methods, like case studies (Uddin & Belal, 2019), interview data (Denedo et al., 2017; Yates et al., 2018), and ethnography (Davie, 2008; Ebrahim, 2009; Gibbon, 2012; Goncharenko, 2019) to explore attitudes to, and the potential negative effects of NGO regulation**.**

Much of this literature explores the unintended regulatory consequences on individual NGOs (Wood, 2016), such as, the effects of increased managerialism (Shirinashihama, 2019), results measurement (Álvarez-González et al., 2017), and reputational risk (Phillips, 2019) brought about by increased regulation and accountability. Some critical research reaches further, with the argument that the effects of increased regulatory and accountability burdens service political agendas for the State control of NGOs (Egdell & Dutton, 2017; Morris, 2016; Phillips, 2007; Spires, 2019) .

Some of the critical literature says that the capture and disciplining of NGOs by regulation places their missions at stake, possibly altering the voluntary essence of the NGO (Arvidson et al., 2017; Ejiogu et al., 2018; Martinez et al., 2021; Jensen, 2018; Martinez & Cooper, 2019; Yu & Chen, 2018). Further, observations regarding the distortion of the mission of individual NGOs through political capture are emerging (Lehman, 2007; Nelson-Nuñez, 2019; Spires, 2019; Tanima et al., 2020). Possible conversions around NGOs as vehicles for donor ideology, instead of their primary functions of aid and development has been noted (Morris, 2016), along with concerns regarding the encroaching neoliberalisation of NGOs (Gaynor, 2019; Morris, 2020; Tanima et al., 2020).

A specialist stream of inquiry within the broad field of NGO accountability and regulation explores the move towards competitive tendering by Government or donors, which bring increased governance requirements (Ebrahim, 2003; Ebrahim & Rangan, 2014; Kallio et al., 2016). There is a significant political dimension to this transformation on public sector delivery (McGann, 2022; Sogge, 2020), as part of sector-shaping reforms that include the hybridisation, subsidiarisation and privatisation of social and welfare services (Kallio et al., 2016; O'Sullivan et al., 2021). Some scholars have noted that where an NGO tenders for funding, the resulting work becomes increasingly standardised and commodified (Aimers & Walker, 2016; Jackson, 2015; Lai & Spires, 2021; Morris, 2020; Toikko, 2016). State funding contracts normally require pre-qualification of certain financial, operational, and fiduciary management standards of an NGO, creating natural tensions with the mission and methods of NGOs (Arya & Mittendorf, 2015; Knutsen, 2016; Knutsen & Brower, 2010; Marstein & Babich, 2018). Where NGOs engage in market-style tendering processes, some authors say this alters the NGO significantly, in terms of lessening the critical and advocacy voice of the NGO (Harvey, 2014; Hwang & Suárez, 2019), and the voluntary nature of NGO service delivery (Cairns et al., 2010; Egdell & Dutton, 2017; Hemmings, 2017; Morris, 2016). Some see the tensions between external regulatory and market mechanisms and the value-for-money provided by NGO organisations (Wang, 2020), as they are increasingly called on to behave like a Government department with more reporting and procurement demands negating the naturally thrifty and nimble practice of the NGO sector (Clerkin & Quinn, 2018).

It is generally accepted within the critical strand of the literature that the differences between accountability logics and NGO practice which sees primary agency given to the target group are *'filled with complex tensions and trade-offs'* (Berghmans et al., 2017). Eikenberry et Al. (2004), view marketisation as deleterious to the unique contributions NGOs make to civil society, and Plerhoples (2016) goes as far as saying that the commercial values that affect the work of the commodified charity are pernicious to NGOs.

This paper takes up the calls for more qualitative studies (Cordery & Sinclair, 2013; Yasmin & Ghafran, 2021), that break open the black box of NGO regulation and accountability. Existing studies that explore the input of regulation and the output of NGO performance tend to rely on statistical and administrative data and as such do little to reveal the effects of a new regulatory system on an NGO sector. Studies that explore the impact of regulation on the sector tend to either consider the unintended consequences of regulation, or are limited to case studies of specific instances of regulation or public sector marketisation on individual NGOs. As such, the impact of regulation on NGOs, indeed the greater impact of regulation on reshaping an NGO sector is not yet known. In taking on this broad enquiry with an exploratory study, this paper aspires to consider the social life of new regulation as it unfolds on the Irish NGO sector, considering how regulation potentially intervenes to recompose and eradicate that which it seeks to discipline.

4.3   Background and context to the study

The site of this study is the republic of Ireland, chosen for its ease of access, but also as a usefully abrupt case of transition from perceivably unregulated (Breen, 2014) to the introduction of a tailored, globalised package of regulation. The Irish NGO sector is variously considered to represent between 2.5% - 5% (Benefacts, 2018; Indecon, 2018), of the overall Irish economy. Such estimates are drawn from the ill-defined assemblage of 34,331 diverse NGO organisations (Benefacts, 2021a), and include multiple other organisations which are registered as charities for VAT purposes, such as hospitals, schools, and unincorporated entities. Significantly, adding to the complexity of the sector is the rise in outsourcing by the State, where services are marketised and contracted by State departments for provision by charities (McGann, 2022). This is done as the Government seek more agile responses to social issues (Geoghegan & Powell, 2006), and such contracts effectively present a form of regulation in and of themselves (McLaughlin et al., 2005). In a sense, the Irish State, as elsewhere, occupies multiple roles in the sector; funding charities, contracting them,

creating, and administering its own charities as well as regulating the NGO sector (Beimenbetov, 2021).

After almost 20 years of gestation, the Irish Charities Act 2009 eventually became law and radically altered the nature of regulation that applies to the Irish NGO sector. As well as international pressure (Bloodgood & Tremblay-Boire, 2011), and a growing international impetus for greater NGO regulation (Breen, 2018; Cordery & Baskerville, 2011; Harris et al., 2017; O'Halloran, 2008), a number of high-profile scandals around the misuse of funds by a small number of Irish NGOs also advanced the drive to regulate (Breen & Carroll, 2016; Gayle, 2018; Gibelman & Gelman, 2001). This saw the eventual establishment in 2014 of a regulator with investigatory and sanctioning powers, the CRA. The original Irish Charities Act, 2009, has, at the time of writing undergone 34 amendments since its commencement, a point that signals the complexity involved in staying abreast of this evermore complex legal framework. In Table 4.1 I give a significant but not exhaustive outline of the specific operational requirements and regulations that NGOs that are registered as charities under the Act are compelled to follow.

Table 4.1: NGO operational requirements and regulations under the Irish Charities Act, 2009

NGO operational requirements and compliance guidelines under the Irish Charities Act, 2009		
Document Name	**Type**	**Size (PDF pages)**
Annual Budget Template	Template	2
Annual Plan Template	Template	2
Board Appraisal Complex Charity	Policy	22
Board Appraisal Non-Complex Charity	Policy	14
Changes to the Annual Report Form	Advisory	12
Charities Governance Code	Code	51
Code of Conduct for Employees	Code	6
Code of Conduct for Trustees	Code	6
Code of Conduct for Volunteers	Code	6
Compliance Record Form	Table	29 (112 rows)
Consent to Change of a Charity Property	Policy	6
Consent to Lease of Charity Property	Policy	6
Consent to Mortgage of a Charity Property	Policy	6
Consent to Surrender a Lease	Policy	6
Consent to Transfers (less than full value)	Policy	6
Due Diligence on Prospective Trustees	Advisory	5
Employee Recruitment Policy	Policy	6
Guidance for Charity Trustees	Advisory	20
Guidance note on Minute Taking	Advisory	6
Guidance Note on Planning	Advisory	6
Guidance Note on Succession Planning	Advisory	5
Guidance Note Re: Clothing Banks and Labels	Policy	5
Guidance on Anti-money Laundering and Counter-terrorist Financing for Charities	Advisory	15
Guidance on Charities and the Promotion of Political Causes	Advisory	12
Guidance on Charity Communication	Advisory	9
Guidance on Charity Reserves	Advisory	13
Guidance on Concerns re Sale of Land	Advisory	4
Guidance on Winding up a Charity	Advisory	18
Guidelines for Charitable Organisations on Fundraising from the Public	Policy	22
Induction Pack for Trustees	Advisory	4
Internal Financial Controls for Charities	Policy	36
Managing Conflict of Interest	Policy	25
Protecting Your Charity from Cybercrime	Advisory	5
Recruitment and Induction of Trustees	Advisory	6
Registration Guidelines	Advisory	18
Risk Management Code	Code	7
Risk Register	Table	unlimited
Role of Chairperson	Advisory	8
Role of Secretary	Advisory	5
Safeguarding Advice for Charity Organisations	Policy	5
Sale of Property (full value)	Policy	6
Volunteer Recruitment Policy	Policy	6
What is a Charity (guidance note on defining Charitable Objects)	Advisory	16
Working with Children	Policy	20

Source: compiled by author April 2022

This study explores the impact of the Act as it unfolds in, and in turn recomposes the sector. Over and above the Act, Irish NGOs are subject to multiple other general, and NGO sector specific legislative and regulatory constraints. I give a significant but not exhaustive overview of these in Table 4.2.

Each of these laws and regulations, in turn, collapses out into another bureaucratic arrangement of regulations, policies, and guidance notes, each continually under revision, giving rise to different and numerous risks of compliance failure. In such a complex research setting it is not possible to control for other regulatory action, and so while the study focuses on the pivotal 2009 Charities Act, the general environmental rise in regulation around NGOs is also swept up in the data.

Table 4.2: List of legislative, regulatory, and compliance systems relevant to Irish NGO activities.

Legislative, Regulatory, and Compliance Systems Relevant to Irish NGO activities	
Name	**Type**
Animal Health and Welfare Act 2013	Law
Care Act 2014	Law & Regulatory Body: HIQA
Charities Act 2009	Law & Regulatory Body: Charities Regulator
Childcare Act 2016	Law & Regulatory Body: Tusla
Children First Act, 2015	Law & Regulatory Body: Tusla
Companies Act 2014	Law & Regulatory Body: Office of the Director of Corporate Enforcement
Consumer Protection Act 2007	Law and Regulatory Body: Competition and Consumer Protection Commission
Criminal Justice (Withholding of Information on Offences against Children and Vulnerable Persons) Act 2012	Law
Data Protection Act 2018	Law & Regulatory Body: Data Protection Commission
Disability Act 2005	Law & Regulatory Body: HIQA (Health Information and Quality Authority)
Employment (Miscellaneous Provisions) Act 2018	Law & Regulatory Body: Workplace Relations Commission
Employment Equality Acts 1998–2015	Law & Regulatory Body: Workplace Relations Commission
Equal Status Acts 2000-2018	Law & Regulatory Body: Workplace Relations Commission
Finance Act 2019	Law & Regulatory Body: Central Bank of Ireland
Food Hygiene Regulations	EU Regulation
Freedom of Information Act 2014	Law
Government Funding Stream reporting requirements	Each Government department, section, and funding initiative has its own set of reporting requirements including governance, KPIs and financial reporting
Health Act 2007	Law & Regulatory Body: HIQA
Health Service Executive Section 38 & 39 Grant Aid Agreements	Government Service Level Agreements for Social Care Funding. Includes wide swathes of regulatory agreements and governance suites.
Housing (Regulation of Approved Housing Bodies) Act 2019	Law & Regulatory Body: Approved Housing Body Regulatory Authority
Local Government Act 2014	Law & Regulatory Bodies: Local Community Development Committees
Organisation of Working Time Act 1997	Law & Regulatory Body: Workplace Relations Commission
Pobal Programme Manuals and Rules	Regulations applying to 38 different Government social and inclusion programmes
Protected Disclosures Act 2014	Law & Regulatory Body: Workplace Relations Commission
Protection of Employees (Fixed-term work) Act 2003	Law & Regulatory Body Workplace Relations Commission
Public Procurement Guidelines (Office Public Procurement)	Statutory Obligation
Regulated Professions (Health and Social Care) (Amendment) Act 2020	Law & Regulatory Body: CORU
Regulation of Lobbying Act 2018	Law & Regulatory Body: Standards in Public Office Commission
Safety, Health, and Welfare at Work Act 2005	Law & Regulatory Body: Health and Safety Authority (HSA)
Social Welfare and Pensions Act 2015	Law & Regulatory Body: The Pensions Authority
Standards in Public Office Act 2001	Law & Regulatory Body: Standards in Public Office Commission
The National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016	Law & Regulatory Body: National Vetting Bureau
Value-Added Tax Consolidation Act 2010	Law & Regulatory Body: Office of the Revenue Commissioners

Source: compiled by author April 2022

4.4 Methods

This study explores the social life of regulation as it unfolds on the Irish NGO sector, considering how regulation intervenes to re-craft that which it seeks to discipline. The paper was developed against the backdrop of a larger study that explores the making of the Irish Charities Act, 2009 (see paper 1) and the affects (Clough, 2010), of the regulation in the decade after it was signed into law on the sector (see paper 2). The overall project takes a phenomenological approach (Husserl, 1999; Moustakas, 1994; Polkinghorne, 1989), as it allows a rich exploration of the lived experiences of professionals working in the Irish NGO sector.

To examine the way regulation acts on the Irish NGO sector, the study draws on 17 phenomenological interviews with 18 managers of a diverse collection of Irish NGOs in the decade after the Irish Charity Act became law. Interviews took place between March and December 2019, and interviewees were selected based on a purposive sampling approach that sought to capture a broad range of voices from across the sector, providing a variety according to, the scale of NGO, geographical spread, paid/voluntary mix, gender, and formal management role. All participants had a length of service in the NGO that spanned the decade in question (2009-2019). The selection of interviewees was also orientated towards capturing the breadth of the Irish NGOs sector, as reflected in the now-deleted Benefacts database of Irish Non-profits (34,331 organisations recorded in 2021), and the Irish Charity Regulator database (11,405 organisations registered in 2021, one third of these being schools).

This study used purposive sampling to identify possible participants, based on the likelihood that they have experienced the phenomenon in question (the effects of increasing regulation of Irish NGOs). This necessitates a relatively narrowly defined target group for whom the research topic is significant. Participants at managerial level with long-term experience in the sector were sought. This allowed access to participants who have a view from the top of their organisation, and who are at a stage in their career that affords them a longitudinal view of regulatory developments. Interviewees held a title of CEO (n=9), Manager (n=6), Director (n=1), or Chairperson (n=2), and were felt likely to have the confidence to speak freely in the interviews. Individuals at senior/management levels were likely to have a variety of professional backgrounds, for example, law, finance, community development, youth work or social policy, reflecting the variety of disciplines that influence Irish NGOs. This variety also

enriched the data and provided diverse perspectives. The semi-structured interviews were conducted in a conversational, informal style (Patton, 1990), allowing participants to describe their experiences, feelings, beliefs, and expectations around NGO regulation. Interviews were continued until saturation of the data had been achieved (Francis et al., 2010; Guest et al., 2020; Hennink et al., 2017), which was identified in the analysis of Interview 17, at which point themes in the data were repeated from prior interviews and no new themes emerged from the data (Fusch & Ness, 2015).

Following the phenomenological study design, interview location prioritised the naturalism of the interview exchange - all participants were offered an in-person interview or digital if preferred. Where interviews took place in the work setting of the participant, supporting data from the work environments was gathered, for example photographs of policies, procedures, equipment, workspaces and the paraphernalia of regulation and accounting work. Notes were made on all interviews observing the physical settings, activities, and atmospheres of the NGOs. Screengrabs of interviews conducted online were also captured to allow the nature of the setting and exchange be considered. Interviews were conducted after extensive training in the biographic-narrative interpretive method (BNIM) interviews (Wengraf, 2001; Wengraf & Chamberlayne, 2006) with 18 managers (in 17 interviews) from a range of Irish NGOs (see Table 4.3 for details).

BNIM uses open ended questions, to encourage participants to give an impressionistic response to a phenomenon, for example, *'could you describe your experience in the NGO sector to date', 'what does accountability work look like for you on a day-to-day basis?', 'what are your impressions of the changes in NGO work over the last 10 years?'*, and *'how has your organisation responded to these changes?'* Some introductory remarks and prompting questions were developed to commence each interview in a similar mode, but after that interviews followed the lived experiences of the participants over the past decade. In this way, different people, in different circumstances relayed their experience of living though the same phenomena. In capturing the subjective lifeworlds of the interviewees, their imaginary worlds were of phenomenological interest to the study, approaching phenomenology as the critical science of the experience of consciousness and its objects (Hodgson, 1984). Wherever there is rapid or profound modification, an *'excess of presence'* occurs (Skorin-Kapov, 2015, p. 139), and those experiencing it often engage in speculation. In all of the interviewees, the spectre of regulation has become so embedded in their

consciousness that they spend considerable time speculating about it, creating future realities as natural conclusions to the trends they are experiencing. Through this approach, appropriate weight was given to expressions of speculative thought in the data, as a signifier of where the attention, and resulting consciousness of the participants lies (Luft, 2017).

The interviews, which lasted between 43 minutes and 110 minutes, generated 173,138 words and 1,390 minutes of recorded material, as well as extensive field notes. Interviews were transcribed manually as part of a preliminary stage of getting to know the data intimately, before detailed analysis to allow units of relevant meaning (URM) (Hycner, 1985) to emerge. URM in this study are phrases and paragraphs that are either related to NGO regulation or accountability work.

Table 4.3. Details of study participants

Interview Sequence & Setting	Male (M) Female (F)	Size[25] Small (SNGO) Medium (MNGO) Large (LNGO)	Position of participant: P = paid V= voluntary	Length of years' service in sector	Organisation aims	Number of: volunteers (V) paid staff (PS)	Organisation income declared on CRA register (2018)
Int: 1 Telephone	M	LNGO	CEO (P)	10+	Poverty Relief	V 5000 PS 500	€80,000,000
Int: 2 In person	F F	SNGO	CEO (V) Chairperson (V)	15+	Animal Welfare	V 5 PS 0	€5,000
Int: 3 In person	M	LNGO	CEO (P)	15+	Disability Services	V 49 PS 249	€27,000,000
Int: 4 WebEx	M	MNGO	CEO (P)	20+	Housing Association	V 0 PS 49	€4,900,000
Int: 5 In person	M	SNGO	Manager (P)	20+	Justice Service	V 5 PS 7	€151,500
Int: 6 In person	F	SNGO	Chairperson (V)	20+	Community Sports	V 20+ PS 9	€136,000
Int: 7 In person	M	LNGO	Service manager (P)	25+	Training and Education for People with Disabilities	V 250 PS 500	€220,000,000
Int: 8 In person	M	LNGO	Regional manager (V)	10+	Poverty Relief	V 500 PS 500	€82,000,000
Int: 9 In person	F	MNGO	Regional manager (P)	20+	Youth Service	V 30+ PS 40+	€1,879,000
Int: 10 Telephone	M	MNGO	Deputy director (P)	15+	Youth Service	V 19 PS 49	€1,800,000
Int: 11 Telephone	M	LNGO	CEO (P)	25+	Disability Services	V 0 W 500	€5,880,000
Int: 12 In person	F	LNGO	CEO (P)	20+	Development Organisation	V 0 PS 500	€730,000,000
Int: 13 In person	M	LNGO	CEO (P)	10+	Homelessness Service	V 500 PS 249	€13,000,000
Int: 14 In person	F	SNGO	Manager (P)	25+	Intellectual Disability Service	V 18 PS 3	€86,000
Int: 15 skype	M	LNGO	CEO (P)	25+	Aid Organisation	V 5,000 PS 500	€163,000,000
Int: 16 In person	M	SNGO	Manager (P)	20+	Resource Centre	V 9 PS 9	€730,000
Int: 17 skype	M	SNGO	CEO (P)	20+	IT Services to Charities	V 9 PS 19	€1,000,000

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[25] Small = paid staff <20: Medium = paid staff 21 – 100: Large = paid staff > 101

URM clusters were noted for each transcript, the process began by noting emergent connections, distinctions, variances, and convergences between the URM clusters across all of the transcripts, merging them into first order concepts (see figure 4.2) . A process of cycling between the raw data and the first order concepts, formed a process of interpretation that developed second order themes in the data, that attempted to capture the essence of expression embedded in the data. Finally, the themes were situated into aggregate dimensions, linking the individual experiences and their organisational and sectoral settings to theoretical concepts. This paper pays particular attention to the data and themes that arose in the aggregate dimensions of '*restructuring of the NGO sector'* and '*commodification of NGO work'*.
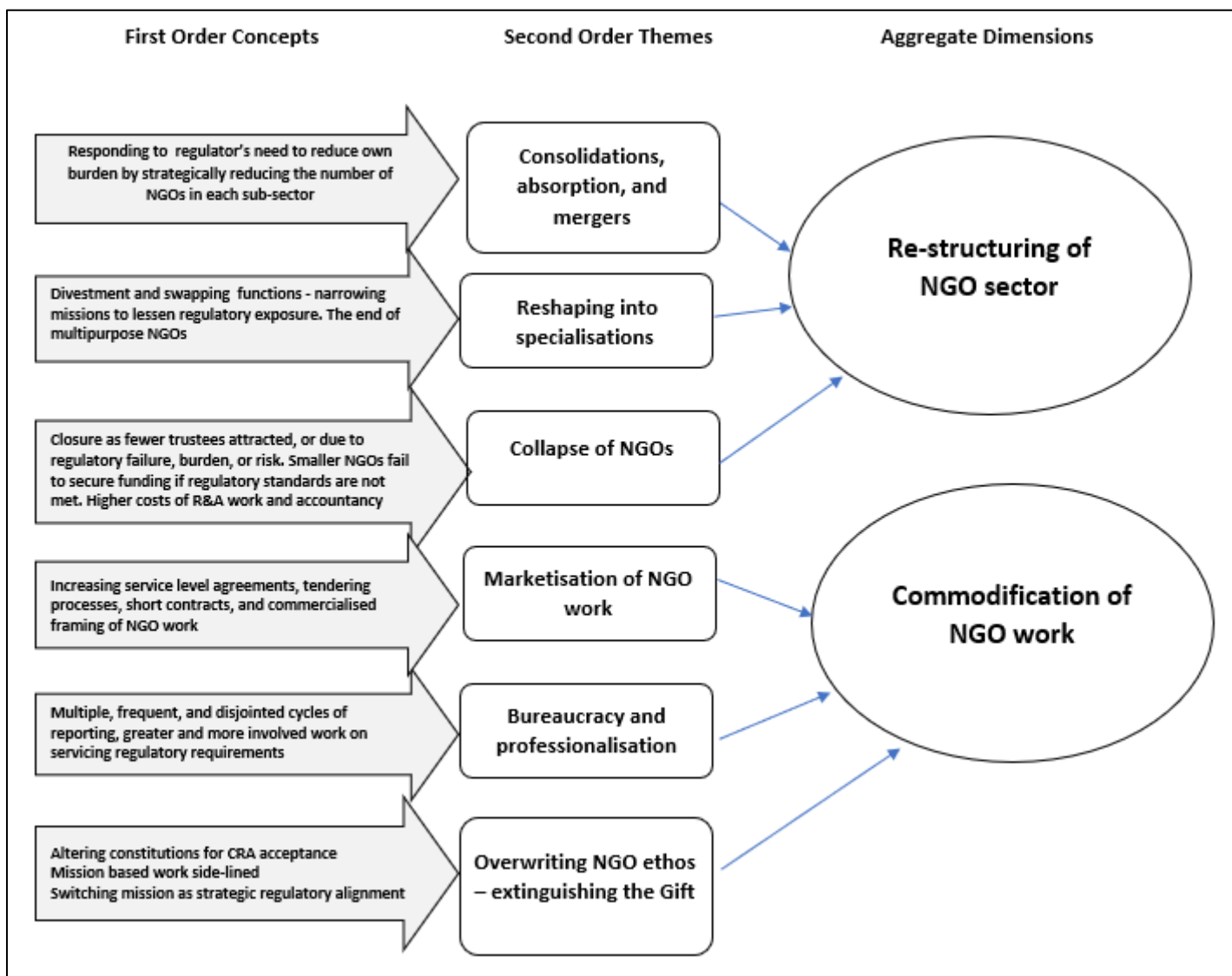

Figure 4.2: Data structure from semi-structured interviews

Each NGO manager, in their own distinctive way, relayed the growth of regulatory and accountability work, in scope and breath over the last decade, concurrent with the passing of the Act and the establishment of the CRA. It is important to note that this was embedded in the actions and practices specific to each NGO, but was also noted as an abstract reflection on the changes in the overall sector. As the methodological approach is phenomenological, the analysis focuses on the lived experience of those working in the sector, including their sensemaking comments around sectoral changes as they infuse their practice. The 18 NGO managers' experience of increased regulatory and accountability responsibilities were embedded in six common story types within the data: the *consolidation* of the NGO sector, the reshaping of the sector *into specialisations,* the *collapse and closure of NGOs,* the *marketisation of NGO work*, the *professionalisation* of NGO work and disruption of the essence of *'The Gift', and the ethos of altruism and voluntary relations* in NGOs.

In the next sections, these first order concepts are further articulated and abstracted away from the story form in the interviews into cleaner second order concepts (figure 4.2), which fall into two larger aggregate dimensions— the restructuring of the sector, and commodification of NGO work (figure 4.2). In this way, analysis moves from using issues foregrounded by interviewees, in their own terms (first order), into the concepts, themes and concerns of the research field (van Maanen, 1989). Parsing between the interview data, first order analysis and second order analysis derived from the participants' lived experience and concerns, requires a very close reading of interviews. Supporting this, the first order concepts stage faithfully relays the interviewees' language when they tell specific stories about NGO regulation and accountability. Second order analysis moves more into the theoretical realm, where these first order concepts are considered within the long-standing field of study. The analysis faithfully articulates the profound transformation generated by the action of regulation in each NGO, creating an essential account of the transformation of the sector, one that aspires to contribute to theory building of our understanding of the social life of regulation.

4.5 Data and Findings

Every interviewee, to a greater or lesser extent, relayed stories that detailed the massive transformation on their work and organisations arising from the new regulatory and accountability landscape spearheaded by the 2009 Irish Charity Act. Every interviewee

relayed each of the six first order concepts (identified in figure 4.2), in specific stories of consolidation, restructuring to simplify missions, divesting activities, increased marketisation, professionalisation, and decline in volunteering and altruism. The next section relays each of these first order concepts using data from interviewees, which sets the scene for a discussion considering the second order concepts and two aggregate dimensions considered in light of the considerable academic research on regulation and accountability of the NGO sector.

4.5.1 Consolidation, absorption, and mergers

A considerable feature of the stories told by interviewees involved the consolidations, absorptions, and mergers of NGOs that they were involved in or witnessing, and which they perceived as the hidden agenda of the 2009 Act; to reduce the number of organisations requiring regulation.

> *'So increased regulation, I think is going to be the excuse they'll use for amalgamations and consolidations with service providers, that they'll use to kind of push us all together' … 'I think the (Health Service), they probably have it all ready in a dark room somewhere…'* (Int. 11, LNGO)

> *'it's actually more explicit in our sector, where the Department of Housing and the AHB (Approved Housing Body) regulator has said, we want to see fewer organisations in the long term. And so, it's a State thing. And regulation will help that because the burden is significant'* (Int. 4, LNGO)

Larger charities perceived new regulatory requirements as becoming too much for smaller NGOs. This manager of a large NGO describes the organisational pressure brought about by safety and quality inspections and Health Service Executive audits, describing these pressures as creating necessity for small NGOs to consolidate with larger NGOs:

> *'We can work ahead of these inspections but for a small sole trader level, it must be a nightmare, a nightmare'* (Int. 11, LNGO)

This was also reflected in the stories of smaller charities which considered the regulatory burden as an existential threat. This was relayed not as an unintended consequences of regulation, rather they felt it was the very much intended ambition of the 2009 Act;

> *'They do not want little piddly charities like ours; they have led us to believe that we cannot raise money while we are under consideration' … 'but they've decided to drag it out as long as possible, in the hopes, and this is the sickening part, in the hopes, that by the time they come along in x months' time and say, 'we're not giving you the number', 'we would've gone under. We will no longer exist.'* (Int. 2, SNGO)

In a striking story, one interviewee, the manager of a small community development organisation, detailed the collapse of a peer organisation in the adjacent community. The interviewee relayed her ambivalence about taking over the mission and service demand in the neighbouring community:

> *'One local place hadn't really survived all this, all the changes, they were an older cohort. They'd been running on a shoestring for donkeys' years; you know they just couldn't keep motivated with it and just drifted off one by one. We asked them if they wanted us to help so we tendered, and took over their business. See, even I'm calling it a business now, for f…. sake!'* (Int. 16, SNGO)

All respondents relayed the considerable efforts their organisation made to restructure their NGO in the aftermath of new regulatory pressures. In response to the increased regulatory pressures, they scrambled to consolidate, absorb, or merge with other charities to accomplish scale and coherence.

4.5.2 Reshaping to specialise

Specialisation presented as a significant aspect to the interviewees' stories. Specialisation was seen as a response to a perceived need for organisations to become larger, recognising the economy of scale that eases a large regulatory burden. It was also seen as a strategy to facilitate regulators' and funders' better understanding and regulation of the organisation.

Many of the NGOs in the study are a patchwork of legacy projects, some of which fall outside what has become the core, stated purpose of the organisation, but are nonetheless perceived to be useful and important to the communities they serve. Participants described in great detail the increasing horse-trading of local, subsidiary sections, by NGOs in an effort to streamline the regulatory and bureaucratic burden, also making the NGO appear more visibly streamlined to regulators and funders. The following two excerpts are from NGO managers that had been interacting with each other, although neither knew the other was being interviewed:

> *'We're working with a social care provider, who is who's getting out of their housing element completely and transferring their housing to us to manage for them. So, because they…they are getting to a point where they said that the level of cost of regulation is significant. They don't want to develop as a housing association in the future.'* (Int. 4, MNGO*)*

> *'we had about 30-40 houses, and we... they (AHB) managed in our behalf, but now we're just going to transfer the whole thing as well'* (Int. 1, LNGO)

One interviewee spoke about how organisations in their part of the sector had been delineated into tiers by their regulatory body, according to size and perceived capability, with large NGOs in tier one, medium in tier two and small in tier three. They described the increasing pressure on small charities to amalgamate with or be absorbed by larger charities:

> *'the tier threes, which are the smallest group, within three years, I think what they're hoping is that the weight of regulation will convince the number of tier threes to collapse and fall into a tier two or tier one, so they won't have to (regulate them). The ones who don't, I think, are the ones that are highest risk because they have the lack of resources or understanding to be able to comply.'* (Int. 4, LNGO)

Regulation thus was perceived to drive specialisation of the mission of each NGO, removing practices that appeared incoherent or inefficient to various regulators:

> *'we had to interact with the charities regulator to get approval for a few new companies and new structure, and from that, they made it quite clear to us that*

even though we had a few independent companies set up, separately from our parent company, we're very much looking at subsidiary companies of the parent company as far as they are concerned, they only want to deal with the one entity' (Int. 11, LNGO)

And:

'I do think we will see organisations start to split up what they're doing, and actually probably move into different areas to enable them to specialise in those areas more critically. So yeah, I think that polymath has gone … I do think you get that delineation. And I think it is deliberate, I think the State, because they're looking for clarity, the State hates ambiguity' (Int. 4, MNGO)

All respondents relayed how regulatory attention drove them to reshaping the scope of their activities and mission, to specialise, to reduce the scope of regulatory attention and to appear more coherent to regulators.

4.5.3 The collapse of NGOs

All those interviewed expressed a worry over the considerable resources needed to meet the regulatory burden, with many either alluding to or being forthright about suspicions that regulators are deliberately and strategically overburdening NGOs, particularly smaller ones, with the intention that they will collapse or be subsumed into a larger organisation. In this way, the overall burden to regulate the sector would be lower. Significantly, some managers of larger NGOs were involved voluntarily with small community-based NGOs in their local areas, sharing their expertise and experience. Those with this vantage point were able to see how regulatory pressures affected small NGOs more deeply, to the point that their existence is in question:

'I know for smaller charities, it's a big, big problem, I know with a big charity regulator, you go to the smaller charities, and they have no staff, everybody is just frontline and totally engaged in the mission, and you get the regulators, the charity regulators, especially the Governance Code, that sort of thing, with a focus on minutes and that sort of thing, and they're struggling with that' (Int. 11, LNGO)

'some of them would be no longer fit for purpose, there would be a lot of smaller, local organisations, places like local meals on wheels, providing care of older people, and it would be a simple letter saying, this is the amount of money we'll give you, so you will provide x amount of meals for x amount of clients, with none of this degree of compliance, no need for tenders, it was a community response, and I think maybe that's where we've lost the run of ourselves, where we've used a hammer to crack a walnut, in the majority of situations' (Int. 3, LNGO)

One small NGO manager spoke about new regulatory pressures on the small social enterprise elements of their organisations, operations that had previously brought in supplementary funds to the non-profit, or provided employment for disadvantaged local people:

'displacement is a big thing with regulation at the moment, obviously some business made a complaint that we can't compete with that coffee shop up the road because they get funded by yourselves, so they can sell things cheaper, so you're displacing businesses, right? So, it's generally I think, the main thing is with coffee shops, but we have to now have a displacement policy and which… it's farcical in some ways…the lads closed the garden centre … it was because of displacement…' (Int. 6, SNGO)

More subtly, collapse was also a risk for large charities, with one NGO, an Approved Housing Body retelling the story of how the CRA attempted to remove their charity status as the regulator perceived them as having a 'big business' model. Such a move would have collapsed the organisation:

'Well, we're not going to start suddenly paying shareholders money from the profits that we make, because we are, and will continue to be a not-for-profit organisation. That's the ethos. We will continue to be a charity for as long as we're enabled to be. So, there were discussions when (former CRA CEO) was in place, whereby our sector was being considered for exclusion from the charities regulation …The biggest, the biggest impact would be from a taxation perspective. Profits and surpluses will become subject to tax. And that would be lost to the sector because everything we generate as a surplus goes back into providing more affordable housing. So, from

that perspective, nobody, no one individual benefits directly from what we do. None of our... all our directors are unpaid, all of our staff are on very low salaries compared to the private sector' (Int. 4, LNGO)

The new regulatory arrangements were considered to pose an existential threat to all NGO managers interviewed, but the concern of collapse was more intense for smaller NGO managers, and was felt more personally.

4.5.4 Marketisation of NGO work

As the State funds more and more NGOs using tendering, contracting, and service level agreements, new practices encode the State's organising values in NGOs as they respond to the new demands. All of the stories relayed effects of the increasing marketisation of the sector, significantly arising from the reporting demands of funders, but also as part of the CRA and 2009 Act. Marketisation is understood by the NGO managers at the practical and ideological level:

'You know, there's a whole body of literature out there that would suggest that it's probably the death knell of the community and voluntary sector, because we have never done any market shaping to support them to prepare for tenders to get into commissioning, or indeed, funded any of those costs because there is a total cost of compliance' (Int. 12, LNGO)

A manager of a small NGO describes the transition from long-term funding arrangements brought about by mutual planning with funders and designed according to beneficiary need, to short-term contracts with qualifying criteria unilaterally decided by State funders that are then opened to tender:

'They'll pull the funding because your contract is three yearly and we were coming up to a contract and they could easily hold off on it, say you failed at tender because your auditor did not put up full accounts with the CRA, or your business plan wasn't as good as another providers. I mean who else is going to come into this community and know the issues and the people like we do? We've been here for decades, and people trust us' (Int. 6, SNGO)

The effects of marketisation are felt at a grass-roots level, but also recognised by the larger organisations. The manager of a large NGO describes the practice of tendering as it is overlayed onto the NGO sector as unsuitable for the NGO sector:

'I think a little knowledge is a dangerous thing, and I kind of feel the regulators don't understand the sector. They're bringing in practice that's operationalised in the business sector, or the public sector' (Int. 13, LNGO)

One large NGO Manager talks about the increasing complexity and unilateralism of funding agreements:

'crazy, crazy, absolutely crazy piece of work in terms of a contractual arrangement between two partners, you know, I would have always said Service Level Agreements can become a real sort of vehicle towards good partnership and delivering good services, but it became purely ass covering, outsourcing regulatory risk, the whole way' (Int. 1, LNGO)

Smaller NGOs are becoming concerned about the long-term effects on service quality, as tendering becomes more onerous and restrictive:

'It's becoming very itemised and soulless in terms of how we need to model in terms of commissioning and tendering' ... 'Our voice is gone, just like that' … 'It's piecework, not long-term engagement, ticking boxes and putting your hand out for the next bit of funding. It's not sustainable'. (Int. 16, SNGO).

This small NGO manager went on to outline how not just NGO work has been commodified, but also, seemingly, the individuals who are identified as in need of their support:

'And in terms of the practice that's expected, with new service delivery programs, we're, you know, going, you got funding to run six weeks work, you fix the child, you send them away, and you take on a new set of challenged kids and you fix them, then again...' (Int. 16, SNGO)

Others expressed the sense of subtle tactics of using market practices to squeeze out smaller organisations from funding sources:

> *'They don't just advertise a new funding stream like they used to, everyone would apply. Now it's 'expression of interest' so they can weed out the smaller organisations, if we even bother to go for it. It's all about who will be the least risk for them, it's all pointing back to the CRA and how risky it's made being a charity'* (Int. 14, SNGO)

Marketisation requires meeting regulation and accountability requirements, meeting those requirements prepares organisations to participate in marketisation activities. In this way, marketisation and regulation are understood by NGO managers to work hand in hand.

4.5.5 Bureaucracy and professionalisation

All of the participants recognised the increasing bureaucratisation and professionalisation of NGOs, at a staff and board level, brought about by new regulatory burdens. Some welcomed this as a chance to increase public trust in the sector, particularly managers in large organisations who came from professional backgrounds themselves. There was an overall sense of the inevitability of the professionalisation of the NGO sector:

> *'Here, we have a large finance department, we are all over that, so there are controls on accounts, reporting to the board, our books are easily examined, and that sort of thing, you know, we have about five, six accountants here,'* (Int. 11, LNGO)

Those from small, grassroots organisations describe how, without extra resources, increasing governance work and bureaucracy takes energy away from the original mission of the organisation. They conveyed a sense of decreasing effectiveness as a result:

> *'We used to have just one part-time administrator, we've had to take on another one and our original administrator deals just wholly with the accounts now. We could have spent that on extra supports for the lads (service users), the money is getting eaten away.' … 'I have to find an extra €70,000 every year to fund what we are*

supposed to be doing' … 'we have to look after all of the accountability measures
they're looking for'. (Int. 5, SNGO).

All participants, including people from larger organisations recognised the pressure and
negative effects of increasing regulation on NGOs, sometimes to the point that it forces a
mirroring of State bureaucracy:

'It's becoming dictatorial, but it is just circular after circular, wiping out, well is
threatening, to wipe out, to my mind, any independence, any innovation that the
service providers. section 38, 39, might be bringing. We're all just becoming a big
homogeneous mass, a (Health Service) dictated company.' …'In here, it's coming to
the point now that the governance is taking precedence in the balance of the
company's work.' (Int. 11, LNGO).

In general, participants described how accountability and regulation lead to more
professionalisation and bureaucracy within NGOs, but that this squeezes out the voluntary
activist, the more mission or grassroots driven workers within NGOs and the more
naturalistic and informal mode of action within these organisations.

4.5.6 Overwriting the ethos of charities and NGOs

Increasing regulation required all of the NGOs to rewrite their company constitutions or
articles of association, to align with a CRA template and script. Where a previous NGO
constitution or articles of association might include values such as promotion of human
rights, or a mission to challenge State welfare policy around childhood poverty, any
attributes pertaining to human rights or policy advocacy were not included in the new CRA
prescribed constitutions. Some NGO managers saw this as a profound restriction to NGO
ethos and values:

'it's possible that the you know the whole fundamental ethos… mission and ethos,
might have been slightly altered... because of the requirements of the charities
regulator' (Int. 6, SNGO)

This effort reduced NGO autonomy on the overall ethos or ambition of the NGO and redirected it towards a practical description of services, and to mission statements that crisply describe what an NGO does, but not how it does it or the guiding principles behind it.

Most of the participants also reflected on the combined effects of increasing regulation on attracting and retaining trustees, presenting it as a double-edged issue: potential trustees from professional backgrounds are savvy enough to know how boggy and risky the position has now become, and are less likely to offer their time and reputation to NGOs. Additionally, attracting and retaining activist trustees from target, or beneficiary groups becomes difficult as agendas become increasingly alienated from the core mission of the organisation. The collectivism, grass-roots drive and long-term investment in community skills is lost as voluntary momentum grinds to a halt:

> '*Well intentioned people who are so enthusiastic about community and voluntary services and give hugely of their time and take on the role of a director or take on the role as a manager of Community & Voluntary small enterprise without truly understanding what they're getting themselves into, from a governance perspective.*' (Int. 12, LNGO)

> '*Now we've only two board members from the community, and they are switched off. They say it's boring, they're alienated, and talking about coming off, it's all governance, and they only want to talk about what is going on in the community, they think the staff should look after all the official stuff, it's nearly impossible for them to oversee things when it's so professionalised, and we're aware they are putting themselves in an awful position when it comes to being Trustees, so what do you do?*' (Int. 14, SNGO).

Many of the participants also described how their own ideal for board members has changed, from prioritising the passionate local person, to seeking out impartial professionals:

> '*It's important to have local people but to be honest, sometimes local people unfortunately don't have skills and it's really difficult. Before, it didn't matter so much about the board, things got done. You just had people that were like minds and*

wanted to do something good for the community. Now you have to have… what I'm looking for is trying to get a solicitor on board, and an accountant.' (Int. 6, SNGO)

'Yes, we set our competency framework when we go looking for directors so we have in our ads, not just a particular set of skill, but you know, legal, finance, audit, those sort of things, you can never have enough of those types of skills' (Int. 11, LNGO).

'But it's heart-breaking, because like, what they're doing is they're taking away that kindness and that goodwill, and, you know, we've had people over the years that might say, you know, do you need a hand with something?' (Int. 14, SNGO).

The rise of bureaucracy, commodification, and professionalisation of NGOs has the effect of limiting the charitable spirit of NGOs, their activism, benevolence, care, and flexibility in responding to particular contexts.

4.6 Discussion

In seeking to explore the social life of regulation, as it unfolded in the decade after the introduction of the 2009 Irish Charities Act, interviewees relayed how regulation has intervened to reconstitute the sector. Accountability and regulation reshaped the sector as NGOs merged, consolidated, and absorbed activities as they reshaped themselves to make sense to regulators, to avoid closure or collapse, and to avoid losing charity status. As NGOs increasingly rely on professionals and more bureaucratic procedures to stay compliant with a wide range of regulation, they are recursively becoming more aligned to marketisation and tendering practices; all of which extinguishes the more activist, passionate, voluntary, responsive, and contextual aspects of NGOs. As such, the impact of regulation on the sector was profound and seen as having mixed benefit.

4.6.1 Restructuring

Regulation did not passively measure and account for the existing practices of the NGO sector, rather, it intervened to profoundly alter the scope of practice within these organisations. At a basic level, NGOs introduced new administrative or finance roles, and reorganised their hierarchies to service regulators, these new roles and offices had

considerable responsibilities within NGOs as these organisations fought to survive the onslaught of regulation. More profoundly, the NGOs recrafted their organisations and functions, getting out of peripheral activities, taking on new services divested by other NGOs, engaging in mergers, withdrawals, and takeovers to save community services or make better sense to regulators. The impact of regulation is thus far more significant than reporting or being held responsible for action (as suggested by Edwards & Hulme, 1996). The action of NGOs is prescribed in regulation and in doing so creates a governable field (O'Leary & Smith, 2020; Rees et al., 2017), by breaking down the autonomy and freedom of existing organisations. Within the sector this is understood not in terms of broad social good; to address perceived problems of falling donations and public trust, rather it is understood in terms of making the regulators job effective and avoiding negative attention from them.

4.6.2 Commodification

Themes in the data go to the heart of what is afoot in the NGO sector; a profound re-organisation of society through the regulation, commodification, and bureaucratisation of charity. Beyond the structural transformation that NGOs engaged in to survive ongoing bouts of regulation, the work inside the organisations was also transformed. Managers primarily understood regulation as the imposition of multiple, rigid, and pointless requirements that distort or destroy the core mission of their organisation. Regulation required more professionalisation, moving away from volunteers, locally situated participants, and the more mission-driven activists in NGOs. Regulation required more bureaucracy, depleting organisational energy on performing accountability, auditing, report writing and measuring for justification. All of these new organisational requirements took from the practical in-situ mission-driven action within NGOs. Deeper hierarchies are required to service regulatory requirements, with roles becoming more focused and less diverse and responsive, and new roles, departments and professions appearing within NGOs. More stringent regulations around the scope of activities of NGO staff and trustees have appeared with the introduction of the CRA along with other regulatory and contractual structures around NGO work. Staff and trustees increasingly originate from outside disadvantaged target groups due to a demand for more professionalised skill sets, along with an increasing sense of detachment between the target group and the management of the NGO. As these actions took hold, NGOs were thus orientated towards marketised actions.

4.6.3 The end of charity

Data from the NGO interviews showed NGO managers were keenly aware of the increasing bureaucratisation, marketisation and professionalisation of the sector. Taken together, these practical transformations wrought by regulation render the services and infrastructures of NGOs commodities, having been primed for marketisation by regulation. In order to become measurable, units of charitable action are disaggregated into service micro-functions, where the focus on the individual user moves to a focus on simplifying the service action. Increasingly, provision is done by professionals and volunteers and activists are marginalised. Marketised contracts come to dominate service provision, pushing out other sources of funding and modes of organising. These processes, marketisation, bureaucratisation and professionalisation work to alter the key spirit that sustains the NGO sector: charity and gift relations, as the work of NGOs becomes increasingly commodified. Indeed, is it possible to have an NGO sector without charity? This data raises important questions about the very possibility of charity after regulation flattens organisational form, type, and mission, reducing variety and innovation in a way that rationalises the sector into commodified organisational forms and functions.

Within the logics of the accountability and regulation literature, ever more intensified and specific NGO regulation is natural, necessary, and inevitable (Hyndman & McConville, 2018). In this way of thinking, greater professionalisation, bureaucracy, and managerialism will lead to greater effectiveness and efficiency that in turn mitigate the perceived problems of NGO scandals, falling donations and public trust. But the data gathered from extensive phenomenological interviews with 18 NGO managers suggests that NGO regulation, as expressed in the 2009 Irish Charities Act, profoundly restructures and commodifies the sector, forcing out smaller charities, activists, and volunteers from the sector.

As the commodification of NGOs signals a profound change in relations between charity, State and the market, this paper uses a strain of work, starting with Marcel Mauss (2016), and Karl Polanyi (1957), to usefully inform theorisation about this reorganisation. Both Mauss and Polanyi worked at the interface of anthropology and political economy, exploring the various roles of the state, the market, and the charity sector. Mauss extended Bronislaw Malinowski's study of exchange economies of islanders and tribes in Polynesia, Melanesia, and Northwest America (2002) to offer a broad theory of *'The Gift'* (2016) and altruism that goes beyond rational and functional uses. This sociological theory of gifting suggested higher

symbolic and intricate social meanings of esteem, honour, dignity, justice, and the complex tangle of obligation and reciprocity that binds people to community. Central to Maussian logic is the absence of utility; giving and receiving is inclusive, circular, and communal, unlinked from exchange logics. Religious alms and sacrifice, general taxation and charity all have their roots in gift exchange. Gifting sustains balance and equity between social groups, provides protection, prosperity, and the reversal of misfortune as gifts are given to the poor, or children, to appease the gods, '*The poor appear as representations of the gods and the dead*' (Mauss, 2016, p. 81). Discourses on reciprocity, redistribution, and the market, still thrive, including calls for alternatives to capitalism and the rational-actor perspective (Caillé, 2005; Graeber, 2001, 2014).

Regulation has deeply reshaped the sector; smaller or sole-trader charities find the regulatory burden often unsustainable, larger charities are compelled to replace volunteers and activists with professional staff to ensure they are palatable to regulatory bodies. Both the overall structure of organisations and their interior, and the sector is profoundly impacted by regulation. The very contemporary urge to regulate NGOs alters gift relations of altruism and volunteering as the sector becomes less gift like, and as the connection between giver and receiver becomes mediated and distanced by regulation. In Maussian terms, the spirit or force in *'The Gift'* (Frank, 2016) is broken. This is particularly true as increasing regulation goes hand-in-hand with the rise of marketisation. When the State becomes the primary giver and the seemingly strong-armed regulator, both market-like and state-like logics overwhelm the spirit of the gift. NGOs become strangely hybridised organisations, as the sacrifice to vocation that brings about a tolerance of lower salaries and job security by those who work in the sector becomes entangled in the market logics, state bureaucracy, and charity in such a way that gift exchange and reciprocity connections are severed. Accountabilities to regulators that hold existential power over charities naturally limit the responsiveness, sociability, esteem, dignity, justice, honour, and obligation inherent in *'The Gift'*.

In suggesting that regulation restructures and commodifies the charity sector it is important to identify the regulation as arising from the State and its logics. It is the State that is crushing the altruism and volunteerism that are the distinctive characteristics of charity and gift relations. Conversely, in doing this, they exploit and profit from the social and institutional processes in non-market, and non-state approaches to social relations. Vestiges of the very

altruism that State contracts and tendering diminish, motivate unpaid boards of trustees to run the NGO and absorb organisational risks. And operational staff are driven by altruistic vocation to work for comparatively lower pay and less fulsome conditions than counterparts in State organisations. Going further, this process of exploitation emerges in what Karl Polanyi identified as *'fictitious commodities'* (1957). Fictitious commodities are items that can be bought and sold but cannot be produced in order to be sold, as they already exist in raw form before being appropriated into an exchange value form (Block, 2003). By way of example, the acts of care offered for sale in kindergartens or nursing homes are fictitious commodities that exist in raw form in families and communities, that become appropriated into an exchange value by market and state processes.

NGO regulation and accountability aspires to tame the messiness of the sector (Lay & Eng, 2020) by constraining human interaction with technical conventions, to organise human activities, such as giving, according to a codified set of behaviours. However, to do this, *'The Gift'* first has to be counted, and primed as a fictious commodity. To be defined as a fictitious commodity (Bugra & Agartan, 2007) the item can be sourced outside the market, it cannot be produced for sale, it is naturally occurring and appropriated whereby a price is struck to meet supply and demand in a way that marginalises spontaneous and natural exchange.

Dispiritingly, the 18 NGO managers relayed how well-meaning and altruistic volunteers and activists were being replaced by employees, where previously a mix of employees and volunteers took on similar roles. There were further cycles of limiting volunteerism through the rise of professional standards and new volunteers were difficult to attract (Titmuss, 2018). The underlying missions and functions of the 17 charities who participated in the study are not produced for the market. They engage in care, justice, counselling, disability support, advocacy, and youth work, and so are engaged in providing non-saleable help to vulnerable people. It is only through processes of marketisation and the justifications of regulation that these charitable exchanges cease to be natural and spontaneous, and become priced commodities. As such, they are simple gifts of human nature or an *'aspect of man'* (Polanyi, 1957), that have become disembedded from society (Dale, 2010) and tangled in market processes. Here, the extinguishing of the spirit of *'The Gift'* has a more political character, where social relations are embedded into markets (Fourcade & Healy, 2007). Thinking in this way, regulation by government of the charity sector is a form of capture where all social relations come to be mediated by State regulation. Sociability that gives rise,

naturally, to altruism, volunteerism, and care for the other becomes disembedded from society and beholden to state and market processes that may ultimately destroy what they seek to regulate. Here regulation is not a descriptive, passive, or preventative practice, rather it is a profound force that imposes frameworks from the State and the market on things that, in their previous forms, had little to do with either (Waters & Waters, 2015).

4.7 Conclusions

The study reveals how, in the decade after the Irish Charities Act, 2009 was signed into law, the Irish NGO sector was profoundly restructured and commodified as altruism, activism, and volunteerism were pushed out. It makes this case based on original empirics, phenomenological interviews with 18 NGO managers who relay their long-term involvement with the Irish NGO sector, experiences in their everyday work and observations of changes to their work. The findings of this study, albeit from a limited data set, goes against the grain of the body of work that supports exponentially increased regulation and accountability of the NGO sector. Indeed, the discussion suggests that the forces of the state and the market have unthinkingly extinguished the spirit of *'The Gift'*; the altruism and volunteerism that is a defining feature of the sector.

More specifically, the study demonstrates the restructuring of the Irish NGO sector by identifying a number of underlying trends. Consolidations, mergers, and absorptions, increasing organisational specialisation, and increasing collapse of NGOs, both intended and unintended, all serve collectively to reduce the burden on regulators, while increasing the regulatory burden on NGOs. Equally, the study shows the commodification of NGOs by increasing use of commercial logics via service level agreements, tendering processes and the commodified framing of NGO work, and the necessity for greater bureaucracy and professionalism engendered by the multiple and disjointed cycles of reporting needed for NGOs to keep ahead of the regulatory burden. All of these processes converge to alter the values and missions of NGOs, as greater and more intricate power over them comes to bear, as organisational constitutions are homogenised, and mission focused work is side-lined as NGOs struggle or strategise to meet their regulatory obligations. This State instinct to regulate the NGO sector follows the contours of how it has regulated markets (Fourcade & Healy, 2007), the institutional machinery, the processes, the practice and indeed the ethos of NGO regulation follows the market's complex interaction with the State. In imposing these

market-led metrics on the NGO sector, the State has, through regulation and the bureaucratic shaping of the sector, primed NGOs, and by extension, charity, for marketisation, potentially creating a new fictitious commodity of *'The Gift'*.

Advocates of increasing accountabilities see the need for greater regulation and accountability in the NGO sector as a natural development, due to an increased interest in probity in times of economic contraction (Hyndman & McConville, 2016), the growth in size and influence of NGOs (Salamon, 1994), and as a natural form of maturation taking place in the sector. This perspective within NGO accountability literature presents as a core concern the 'upwards' (Ebrahim, 2003) accountability relationships between NGOs and donors or funders (Cordery & Baskerville, 2011; Dhanani & Connolly, 2015; O'Dwyer & Unerman, 2007).

This approach engenders an external understanding of NGO accountability, as the research predominantly explores the perspectives of external actors, and not, as with this study, from an experiential dimension from within NGOs. The assumption that greater accountability measures communicated to a widening range of stakeholders automatically creates real accountability, is becoming a contested idea (Joannides, 2012). Studies outlining the inadequacy of calculative reporting paradigms to encompass wider societal accountabilities of NGO organisations are growing in number (Collier, 2005; Ejiogu et al., 2021; Jensen, 2018; Martinez & Cooper, 2013; Vinnari & Dillard, 2016). These studies argue that the style of reporting required by regulators, applied to the pluralistic dimensions of social organisations is untenable, defeating the object of NGO work. The use of purely calculative logics to evaluate the legitimacy and trustworthiness and effectiveness of work that is fundamentally humanistic and responsive is not wholly adequate or healthy for the NGO sector (Fourcade, 2011). There is scope for further work examining the internal viewpoint of NGO accountability from those who service it, and for long-range and international comparisons on the restructuring of NGO sectors in the new regulatory age.

Polanyi (1957) considered the economy as intertwined with the moral fabric of society, with the economy embedded in society and not separate to it. In examining this concept of embeddedness, he outlined several economic developments in history, including the Enclosure Acts and the industrial revolution, that brought about the disembedding of economic life from the social, by creating 'fictitious commodities' of land, labour, and money

(Polanyi, 1957, p. 73). Similarly, in the attempt to regulate, bureaucratise, and commodify charity, I argue that the unwieldy regulatory techniques and practice this brings about serves to disembed altruistic human relations from NGOs, as a quality that is naturally, inherently abundant. This quality, '*The Gift*', becomes measured, itemised, and packaged as a fictitious commodity (Polanyi, 1957). Polanyi describes the disembedding of a natural human resource from society as *'the snapping of a golden thread'* (Polanyi, 1957, p. 29) . With the commodification of '*The Gift*', obligations are tightening, imposing more exactingly measurable criteria, reducing the scope for the socially inclusive, autonomous, and self-interpretative practices of NGOs until they are automatons of State bureaucracy and market forces (Healy, 2011). As charity itself is not intrinsically valuable or profitable; a profound social reorganisation is required to turn it into a new fictitious commodity, as this natural human activity becomes a ghost component of the market.

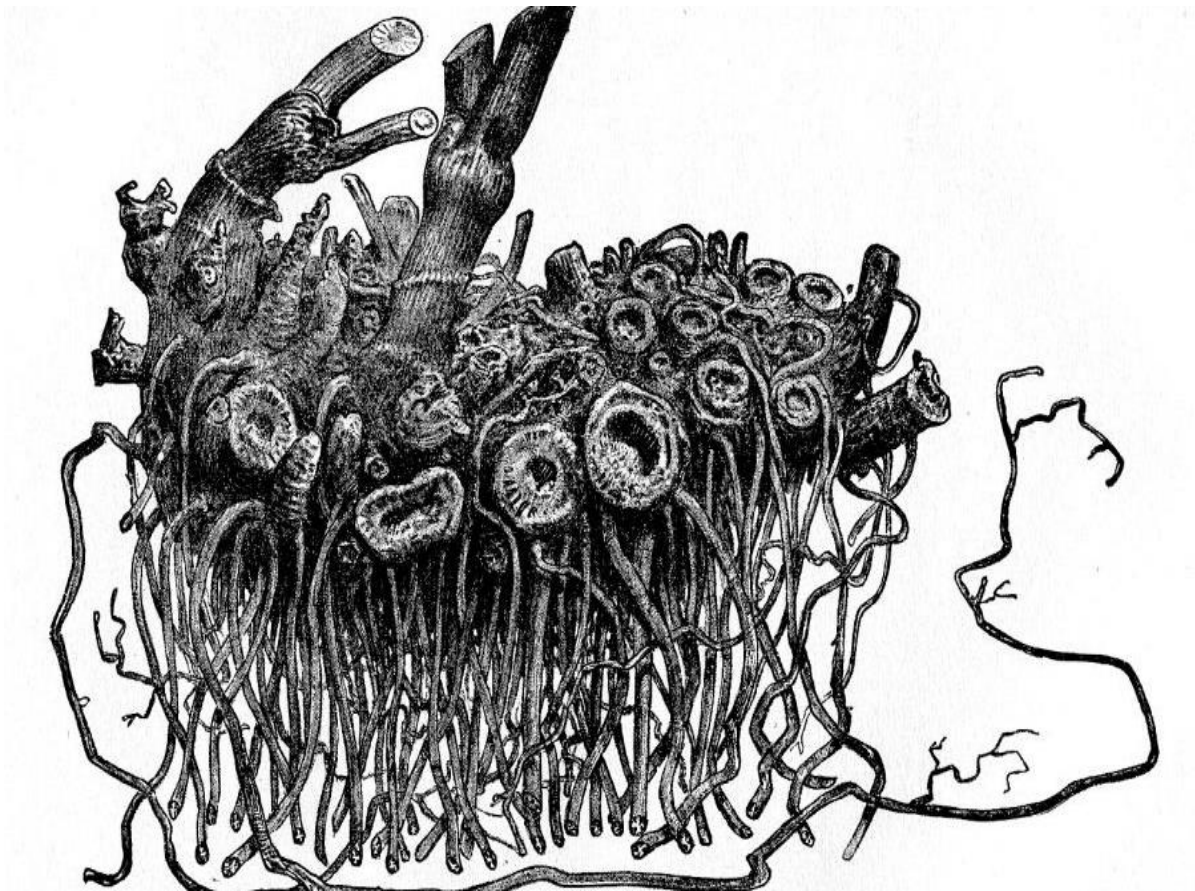# Part Three: Conclusions and reflections

Chapter 5: Final thoughts

Figure 5.1 A fresh rhizome of Cimicifuga racemose

Source: Drugs and Medicines of North America, Lloyd & Lloyd, 1884

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5.1 Introduction

This thesis consists of three papers, each contributing to the overall research objective to trace the social life of the Charities Act, 2009. In this chapter, I link the research conclusions from the three papers, discussing the significant theoretical and practical themes of the study. As an inductive study of the social life of a law, the work presented a thicket of theoretical possibilities, presenting myriad aspects that piqued interest, but were not followed, due to time constraints, and the need for focus in analysing and theorising around the data. These other paths, that could not be taken still tug at my curiosity, and represent possibilities for further study, I will also briefly outline these strands of enquiry in this chapter.

5.2 Contributions to NGO accountability literature

Few studies in NGO regulation and accountability use narrative and storytelling methods. Interpretive studies of the impact of regulation on people and organisations offer an interesting new paradigm for capturing NGO managers' experiences of their organisational lives, and how this relates to wider shifts in societal relations. The primary aim of this study has been to examine the phenomenon of contemporary NGO regulation and accountability. As well as the phase one assemblage data set, which is publicly available material, a significant element of this study has been the stories given by the NGOs. Giving an authentic account of the essences of these stories in the papers has not been straightforward, as the heterogeneity of the interviewees demanded a careful balancing of one story against another, to give a sense of the range of experiences and affectivities encountered in the sector. Couching these experiences and the wider phenomena they allude to has led me to a number of theoretical disciplines, like accounting, anthropology and economic sociology. As is to be expected when working across disciplines, I have only scratched the surface of these disciplines to put together an assemblage of thinking that best represents my interpretation of the themes in the data.

The original objective of this research was to conduct an interpretive study (Geertz, 2008; Lincoln, 2007), to gain a fuller understanding of how laws and regulations are made, how a new law travels into a sector, shaping the people and organisations it regulates, and how this affects social relations. The study focuses on two data sets: the legislative debates and material surrounding the creation of the Irish Charities Act, 2009, and the stories of NGO

managers about their experiences of change in their work practice and their organisations and the overall sector. Detailed analysis of the empirics produced multiple insights from which theoretical contributions arose, and, although separate, the three papers are linked by a driving interest in the impact of laws and regulations in society. This work sits at the edge of NGO regulation and accountability, and seeks to extend our understanding beyond normative or technical terms. Over three papers, I explore the concepts and animators around NGO regulation and accountability, drawing on theorisation and methods from Latour, Callon, Law (Paper 1), Massumi, Siegworth (Paper 2), Mauss, and Polanyi (Paper 3), attempting to interpret and theorise around the ongoing transformations of the Irish NGO sector in far-reaching and speculative ways, attempting the difficult feat of conveying, on multiple levels, the broad and inexorable swathe of change that has unfolded on and within the sector.

Starting with paper one, offering a Latourian take on the making of the Act, the paper holds that the Act is not the location where all the information about its nature and the intentions of those who created it is held. By thinking about the Act as a large complex of abstract concepts pieced together from the tiniest of disparate elements, I draw on Actor-network Theory (ANT) to inform my approach. Rather than conducting an analysis of the meanings and signals within the text, I create an impression of the document as a relic of a socially constituted process. This approach to uncovering meaning of the Act is to see it as an artefact (Cotterrell, 2002; Ehrenberg, 2016; Pottage & Mundy, 2004; Shapiro, 1993).

Following the ANT approach, the epistemic position of the Paper 1 is post structural, as it does not seek to prove universal truths or foundations of order. It seeks to discover the complexities, actors, and chance occurrences behind the creation of the Act, as it emerges from an organic stream of action by which an attempt to codify a statute was made, meshing common and case law and a complex disorganised chronology with a wide range of contributors. In Paper 1, I find that existing models and theories of how a law is made do not reflect the messy reality of how the Act was made. The ordered, linear processes generally understood to transpire during the development of legislation are hard to see, giving way to a series of rapidly forming and dissipating assemblages and surprising influences. This leads towards an aleatory theory of regulation and accountability, uncovering a law that was written without an author, or cohesive intent. This paper contributes to the field of NGO accountability by illuminating the roots of NGO accountability in Ireland in a way that shows accountabilities arising from an absence of clear or cohesive intent or design. This study

throws into question what is often taken for granted in other studies, that legislation, regulation, and accountabilities are created in a logical and predictable way. This presumption that makes it tempting to axiomatically view the resulting accountability measures as planned, logical, and reasonable.

Paper 2 explores the affective impact of regulation on the regulated, i.e., Irish NGO managers, as the gradual assimilations, resonances, and micro politics, the affective processes which are *"outside of conscious awareness that influence ongoing thought, behaviour, and conscious emotional experience'* (Barsade et al., 2009) of new regulatory systems, start to become articulable for Irish NGO sector managers. The use of affect theory in this study (Seigworth & Gregg, 2010), its ability to see the intensities of a fleeting moment, in a small sample of a field, allows us to see moments of transitions between states. In turn, we can view these intensities as forces that alter, energise, construct, and temper practice and orientations, and *'the intimate connection of affect, subjectivity, sociality and technology'* (Clough, 2010). In this sense, we begin to see the emotional struggle and affective responses to regulation; in this case the potent dread and regret expressed by NGO Managers, that appears more serious and pressing than the legislators' original motivation to regulate.

Existing theory and frameworks for NGO regulation and accountability place too much emphasis on the technical and systematic aspects of intentional and beneficial regulation. Paper 2 contributes to our understanding of the impact of regulatory and accountability growth on those subject to regulation: deepening our understanding of the ways in which the personal, the organisational and the political intertwine. It might also be practically reasonable to consider these affects a bellwether for the effects of a not fully understood force: that of unintended regulatory consequences and overregulation.

Paper 3 explores the regulatory effects of the Act on the structure of the Irish NGO sector, and on social relations between charity, State and market. In revealing how the Irish NGO sector is becoming rapidly and profoundly restructured and commodified as its animating aspects; altruism, activism, and volunteerism are pushed out, Paper 3 adds clear contributions to NGO accountability debates. This evidence of restructuring, from a limited data set, goes against the grain of the body of work supporting increased regulation and accountability of the sector, adding a new and specific perspective from a tightly situated

study. The paper furthers the discussion by suggesting that the forces of the state and the market have unthinkingly extinguished the spirit of *'The Gift'*; the altruism and volunteerism that is a defining feature of the sector.

More specifically, the paper makes apparent the restructuring of the Irish NGO sector by identifying a number of underlying trends. Consolidations, mergers, and absorptions, increasing organisational specialisation, and the increasing collapse of NGOs, both intended and unintended, serve to reduce the burden on regulators, along with the increasing regulatory burden on NGOs. In introducing the new perspective that excessive regulatory and accountability measures, as well as changing the nature of the NGO sector, act as the underpinning forces for the commodification of NGO work. I argue that the State has, by excessive regulation and the bureaucratic shaping of the sector, primed NGOs, and by extension, charity, for marketisation, and commodification, potentially creating a new fictitious commodity of *'The Gift'*.

5.3   Contribution to NGO practice

With the proviso that the findings in this study arise from a limited data set, and a necessarily delineated set of theorisations, it is hoped the study might be useful in the professional conversation around regulation and accountability in the Irish NGO sector. This study will hopefully create a point of focus, crystallising the feelings in the sector about disproportionate, or overregulation of the Irish NGO sector. At present, particularly in small and medium NGOs, it presents a risk to the NGO manager or the organisation to articulate the sense of being overwhelmed by regulation and accountability work to funders or regulators, as this can be misconstrued as the NGO or manager's failing. There is a perception that talking about regulation negatively means drawing unwanted scrutiny and doubt to the organisation, and possible reputational risk to the NGO.

That this relative occlusion around the issue has developed is to the detriment of the sector. As this study has shown, great changes in the sector have been activated by new accountability and regulation measures, and allowing these to continue to unfold unexamined is to be discouraged. If this study goes a small way towards creating a sense of comfort around honest conversation about the effects of the overregulation and commodification of the NGO sector, it will have achieved much. In crystalising the regulatory

issues the sector faces, such as the under-resourcing of NGOs to meet regulatory demands and costs, the disorganised regulatory and accountability requirements that currently exist, the disproportionate regulation of small NGOs, increasing risks for voluntary Trustees, and the long-term deleterious effects of these factors on the sector as a whole, the study hopefully brings these issues into sharp focus, for funders, regulators, and NGO representative bodies.

5.4 Limitations of the study

As with all research, inductive research is beset with intrinsic limitations. The wide range of data discovered provides large quantities of information, not all of which is coherent, or patternable. The scope of collectable data can, in part be unknowable to the researcher, as something missed remains unseen and unaccounted for, while that which is noticed is examined in greater detail than previously.

Albeit situated in the wider landscape of Irish NGO regulation and accountability, this particular study is limited to a single site, the Irish NGO sector in the years 2009 – 2019, and one law, the Act. Additionally, both data sets in the study have limitations in the sense that phase one focuses primarily on the legislative debates, and phase two uses a relatively small set of interview data. However, as the debate data was supported by the assemblage around the making of the Act, and the interview data was carefully monitored for a saturation point, it's reasonable to say the study gives a relatively rich and deep sense of the animating factors around the Act, and NGO regulation and accountability in Ireland. Although the interviews focused on a particular period in time, the long-range experience of the NGO managers gave a richness of insights to the study, providing a complexity of views, and, in many cases, an upwelling of emotion as they recounted the change in their environment.

Additional limitations to the study, particularly in phase two, is the focus on one side of the story; that of the NGO manager, excluding other voices from within the regulatory landscape. Recognising the fact that I myself had a long career as an NGO manager, it has to be acknowledged that the story told in this study arises almost solely from this perspective. Views from those involved in bodies that regulate NGOs, who in their work create, develop, or enforce regulation would have added an interesting dimension to the study.

This inductive study has been by its nature exploratory, and as such, has highlighted as many theoretical routes that were not taken, as those that were, indicating the immanence of prospective ideas that could be applied to the findings. While this study provides many points of speculation about the phenomena, and the themes that occur in the data, it is with the understanding that there are myriad alternative theorisations that could equally have been developed. In a similar vein, the novel methodologies and timeframe used throughout the study meant the data set produced this instance, would have been a different prospect with an alternate methodology. It is also worth noting that the study is limited to a single site; the Irish NGO sector in the decade after the Act, and a relatively small interview data set from a heterogeneous group, meaning beyond the speculative theorising in the papers, claims for wider applications are not to be made.

5.5   Potential future research

Inductive research, particularly when conducted in a number of phases, produces large sets of data that need to be funnelled into units of meaning to form a coherent study. Many possible theoretical and narrative avenues present themselves in the stories in the data, all of which cannot be followed. As is the nature of inductive research, some conceptualisations appear as glimmers in the data, which might take more heft with additional lines of enquiry, and others were whittled away, not supporting full investigation, as the project took shape. Additional aspects arose from the multiple influences within the interdisciplinary research team, and here, I outline some of the possibilities for future research, based on ideas that arose in the study but were not able to be fully developed.

An interesting path in the research led towards the evolving use language and communication by the CRA. I was interested in how the CRA has presented itself and its interests, from its earliest attempts to establish itself, to its present-day communications. There is a substantial story behind what, how, and by whom communications took place, contributing to how the CRA has positioned itself. By documentary analysis starting with early tweets and roadshows presenting the CRA as a watchdog with a distinctly investigative and punitive focus, and engagement with the CRA to explore later attempts to appear as a supportive agency that amplifies the concerns of the sector, and attempts to help NGOs stay on the right side of the law, I feel the use of structural and soft power in the communications of a developing regulator is of interest, and use.

In the course of the study, I touched on how the NGO representative organisations had positioned themselves between the State and NGOs as mezzo organisations, primed to encourage NGO compliance with the growing weft of regulatory requirements. Interesting phenomenon from organisations like The Wheel, the Carmichael Institute, Charities Institute of Ireland, and Benefacts arose, which I feel would make a compelling study. From training events (including militarily styled 'bootcamps'), awards ceremonies, the creation and bestowing of distinctions like 'Good Charity' and 'Triple Lock' to NGOs, to naming and shaming exercises for NGOs which, while remaining compliant with law, are perceived not to be living up to 'best practice' by publishing abridged rather than unabridged accounts. Ethnographic enquiry into why, and how NGO representative organisations have aligned themselves with the concept of full regulatory compliance for NGOs, and what organisational benefit they see in this, would be of significant interest, and add necessary texture to the story of NGO regulation in Ireland.

Only 11,426 of the 34,331 NGOs in Ireland are registered as charities under the Act (CRA, 2021). The other 22,905 NGOs that operate without charity status present a rich field of study, as they present a number of concerns linked to this study. What kind of organisations stay outside of the Act and why? How do they operate as non-profits to a social benefit outside of charity law? What legal forms do they take and how do they negotiate operational terms around the Act? How do they access State funding as non-charities, and what kind of tax benefits do they avail of? It would be of interest to conduct an organisational field study of this area, as it provides much scope for further exploration of how we think of alternative organisations, modern charity, and '*the Gift'*.

5.6 Final Reflections

This study has been unavoidably influenced by my 25-year career as an NGO manager. A significant bias within this work stems from my long-term experience working as an NGO manager, and my insider status when interviewing the participants, who were so generous with their thoughts and feelings during this study. This insider status, plus the timing of the study, at a point where regulation and accountability were becoming heightened concepts in the sector, was helpful in engaging interviewees. Long after interviews were completed, several NGO managers enquired about the study, having things to say about regulation and accountability, indicating the fertility of the phenomenon for research in the field. Their desire to be heard, coupled with the strength of emotion and the length of the interviews, hints at the degree of animation in the sector around regulatory experiences. My original desire to undertake this study is rooted in a passion for the NGO sector and a desire to contribute towards the discourse on NGO regulation and accountability. It is my wish that this work contributes in some way to how we understand both the making of, and the application of regulation, and that this knowledge is used supportively in the sector.

Appendices

Appendix A: Training and Seminars

Table A1: Training and seminars completed/attended during the study

Name	Location	Date
Research and Generic Skills Workshops (60 hours training)	WIT Business School	Ongoing in 2017/2018/2019/2020 academic years.
Practical Pedagogy for PhD Researchers (10 Credit Module)	WIT Business School	November 2017
Welfare + Work Symposium, WIT Economy and Society	NUI House, Dublin	8th December 2017
What's the Story? Reverse Conference for Writers,	UCD Smurfit School of Business.	21st -23rd February 2018
The €60bn Question, Where's our Intellectual Deficit? Professor Donncha Kavanagh, UCD.	WIT Business School	18th April 2018
Seminar: "The Importance of Contribution, Theory and Method in Good Research" by Professor Niamh Brennan, University College Dublin	WIT Business School	18th April 2018
Seminar: "Gender and Equality in Crowdfunding" by Jorg Prokop, University of Oldenburg	WIT Business School	19th April 2018
Economy and Society Summer School	Blackwater Castle, Cork	14th – 18th May 2018
International Political Anthropology Summer School	Acquapendente, Lazio, Italy	24th – 29th June 2018
Babson College Entrepreneurship Research Conference - Doctoral Consortium and Conference	Hosted by WIT Business School	6th – 8th June 2018
Seminar - Meet the Charities Regulator - Waterford	The Tower Hotel, Waterford	26th September 2018
Economy + Society Reading Group	WIT Business School	Weekly reading and discussion group
Economic Theology Module (3 ECTS)	Copenhagen Business School	5th – 8th November, 2018
Seminar: "Qualitative Methods – Interviews and Beyond" by Robert McMurray – York Management School	WIT Business School	30th April 2019
Seminar: "100 Rules of the Game to Successfully Complete a Doctoral Dissertaion by Professor Niamh Brennan	WIT Business School	2nd May 2019
Business Theory Development 5 Credit Module	WIT Business School	April/May 2019
Epegium Ethics Training (online programmme, all modules)	WIT Research Support Unit	October 2019
Research Philosopy 5 Credit Module	WIT Business School	October 2019
Research Integrity and Ethics 5 Credit Module	WIT Research Support Unit	October/November 2019
Qualitative Data Analysis 5 Credit Module	WIT Business School	January 2020

Appendix B: Dissemination of work

Table A2: Conference and seminar presentations

Date	Conference	Location/Institute	Paper presented
April 2018	Anthropology in Practice, Anthropological Association of Ireland	Maynooth University	Towards an ethnography of the making of the Irish Charities Act, 2009: New concerns for anthropology?
May 2018 May 2019	Economy + Society Summer School	UCC/WIT, Blackwater Castle, Cork, Ireland	Research and method presentations
May 2018	IAFA Main Conference	Kemmy Business School, Limerick University	Another form of accounting: Mauss and the Gift (with Katie Scallan)
May 2018	IAFA Doctoral Colloquium	Kemmy Business School, Limerick University	Accounting for charity: The making of a law
June 2018	Political Anthropology Summer School	UCC/Acquapendente, Italy	Research presentation
August 2018	Ethnography Symposium	University of Liverpool/Cophenhagen	Charity remade: An ethnography of the Irish Charities Act, 2009
October 2018	CSEAR Ireland	Kemmy Business School, Limerick University	Charity obscured: An ethnography of the Irish Charities Act, 2009
November 2018	Social Pathologies of Contemporary Civilisation	University College Cork	Charity extinguished: An ethnography of the Irish Charities Act, 2009
November 2018	Concerns for Economic Theology	Copenhagen Business School	Research and method presentation
June 2019	Perspectives on Process Organization Studies Symposium	University of Cyprus/Chania, Crete	The law that wrote itself: An ethnography of the Irish Charities Act, 2009 AND The dark art of transparency: The social life of the Irish Charities Act, 2009
August 2020	Ethnography Symposium	University of Liverpool (online)	The sensation of a law:affect theory and the Irish Charities Act, 2009
July 2021	European Group for Organisation Studies	University of Amsterdam (online)	The slow cancellation of charity: an ethnography of the Irish Charities Act, 2009

Appendix C: Teaching and contributions to academic life

As part of the requirements for the WIT President's Scholarship, a teaching and academic contribution is required. I delivered the following modules for the Department of Management and Organisation at WIT School of Business:

Communications and Information Technology (x2 semesters for BBus 1st year)

Managing for Professionals (BBus 2nd year)

Human Resource Management in Practice Module (x2 semesters for BBus 3rd year)

Support for 2020/21 MBS students in their CA assessments for a mediation module

Guest lecturer on MBA on Charity Regulation in Ireland, March 2022.

Additionally, I also provided scribe and invigilator duties for students with additional needs

I was copy editor for 4 issues of the Irish Journal of Anthropology.

Appendix D: Original study timeline

This study originally had a four-year timeframe for completion, from September 2017 – September 2021, as a research programme into the nature of NGO accountability in Ireland (see the original GANTT chart, Figure A1). This timeline, as a guide to progress in the first three years, provided structure for the management of the study. However, as befell most PhD projects in this timeframe, the Covid pandemic caused significant disruption to the schedule from March 2020 onwards.
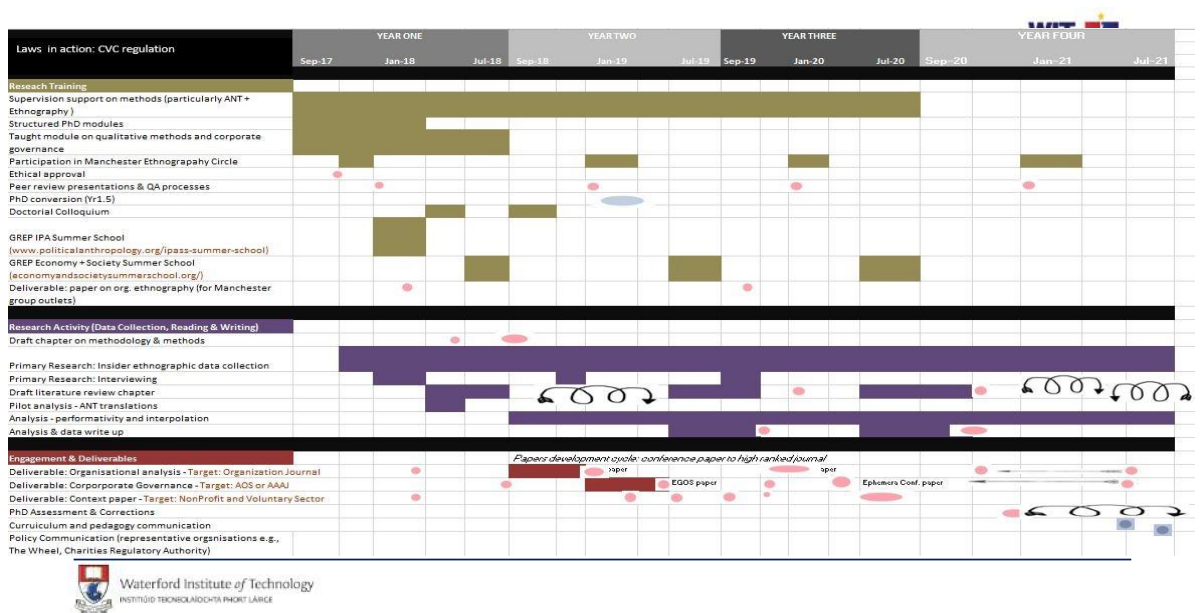

Figure A1: Gantt chart showing original timeline of project

Appendix E: Interview administration

Interview letter

Dear #####,

Further to our recent communication, I would like to formally invite you to take part in doctoral research entitled, "Governance and Accountability in NGOs."

The aim of the study is to explore how the Charities Act 2009, as it approaches its 10th anniversary, is impacting Irish NGOs. The project is also interested in the broader transformation that is happening in the sector in terms of accountability duties. We are interested in hearing the stories of people whose work and organisation has been changed by the Act.

Your experience as a long-standing NGO worker and manager would provide valuable insights for the research. For this reason, I would be extremely grateful if you were willing to be interviewed for the study, or if you could recommend a colleague within your organisation who might be interested.

Participation can take place by Skype and should take no more than one hour. Our project has been reviewed by the WIT Research Ethics Committee and attached are our Project Information Sheet and Data Projection Protocol.

Thank you in advance for your participation.

Yours sincerely,

Emma Maguire

Emma Maguire (Researcher)

On behalf of:

Emma Maguire	Dr. Ray Griffin	Dr. Collette Kirwan,
PhD Researcher	Lecturer in Strategic Management,	Lecturer in Accounting,
Post Graduate Centre	AT Building,	AT Building,
Luke Wadding Library, WIT,	WIT,	WIT,
Waterford	Waterford	Waterford
T. 086 222 8808	T. 051-302465	T: 051-302442
E. 20050991@mail.wit.ie	E. rgriffin@wit.ie	E: ckirwan@wit.ie

Interviewee information sheet

- The title of the research project is 'Governance and Accountability in Community, Voluntary and Charity Organisations'.

- We are exploring the ways in which emerging governance requirements for NGOs organise, regulate and construct their mission and activities. We would like to hear from people at management, finance officer or director level in NGOs who are willing to share experiences of the changing landscape of NGO governance systems and requirements.

- We intend to conduct a series of interviews to capture these stories. Participation can take place at a venue of your choice and the interview should take no more than two hours.

- **It is our preference that our interviews be recorded**. The recordings will help the researcher to collect and analyse the data and will be retained in a secure digital location for one year after the project finishes as prescribed by the Data Protection Act 2018. Transcripts will be returned to you for any clarifications and redactions you see as necessary before information from them is used in the study. The final anonymised written transcripts of interviews will form part of the formal PhD submission and so will be available in WIT library and repository.

- The researcher, Emma Maguire is pleased to confirm that the interview recordings and the data extracted from them will be in the first instance only be available to herself and the supervisory team. To maintain limited privacy, the researcher will endeavour to anonymise you by using anonyms and removing reference to specific locations and identifiable events in the data.

- We would like to advise that some non-attributable quotes may be used in future academic publications. Data used on peer-reviewed publications will by anonymised so that the identity of the source data will be protected.

- You will be offered an opportunity to view, amend or withdraw your data before publication.

- The project has been reviewed by the Waterford Institute of Technology (WIT) Research Ethics Committee. They have advised that in the unlikely event that a reportable issue is disclosed during the interview; the interviewer will terminate the interview and advise you to report the issue to the appropriate authority. This is common practice with all WIT research projects.

Data Protection Protocol for Research Interviews

Confidentiality and Identification:

When informed consent is received you will be given the opportunity to tell your story to the researcher and have your data included in the study. In this way, your privacy may be compromised because your particular input may be identified by future readers of the thesis. Therefore, to maintain your privacy and avoid recognition though the data the researcher will endeavour to anonymise you by using anonyms and removing reference to specific locations and identifiable events. However, this will offer only limited anonymity because the researcher and supervisory team will know your identity. Therefore, in order to maintain your limited privacy and limited anonymity, the researcher and supervisory team will adopt a protocol of confidentiality by guaranteeing not to provide your data, or any part of it to any third party unless legally required or in circumstances where the data will be used in peer-reviewed publications, or in further studies. Data used in peer-reviewed publications will be anonymised so that the identity of the source of the data will be protected.

Recording:

It is our preference that our interviews be recorded. The recordings will help the researcher to collect and analyse the data and will be retained for at least 1 year after the study concludes. The researcher (Emma Maguire) is pleased to confirm that the interview recordings and the data extracted from them will in the first instance only be available to the researcher and supervisory team. We would like to advise that non-attributable quotes may be used in future academic publications.

Right of Correction:

You will receive a transcript of your interview and you are encouraged to make additions, deletions, corrections, clarifications, or any amendments you deem necessary. You will also receive a copy of any amended transcripts where applicable and any final transcripts used in the study. You can withdraw your transcript and thus participation in the study at any time up to publication of papers or submission of the PhD. Please confirm your consent to participate in the study by ticking the appropriate boxes and returning a signed copy to
Emma Maguire at the address set out overleaf:

Voluntary consent to take part in PhD Study: "Governance and Accountability in Community, Voluntary and Charity Organisations."

I agree to participate in the research study

I agree to have the interview recorded

I agree to have the interview transcribed

I agree to have the interview transcription stored on a secure data base

I agree to have the transcript of the anonymised and non-attributed interview included in the final thesis

I agree to data from my anonymised and non-attributed interview being used in further studies

Name of interviewer (Block capitals): …………………………………………………………………….

Signed: ……………………………………… Date:…………………………………………

Name of interviewee (Block capitals): …………………………………………………………………….

Signed:……………………………………… Date:…………………………………………

Emma Maguire	Dr. Ray Griffin	Dr. Collette Kirwan,
PhD Researcher,	Lecturer in Strategic Management,	Lecturer in Accounting,
Post Graduate Centre,	WIT AT building,	WIT AT building,
Luke Wadding Library,	WIT,	WIT,
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Appendix F: Topic guide

Interview Guide
Governance and Accountability Work (G+AW) in NGOs
Discuss purpose of research
Outline confidentiality measures, ask participant to sign informed consent document.

A. BACKGROUND INFORMATION

1. Could you give me some details about your professional background?

PROMPTS	
Title	Current responsibilities
Length of service	Membership of professional body
First position in sector	Additional/voluntary position

2. Can you give me a brief overview of your organisation and its mission?
3. What does the governing structure look like?

G+AW IN NGOs

1. How many external agencies is your organisation accountable to?
2. Can you tell me about the part of your job that involves **G+AW** ?

3. How would you describe the expertise and experience in your organisations governing structure regarding **G+AW**?
4. How often does your board of directors discuss **G+AW**?
5. How often does your board of directors discuss charity regulation?

EFFECTS OF INCREASING G+AW MEASURES IN NGOs

1. Could you describe to me how you feel about your G+AW?

2. And how do you think this affects your organisation?

PROMPTS	
Balancing with other tasks	Balance of interactions (clients v regulators)
Change in focus / drive	Status of individual staff members
Change in language – new words, fluency with accountability language	Balance of power (staff/directors)

3. Could you describe the level of concern and/or stress expressed around **G+AW** in your organisation?
4. Tell me about how often this happens?

TRANSFORMATION OF THE NGO sector

1. In your view, how has the NGO sector changed in the last 10 years?
2. How have your duties or the focus of your job changed since you started in your post?
3. Can you tell me how your **G+AW** has increased in:

    (a) spread (amount of **G+AW** relationships)
    b) scope (depth of reporting requirements)
    (c) frequency

4. Could you tell me about how what you do now on a day-to-day basis is different from:
    1 year ago
    5 years ago
    10 years ago (Depends on length of service)

5. Describe any changes in the relationship between your organisation and any bodies to which it is accountable to, and tell me about how your organisation is experiencing these
6. Considering this increase in **G+AW,** when you think about your job, what do you think about?
7. Can you tell me how you feel about your job now, and how you felt about it early on in your career?
8. Can you describe to me how the physical habits of your work changed, if at all?

PROMPTS	
Communality, interpersonal v solo work	Record keeping
Sitting, typing, filing, on computer	Dedicated space - person or files
Short term or cyclical deadlines	Space on computer
	Has anyone moved or changed their workspace

CHARITIES ACT 2009

1. Can you remember when you first heard about the Charities Act, and how people in your organisation started discussing it?
2. Tell me about how your organisation registered with the Charities Regulatory Authority (CRA)
3. Could you tell me what your views are on the Charities Act and the Charities Regulatory Authority?

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