The Politics of Accountability and Participation:

A Case Study of Samoa's Land Reform Project

By

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ABSTRACT

The objective of this study is to advance understanding of the politics of accountability and participation in a development context. Both the accounting and development literature have highlighted the limitations of the 'neoliberal development' paradigm's methods for accountability and participatory practices which often neglect and exclude less powerful voices. This study addresses this shortcoming by reconceptualising accountability and participatory initiatives through a critical dialogic accounting lens and providing a framework for evaluating these practices in the context of Samoa's land reform. To achieve this, the study draws on the work of critical dialogic accounting scholars (Brown, 2009; Dillard & Vinnari, 2019) and of development scholars (Cornwall, 2008; Goetz & Jenkins, 2005; McGee & Gaventa, 2013; Newell & Wheeler, 2006) working within the 'deepening democracy' paradigm. In a case study of Samoa's land reform project, the study employs both semi-structured interviews and documentary analysis of media reports and policy documents to critically examine accountability and participatory practices, examining the political contestation between dominant powerholders and marginalised voices. It also considers the potential of critical dialogic accounting to contribute to the 'deepening democracy' paradigm in fostering more democratic and participatory governance in the Pacific context. The findings indicate that current approaches to accountability and participation are shaped by the 'neoliberal development' paradigm, favouring more powerful actors over other interested groups and consensus-based methods that stifle debate. These findings extend current accounting research that highlights the possibilities of critical dialogic accounting to critique neoliberal approaches and to facilitate democratic participation within the context of developing countries (Alawattage & Azure, 2019; Tanima, Brown & Dillard, 2020). In surfacing the political contestations surrounding Samoa's land reform and drawing on Dillard and Vinnari's (2019) proposals for responsibility networks, the study also provides a basis for developing more effective ways of ensuring accountability to, and participation of, less powerful groups.

DEDICATION

This thesis is dedicated to my family.

ACKNOWLEDGEMENTS

STATEMENT OF ORIGINALITY

This is to certify that the work contained in this thesis has never been submitted for a degree or diploma at any university and that, to the best of my knowledge and belief, the thesis contains no material previously published or written by another person except where due reference is made in the thesis itself.

Siu Ming Xiao Chan

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LIST OF ACRONYMS AND ABBREVIATIONS

ADB	Asian Development Bank
BCRC	Board Compliance Review Committee
CLAC	Customary Lands Advisory Commission
CRP	Compliance Review Panel
GoS	Government of Samoa
FCIP	Free Prior and Informed Consent
IDI	Inclusive Development International
IMF	International Monetary Fund
LTRA	Land and Titles Registration Act
MNRE	Ministry for Natural Resources and Environment
NPM	New Public Management
OLSSI	O Le Siosiomaga Incorporation
SDGs	Sustainable Development Goals
SEA	Social and Environmental Accounting
SPF	Special Project Facilitator
SSIG	Samoa Solidarity International Group
TA	Technical Assistance

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CHAPTER 1: INTRODUCTION

1.1 Accountability and Participation for Development

From their grassroots in social movements to powerful institutions such as the World Bank, accountability and participatory initiatives have been advocated across the global development spectrum. Whereas the initial rationale, identified by social movements, was based on conceptualising accountability and participation in terms of rights to information and democratic struggles for social justice and equality (Goetz & Jenkins, 2005), transnational development institutions envision accountability and participatory initiatives in terms of donors' need to capture the needs and values of the people in order to enhance the effectiveness of decision-making, service provision and for poverty reduction (Involve, 2005; World Bank, 2004). There has been increasing recognition of the negative impacts of poverty on people's ability to enjoy basic human rights and freedom from the late 1990s, since the United Nations' system started to examine extreme poverty as a human rights issue.[1] Prior to the presentation of the official report by Sengupta (2000) to the General Assembly Resolution 54/175 and Commission on Human Rights Resolution E/CN.4/RES/2000/5, the World Bank and International Monetary Fund (IMF) adopted Poverty Reduction Strategy Papers in 1999, which also prompted the ADB to follow suit, adopting poverty reduction[2] as its overarching goal.

Following this late 1990's wave of global poverty reduction strategies, accountability and participatory initiatives became integral to many development projects world-wide, permeating these transnational development institutions' policy discourses with the concepts of accountability and participation as major elements in their development orthodoxy. For instance, current World Bank reports continue to name accountability as the key to achieving its goals of alleviating poverty and boosting shared prosperity.[3] The United Nations' Sustainable Development Goals' (SDGs) continued inclusion of poverty alleviation as a global development priority from its former Millennium Development Goals also cemented the emphasis on accountability and participatory initiatives for transnational development institutions.

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[1] In 1998, the Commission on Human Rights established the mandate of the independent expert, Dr Arjun Sengupta, on the question of human rights and extreme poverty.

[2] ADB (1999), Poverty Reduction – ADB's Overarching Goal.

[3] Since the 2004 World Development Report, leadership at the World Bank has declared its commitment to accountability for the projects they fund. Its commitment has also been reinforced in its Global Partnership for Social Accountability (Fox, 2015).

Despite accountability and participatory initiatives becoming a feature of policy design and service delivery, the concepts of accountability and participation have become contentious as differences in worldviews, objectives and assumptions (for example, in relation to social change processes) become more apparent. As accountability and participatory practices can be constructed in various ways with different formulations based on different underlying conceptions of socio-political relations (Cornwall, 2002b), there is a need to unpack the aims, claims and assumptions which influence different approaches to participatory and accountability initiatives.

1.2   Competing Paradigms for Development

In broad terms, two paradigms with opposing ideologies can be identified for accountability and participatory initiatives in development. The first is identified as the 'neoliberal development' paradigm and is "couched in the language of the market, constructing participants as consumers: 'users and choosers'" (Cornwall & Gaventa, 2000, p. 6). This approach is based on underlying neoliberal logics of competition and individualism and has its intellectual roots in rational-choice theory. Within this paradigm, proponents of accountability and participatory initiatives seek to empower consumers through better information but, for example, ignore or downplay constraints posed by the consumer's socio-political reality. This approach primarily views accountability and participatory initiatives in terms of their ability to improve service delivery outcomes, promote efficiency and stimulate economic growth. In line with this focus, the concepts of accountability and participation are perceived in a limited, technical and an apolitical way with little attention paid to underlying issues of power and politics (McGee & Gaventa, 2010). Evidence suggests that accountability and participatory initiatives are increasingly being utilised within the 'neoliberal development' paradigm with influential proponents, namely the World Bank, IMF and the ADB at the helm of accountability and participatory impact assessments (Gaventa & McGee, 2013).

In contrast to the neoliberal approach, the second paradigm approaches accountability and participatory initiatives through the lens of democratisation and the politics of development. This paradigm is rooted in the 'deepening democracy' school of thought which advocates for direct or citizen-led participation in governance (Cornwall, 2002b; Gaventa, 2006a; Gaventa & McGee, 2013). Those working within this paradigm are interested in developing a deeper understanding of accountability and participatory initiatives focusing on holding powerful

groups to account, empowerment, inclusion, participatory governance, and politics, moving well beyond restricted economic criteria to address social and environmental issues as well as insights from democratic theory and a range of other disciplines. Proponents of this approach reject the idea of accountability and participatory initiatives as primarily being about efficiency and economic growth-led development, but rather emphasise them as potentially enabling a much-needed shift in power relations for accountability and governance (Gaventa, 2007; Newell & Wheeler, 2006).

These paradigms with contending views of accountability and participatory initiatives highlight the complex and contestable nature of the aims, claims and concepts of accountability and participation. The conceptual challenge lies in understanding what these notions mean to different actors involved in accountability and participatory initiatives, how different understandings fit within broader conceptions of development policy and practice, and how they differ across diverse contexts, under different conditions of politics and over time. A review of the literature indicates that the citizen-side of accountability initiatives is under-explored with limited attention paid to underlying issues of power and context. Interactions between the concepts of accountability and participation and associated practices are also not well understood. In particular, little is known about the Pacific where development is heavily influenced by the policies and practices of powerful institutions such as the World Bank and ADB. This raises questions about the influence of the two paradigms on Pacific peoples' understandings and experiences of accountability and participatory initiatives. For example, does the 'neoliberal development' paradigm' dominate the approaches to accountability and participatory initiatives and if so, what are the implications for the Pacific? Moreover, is there potential for the 'deepening democracy' approach to accountability and participatory initiatives in the Pacific? As the dominant approaches to accountability and participatory initiatives lack a framework for taking divergent perspectives seriously, especially those that question or challenge neoliberal views of development, it also highlights the need for more pluralistic approaches to the study of accountability and participation.

1.3   Research Objectives

In my study, I am particularly interested in how critical dialogic accounting, which has many commonalities with the 'deepening democracy' approach to accountability and participatory initiatives, might advance understanding of the politics of accountability and engagement across divergent perspectives. In addressing these issues, the overarching aim of this study is to critically examine accountability and participatory initiatives in the Pacific, with a focus on evaluating the potential of critical dialogic accounting to contribute to the 'deepening democracy' paradigm in fostering more democratic and participatory governance. My research has three broad objectives:

1)   To apply a critical dialogic accounting framework to explore the major accountability struggles among key actors in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms.

2)   To apply a critical dialogic accounting framework to explore the major struggles around participatory initiatives in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms.

3)   To critically explore and analyse the potential of critical dialogic accounting to contribute to the 'deepening democracy' paradigm, in terms of reinventing accountability and participatory practices and mechanisms for more democratic governance in the Pacific context.[4]

To address the research objectives above, a critical dialogic accounting framework aimed at taking divergent perspectives seriously, combined with the work of leading development scholars in the 'deepening democracy' paradigm (in particular, Andrea Cornwall, John Gaventa, Anne-Marie Goetz and Robert Jenkins), is applied as the theoretical base to a case study of Samoa's land reform project.

The land reform, facilitated by the Government of Samoa (GoS) based on recommendations by the ADB, is a contentious current issue for the people of Samoa. Originating from the 2000 market-led agrarian reforms championed under the neoliberal auspices of the World Bank, the privatisation/redistribution of land to create a market, posed an imminent threat of the alienation of customary lands.[5] The reform has resulted in changes made to the legislation and use of customary lands in Samoa, which make up eighty percent of the total land area in

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[4] My case specific research questions and analytic framework are detailed in Chapters 2 and 3, respectively.
[5] The details of the contestations around Samoa's land reform project are presented in Chapter 5.

the country. While the *Constitution of the Independent State of Samoa 1960* originally places customary lands in the hands of the collective families only for the use permitted by the *matai* (high chiefs) of the families, the changes brought by the land reform project has permitted the leasing of customary lands by the government to foreign and local investors for commercial and investment purposes. Despite the GoS's assurances to the Samoan people that customary lands will not be alienated, many locals and overseas Samoans have protested and warned of the potential dangers to the ownership of customary lands, promoted by the land reform project. In particular, the concerns from activist chiefs and civil society groups about the lack of prior consultation and participation of the local people ranging across youth members, women's groups and village chiefs across the two main islands of Samoa has been the main topic of debates and contestations around the land reform.

The issue of land reform is also of particular relevance to the Indigenous peoples of the Pacific, many of whom are presented with neoliberal policies and strategies as models for improvement and development of their economies. When neoliberal policies are insisted upon by international, regional and national institutions advocating accountability and participatory initiatives, it is important to investigate whether these are in line with Indigenous thinking and practices for enhancing development and livelihoods in the Pacific as these transnational development institutions claim.

Critical dialogic accounting is applied as both an analytic tool for addressing the research objectives and as a research method for informing engagements with research participants for conducting interviews and analysis of data (for example, ensuring attention to a diversity of perspectives on Samoa's land reform project). Methods of data collection include documentary analysis and semi-structured interviews.[6] This study aims to provide a valuable contextual contribution to understandings of the concepts of accountability and participation in the Pacific which have not previously been explored in-depth as contested concepts, focusing on the politics of accountability and participatory initiatives.

1.4   Thesis Structure

The rest of my study is structured as follows:

In Chapter 2, I review both critical accounting and development literature on accountability and participation, highlighting the importance of these concepts in development thinking and

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[6] Further details about the research methodology and methods are provided in Chapter 4.

practice. To better understand the complexities and contested nature of these concepts, the chapter provides a juxtaposition of two conflicting paradigms – 'neoliberal development' and 'deepening democracy' – and their approaches to accountability and participatory initiatives for development. Emphasis is placed on the distinction between the two paradigms' approaches to accountability and participation in both theorising and practicing development. This emphasis provides a motivation and purpose for investigating the case of land reform to assess how, if at all, these divergent approaches impact on development in Samoa. In particular, it has helped to identify the three guiding research questions[7] for my critical exploration and evaluation.

In Chapter 3, I draw on critical dialogic accounting and the work of critical development scholars to provide the theoretical and analytic framework for this study. In particular, the views of critical dialogic accounting scholars (especially, Brown, 2009, 2017 and Brown & Dillard, 2015) on democracy, accountability, participation and governance are applied in conjunction with the work of development scholars on accountability, participation typologies and Gaventa's (2006b) power cube to develop the analytic framework used to critically assess and analyse the forms of accountability and participatory practices surrounding the case study of Samoa's land reform project.

In Chapter 4, I discuss the research methodology for this qualitative study regarding the exploration of accountability and participatory initiatives for Samoa's land reform project. A qualitative case study approach allows for an in-depth investigation of participants' perceptions of and experiences with the accountability and participatory initiatives facilitated for land reform, which is not possible if using a positivistic, quantitative approach. The applicability of critical dialogic accounting and views of development scholars advocating 'deepening democracy' for informing the research methods and analysis is discussed in this chapter. Drawing on critical dialogic accounting principles,[8] this chapter explains how the combined typologies, power cube and views from Goetz and Jenkins (2005), as expressed in Chapter 3, are used to identify accountability and participation issues within the 'neoliberal development' and 'deepening democracy' paradigms.

In Chapter 5, I provide an introduction and background on my empirical case study of Samoa's land reform project. This chapter seeks to explain the case selection providing details about the land reform, institutions and key actors involved, pertinent legislation and

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[7] The three specific research questions are provided in Chapter 2.
[8] The specific critical dialogic accounting principles applicable for this study are discussed in Chapter 3.

information regarding accountability and participatory initiatives. A timeline of the major events surrounding the land reform is also provided for a better understanding of the situation of the land reform project in Samoa.

In Chapter 6, I draw on my analytic framework and data collection to address Research Question 1 in terms of understanding the major accountability struggles among key actors in relation to Samoa's land reform, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms. My analytic framework draws on the work of critical dialogic accounting scholars on accountability and development scholars, Goetz and Jenkins (2005) to analyse accountability in terms of who, from whom, when, how and for what people can demand accountability. This chapter presents the empirical evidence on the influence of the 'neoliberal development' paradigm' on accountability practices and accountability relationships in the context of Samoa's land reform project. My empirical findings also highlight indications of research, policy and practice that resonate more with the understandings of accountability and accountability relationships advocated by the 'deepening democracy' paradigm.

In Chapter 7, I apply the combined participation typology and the power cube analysis in Chapter 3, linking the critical dialogic accounting principles, to analyse the different forms, understandings and practices of participation, and the power relations applicable in the participatory initiatives for Samoa's land reform project. This facilitates addressing Research Question 2, in terms of exploring the major struggles around participatory initiatives in relation to the land reform project. The analysis provided in this chapter also helps to identify, from my empirical evidence, the influence of the 'neoliberal development' paradigm's approach to participation for development in Samoa. Evidence is also provided about the participatory strategies that resonate more with the 'deepening democracy' paradigm's notions of participation.

In Chapter 8, I discuss and evaluate my findings in Chapters 6 and 7, drawing the analysis of these two chapters together, to provide a reflection on my overarching research question about whether the 'neoliberal development' and economic growth-led approaches to accountability and participation enhance development practices in the Pacific, and whether there is potential for accountability and participatory initiatives that resonate more with the 'deepening democracy' paradigm for democratic participatory governance. This discussion also leads to the consideration of my final research question regarding how critical dialogic

accounting may contribute to more democratic participatory governance in the Pacific development context.

In Chapter 9, I conclude this thesis with a discussion of my reflection on the overall research, including a discussion of the contributions of my study to the literature. Limitations of my study are also discussed in the chapter, along with opportunities for future research. Concluding comments are provided to conclude the thesis.

CHAPTER 2: LITERATURE REVIEW

The chapter provides a review of the literature most pertinent to my study. It begins with a discussion of the growing importance of accountability for development in both the accounting and development studies' literatures. Following the discussion of accountability, is a discussion, from both literatures, about the importance of participation for ensuring accountability in development. The chapter then discusses the aims and claims of accountability and participatory initiatives for development, as evidenced in the development studies literature. It concludes with a discussion of the two conflicting paradigms identified for investigating accountability and participatory initiatives and specifies my research questions.

2.1 Accountability

The Social and Environmental Accounting (SEA) literature indicates that increasing attention has been given to calls for more open communication with stakeholders beyond narrow business case approaches that focus on value creation for shareholders and financial markets (Bebbington, Brown, Frame & Thomson, 2007; Brown, 2009; O'Dwyer, 2005a). SEA extends the accountability of organisations, particularly corporations, beyond the traditional role of providing a financial account to owners of capital (Gray, Owen & Maunders, 1987), with the primary argument that organisations have a duty to discharge material information pertaining to their social and environmental impacts to a wider group of stakeholders (Spence, 2009). SEA advocates rationalise this information as important in making visible the problematic impacts of organisational activities on the environment and wider stakeholders (Solomon & Thompson, 2009) and enhancing the accountability of corporations (Gray, Owen & Adams, 2009).

The increased attention to calls for more open communication with stakeholders encouraged academics and others to address social and environmental issues that have traditionally been conceptualised as outside of accounting's scope (Gray, 2002). For instance, concerns about ecological sustainability, social justice and accountability appear to be occupying a place of increasing importance in the discourse surrounding business and organisations (Gray, 2007). In a 25-year review of Critical Perspectives on Accounting, Deegan (2017) identifies accountability as the central issue to ongoing debate in the SEA literature. He attributes the lack of accountability for social and environmental impacts as one of the central elements to

the reality of social inequalities that continue to proliferate the globe.[9] Moreover, in a recent study by Dumay, De Villiers, Guthrie & Hsiao (2018) on thirty years of papers published in the Accounting, Auditing and Accountability Journal, accountability remains a topic of focus for current accounting research.[10]

2.1.1 Accountability and the Critical Accounting Literature

Critical accounting scholars purport that accountability is at the heart of both democratic governance and equitable development. Since the mid-1990s, the critical accounting agenda for developing countries has largely involved studying the way global development discourses have influenced various economic, cultural and political spaces. This agenda has encapsulated diverse issues pertaining to accounting implications in structural reforms (Alawattage & Alsaid, 2017; Hopper, 2017; Uddin & Hopper, 2001), accounting and Indigenous cultures, (for example, Davie, 2000; 2005; Gallhofer & Chew, 2000) and the development of the accounting profession in post-colonial settings (Annisette, 2003; Dyball, Poullaos & Chua, 2007). In terms of accountability, critical scholars have also researched accountability for civil society groups (Alawattage, 2009; Alawattage & Wickramasinghe, 2008; Jayasinghe & Wickramasinghe, 2007), post and neo-colonial dynamics in public sector accountability and corporate social and environmental accountability (Alawattage & Fernando, 2017; Belal, Cooper & Roberts, 2013; Kamla, 2015).

Amongst the critical accounting agenda is the growing research interest into the influence of transnational development institutions, particularly the World Bank and IMF, which have arguably become the focus of global governance (Mundy & Verger, 2015) with these two powerful institutions possessing the means for persuading governments to adopt accounting reforms for development purposes (Adhikari & Jayasinghe, 2017; Lassou & Hopper, 2016; Hopper, 2017). For example, Alawattage and Alsaid (2017) have explained why accounting reforms have become central to the World Bank's neoliberal reform ideology and why modernising accounting practices has been seen as essential for enhancing market efficiency and organisational control. Other critical accounting analyses of the World Bank and its

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[9] Deegan (2017) argues for the lack of accountability as one central element to the reality of social inequities which continue to abound with increasing numbers of people being displaced or subject to some form of workplace injustices, urban violence and/or not having access to basic requirements of life, and the state of the environment appears to be worse off with accelerating species extinctions, climate change, deforestation, desertification, land and water pollution, and over population. Corporations, financial markets, quests for continuous economic growth, markets for managers, government action/inaction, consumers, educators, and accounting are identified as other central elements to these problems.

[10] Dumay, De Villiers, Guthrie and Hsiao (2018) analysed the journal's most cited articles and found accountability as an important focus within the diversity of research related to social issues.

structural reforms, focusing on how the World Bank capitalises on its institutional and economic power to impose governance practices and ideologies on developing countries, have largely postulated such reforms as hegemonic impositions. For instance, Neu, Ocampo Gomez, Ponce de Leon and Flores (2002) elucidated how the World Bank's various modes of capital and coordinating agencies have imposed such structural reforms and similarly, Annisette (2004) explained how the World Bank's hegemony stemmed from capitalist institutions in terms of its ideological, operational and structural constitution. Other accounting research has extended this critical assessment of the World Bank's hegemony to analysing and evaluating its social and political implications for developing countries (Neu & Gomez, 2006; Neu, Ocampo Gomez, Graham & Heincke, 2006).

The development ideologies championed by transnational development institutions in emerging economies have changed over time, and the types of accounting techniques proposed to underpin the changing logics, are discussed in prior work (Alawattage & Azure, 2019; Alawattage, Wickramasinghe & Uddin, 2017; Hopper, Tsamenyi, Uddin & Wickramasinghe, 2009; Jayasinghe & Uddin, 2019; Vallejo, 2011; Van Helden & Uddin, 2016). For instance, in a study of Ghana's public sector financial management, Alawattage and Azure (2019) demonstrate how the concept of social accountability has become an important part of the World Bank's new policy discourse. This World Bank policy discourse emphasises the localisation of public finance and citizen participation which serve as two necessary means through which to ensure the discharge of this form of accountability. However, Alawattage et al. (2017) identified empirical and historical trajectories which appear rather contradictory, with not only the co-existence of social and formal forms of accountability, but also a clear inclination in which social accountability is increasingly colonised by the formal one.

Another example is provided by Vallejo (2011), which reflected on Brazil's experience during the 1990s in which the World Bank's idea of developing 'horizontal linkage' within society resulted in an influx of funding to non-governmental organisations with a more participatory and accountability rhetoric. The social forms of accountability processes and structures appeared to survive only if they contributed to the accumulative necessities of global capital. In global practice, the institutionalised top-down and rule-based structures continues to dominate local governments, thereby enabling these governments to cater to the information needs of large transnational development institutions. Dixon, Ritchie and Siwale (2006 and 2007) provide examples from the Zambian microfinance industry where the

capture of a social form of accountability by a formal one resulted in a lack of trust and confidence, and eroded the moral obligations of local actors.

Moving beyond the formal financial and control aspects of accountability, which is predominant in existing work, accountability in the public sector has become increasingly complex and elusive (Cooper & Lapsley, 2019; Hagbjer, Kraus, Lind & Sjogren, 2017). In the past few decades, the public sector changes of adhering to the New Public Sector Management or generating a shift towards a new public sector governance, all have at their centre the aim of improving governance and accountability, even though different processes are proposed for achieving these objectives (Almquist, Grossi, van Helden & Reichard, 2013; Virtanen, Stenvall, Kinder & Hatam, 2018). The issue of whether these reforms represent a progressive shift towards managing public administration, and the extent to which these reforms complement each other, has remained contested (Hyndman & Liguori, 2016). The different notions of accountability that exist are grounded with a goal of strengthening the governance momentum; not least social accountability and formal output-based accountability, assuming democratic deliberation and the delivery of public value (Alawattage & Azure, 2019; Almquist et al., 2013; Ferry, Ahrens, & Khalifa, 2019; Hyndman & Liguori, 2016). Both the formal (output-based) and social accountabilities advocated by the reforms have drawn considerable academic criticism (Alawattage & Azure, 2019; Cooper & Lapsley, 2019; Grubnic & Cooper, 2019; Wiesel & Modell, 2014).

Some of these criticisms include Narayan, Northcott, and Parker (2017) citing the damages to the culture of innovation and creativity, caused by the limitations to researchers' autonomy from accountability demands imposed upon universities as part of their commercialisation. Using a United Kingdom context discussing the outcomes of managerialism, Lapsley (2009) has described how the New Public Management (NPM) reform toolkit works to prevent rather than deliver intended outcomes and accountability. Other scholars such as Kim and Han (2015) and Cooper and Lapsley (2019), argue that the NPM reform has worked to further increase the level of bureaucracy in discharging accountability, given that the administrators themselves are required to design and manage the processes of change. Similarly, Grubnic and Cooper (2019) discuss the challenges that the United Kingdom's Health and Wellbeing Board members have faced in discharging multiple accountabilities within the wider new public governance reforms.

Hopper (2019) identified a fixation in much social and environmental accounting literature, on the idea that disclosure will simply produce the desired results – as achieving the United Nations' SDGs is viewed as essentially a technical matter. He suggested that sustainable development requires necessitating major social and political changes which include redistribution, limits on growth, population control and new trade policies, which are being and will be contested. How the necessary changes can come about has been neglected as propagating the need for social and environmental accounting and achieving SDGs has relied extensively on experts and single-issue movements. More importantly, and unfortunately, much accounting teaching and practice are disengaged with political issues and processes. This failure to engage with politics is considered a political act as much as doing so. In order to realise what he describes as "accounting with a global moral compass", Hopper (2019, p. 88) calls for more research on accounting and accountability that strengthens democratic processes, engages a wider range of stakeholders, especially civil society and poor and marginalised groups, and recognises different perspectives about the nature of the world and its order (Brown & Dillard, 2014; Brown, Dillard & Hopper, 2015).

For the critical accounting literature, the limited empirical studies addressing the politics of accountability includes the recent works of scholars such as Alawattage and Azure (2019) and Cooper and Lapsley (2019). The study by Alawattage and Azure (2019) applied an agonistic dialogic accounting lens to critique the World Bank's declarations of its commitment to social accountability in the context of Ghana's public financial management reform. It provides empirical evidence from their fieldwork into the accountability practices brought by this reform and an extensive analysis of the World Bank discourses on public sector reforms and social accountability. Drawing on Foucault's governmentality and the notion of agonistic democracy central to the recent democratic accountability debate in critical accounting literature, the study argues that the World Bank's social accountability campaign hinges on the neoliberal concerns of fiscal discipline and efficiency rather than generating a democratic social order. Consequently, Alawattage and Azure (2019) postulate that the dominant and dominating forms of accountability that enable the World Bank's financial hegemony, are privileged over potentially emancipatory ones.

Alawattage and Azure (2019) discuss how the World Bank's social accountability crusade manifests the global neoliberal project. They articulate how three reformative elements – the legal codification of public sector accountability, disciplinary intentions and technologies, and socialisation of accountability – reformed Ghana's public sector accountability regime

resulting from the World Bank's neoliberal agenda. Alawattage and Azure (2019) claim that these three elements involve a neoliberal extension of market rationality to govern the social and political which then helps the economy dominate society and polity – a condition which is far removed from the social accountability envisaged by dialogic and agonistic scholars in critical accounting. Their findings reveal that the World Banks's project for enhancing public-sector accountability is evidently "a disguised form of functional accountability" (Alawattage & Azure, 2019, p. 18) that seeks to impose market-based transactional contracts on the political relationships between the government and its citizens and the scholars argue that:

> as the local governments become responsible to international development agencies through the "social accountabilities" that [the World Bank] is promoting they become less socially and democratically accountable to their own populace – the very place where social accountability should truly rest. (Alawattage & Azure, 2019, p. 1)

The findings from their study raise questions concerning the conception and practice of the social accountability propagated by the World Bank, especially its discursive and ideological initiatives that work towards 'short-circuiting' democratic processes rather than promoting deliberative or agonistic social orders.

Cooper and Lapsley (2019) also address the politics of accountability by drawing upon the 1989 Hillsborough disaster to examine poor public accountability concerning the relentless struggle for justice for those who died and for their families. In line with Dillard and Vinnari (2019) and Hopper (2019), this study contends that the provision of accounting information is, on its own, not accountability but rather that accounting technologies create and reflect a specific form of governance. It focuses on an event that occurred before the current preoccupation with performance metrics in the public sector as the major focus of neoliberal ideology was on the privatisation of utilities and of services through compulsory competitive tendering (Cooper & Lapsley, 2019, p. 2). This case study reveals the dangers of the weak public accountability of police services and the strength of police forces in resisting citizens' struggles for accountability which had, and continues to have, real political force.

Cooper and Lapsley (2019) identifies, the revelations about "the falsification of police notebooks, who ordered the opening of gate C, the known health and safety issues at Hillsborough, the collusion of the ''establishment" to prevent the truth from emerging, and the myriad of other pieces of information unearthed as a result of the Hillsborough campaigns", as very important in the fight for accountability (p. 18). These combined with an incredibly tenacious social movement to form the 'collective questioning of power' used to

hold those in power, or with the most power, to account. Moreover, as delineated by the scholars, accounting technologies have been used to create a form of neoliberal governance. This study depicts neoliberal moves to weaken accountability's political force by replacing 'society' (supportive collectives, political debate about morals and values, and so on) with 'individuals' (functional, concerned with efficiency and value for money, compliant, non-political, stressed and fearful), and instead replacing it with a neoliberal understanding of the concept (Cooper & Lapsley, 2019, p. 18). The representatives forming a 'collective' view, including the football fans, and social movements which fought the Hillsborough battle for accountability were deemed a threat to the past Prime Minister Margaret Thatcher's neoliberal agenda of transforming the architecture of the state in a way which obliterates the political force of accountability. Cooper and Lapsley (2019) argue that the seemingly progressive concept of accountability has been conjured by neoliberal advocates to mask a law which curtails society's ability to debate and question wide-ranging social, economic, political and moral issues and to individualise public servants.

This proliferation of accounting research interests in accountability is mirrored in various other academic disciplines (such as development studies and political science) and has created an interdisciplinary space in which accountability has become vital to development and democratic governance. In particular, as elaborated in the following section, current debates in the development literature have emphasised the importance of 'accountability politics' for development projects.[11] Widespread civil society action has put social and environmental issues on the international development agenda, leading policymakers and others to respond with a growing array of institutional innovations (Clark, Fox & Treakle, 2003). Amongst these innovations are accountability and participatory initiatives. Whereas in the past, leaders of the dominant development institutions thought the idea that they should be transparent, held publicly accountable and encourage public participation was unthinkable, sustained public pressure from human rights, social justice and environmental campaigns is leading a wide range of international institutions to begin to accept these goals to some degree (Clark et al., 2003, p. xi).

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[11] Goetz and Jenkins (2005) provided a most comprehensive, theoretically informed and evidence-based assessment of the 'accountability agenda' in relation to global governance and human development.

2.1.2 Accountability Initiatives in Development Studies

In the last decade, accountability initiatives have emerged as "key ways" of addressing both "democratic deficits" and "developmental failures" (McGee & Gaventa, 2010, p. 10). The argument from development literature is that greater accountability will combat corruption, inequality and inefficiency, leading to more effective channelling of aid and public funds, eventually generating greater and more visible results from development initiatives (Gaventa & McGee, 2013). This resonates with arguments put forward by critical scholars and practitioners of accounting and democratic governance for new forms of accountability following the twentieth century wave of democratisation (for example, Brown, 2009; Brown & Dillard, 2015; Brown et al., 2015; Dillard & Vinnari, 2019; Gray, Adams & Owen, 2014; Hopper, Lassou & Soobaroyen, 2017; Hopper & Tanima, 2017; O'Dwyer, 2005a).

For non-governmental organisations and other social actors, accountability is also viewed as a path towards empowerment or enhanced effectiveness of civil society and donor institutions responding to the voices and needs of those they claim to serve (Gaventa & McGee, 2013; O'Leary, 2017). A key concern is that development, democracy, empowerment (McGee & Gaventa, 2010) and SEA practices (Deegan, 2017; Gray et al., 2014) are obstructed by a series of traditional accountability failures.

Traditional forms of accountability, identified as state-side, supply-side or institutional, include political accountability mechanisms, bureaucratic intra-governmental controls and internal audits. The effectiveness of the political and bureaucratic mechanisms, namely elections and intra-governmental controls are increasingly found to be limited in scope and corrupt (McGee & Gaventa, 2010). More specifically, administrative bottlenecks and corruption in these government-centred mechanisms tend to restrict effectiveness, particularly from the perspectives of poor and marginalised groups who require accountability the most but lack the means to overcome these obstacles (McGee & Gaventa, 2010; World Bank, 2004). In addition, Keijzer (2016) also argues, from an assessment of the efforts through the International Aid Transparency Initiative and related transparency initiatives, that despite strong political commitment world-wide from the United Nations and Organisation for Economic Co-operation and Development, actual gains in improving accountability in development co-operation have been limited.

In response to these inadequacies, citizen-led and multi-stakeholder approaches, in which citizens can hold governments to account, in ways other than elections and bureaucratic mechanisms, have come to supplement or supplant traditional forms of accountability

(Peruzzotti & Smulovitz, 2006). Led by citizens and social actors who engage more with powerful actors located within government or in the private sector entities contracted by government, these initiatives go beyond the formal democratic institutional mechanisms of elections and internal government audits (Claasen & Alpín-Lardiés, 2010; Houtzager, Joshi & Lavalle, 2008; McNeil & Malena, 2010).

While conceptual debates on accountability range far and wide, the focus here is on the closely related concepts of 'citizen-led' and 'social' accountability. Accountability initiatives, broadly referred to as the "process of holding actors responsible for their actions" (Tisné, 2010, p. 2), ideally entail both answerability – the responsibility of duty-bearers to provide information and justification about their actions – and enforceability – in terms of the possibility of penalties or consequences for failing to answer accountability claims (Goetz & Jenkins, 2005, p. 7). Accordingly, it requires 'targeted transparency', which focuses on accessible information that is perceived as useful and actionable by stakeholders (Bryer, 2014; Fung, Graham & Weil, 2007), to help identify how information can redistribute power. Information disclosure potentially informs action by changing development actors' perceptions, but much depends on context. Hence, scholars in this area emphasise the importance of a political economy analysis of the different interests involved (Brockmyer & Fox, 2015).

Transparency, another key feature of good governance, is an essential prerequisite for accountability between government and citizens (Gaventa & McGee, 2013; Joshi, 2017; Keijzer, 2016; McGee, 2013; Mawdsley, Savage & Kim, 2014). It is instrumental to achieving higher standards of accountability as the 'right to information' is understood as an instrument for the broader goal of securing accountable governance (Goetz & Jenkins, 2005). McGee (2013) notes that international development initiatives are typically guided by a theory of change where improving transparency contributes to resolving the 'principal-agent' problem, in that increasing access of information to the principals or public will lead to a more symmetrical relationship and enable accountability. These assumed benefits of greater transparency were strongly supported and advocated by influential transnational development institutions and developing countries worldwide through changes in their development efforts and policies for presenting information on aid in a user-centric as opposed to provider focused approach.

Mawdsley et al. (2014) also found that the assumed benefits of greater transparency include allowing for democratic oversight (within donor and recipient countries) and facilitating co-ordinated action for development. A transparent government denotes "an openness of the governance system through clear processes and procedures and easy access to public information for citizens" stimulating ethical cognisance in public service through information sharing (Kim, Halligan, Cho, Oh & Eikenberry, 2005, p. 649). This ultimately supports accountability for the performance of individuals and organisations. While transparency is a necessary condition for accountability, it is insufficient as transparency does not automatically generate accountability. Fox (2007a), for example, emphasises that transparency initiatives which "mobilise the power of shame" have no purchase on the shameless (p. 663). Too much literature also fails to address divergent socio-political perspectives, assuming the ethically appropriate or socially just action in a particular context is self-evident and agreed by all. In seeking ways to 'reinvent accountability' (Goetz & Jenkins, 2005) to address such issues, there is increasing interest in linking participation with accountability and transparency initiatives.

2.2   Participation for Accountability Initiatives

Over the last few decades, participation has entered mainstream development discourse following a series of research reports by the World Bank think tanks which attributed poverty to powerlessness (Bhatnager & Williams, 1992; Chambers, 1983; Mansuri & Rao, 2004; World Bank, 2004). Participation became endorsed in policy statements asserting formal commitments of transnational development institutions in support of public participation to foster the efficiency and effectiveness of development projects (ADB, 1996; World Bank, 1994). While there is a vast literature on participatory initiatives, only a few studies have specifically linked them to accountability initiatives.

Amongst the sub-literature pointing to linkages between accountability and participatory processes, Houtzager et al. (2008) argue that citizens are more likely to assist in actively monitoring the implementation of government policies if they have been initially engaged in shaping them. Participation is linked to accountability initiatives as they share the common overarching goal of encouraging the underrepresented to exercise voice regarding the use of public resources and for promoting good governance. Predicated on the belief that accountability and participatory initiatives are interdependent cornerstones of democratic governance, development, political and information theorists alike have highlighted that

democracies depend on information and government responsiveness to function effectively (Cornwall, 2000; Norris, 2001).

The accounting literature also recognises linkages between accountability and participation for democratic governance. The failings in aggregative democratic systems and processes to properly facilitate citizen participation and ensure the capacity to give an "account" have led to questions about the legitimacy of states to manage competing demands in a modern society. In addition, this led to calls for models of democratic governance which effectively facilitate the participation of the public in democratic processes (Dryzek, 2005). Both the questioning of the process of giving accounts and the normative ideal expressed in calls for improvements in corporate behaviours reflect accountability as a mechanism and as a virtue, respectively (Bovens, 2010). This has encouraged research exploring the process and functioning of accountability in a participatory public space where citizens are involved in activities such as independent and/or participatory monitoring (Murphy & Moerman, 2018).

To make accounting more emancipatory, accounting theorists suggest producing alternative accounts that can be used by activists and social movements (Cooper, Taylor, Smith & Catchpowle, 2005; Spence, 2009). In particular, critical accounting scholars have called for democratic processes and forms of governance to facilitate participatory dialogue and debate addressing the informational needs of a wider group of constituents (for example, Boyce, 2000; Brown, 2009; Brown & Dillard, 2015; Brown et al, 2015; Gray, 2002; Gray et al., 2014; Hopper, 2017; O'Dwyer, 2005a). Moreover, drawing on ethnographic data collected through a multiple site case study of cooperatives in Argentina, Bryer (2014) encourages reconceptualising accounting to promote its democratic potential. Fostering accounting as a democratic praxis involves recognising the ideological underpinnings of accounting, avoiding monetary reductionism, opening up debates about the subjective nature of accounting calculations as well as facilitating the participation of non-accounting experts and encouraging participation (Brown, 2009; Cooper & Morgan, 2013).

Participation is often portrayed as the modus operandi of social accountability practices (O'Leary, 2017). For instance, O'Dwyer and Unerman (2007) highlight 'downward accountability' as an endeavour whereby beneficiaries are afforded opportunities to participate in their own development practices. Other studies similarly demonstrate the possibilities of accountability going beyond what are considered to be its narrow and limiting manifestations in hierarchal, principal-agent relationships (McKernan, 2012; Roberts, 2009). For example, they promote the role of accountability in rights-based approaches to

development as indicated by studies which highlight participatory practices – such as grassroots planning, monitoring and response mechanisms – as tools which enable a focus on empowerment and self-determination amongst target communities (Agyemang, Awumbila, Unerman & O'Dwyer, 2009; Hopper & Tanima, 2017; O'Dwyer & Unerman, 2010; Unerman & O'Dwyer, 2012). In this sense, downward accountability studies have mostly focused on participation as an accountability practice.

The development literature emphasises the value of strategically-oriented approaches to accountability, combining access to information with empowering environments for collective actions that can coordinate with governmental reforms that encourage government responsiveness to the voices of citizens (Brockmyer & Fox, 2015). Participation, from this view, is an essential component contributing towards more effective accountability initiatives for development. To fully understand the linkages between accountability and participation, and to evaluate the impact and effectiveness of accountability and participatory initiatives, it is important to consider the aims and claims regarding what they can deliver more closely. More particularly, a critical appraisal of accountability and participatory efforts requires an understanding of the aims and claims of the specific development actors involved, especially in terms of how these contribute to and influence the overriding objectives embodied within particular accountability relationships.

2.2.1 *Aims and Claims of Accountability and Participatory Initiatives*

The aims and claims of accountability initiatives broadly include: a) promises of contributing to improve the quality of governance, b) increasing development effectiveness, and c) leading to greater empowerment of citizens or the redressing of unequal power relations for achieving essential human rights (Gaventa & McGee, 2013). Malena, Forster and Singh (2004) observe that, as citizens' disillusionment with the quality of democratic governance in the North and South has increased, there has been a move "beyond mere protest" and formal electoral participation "towards engaging with bureaucrats and politicians in a more informed, organised, constructive and systematic manner" (p. 5). Enhanced accountability initiatives enabling greater articulation of citizens' demands and increased transparency of public decision-making is purported to increase the effectiveness of service delivery and produce more informed policy design (Malena et al., 2004; World Bank, 2004). It has been suggested that strengthening accountability is central for improving public services (Joshi & Houtzager, 2012) and achieving the United Nation's SDGs (Engebretsen, Heggen & Ottersen, 2017).

Moreover, accountability struggles and strategies are also held to provide a means to increase and aggregate the voice of disadvantaged and vulnerable groups through providing critical information on rights and entitlements and soliciting systematic feedback from poor people. A defining characteristic of 'deep' forms of democracy is the empowerment of disadvantaged and vulnerable groups to exercise their voice effectively (for example, through collective action), so that power relations are re-constituted (Fox, 2007b).

Other claims focusing on transparency include access to information through transparency initiatives perceived in terms of a right (Goetz & Jenkins, 2005). Transparency here is perceived as both an end in itself and also as a 'leverage right' that is capable of delivering further ends (Gaventa & McGee, 2013). Promoters of transparency initiatives often claim that increasing transparency in government decision-making facilitates and promotes greater accountability to citizens. However, Jayal (2008) points out there are often misconceptions about the relationship between transparency and accountability, with too many assuming the right to information can be equated with accountability, rather than information being an instrument for the broader goal of securing accountable governance. Moreover, how information accessibility affects accountability and improves the quality of governance is still poorly understood in research on transparency initiatives (Kaufmann & Bellver, 2005).

Claims made about the relationships between accountability and participation are more limited, with a few sources providing empirically informed insights on how one contributes to the other. Analytical and practice-based work addressing these approaches, however, often remains disconnected. Houtzager et al. (2008), among others, argue that accountability initiatives should build on participatory approaches to citizen engagement. Claims are made that participatory approaches to policy design are more likely to generate government responsiveness to citizen demands, as citizens then have higher incentives and capacity for engagement and established interfaces with the appropriate institutions through their prior engagement.

On the other hand, Mansuri and Rao (2004) caution that observed connections may be correlations instead of solid causal links. Directions of causality are also often unclear; for example, whether mobilised citizens are more likely to hold government bodies and corporates to account or whether involvement in accountability and participatory initiatives helps generate mobilised, empowered citizens (McGee & Gaventa, 2010, p. 37). Moreover, Gaventa and Barrett's (2010) study of the outcomes of citizen engagement indicate that participation has an impact but not always a positive one. They note, for example, that despite

sustained levels of participation in social justice committees in India, the Dalits (low caste citizens) have "failed to win greater acceptance by people from higher castes" (p. 24). In other cases, citizen-led participatory initiatives have provoked violent or coercive government responses or economic reprisals (Gaventa & Barrett, 2010, p. 25). There are also numerous complaints of tokenistic participation, with participation being 'captured' by dominant elites (Archel, Husillos & Spence, 2011; Cooke & Kothari, 2001; O'Dwyer, 2005b). In the face of such divergent aims and claims, there has been increasing attention to the evidence relating to the impact of accountability and participatory initiatives (Gaventa & McGee, 2013).

2.2.2 Evidence on the Impact of Accountability and Participatory Initiatives

While a review of the evidence of impact in five different development areas of accountability work[12] indicates mixed results, several studies suggest that accountability initiatives can make an important difference, at least in certain settings (Gaventa & Barrett, 2012; Gaventa & McGee, 2013; Speers; 2012). For example, individual studies provide evidence that accountability initiatives can contribute to increased institutional or state responsiveness (Bjorkman & Svennsson, 2009; Gaventa & Barrett, 2012; Jenkins, 2007; Speers, 2012), lowering of corruption (Christensen, Nielsen, Nielson & Tierney, 2011), building new democratic spaces for citizen engagement (Banerjee, Duflo, Glennerster, Banerji & Khemani, 2010; Hazell & Worthy, 2009), empowering local voices, better budget utilisation (Robinson, 2006) and improved delivery of services (Reinikka & Svensson, 2005).

A more recent meta-analysis of program evaluations provided by Fox (2015) indicates that initiatives with stronger impact in development outcomes were distinguished by the strategic nature of their approach. Fox (2015) claims that approaches focused on the deployment of specific tools were less successful than strategic approaches that employed multiple, coordinated tactics and built an enabling environment for collective action for accountability. This finding resonates with calls for approaches guided by system-wide thinking and grounded in attention to the embedded power imbalances that give rise to accountability failures (Halloran, 2015; Joshi, 2017). In particular, societies where representative government is weak or non-existent and marginalisation is deeply entrenched need long term, iterative approaches that enable countervailing citizen power (Fox, 2015; Schaaf, Topp, & Ngulube, 2017).

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[12] The five areas covered in Gaventa and McGee's (2013) review include: public service delivery, budget processes, freedom of information, natural resource governance and aid transparency.

More empirical interest in understanding participation and development is illustrated by studies that attempt to summarise large bodies of evidence about the effects of participation. For instance, based on their meta-analysis of a sample of 100 case studies, Gaventa and Barrett (2012) found positive outcomes of 75% from 830 outcomes of four different types of outcome from their evidence base.[13] They identified citizen engagement through local associations as having the highest proportion of positive outcomes with both local associations and social movements scoring more highly than participation through formal governance structures. Speers (2012) also found evidence on the impact of these mechanisms to be positive from the well-documented case of participatory budgeting in Porto Alegre in Brazil. Speers (2012) studied the experiences of participatory governance mechanisms as a strategy of increasing government responsiveness and improving service delivery.

Hernández, Ruano, Hurtig, Goicolea, San Sebastián and Flores (2019) advocate for strengthening citizen-led accountability initiatives as a critical rights-based strategy for improving health services for Indigenous and other marginalised populations. They investigate how citizen-led initiatives' actions, to strengthen grassroots networks, monitor health services and engage with authorities interact with local socio-political conditions and contribute to accountability achievements for Indigenous populations in rural Guatemala. Their findings indicate the potential of collective power, generated by the actions of citizen-led initiatives, to enable marginalised groups to hold the authorities accountable for health system failures.

While Brazil's experience in participatory budgeting began to spread across the continents with enviable speed (Sintomer, Herzberg & Röcke, 2008) through a rhetoric of success and consensual endorsement (Célérier & Botey, 2015), it has presented more problems than its rhetoric. For example, critical scholars have noted that it can become a practice of not just revitalising democracy but also a vehicle for the power and domination of political elites (Célérier & Botey, 2015; Kuruppu, Adhikari, Gunarathna, Ambalangodage, Perera & Karunarathna, 2016), pseudo-participation for legitimacy purposes (Uddin, Gumb & Kasumba, 2011) and a tool for maintaining existing powers known as the 'tyranny of participation'[14] (Christens & Speer, 2006). Other studies have revealed that the underpinning logics of participatory budgeting implementation can impact its democratisation potential in

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[13] Gaventa and Barrett (2012) identify four types of outcome as: a) citizen engagement and the construction of citizenship; b) citizen engagement and the practice of participation; c) citizen engagement and building responsive states; and d) citizen engagement and inclusive and cohesive societies.

[14] As indicated by Cooke & Kothari (2001).

different contexts. For example, He (2011) found that administrative logic prevailed in the introduction of participatory budgeting experiments in China which limited real citizens' empowerment.

Murphy and Moerman (2018) shed light on a practice being utilised by corporations to limit public participation in democratic and participatory accountability processes. They provide empirical evidence of the discursive processes underpinning participatory and emancipatory accountability regimes using the lens of deliberative democracy and the Habermasian ideal of the public sphere. They argue that the strategic use of Strategic Law Suits Against Public Participation (SLAPPs) by corporations presents a danger to both mechanistic and virtuous forms of accountability which consequently limits the ability for citizens to provide an alternative 'account' of corporate behaviour. Utilising Habermas' theory of communicative action and the notion of the "public sphere", they demonstrate how SLAPPs can result in the "colonisation of public discursive arenas" to preclude others providing alternative forms and counter-view interpretations of corporate behaviour and consequently reduce opportunities for the accountability of corporations (Murphy & Moerman, 2018, p. 1774).

Nevertheless, alongside some extensive criticism, other studies have indicated some potential for emancipation and democratic change for participatory budgeting. Bryer's (2014) analysis of third-sector organisations, revealed that participatory budgeting "may curb individualised goals in a way that widens individuals' opportunities for influencing their social lives" (p. 527). Moreover, Rodgers (2005) revealed that unintended results can appear when even monologically fortified participatory budgeting fosters democratic change through 'bricolage' development. A more comprehensive study, Mansuri and Rao (2012) examined over 500 examples of government and donor supported interventions, and found the impact of participatory and accountability initiatives to be positive.

However, participatory initiatives have been the subject of much critique during the last two decades. Notably, the contributors to the provocatively entitled *Participation: The New Tyranny?*, argue that participatory approaches are overly technical and often fail to empower marginalised groups and engage with issues of politics and power thereby contributing to depoliticising development processes (Hildyard, Hegde, Wolvekamp & Reddy, 2001; Kothari, 2001). These authors claim that efforts to embrace participatory practices too often mask the power behind the rhetoric and methods of participatory development. For instance, they note that increasing emphasis on participation in development projects, particularly the promises and goals proclaimed, has aided in obscuring the manipulations and limitations that

suppress local power differentials contributing to the reinforcement and exacerbation of power differentials (Williams, 2004). Instead of functioning as a mechanism for empowerment, liberation and the redistribution of power as suggested by its rhetoric, participatory practices have mostly maintained existing power relationships (Cleaver, 2001).

Influential studies have found the tactical approaches of exclusively localised, information-led – 'demand-side' – interventions to be based on unrealistic assumptions; for example, in relation to 'fair bargaining' and a lack of attention to elite domination (Mansuri & Rao, 2012; Platteau & Gaspart, 2003; Uddin & Hopper, 2001). In addition to these findings, Merino (2018) also has similar results from exploring the limitations of Indigenous participation within environmental governance that prioritises the promotion of investments in extractive industries. Merino (2018) found that participatory mechanisms themselves are unable to provide more power of decision to Indigenous peoples if policy-makers translate claims for institutional transformation (related to Indigenous self-determination and ecological zoning) into merely participatory provisions of specific projects. This result indicates a paradoxical multiplication of weak participatory channels, which make the voices of local communities and Indigenous peoples auditable, however, without a real compromise to translate these concerns into public policies beyond participatory processes (Merino, 2018).

Nearly twenty years on from Cooke and Kothari's (2001) study, there is increasing evidence to suggest that the processes by which greater information disclosure and citizen participation drives greater accountability is complex and recursive. Accountability and participatory initiatives have fast moved into the mainstream of development to the point where, the concepts of accountability and participation are at risk of becoming buzzwords, full of normative resonance and euphemism but emptied of their original meaning as a result of their incorporation by the development establishment (Cornwall, 2002a, 2007). As indicated by Cornwall and Eade (2010), the concept of participation can take on many forms and meanings which makes it appealing to all those who apply and use it. Moreover, its contested nature indicates that this concept can be constructed in multiple ways.

As different conceptualisations have important implications for how accountability and participatory initiatives are understood and operationalised (for example, in terms of their aims, views of accounting and accountability) it is important to unpack the different underlying values and assumptions embodied in accountability and participatory initiatives. For the purposes of this study, in line with its critical accounting framework – which emphasises the importance of taking divergent ideological perspectives seriously (Brown,

2009) – two conflicting paradigms have been identified from the literature to further understand accountability and participatory initiatives.

2.3   Conflicting Paradigms for Accountability and Participatory Initiatives

The first paradigm is identified as the 'neoliberal development' paradigm, heavily endorsed by transnational development institutions such as the IMF, World Bank and ADB. The second is from the 'deepening democracy' school of thought that both critiques neoliberalism and proposes alternative understandings of development.

2.3.1   'Neoliberal Development' Paradigm

Since the 1980s, the development policies and practices of powerful transnational development institutions have been heavily driven by 'neoliberalism'. Neoliberalism has been identified as a movement that gained much momentum from the fall of the Soviet Union and the consequent discrediting of socialist alternatives to capitalism (Harvey, 2005). In the powerful countries of the developed world, neoliberalism rose following the election of Ronald Reagan in the United States of America and Margaret Thatcher in Britain (Harvey, 2005; Peck, 2010). Harvey (2005) describes neoliberalism as:

> political economic practices that propose that human well-being can best be advanced by liberating individual entrepreneurial freedoms and skills within an institutional framework characterised by strong private property rights, free markets, and free trade. The role of the state is to create and preserve an institutional framework appropriate to such practices. (p. 2)

According to this framing of development, neoliberal logics, or taken-for-granted cognitive beliefs or practices that shape social action by defining what is normal, emphasise the market and weakened role of the state. These replace ideals of public interest and democratic responsibility with the ideals of individual responsibility, competition, and efficiency (Fallis, 2007; Giroux & Giroux, 2004; Newfield, 2008). Therefore, practices such as implementing and regulating social welfare programs (for example, education, health care, public works, etc.) should be the responsibility of the market rather than the state as the government should only concern itself with economic matters. While neoliberalism promotes privatisation, competition and individualism, it assumes that the neoliberal market practice will provide for the collective society. These neoliberal logics permeate the development discourse for developing countries through the policies and practices of powerful transnational

development institutions, especially the World Bank,[15] in the form of structural adjustments for privatisation, public sector reform, land reform, all of which promote market efficiency for economic growth.

The neoliberal doctrine also has important implications for democratic institutions and processes such as accountability and participation for development. Grounded in the Washington consensus,[16] neoliberal logic encourages a focus on representative institutions, technocratic decision-making and elitist politics (Harvey, 2005). It focuses on economic policies and institutions which are seen as holding back development because they limit the free market. As a consequence, neoliberal views of democracy can be understood in terms of its focus, the marketplace. For neoliberal advocates, the market represents a superior solution to securing the individual citizens' representation and participation in socio-political processes (Harvey, 2005). In this sense, the market is seen as a solution that supposedly allows for individual choice unbound by the will of the majority and eclipses the idea that social movements, unions and collective action can empower segments of the population to improve their living conditions and promote socio-political rights (Brown, 2015).

Neoliberal advocates, including the World Bank and IMF, to a great extent have rallied popular support through appeals to democratic legitimacy. As a neoliberal market approach also argues for the weakening of the state through a combination of decentralisation and privatisation, such formulation often reduces citizens to consumers who express preferences through market choices and possibly, co-provisioning of services at the local level. As neoliberalism sees competition as the defining characteristic of human relations, it redefines citizens as consumers whose democratic choices are best exercised by buying and selling (Gaventa & Cornwall, 2006), a process that rewards merit and punishes inefficiency. The neoliberal theory asserts that people can exercise choice through spending, regardless of how some have more to spend than others. In this instance, citizens exercise little real democratic power.

Moreover, the neoliberal doctrine grows out of the liberal representative model, which emphasises getting the institutions and procedures of democracy right, as measured through competitive multiparty electoral processes, and this views the role of citizens as somewhat

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[15] The World Bank has been purported as a strong advocate of neoliberal policies (Owusu, 2003; Williamson 1990)

[16] The Washington Consensus is a set of ten economic policy prescriptions for development by Washington DC based Bretton Woods institutions. The Bretton Woods institutions included the World Bank and IMF. The neoliberal principles adopted from the Washington Consensus include the primacy of the market, economic liberalisation and rolling back the state and government (Grugel, Riggirozzi, & Thirkell-White, 2008).

passive. Citizens may participate through elections and enjoy certain rights but primarily the emphasis is on individual rights of freedom from government interference in matters of political association or private property. Moreover, neoliberalism maintains that the market delivers benefits that could never be achieved by planning. For instance, in *The Moral Consequences of Economic Growth*, Friedman (2010) recasts inequality as virtuous: a reward for utility and a generator of wealth which trickles down to enrich everyone as the market ensures that everyone gets what they deserve.

The 'neoliberal development' paradigm exhibits neoliberal assumptions of market efficiency which primarily view beneficiaries of development as consumers, who participate through exercising choice from a range of services (Cornwall & Gaventa, 2000). Consequently, accountability and participatory initiatives are set within this neoliberal perspective that challenges the paradigm of government provision arguing that "users have no real choice: all they can do is accept the service offered or not" (Franco 1996, p. 16). Moreover, while more recent forms of participation endorsed by transnational development institutions claim to provide beneficiaries more of an active stake, the remit of accountability and participatory initiatives typically remains focused on ensuring efficient service delivery rather than providing citizens more voice in determining the types of services they need or want (Cornwall & Gaventa, 2000, p. 56). The accountability and participatory approaches developed under this influential paradigm are thus unsurprisingly based on a highly instrumental view of accountability and participation.

Neoliberal Accountability

The 'neoliberal development' paradigm is closely associated with the NPM reforms. In keeping with its intellectual heritage of rational-choice theory and methodological individualism, the NPM reforms gave rise to the practice of downward accountability to service "users as individual consumers" who have the choice of "choosing these mechanisms or to exit in favour of other providers" (Joshi, 2010, p. 4). Neoliberal-inspired approaches to empowerment are carried out in a limited technical way which is restricted to empowering the consumer via better information and typically ignoring any limitations posed by aspects of the consumers' socio-political reality (Gaventa & McGee, 2013); for example, their ability to pay.

Neoliberal-inspired approaches continued to proliferate following the emphasis on accountability failures by the *World Development Report*, the global financial crisis with its consequences of aid budget cuts, and the persistence of corruption in the management of aid and public spending (World Bank, 2004). This 2004 report also proposes very influential metaphors for understanding different sets of power relations between public service providers and citizens. There is the 'long route' which has citizens exercising their 'principal-ness' by delegating authority to political representatives, who then govern bureaucracies by selecting policymakers who in turn form compacts to manage front-line service providers. In contrast to this is the 'short route', which links citizens directly to service providers, through various oversight and voice mechanisms. Notably, the long-short route metaphor does not address the potential contributions of other public 'checks and balances' institutions, such as legislatures, the judicial system, audit institutions, ombudsman agencies, or public information access reforms (Fox, 2015).

Towards the end of the 2000s, official World Bank documents began to promote a discursive frame for accountability issues which deploys the market metaphors, contrasting the 'supply' and 'demand' for good governance. The World Bank restructured its own internal organisational divisions, which separated staff dealing with inward-looking public sector reforms (the supply side) from those who promoted public interfaces and civil society engagement (the demand side). In contrast to the World Bank (2004), this approach, emphasises the potential contribution of checks and balances-type institutions, which fit under the 'supply side' (for example, anti-corruption bureaus, open budgeting, legislative oversight capacity-building, grievance redress mechanisms, etc.) while asserting the market metaphor that somehow demand will create its own supply, or vice versa. The implicit assumption is that an invisible hand would bring them together.

There is evidence to suggest that accountability and participatory initiatives are increasingly being used within this paradigm where the main emphasis is on the delivery of development outcomes, articulating only superficially the potential for 'deepening democracy' or empowering citizens (Gaventa & McGee, 2013). This approach also tends to overemphasise tools to the detriment of contextual analysis and understanding of diverse forms of action and mobilisation as well as the dynamics associated with accountability and participatory initiatives. Many accountability and participatory initiatives, for example, focus on downward accountability, understood in terms of the efficient delivery of policies and

priorities, circumventing questions about how incorporating citizens' voices and participation at earlier stages of these initiatives could have shaped the policies and priorities 'upwards'.

2.3.2 *'Deepening Democracy' Paradigm*

In addressing these issues, the second paradigm – termed 'deepening democracy' – advocates more direct participation of citizens in governance including the promotion of social movements and citizens' claims to services as rights (Avritzer, 2002; Fox, 2007a; Fung & Wright, 2003; Gaventa, 2006a). In contrast to neoliberal-inspired approaches, these rights-based and direct democracy approaches emphasise collective demands for accountability and its public-good qualities. The accountability and participatory approaches within this paradigm also highlight the importance of coherence between the goals of promoting rights and democratic values and the approaches and methods used (Ackerman, 2004). For instance, Cornwall and Gaventa (2000) argue for repositioning participation "from users and choosers to makers and shapers" (p. 1). This requires a shift from neoliberal ideologies to more social and citizen-oriented development goals.

Criticisms of the neoliberal ideologies in the form of the World Bank's 2004 *World Development Report*, indicate that the World Bank's proposed short-route approach to addressing frontline service providers is exclusively local as it reflects an assumption that institutional failures are primarily local, rather than distributed all the way up the governance 'supply chain' (Fox, 2015). A decade following this report, the World Bank's own influential researchers conclude that there is no 'short route' when the problem is what they call 'government failure' – akin to market failure (Devarajan, Khemani, & Walton, 2014). These researchers argue there is no way around the fundamental issue of political accountability and the incentive structures that influence the degree to which elected officials are responsive to citizens. In rejecting the market metaphor advocated by the World Bank, Fox (2015) considers the implicit assumption that an invisible hand would bring together the demand for and the supply of accountability to be unrealistic.

In contrast to the neoliberal doctrine, the 'deepening democracy' paradigm views democracy as not only a set of rules, procedures and institutional design and it cannot be reduced to only a form of competition amongst parties. Rather it is a process through which citizens can exercise deepening control over decisions which affect their livelihoods, and as such it is always constantly under construction. The 'deepening democracy' paradigm advocates argue that in some formulations, this paradigm is also about the extension of rights. Democratic

citizenship is attained not only through the exercise of political and civic rights but also through social rights which may be obtained through participatory processes and struggles.

'Deepening Democracy' through Citizenship and Bringing in Rights

Advocates of the 'deepening democracy' approach argue that any view of democracy also implies a view of citizenship, along with the rights and duties associated with it. As more robust views of democracy emerge so have important debates about the understandings of citizenship, the site in which it is attained and how rights are claimed and created. For instance, using a Latin American context, Dagnino (2005) considers citizenship a prominent notion because "it was recognised as a crucial weapon, not only in the struggle against social and economic exclusion and inequality but – most importantly – in the widening of dominant conceptions of politics itself" (p. 150). According to this view, citizenship is not bestowed by the state or by legal norms but rather, it is attained through practice based on different identities and struggles around concrete issues. In addition, the rights associated with democracy include not only civil and political rights but also social rights and in some views, the right to participation. For example, participating in claiming rights and creating new rights through social demands. Participatory action can enliven and strengthen work on rights and thus work on rights can strengthen the claims to fuller citizenship and participation.

'Deepening Democracy' through Diversity, Identity and Inclusion

This paradigm favours the more robust conceptions of citizenship which view citizenship as linked to various notions of identity – be they around gender (Cornwall, 2007), ethnicity or community. Moreover, citizenship is attained through action not only through the state, but in other sites of politics as well, be they in the home, acts of cultural resistance or social movements (for example, see Lister, 1997; Luckham, Kaldor & Goetz, 2000). In building on these notions, other democratic theorists focus on the politics of inclusion of different identities in democratic processes and institutions. For instance, political theorist Chantal Mouffe challenges the aggregative model which "sees political actors as being moved by the pursuit of their interests" and the deliberative model which "stresses the role of reason and moral considerations" (Mouffe, 2002b, p. 8). For both of these models, she argues that one should not "leave aside the central role of "passions" in the creation of collective political identities" (Mouffe, 2002b, p. 8).

The concept of 'deepening democracy' also involves moving away from the usual regular elections and taking further steps in strengthening citizenship and democratising the state. Goldfrank (2011) defines 'strengthening citizenship' as the process of transforming residents from passive subjects in dependent relationships with particular politicians or parties into active citizens, who know that they have political rights, can legitimately make demands on the government for public services, and can make their voices heard in political debates (p. 13). In examining citizen participation for a thriving democratic culture across Latin America, he cites insights from the deliberative democracy literature to reinforce the point that local participatory programs can work to promote democracy in developing countries. Other recent studies also explain that participatory mechanisms, such as free, prior and informed consent processes and participation in impact assessments create political opportunities for the inclusion and deepening of social demands (Leifsen, Gustafsson, Guzmán-Gallegos & Schilling-Vacaflor, 2017; Machado, López Matta, Mercedes Campo, Escobar, & Weitzner, 2017; Schilling-Vacaflor, 2017; Weitzner, 2017).

In terms of citizens' rights, recent studies advocate for legal empowerment and social accountability as means of improving governance and achieving developmental outcomes (Joshi, 2017). The term 'social accountability', emerged in the early 2000s and refers to citizen-led processes that demanded accountability from governments outside of formal electoral systems. It appears to have two different origins. One strand, led by international donors,[17] attempted to conceptualise and label emerging approaches to improving services and empowering citizens through organic structured bottom-up accountability demands (Malena et al., 2004) and the second strand of analysis emerged from observations of citizen protests against the lack of political accountability in Latin America (Mainwaring & Welna, 2003; Peruzzotti & Smulovitz, 2006). Initially termed 'societal accountability' by scholars, these efforts were redefining the relationship between citizens and the state (Peruzzotti & Smulovitz, 2006).

Moreover, advocates of this paradigm realise the important challenge for the 'deepening democracy' movement of how to engage with debate on the issues of difference, diversity and inclusion in the political process and whether its approach actually broadens the space for inclusion in better ways than previous approaches. For example, they identify that simply arguing for more participation begs the question of participation by whom? Simply opening

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[17] In the *World Development Report*, the World Bank think tanks identified the lack of accountability as a key reason for failures of public services, and suggested direct accountability relationships between providers and citizens (World Bank, 2004).

new spaces for engagement does not mean they will be filled by different voices. Rather, spaces are imbued and filled with prior power relations, affecting who enters them, with what knowledge, and with what effects (Cornwall, 2002a, 2017).

Other critical considerations include Cornwall and Goetz (2005) arguing that key questions that must be addressed include how concepts and practices of 'deepening democracy' reconcile issues of difference and diversity with often more universalising notions of participation and deliberation. These questions are important not only in relation to gender, as feminist critics of democracy have long argued, but also in relationship to issues of ethnicity, the relationships of customary traditions and institutions to more 'modern' democratic forms, and to other cultural and social identities.

The work of social accounting researchers also resonates with the views of the 'deepening democracy' paradigm. In supporting rights-based approaches to development, O'Leary (2017) highlights accountability as a process that contains a moral imperative which does not "just involve promising that designated actors will provide an account of activity and behaviour to interested parties" as it also involves a "commitment to effect a meaningful change within a certain context and/or an undertaking to achieve certain outcomes" (p. 2). Critical dialogic accounting provides a contrast to neoclassical economic characterisations of accounting by conceptualising new accountings which seek to consider accountability from diverse socio-political perspectives. Critical dialogic accounting scholars also advocate the need for more attention to power, conflict and structural inequalities (Brown et al., 2015; Molisa, Vandangombo & Brown, 2012).

Advocates from the 'deepening democracy' paradigm also raise concerns over the depoliticisation of accountability and participatory initiatives, claiming there is increasing awareness that improving accountability and participatory initiatives is about shifting the power balance between the government, corporates and citizens. Newell and Wheeler (2006) point out that when "resources are at stake, accountability reforms challenge powerful interests that benefit from lack of transparency, low levels of institutional responsiveness and poor protection of citizens' rights" (p. 3). In contrast to neoliberal approaches, more openly political approaches to accountability and participatory emphasise the importance of combining access to information with empowering environments for collective action (Brockmyer & Fox, 2015). This signifies the emergence of a new understanding of the politics of accountability which underpins accountability and participatory initiatives (Joshi

& Houtzager, 2012) that seeks to change power relations "away from a status quo that favours entrenched political and economic interests" (Brockmyer & Fox, 2015, p. 58).

Most studies of accountability and participatory initiatives portray a simple linear relationship between a principal, one actor or group of actors (for example, citizens or accountability claimants) who demand accountability, and an agent, another actor or group of actors within or close to the government (for example, political representatives, bureaucrats, donors) who provide an account. However, this simple depiction is often contradicted by the reality of citizen-led social accountability initiatives. At the heart of these initiatives is a power contest where resources are at stake and sought-after reforms challenge powerful interests that benefit from the status quo (Newell & Wheeler, 2006). Arguably these initiatives will contribute to sustainable impacts, in favour of marginalised groups, only insofar as they change the balance of power within society and between society, corporates and the government. These are the assumptions underpinning the 'deepening democracy' paradigm.

In addition to the need to address underlying issues of power, discussion regarding the impacts of accountability and participatory initiatives must be situated within a broader discussion of the contexts in which they are applied. Context is crucial in a range of ways as there is no general evaluation model that can be applied across all settings (Gaventa & McGee, 2010; O'Neil, Foresti & Hudson, 2007). Firstly, context will affect which objectives are feasible and which initiatives are appropriate. In a review of aid transparency, McGee (2010) noted that online campaigns may work in some settings but not in other settings where web-based tools are not easily accessible to ordinary citizens. Secondly, contextual factors affect the inter-relationships between the core concepts of accountability, transparency and participation. For example, Kolstad and Wiig (2009) argue that transparency of information does not automatically result in greater accountability but also depends on factors such as competition, capacities to process information and the resources and political motivation to act on it.

2.4   Juxtaposition of Conflicting Paradigms of Development

While at first sight, the two paradigms of 'neoliberal development' and 'deepening democracy' may exhibit similar key elements for development, such as democracy, freedom of choice, accountability and empowerment of individuals, underlying these similarities are important differences. Identifying these differences, as discussed in detail above and summarised in Table 1 below, is in line with critical dialogic accounting's key principle of

taking competing ideological perspectives seriously. Further discussion about the theoretical underpinning of my study is provided in Chapter 3.

Table 1

Summary of Conflicting Paradigms of Development

Conflicting Paradigms of Development		
	Deepening Democracy	**Neoliberal Development**
Development	• Social, citizens and environmental sustainability oriented	• Economic efficiency and growth-led oriented
	• Focus is on citizen-led and/or social participation in development for democratic governance	• Focus is on the maximisation of economic wealth emphasising efficient service delivery and outcomes
	• Accounting and transparency viewed in terms of participatory and emancipatory forms of accounting - eight critical dialogic accounting principles	• Accounting and transparency viewed in terms of good governance focus of objective accounting reports for resource management efficiency - limited to the provision of information with an immediate instrumental relationship to the market and enforcement of pro-market regulations
Accountability	Social (political) accountability	Functional (economic) accountability
	• Emancipatory to enable social agents using dialogue to reflect on their subjugated conditions and recognise other priorities outside the purely instrumental economic framework, e.g. social and political issues	• Hierarchical and dictating to serve economic/efficiency functionalities, for example, mitigating agency problems
	• Accountability relations, structures and processes focused on reflexivity and constructing more social and emancipatory relations within organisational and civil society settings	• Accountability relations, structures and processes focused on assessing whether designated resources are spent for designated purpose
	• Downward forms of accountability	• Upward forms of accountability as claims of achieving 'downstream' accountability are targeted at ensuring the efficient delivery of development policies and priorities
	• Emphasis on answerability and enforceability in democratic terms	• Emphasis on answerability and enforceability in economic terms
	• Diverse socio-political perspectives	• Narrow socio-political perspectives
	• Supports a wider range of stakeholders to include minority groups and uninvited participants	• Stakeholders are often limited to donors, governments and invited participants

Participation and Empowerment	• Direct participation of citizens in governance and their development	• Technical participation: instrumental and tokenistic for legitimation
	• Promoting democratic values and rights-based approaches	• Promoting economic efficiency and economic growth
	• Empowering marginalised voices and emphasising the need to address power and context	• Limited forms of empowerment - restricted to empowering consumers through better information
	• View of participants – 'makers' and 'shapers'	• View of participants – 'users' and 'choosers'
	• Roots in 'deepening democracy' development and political theory.	• Roots in rational-choice theory (consumers)

2.5   Summary

While important insights regarding accountability and participatory initiatives are emerging, significant gaps remain. In particular, as both critical accounting and development scholars emphasise, the citizen side of accountability is poorly articulated and citizen participation tends to be under-theorised and unforthcoming on questions regarding which citizens are involved, whether and when they are active, where they get their information from and how they act upon it, which issues they mobilise around and how they feel about state institutions (Gaventa & McGee, 2013). There are very few studies that draw out these important components of the roles that citizens play and the dynamics of their impact (Carlitz, 2010; Gaventa & McGee, 2013; Hernández, et. al., 2019; Joshi, 2010). This affords only a superficial understanding about citizen and civil society participation in the logical chain leading to accountable outcomes. Moreover, the interactions between concepts of accountability and participation are also not well understood. This implies a need to deepen understanding of the synergies of accountability and participation as well as the conditions under which these occur.

Other contributions to the literature highlight the controversies regarding the political nature of accountability and participatory initiatives. More specifically, they illustrate that the dominant approaches to accountability and participatory initiatives lack a framework for taking divergent perspectives seriously, in particular those that challenge and question the neoliberal logics for accountability and participatory initiatives. The politics of accountability and participation addressing issues of power and context are still under-researched and little attention has been paid to the Pacific context where development is heavily influenced by the practices and policies of neoliberal economic advocates, namely the World Bank and ADB.

The influence of the World Bank and the ADB has been described as a characteristic of the "dependency concept of development" by Lawrence, Sharma and Nandan (2009) as funding from these transnational development institutions is often conditional (p. 395). Of particular interest to this study is the ADB's influence in promoting a neoliberal economic growth-led land reform project for the development of Samoa.[18]

On the methodological side, Gaventa and McGee's (2013) review highlights that participatory approaches have much to offer but, to date, have only been used to a very limited extent for assessing the impacts of accountability and participatory initiatives. These gaps in the literature help to provide the research motivation for this study.

2.5.1 Research Questions

The overarching research question for this study is: Do 'neoliberal development' and economic growth-led approaches to accountability and participation enhance development practices in the Pacific and/or is there potential for accountability and participatory initiatives that resonate more with the 'deepening democracy' paradigm for democratic participatory governance? This study addresses the overarching research question by critically exploring accountability and participatory initiatives and evaluating the potential for critical dialogic accounting to contribute to the 'deepening democracy' paradigm within the context of Samoa's land reform project. The critical exploration and evaluation is guided by the following specific research questions:[19]

1. What are the major accountability struggles among key actors in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms?

2. What are the major struggles around participatory initiatives in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms?

3. How might critical dialogic accounting contribute to the 'deepening democracy' paradigm, in terms of reinventing accountability practices? More particularly, how might critical dialogic accounting contribute to more democratic participatory governance in the Pacific development context?

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[18] More details on the case study of Samoa's land reform project are provided in Chapter 5.
[19] The specific research questions have been established in consonance with the three objectives stipulated in Chapter 1.

To address these questions, a critical dialogic accounting theoretical framework incorporating the work of development scholars,[20] is applied to a case study of Samoa's land reform. Supporting notions of pluralism, reflexivity and dialogue, a critical dialogic accounting framework enables a critical exploration of controversial issues associated with the land reform project in Samoa. Critical dialogic accounting is also used as a method for both theorising and facilitating engagements via semi-structured interviews as well as for analysing information gathered from policy and media documents and semi-structured interviews.

This study aims to provide a valuable contribution to issues of accountability and participation in the Pacific which have not previously been explored in depth as contested concepts. It also aims to address calls for a greater focus on underlying issues of power and politics in accountability and participatory initiatives and to respond to recognised needs for the increased use of participatory methods to investigate accountability and participatory initiatives. The justification as to why a case study of Samoa's land reform project is an appropriate context for addressing the objectives for this study is provided in Chapter 5.

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[20] Andrea Cornwall, John Gaventa, Anne-Marie Goetz and Robert Jenkins

CHAPTER 3: THEORETICAL FRAMEWORK

The chapter contains the theoretical review which articulates the analytical elements of my study. First it discusses the theorisations of accountability and participation from within an agonistic approach to critical dialogic accounting. Second, it weaves the theorisations from critical development scholars pertaining to accountability, participation and power into my study, developing an analytical framework for addressing my research questions.

Accountability and participatory initiatives often advocated by transnational development institutions for developing countries resonate with mainstream accounting, which remains heavily dominated by the assumptions of market/economic growth-led development (Hopper et al., 2017). As discussed in Chapter 2, development reforms predicated on economic growth principles serve to strengthen beliefs in neoliberal markets and favour a small group of users over the public interest considerations of accounting reports. In an exploration of the influence of neoliberal free market ideology on international accounting standard setting, Zhang (2011) found bias underlying the conceptual framework that promotes the interests of neoliberal financiers and its potential social impacts. Transnational development institutions mostly assume that the role of accounting is to provide 'objective' accounting reports that will foster economic growth and in this case, little attention is paid to alternative perspectives and different forms of accounting and accountability.

3.1   Critical Dialogic Accounting

Critical dialogic accounting, by contrast, proposes a move away from monologic accounting approaches that purport to provide neutral and value-free reports as they significantly underplay the social situatedness of knowledge (Brown, 2009; Brown & Dillard, 2015). In the context of development, accounting's socio-political aspects have been neglected in favour of the financial and economic aspects (Bryer, 2014; Molisa et al., 2012; O'Leary, 2017). There is also minimal recognition of the possibilities for different types of economic analysis, with neoclassical economics treated as the 'full story' (Söderbaum & Brown, 2010). Numerous critiques against the monologic nature of managerialistic and modernist approaches to sustainable development have emphasised the importance of alternative approaches to accountability (for example, Cooper & Sherer, 1984; Cooper & Owen, 2007; Gray, Walters, Bebbington & Thompson, 1995; Power, 1992) and calls have been made to refuse capital market privileges recognising heterogeneity and to boost pluralistic expressions of public interests (Brown, 2009; Brown & Dillard, 2015; Dillard & Ruchala, 2005).

Critical accounting has a rich history of explorations of accounting's progressive possibilities, particularly for democratic development. My research identifies critical dialogic forms of accounting as an essential element for the progression towards more inclusive and participatory forms of democracy and development. Moreover, as emphasised in Chapter 2, there is potential for new theorisations of participatory development and its accountability and my study draws on the perspectives of critical dialogic accounting and development scholars to develop its theoretical framework for addressing my research objectives.

3.1.1 A Critical Dialogic Framing of Accountability and Democracy

An emphasis on stakeholders and their participation in development processes helps to reflect a more critical dialogic framing of accountability. This focus has two elements including dialogic entitlements (for example, information and participation rights) and dialogic institutions (where views can be debated in a robust fashion; O'Leary, 1985). As stakeholders conceptualise themselves as stakeholders with information rights, they may be more inclined to demand participative rights in decision-making. It is the politics and power relations within this process of demanding rights and accountability that is of great interest to the scholars of critical dialogic accounting. In short, critical dialogic accounting focuses on exploring the politics of accountability.

Critical accounting scholars have recently shifted their attention to conjecturing dialogic accountability within the contextual parameters of agonistics and deliberative democracy, both seeking to enrich conceptions of democratic development beyond the monologic 'aggregative model'. The aggregative model draws on neo-classical rational-economic thinking to theorise democracy, as the aggregative outcome of rational-economic choices within the market and electoral politics. As such, it provides only a thin account of democracy and it has been instrumental in establishing functional accountability regimes worldwide. Alternatively, agonistic and deliberative theorisations of democracy are mobilised against this hegemony to locate accountability within a more democratic, pluralist and participatory social mandate (see Alawattage & Fernando, 2017; Alawattage and Azure, 2019; Brown, 2009; Brown & Dillard, 2013a; Brown, 2015; Dillard & Vinnari, 2019).

Laughlin (1987) introduced into critical accounting the concept of deliberative democracy which emphasised consensus-seeking through dialogue and discursive exchanges to initiate a rational decision.[21] The deliberative conception of accountability draws mainly on the work

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[21] The concept of deliberative democracy was proposed by Habermas (1984).

of Jürgen Habermas and John Rawls (Lehman, 1999; Unerman & Bennett, 2004) which focuses on grounding the authority and legitimacy of public reasoning and advocating a normative communicative rationality that satisfies both economic rationalities and democratic legitimacy. This conception stems from deliberative politics which involves the exchange of arguments amongst reasonable persons following the principle of impartiality through ideal speech situations (Brown, 2009; Mouffe, 1999). The deliberative rationalisation is often based on two interconnected preconceptions of: a) the idea that the value of public interaction lies primarily in the fact that citizens can reach a reasonable consensus through debates and discussions and b) the belief that the exercise of power is legitimate only if it is determined by a reasonable consensus. According to this rationalisation, 'reasonable consensus among citizens' eliminates, under ideal conditions, the 'autonomy' of the exercise of power. However, these ideals of democracy and universalism appear to conflict with certain other aspects of democratic society and have been subject to agonistic reformations.

Agonistic scholars sought to extend this deliberative conception through a different ontology of the social conflicts and antagonisms. The deliberative conception of democracy has been conceived by several authors[22] as a utopia – where society has achieved the "dream of perfect harmony or transparency" (Mouffe, 1999, p. 752) – which is based on the rationality of argumentative discussion processes, the reciprocity of arguments (meaning they are accepted by all), the impartiality of participants (openness toward others), and the universality of the final agreements. Brown and Dillard (2013b) also note that this deliberative rationality based on ideal speech criteria and universalistic consensus does not "fully account for the dimensions of disagreements and differences in democratic interactions" (p, 176).

According to Mouffe (2013), as agonistics emphasises a radical negativity about society being permeated by contingency and that any order is hegemonic (p. xi), a "central task of democratic politics [and agonistic accountability] is to provide the institutions which will permit conflicts to take an 'agonistic' form, where the opponents are not enemies but adversaries among whom exists a conflictual consensus" (p. xii, see also Mouffe, 2000). In addition:

> the cultural terrain occupies a strategic position because the production of affects plays an increasingly important role. Being vital to the process of capitalist valorisation, this terrain should constitute a crucial site of intervention for counterhegemonic practices. (Mouffe, 2013, p. xiv)

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[22] For example, Brown (2009), Brown and Dillard, (2013a), Dillard and Roslender, (2011) and Mouffe, (2005).

From this agonistic conception, for any form of accountability to be truly accountable, it should construct counterhegemonic cultural practices against the hegemony that is promoted by the 'neoliberal development' paradigm's functional accountability. Accordingly, accountability should be theorised as an ensemble of practices and institutions for organising human coexistence (i.e. politics) but within a landscape of conflictuality informed by the political.[23]

Critical dialogics was originally developed by Brown (2009) to "take pluralism seriously" and it was based on eight principles, namely: recognising multiple ideological orientations; avoiding monetary reductionism; being open about the inherent contestability of calculations; enabling access for non-experts; ensuring effective participatory processes; being attentive to power relations; recognising the transformative potential of dialogic accounting; and resisting new forms of monologism (Brown, 2009, p. 324). Brown (2009) introduces political agonistics theory as a comprehensive theoretical framework to the accounting literature. Drawing on the work of political theorists, Ernesto Laclau and Chantal Mouffe (Laclau & Mouffe, 1985, Mouffe, 1993, 1999, 2000, 2005), Brown (2009) proposes the eight principles underpinning critical dialogic accounting approach which she combines with a positional analysis (Söderbaum, 1982) to illustrate how they can be applied in a particular accountability tool – the Sustainability Assessment Model.

Citing the central problem for agonistic politics as the "creation, reproduction and transformation of social relations" (Laclau & Mouffe, 2001, p. 153), Brown (2009) identifies the plurality of social actors, their antagonisms and relationships as the initial point for social change as the identities of socially situated actors are "deconstituted and reconstituted" as consequence of "self-reflection" and in "dialogic interaction" with others (p. 323).

3.1.2 *Critical Dialogic Accounting Principles*

There are five critical accounting principles which are relevant to my study, however I have chosen to focus on the three most pertinent principles of: recognising multiple ideological orientations, ensuring effective participatory processes and being attentive to power relations as guiding concepts used to inform how my research has been designed, developed and

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[23] As the basis for agonistic conception of democracy Mouffe (2013, p. xii), differentiates between 'the political' and 'politics'. While 'the political' refers to the ontological dimensions of the antagonisms, 'politics' constitutes the ensemble of practices and institutions whose aim is to organise human coexistence. In contrast to deliberative democracy's notions on consensus, agonistic assumes a post-structuralist notion that politics of accountability includes surfacing counter-hegemonic understandings so that fundamental political contradictions are manifested and articulated through critique (Mouffe, 2013). Progressive social change is then driven by the agonistic critique.

analysed. Table 2 presents a summary of the application of critical dialogic accounting principles to my research.

Table 2

Application of Critical Dialogic Accounting Principles

Critical dialogic accounting principle	Application to my research
Recognise multiple ideological orientations	• Identify two competing paradigms ('neoliberal development' and 'deepening democracy') for development. • Distinguish between these paradigms in terms of conceptions and practices regarding accountability and participation for development. • Engagement with a diverse range of stakeholders and ideological perspectives.
Ensure effective participatory processes	• Pay particular attention to the context. • Look for democratically supportive environments (for example, ones that provide legal or contractual 'rights' to information and participation). • Recognise the difficulties of getting counter-hegemonic perspective heard.
Be attentive to power relations	• Recognise the need for power analysis of accountability and participatory initiatives. • Recognise a need for capacity building (for example, developing skills and means to articulate currently marginalised voices in accountability and participatory initiatives). • Recognise participants' motives for participating in accountability and participatory initiatives for Samoa's land reform project.
Avoid monetary reductionism	• Evaluate the potential of non-economic driven accountability and participatory initiatives for Samoa's land reform project and development.
Recognise the transformative potential of dialogic accounting	• Use a critical dialogic accounting framework as a tool for dialogic learning—discussion, debate and reflection.

Recognise Multiple Ideological Orientations

Individuals and groups hold a diverse range of ideological orientations which can be understood as a complex function of their values, life experiences, background understandings and perceptions from which they approach different situations and issues. Brown (2009) argues that critical dialogic accounting recognises this notion and that individuals or groups will seek to account differently for different things in different ways

(citing Morgan, 1988). Its aim is to "facilitate the expression of different perspectives" rather than seeking to minimise these differences for the sake of efficient decision-making (Brown, 2009, p. 324). The consideration of these differences and associated ideological orientations helps to facilitate the development of a more complex (yet realistic) understanding of politically contentious issues such as land reform. In particular it helps to identify the two conflicting paradigms[24] ('neoliberal development' and 'deepening democracy') for development and distinguish between their key conceptions and practices of accountability and participation. In this case, the focus is on broadening out in terms of including diverse socio-political perspectives and recognising competing priorities (Brown & Dillard, 2014). As the world is experienced very differently by powerful elites and those subject to power (Jasanoff, 2003), it is unwise to assume that all accountability and participatory perspectives are "self-evident, common sense" understandings "shared by all reasonable people" (Yanow, 2009, p. 580).

In addition, Brown and Dillard (2014) stress that an opening up approach is also valuable in highlighting the potential for seeking diverse pathways (Stirling, 2008) and increasing transparency around decision-making in controversial situations, indicating how people might have thought and acted otherwise (Tully, 2008). This approach has the potential to enable possibilities for those whose viewpoints are (whether intentionally or not) neglected in dominant mainstream perspectives by assisting them in demonstrating to others where power lies and by providing accountability traces for decisions (not) taken (Brown & Dillard, 2014). Figure 1 provides an illustration of this broadening out and opening up approach. On a more positive note, an opening up approach may also encourage dominant elites to critically reflect on the principles and assumptions underlying their positions.

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[24] See Table 1 in section 2.4 for the juxtaposition between the competing 'neoliberal development' and 'deepening democracy' paradigms.

Figure 1

Variation of Breadth and Openness in Appraisal

Note. Source: Leach, Scoones and Stirling (2010).

The key ideological differences between the 'neoliberal development' and 'deepening democracy' paradigms are a fundamental focus for my thesis as they inform my research questions, methods and analysis. Moreover, in recognising diverse ideological orientations, my research includes a range of research participants; those who have been included and those who have been excluded from "official" participatory approaches in Samoa's land reform project. More specifically, my research involves engaging with both male and female research participants ranging from the GoS facilitators, academics, ADB representatives and different members of the public. Thus a broadening out and opening up approach provides a basis for more genuinely exploring people's commonalities and differences compared to current monologic approaches (Brown & Dillard, 2014). As divergent perspectives and knowledge are to be recognised and engaged for my study, the principle of ensuring participatory processes is also relevant.

Ensure Effective Participatory Processes

Ensuring effective participatory processes help to identify the governance, policy and mobilisation processes that 'close down' or 'open up' alternatives for accountability and participatory initiatives for Samoa's land reform project. As noted in the evidence from the literature on impact assessments of accountability and participatory initiatives, decision-making processes rely on democratic forms of participation to inform individuals or groups so they can develop their own perspectives. While critical dialogic accounting advocates for democratic participation in decision-making processes, an agonistic approach embraces the contestation inherent in democratic participation, as individuals are able to articulate and align with different perspectives as they deem appropriate (Anderson, 1988). In many ways, multi-stakeholder engagement initiatives can be seen as post-politics, noted by Rancière (2007) as "the art of suppressing the political" (p. 11), in which democracy and governance are reconceived as consensual dialogue in a neutral terrain and with 'technical', incremental solutions that supposedly benefit everyone (Brown & Tregidga, 2017).

In recognising the challenges of articulating and having counter-hegemonic positions heard in public policy settings, Brown and Tregidga (2017) problematise the notion of consensus-led multi-stakeholder initiatives and propose emphasising the value of dissensus. While multi-stakeholder initiatives are often framed in terms of consensus, through processes of reasoned accordance between civil society and other stakeholders (Whelan, 2013), Mouffe (1999) argues, that "every consensus exists as a temporary result of a provisional hegemony, as a stabilisation of power and that always entails some form of exclusion" (p. 756). Thus, to bring back the political in Samoa's land reform debates, it is important to not only look at the actors that are included in accountability and participatory initiatives and that 'happily' contribute to the provisional hegemony it seeks to set up, but also at those actors that for different reasons are excluded from the accountability and participatory initiatives or have chosen to act as adversaries from within or outside them. This framing makes it possible to view engagements in accountability and participatory initiatives for Samoa's land reform project as more than just a matter of co-optation of the public and civil society groups by elite or government interests.

As critical dialogic accounting frames participatory initiatives through agonistic pluralism, it assumes that, in the case of Samoa's land reform project, individuals are not forced to identify with a pre-defined viewpoint as they are instead provided with an "even playing

field" for the expression and voicing of diverse viewpoints from which they can then construct their own viewpoints as they see fit (Brown, 2009, p. 326).

Be Attentive to Power Relations

Ensuring effective participatory processes also "requires consideration of, inter alia, issues of accessibility, rights to information and participation, engagement processes and dialogue ethics" (Brown & Dillard, 2014, p. 1142). Achieving effective participation in power-laden contexts is extremely challenging, as Brown (2009) recognises that decision-making processes can become vulnerable to manipulation by those in power who 'take opportunistic advantage of the numerous layers of subjectivity and uncertainty in statistical and financial analyses' (p. 326). This manipulation is fuelled by the instrumental rationale portrayal of accounting as an objective endeavour while obscuring its inherently subjective nature (Brown, 2009). Brown and Dillard (2014) suggest that vigilance is required to ensure framing effects and power relations do not unduly limit the alternatives examined, "prioritising pathways favoured by dominant elites" and the intention would be "to surface a wide range of viewpoints and options, posing questions from divergent and, in particular, currently marginalised perspectives" (p. 1143). O'Dwyer (2005b) also argues that attention to power relations within accounting is important for the accurate and equal representation of often marginalised perspectives within participatory processes.

Avoid Monetary Reductionism

Within mainstream accounting practices there is an instrumental rationality that often appears in the form of monetary reductionism. McGarity and Shapiro (1996) argue that monetisation can dehumanise and devalue non-economic values by contributing to the commodification of everything. As all activities become socially constructed as economic in this sense, critical accounting scholars have argued that this narrow economic rationalism may promote social and environmental exploitation (Hines, 1992; Lehman, 1999). Brown (2009) also argues against this view of 'privileging of the neo-classical economic view of humans' and quantification, and in turn, proposes a range of quantitative and qualitative information for individuals and groups. This appears to be relevant to my research as my research objective is to assess the potential of critical dialogic accounting, considering non-economic driven accountability and transparency initiatives for more democratic governance in the context of Samoa's land reform project.

Recognise the Transformative Potential of Dialogic Accounting

As indicated in the literature review of SEA, the role of accounting and accountants in society is changing. In promoting horizontal dialogue among diverse viewpoints through discussion, debate and learning, critical dialogic accounting views accounting as open and bidirectional. This perspective encourages individuals to reflect on their own values, beliefs and taken-for-granted knowledge claims, and to identify the political implications of divergent perspectives (Brown, 2009). My study uses a critical dialogic accounting framework as an analytic tool for dialogic learning—discussion, debate and reflection.

My research recognises the need for articulating marginalised voices and being attentive to power relations in accountability and participatory initiatives. This principle informs my research design, analysis and critical reflections. More specifically, it provides the basis for unpacking the power relations through the use of Gaventa's (2006b) power cube which is important for investigating the accountability and participatory initiatives for Samoa's land reform project for a better understanding of the forms of accountability and participation at work; for example, whether they resonate more with the 'neoliberal development' or 'deepening democracy' paradigms.

3.2 Reinventing Accountability: Making Democracy Work for Human Development

From the development literature, the work of critical development scholars, Anne-Marie Goetz and Robert Jenkins provides theorisations for accountability which resonate with the work of critical dialogic accounting scholars. For instance, in *Reinventing Accountability: Making Democracy Work for Human Development*, Goetz and Jenkins (2005), recognising the evolving nature of accountability in response to changes in the relationships between states, citizens and global institutions, argue that the importance of this 'new accountability agenda' lies in the new roles being played by those who seek to hold power-holders to account and the changing norms against which the actions of power-holders are being judged. Accountability – which the authors carefully distinguish from voice (figuratively and literally the ability to be heard) – is understood as a relationship of a specific kind of power, namely:

> the capacity to demand someone engages in reason-giving to justify her behaviour, and/or the capacity to impose a penalty for poor performance. Crucially, this process is as much about public debate and discussion as it is the sheer imposition of will. (Goetz & Jenkins, 2005, p. 8)

This new accountability agenda represents a development of the traditional concept in respect of who is seeking accountability, from whom, where (geographically and institutionally) and for what accountability is being sought, and through what means. These scholars highlight the two dimensions of accountability – answerability and enforceability (also called controllability or sanction) – which must exist for there to be real accountability. Goetz and Jenkins (2005) also explore how new initiatives have been substituting for – or demanding participation in – official processes that have excluded them or failed to perform adequately. These include direct citizen involvement in budgeting and auditing – with case studies including the process of participatory municipal budgeting in the Brazilian cities of Belo Horizonte and Porto Alegre.

3.3   A Critical Dialogic Framing of Participation

Brown (2009) proposed moving from a deliberative model of democracy towards a new vision of agonistic democracy which can influence how we approach democratic governance and participatory accounting. Accordingly, Brown and Dillard (2015) suggested "democratic participatory governance requires that affected stakeholders and publics be able to scrutinise and debate the values and interests at stake from diverse perspectives" (p. 964). Drawing on the conceptions of agonistic democrats (Laclau & Mouffe, 1985; Mouffe, 2013), Brown (2009) criticised the depoliticisation of politics and difficulty dealing with the conflictual side of pluralistic relationships in deliberative democracy. Hence, central to the agonistic approach to the democratisation of accounting is the acknowledgement of conflict, difference, pluralism and power struggles (Brown, 2009; Brown & Dillard, 2015). From this agonistic perspective, accounting can be democratised as it can be "viewed as a vehicle with potential to foster democratic interaction rather than a set of techniques to maximise shareholders' wealth and construct 'governable' others" (Brown, 2009, p. 317).

In essence, critical dialogic accounting strives to create spaces for marginalised stakeholders, who are often ignored in mainstream accounting, tackling a diverse range of conflicting or contested goals and values, together with taking the plurality of society seriously. Brown and Dillard (2015) provide a review of both theoretical and empirical studies which have defined the contours of a critical dialogic accounting system that facilitates the expression of different values and perspectives engaging different groups in democratic interactions (for example, Bebbington, et al., 2007; Brown, 2009, 2017; Brown & Dillard, 2013b, 2015; Dillard & Brown, 2012; Dillard & Vinnari, 2019; Dillard & Yuthas, 2013; Vinnari & Dillard, 2016).

Addressing more progressive approaches to accountability and participatory initiatives requires unpacking theorisations of participation. Participation is not a simple term that can be used loosely as there is much to consider in terms of its consequences. While the language of participation has been widely adopted across a spectrum of institutions, from radical non-governmental organisations to government bodies to the World Bank, it raises questions about what exactly is meant by the term of 'participation'. What participation means to different actors in the development field can vary enormously and in order for accountability and participatory initiatives to realise their democratic potential, it is important to unpack the meanings associated with different forms of participation and their implications (Cornwall, 2000).

3.4   Participation Typologies

A starting point for understanding participation is to examine various established typologies of participation. Typologies identify and categorise different types of participation ranging from weak to strong forms and typically focus on the intentionality and approach of those who initiate participation. Commonly cited typologies in the participatory development literature, used for my study, include the works of Sherry Arnstein (1969), Jules Pretty (1995) and Sarah White (1996). While there is more recent work on participation typologies, these three works have been chosen for their prominence in the development literature and relevance for the purposes of my study.

3.4.1 Arnstein's 1969 Ladder of Citizen Participation

Sherry Arnstein's 'ladder of citizen participation' is considered one of the classic and most influential participation theories. Published in the *Journal of the American Planning Association* in 1969, it still has considerable contemporary relevance for its differentiating degrees and types of participation. Arnstein rests her theory on the notion that citizen participation is citizen power, arguing that participation cannot happen without the sharing and re-distribution of power.

Much of the theoretical literature on typologies of participation has derived from Arnstein's (1969) influential ladder of citizen participation, which identifies different levels of participation and the extent of citizen control at each level, ranging from 'non-participation' at the bottom of the ladder to 'citizen power' at the top. The two steps at the bottom of the ladder consist of therapy and manipulation which constitute the weakest forms of participation. The activities that Arnstein (1969) associates with 'tokenism', overlap with the

definitions and efforts of transnational development institutions claiming to promote participation. For instance, the World Bank (1994) includes giving information and consultation as forms of participation for development projects and goes on to equate the provision of information with 'empowerment'. ADB (1995) also equates the provision of information with building 'partnerships' in its participation handbook. This view of partnerships has also been emphasised in the United Nations' SDGs for building partnerships with developing countries to achieve sustainable development. According to scholars in the 'deepening democracy' paradigm, consultation is widely used as a means of legitimating already-taken decisions, providing a "thin veneer of participation to lend the process moral authority" (Cornwall, 2008, p. 270).

3.4.2 *Pretty's 1995 Typology of Participation*

Jules Pretty's typology, as a development of the Arnstein model, views participation from the perspective of the users of participatory approaches (Pretty, 1995). Similar to Arnstein's ladder, his typology is also equally normative, in the sense of going from weak forms of participation – the inclusion of token representatives with no power – to better forms, such as participation by consultation and for material incentives. His 'functional participation', which is perhaps the most frequently found type of participation in development (Rudqvist & Woodford-Berger, 1996), captures the form of participation that is most often connected with efficiency arguments. For example, where citizens participate to meet project objectives more effectively and to save costs, following the main decisions already made by external agents and higher authorities, such as the government and transnational development institutions.

The last two categories for Pretty's (1995) typology, namely interactive and self-mobilisation, evoke some of the goals of those who promote and use participatory approaches in development. For instance, interactive participation which is described as a learning process where local groups can take control over decision-making, thereby obtaining a stake in maintaining resources and structures. Pretty's (1995) last category of self-mobilisation is described as the nirvana of participation which describes people participating by taking the initiative independently of external organisations to change systems. An example of this includes people developing contacts with external institutions for resources and technical advice that they need while retaining control over how the resources are used.

Pretty's (1995) typology is similar to Arnstein's ladder with both identifying a spectrum defined by a shift from control by authorities to control by the citizens. The main difference

however, is that Pretty's (1995) typology helps to clarify the motivations of those who adopt and practice participatory approaches while Arnstein's typology highlights that participation is ultimately about power and control. The end-points for both typologies are rather different as citizen control goes much further than self-mobilisation. Pretty notes that self-initiated mobilisation may or may not challenge existing discourses. For example, local self-mobilisation may be actively promoted by governments and transnational development institutions as part of efficiency goals that are entirely consistent with a neoliberal approach to development (Cornwall, 2008).

3.4.3   White's 1996 Typology of Interests in Participation

Another development of Arnstein's ladder is Sarah White's (1996) typology which seeks, in addition, to distinguish the motivations of all development actors, namely participants' motivations as well as those of the implementing agencies promoting participation. White's (1996) typology provides some insights into the different interests at stake in diverse forms of participation (see Table 3).

White's (1996) typology highlights that the politics of participation are underpinned by tensions around actors, power and terms:

> These days, the language of democracy dominates development circles. At national level it is seen in the rhetoric of civil society and good governance. At the programme and project level it appears as a commitment to participation. This is trumpeted by agencies right across the spectrum, from the huge multi-laterals to the smallest people's organisations. Hardly a project, it seems, is now without some participatory element. (p. 142)

White (1996) notes that, on the face of it, participation appears like a success for those committed to people-centred development policies, however, she cautions that "sharing through participation does not necessarily mean sharing in power" (p. 143). While participation may seem transparent, in the sense of appealing to people, it can mask the fact that it can take on multiple forms and serve many different interests. It is this ability to accommodate such a brand range of interests that explains why participation can command such widespread acclaim (White, 1996). Therefore, it is important to distinguish more clearly what these interests are in order for participation to mean more than a facade of good intentions (Cornwall & Brock, 2005; White, 1996).

In contrast to the typologies of Arnstein (1969) and Pretty (1995), White (1996) is used as a way of understanding how people make use of participation. This provides a useful tool to identify conflicting views about how or why participation is being utilised at any particular

point in development intervention processes. White's typology helps to draw out the diversity of form, function, and interests within the term 'participation'. As can be seen in Table 3, it distinguishes four main forms of participation, indicating the characteristics of each. The first column shows the interests from the 'top down': this is, the interests that those who design and implement development programmes have in the participation of others. The second shows the perspective from the 'bottom up' which indicates how the participants themselves see their participation, and what they expect to get out of it. The third column characterises the overall function of each type of participation. The final column shows the form of participation.

Table 3

Combined Participation Typologies and Sources

White (1996)				Pretty (1995)	Arnstein (1969)	
Top Down	**Bottom Up**	**Function**	**Form**			**Level**
Empowerment	Empowerment	Means/End	Transformative		Citizen Power	Citizen Control
Sustainability	Leverage	Voice	Representative	Self-Mobilisation		Delegated Power
				Interactive Participation		Partnership
Efficiency	Cost	Means	Instrumental	Functional Participation	Tokenism	Placation
				Participation for Material Incentives		
				Participation by consultation		Consultation
						Informing
Legitimation	Inclusion	Display	Nominal	Passive Participation	Non-Participation	Therapy
				Manipulative Participation		Manipulation

Note. Adapted from the works of Arnstein (1969), Pretty (1995) and White (1996) on participation.

In summary, Pretty's typology helps to make clear the motivations of those who adopt and practice participatory approaches is an important factor – if by no means the only one – in influencing development interventions. Arnstein's ladder reminds us that participation is ultimately about power and control. White's (1996) work helps us to think about hidden agendas and the dynamic relationships between more and less powerful actors in the participatory development context. These typologies allow for the consideration of multiple

perspectives, as proposed by critical dialogic accounting, within participatory spaces for development projects making it appropriate for analysing the initiatives for the Samoa land reform project.

My study combines these typologies in Table 3 and critical dialogic accounting to provide a tool for analysing different understandings and experiences of development actors involved with the land reform project in Samoa. Together with the three critical dialogic accounting principles, the combined typology is used to assess various meanings and forms of participation and accountability. For example, it looks at identifying the issues of what 'participation' means to the implementing agency and for those on the receiving end and what participation is for, whether it be for nominal legitimation demonstrating agencies are doing something or inclusion whereby disadvantaged groups aim to use it for leverage or empowerment purposes. It is also used to identify which forms of participation – whether the 'neoliberal development' and/or 'deepening democracy' paradigm's approaches – have been utilised for the case of Samoa's land reform project and to assess the potential for other forms of participation.

3.5   Spaces and Places for Participation

In addition to the contribution of typologies, an important approach to exploring the dynamics of participation is to understand the notions of space and place (Cornwall, 2004). This conception of space is widely used across the development studies literatures on democracy, power, policy and citizenship. Some academics refer to 'political spaces', other works focus on 'policy spaces' and others examine 'democratic spaces', in which citizens can engage to claim citizenship and influence governance processes. Webster and Engberg-Pedersen (2002) refer to 'political spaces' as political discourse, institutional channels and social and political practices through which the poor and pro-poor organisations can pursue poverty alleviation. Rosemary McGee's (2004) work focuses on 'policy spaces' for examining moments and opportunities where citizens and policy makers converge, and opportunities, actions, interactions and behaviours, "sometimes signifying transformative potential" (p. 16). Additionally, the work of Cornwall and Schattan Coelho (2007) examines 'democratic spaces' where citizens can empower and engage to claim citizenship and influence government processes.

Mansuro and Rao (2010)'s review of the empirical and theoretical literature suggests that a more disaggregated and less normative approach to the analysis of participation is required to create a better understanding of the conditions under which participatory approaches may further development objectives, and to help the design of specific interventions. In recognising the limitations of the normative approach offered by these typologies, Cornwall (2008) suggests that:

> it is vital to pay closer attention to who is participating, in what and for whose benefit. Vagueness about what participation means may have helped the promise of public involvement gain purchase, but it may be time for more..."clarity through specificity" if the call for participation is to realise its democratising promise (p. 269).

Cornwall (2002a), therefore, advocates approaching participation as a 'situated practice' which involves a theoretical approach that "locate[s] spaces for participation in the places in which they occur, framing their possibilities with reference to actual political, social, cultural and historical particularities rather than idealised notions of democratic practice" (p. ii). The notion of participation as a situated practice enables a deeper understanding of the concept which combines public participation as characterised in 'invited spaces' such as deliberative forums with social participation where people "create their own opportunities and terms of engagement" (Cornwall, 2002a, p. iii).

In my study, spaces are conceived as opportunities, channels and moments where citizens can act to potentially affect policies, decisions, discourse and relationships which impact their lives and interests. Accordingly, my study examines democratic spaces in which citizens can engage to claim citizenship and influence government development processes, particularly participatory initiatives for Samoa's land reform project. As Andrea Cornwall's work reminds us, participatory spaces are not neutral as they are themselves shaped by power relations, which both surround and enter them (Cornwall, 2002a). Her work draws upon, amongst others, French social theorists (Foucault, Bourdieu and Lefebvre) for whom 'space' and 'power' are deeply linked concepts. According to Lefebvre (1991), "space is a social product…it is simply not 'there', a neutral container waiting to be filled, but is a dynamic, humanly constructed means of control, and hence of domination, or power" (p. 24).

John Gaventa further develops this notion of participation by setting out a typology of three spaces for participation consisting of closed, invited and created or claimed spaces (see Figure 2). As discussions of power and authority are being reshaped by the forces of globalisation and changes in governance, Gaventa (2007) suggests that a more complex and nuanced understanding of the location and dynamics of power is needed. Gaventa (2007)

argues for power to be understood not only in relation to the three dimensions (forms) outlined by Lukes (1986)[25] but also in relation to the levels of power (from local to global), as well as the spaces of power (from closed to claimed), and their interaction. In considering the levels of power and the spaces of power as dimensions or continua, each interacts with the other, a visual understanding of power is proposed by Gaventa (2007), in the form of Rubik's cube which is known as the power cube (see Figure 2).

3.5.1   Gaventa's Power Cube - Understanding Spaces, Places and Forms of Power

Gaventa (2006b) further develops this notion of participation from a power cube lens, concerned with citizen action and participation as its starting point, which views spaces as "opportunities, moments and channels where people can act to potentially affect policies, discourses, decisions and relationships that affect their lives and interests" (p. 26). The power cube was developed based on the idea that in any geographical place, there can be many different types of spaces that influence the nature of the public's participation and who has power depends on whose space they are acting in. In rejecting the idea that power is inherent in a person, Gaventa and Cornwall (2006) argue that power is related to the spaces in which people operate.

Gaventa (2007) identifies two important caveats of the power cube for participation in development. First, is the primary focus on how power interacts and shapes citizen action, especially from the grass-roots perspective, however he recognises that this may not cover the full terrain of discussions about power in development or more broadly. The second concern is not only with the analysis of power for its own sake but also, from an actor-oriented perspective, in order to better understand where and how those seeking to change power relations intervene to do so especially from a normative stance of seeking to make power more accountable, democratic and just in favour of the interests of the relatively powerless.

In the power cube, John Gaventa identifies the imagery of boundary, as another idea inherent to the notions of participatory spaces and places. The inherent idea of boundary is based on the suggestion that power relations help to create the boundaries of participatory spaces, what is possible within them and who may enter and, with which identities, discourse and interests (Gaventa, 2006a). Haywood (1998), in using the idea of boundary from Foucault and others,

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[25] In *Power: A Radical View*, Lukes (1986) proposes that power is exercised in three ways: decision-making power, non-decision-making power and ideological power. Decision-making power is the most public of the three dimensions. Non-decision-making power is that which sets the agenda in debates and makes certain issues unacceptable for discussion in 'legitimate' public forums. Ideological power allows one to influence people's wishes and thoughts, even making them want things opposed to their own self-interest.

claims that power can be understood as the "network of social boundaries that delimit fields of possible action" and freedom, on the other hand, is the "capacity to participate effectively in shaping the social limits that define what is possible" (p. 2). Predicated on these notions, freedom is referred to as not only the right to participate effectively in a space provided, but it involves the right to define and to shape this space.

The power cube recognises that participation can happen in many different spaces. These can be understood as decision-making spaces, formal spaces like legislative bodies, or informal spaces like community groups and one-off events including protests. So, one dynamic to explore in examining the spaces for participation is, to question how the spaces were created, and with whose interests and what terms of engagement. While there is much debate in the literature on the relevant terminology for these types of spaces, the work of John Gaventa and his colleagues seems to suggest a continuum of spaces, which is present in the power cube: closed spaces, invited and claimed/created spaces.[26]

Figure 2

The Power Cube from Gaventa (2007)

Looking Inside the Spaces

The power cube distinguishes between three different types of spaces for participation consisting of closed, invited and created or claimed spaces (see Figure 2).

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[26] Gaventa developed ideas for these spaces from Cornwall (2002) and Brock, McGee and Gaventa (2004).

Closed Spaces

The first type of space is referred to as the closed or 'uninvited spaces' of participation: spaces where bureaucrats, experts and elected representatives make decisions with little consultation or involvement of the people. Within these spaces, decisions that affect the future of the people are made behind closed doors. Regardless of whether it is in legislatures or government boardrooms, power remains unaccountable and often opaque (Gaventa, 2016). In countering these forms of power, there are many calls, around the world, for greater forms of transparency and public accountability through participatory initiatives.

Invited Spaces

The second type of space is identified as invited participation which is another kind of space emerging from people's increasing struggles to claim voice. Increasingly around the world, as efforts are made to widen participation, new spaces are established in which authorities invite people to participate through various forms such as local consultations, public hearings and participation on governing committees and bodies. Even though these invited spaces may appear more participatory, they may be shaped by the same forms of power discussed earlier, existing within the closed spaces. Consequently, it affects what issues may arise, who gets to participate and with what impacts. In accordance with experiences of invited spaces in the Appalachian region, Gaventa (2006b) found that people participate by invitation and not by right; therefore if they are invited to participate in the space and then speak truth to power, this may have consequences for the next invitation. This idea of invited space is a reminder that those who establish the space will most likely be the ones with the power within it.

Claimed Spaces

The third, is called 'claimed spaces' where spaces are claimed by less powerful actors from or against power-holders or created more autonomously by them (Gaventa, 2007). Gaventa (2016) describes such spaces as ones in which people come together on their own terms to "speak their minds, voice their concerns with their own vernaculars, without having to disguise them from those who sit in power" (p. 102). Furthermore, such spaces are described often as being informal: on the streets or at local public places and formal in terms of collective action and popular acts of resistance expressed by social movements or civil society groups. Fisher and Smith (2012) found that such claimed spaces, whether small and informal or large and more visible, are critical to people's ability to express their voices and identities in their own terms.

3.5.2 Levels of Power

Gaventa's (2007) power cube includes a second dimension where he observes that the three spaces of participation can occur at local, national and global levels (see Figure 2). The power cube recognises, in the face of globalisation that governance has become multi-layered, ranging from subnational to the national and to the supranational, encompassing a range of sites from the very local to the regional to the global. These changes are significant for those concerned with citizen action and the politics of place. While some may think that such action must begin locally, as it is in the arenas of everyday life in which people are able to resist power and to construct their voice, globalisation, on the other hand, creates multiple levels of control and many are not within one's immediate concern (Gaventa, 2016).

As part of a growing literature on global governance, Held and McGrew (2003) warn of the dangers of focusing only on the local or the national in a globalising world. They claim that the study of power can no longer be concentrated only on a particular place as the "exclusive link between territory and political power has been broken" and that the "contemporary era has witnessed layers of governance spreading within and across boundaries" (p. 11). In addition, Gaventa and McGee (2013) and Fox (2007a) emphasise the importance of context regarding accountability and participatory initiatives, claiming that a 'one size fits all' approach by transnational development institutions or others does not work well in practice.

Gaventa (2007) suggests that the multiple sites of decision-making also open up more spaces and opportunities for engagement and to protect a place or raise an issue within it, one can mobilise in other places. Consequently, as globalisation contributes to a separation of power from region, it also helps to open up broader possibilities for action by the rather powerless groups at the supranational level and also through collaboration at different levels (Gaventa, 2016). Furthermore, people seeking action on a local place based-injustice may prefer to confront other higher levels power to exercise their voice and express their demands, rather than those perceived responsible at the local level.

In exploring the forms and movements of citizen actions that have sought to work across all the levels, from the local to the national to the global, Gaventa (2016) cites several examples of case studies ranging from struggles over agriculture and land, to education and to occupational and public health. Findings from these case studies indicate that linking the local and the global can be liberating but also that global movements can easily re-create the very forms of power across levels that they seek to challenge.

3.5.3　Forms of Power

The final dimension included in the power cube is the form of power (see Figure 2) which also affects who has a place at the power making table. Within any given place, some people's voices, identities, issues and agendas will bring more visible attention than others so there are forms of power which mean that certain people have control and others do not (Gaventa, 2006b). Consequently, it is important to understand these forms for unpacking the power relations at different places and spaces of participation.

Visible Power

Visible power assumes that contests over interests are visible in public spaces, which are presumed to be relatively open. Gaventa (2006b) highlights that this view is based on a pluralist view of American democracy which assumes that citizens can organise and take action if they have an issue. These include going to public meetings, running for elections, filing a lawsuit so their voices can be heard. The assumption is that if they take action, the system will respond (Figure 3 provides an example of a visible form of power inducing a response). Therefore, to discover who has power, one must look at what issues have appeared on the public agenda, who has lost and who has won, assuming that the ones who prevailed are ones with the power.

Figure 3

Visible Power from Power Cube Online

Note. Example adopted from the Institute of Development Studies, University of Sussex, Brighton.

Hidden Power

The hidden form of power has been described by political scientists as the 'mobilisation of bias', where "some issues are organised into politics while others are organised out"

(Schattschneider, 1960, p. 71). In this sense, hidden power is identified as a prevailing set of rules, procedures, symbols and values that will mobilise specific issues and particular actors into the system, and other issues and other actors out of the system (as illustrated in Figure 4). Gaventa (2016) identified many biases against speaking out in the Appalachian Valley, ranging from some based on force, such as threats and realities of violence and others more subtle, in terms of the lack of resources to attend meetings and lack of confidence to speak from one's own knowledge. Through hidden forms of power, alternative choices are limited, less powerful people and their concerns are excluded, and these are manifested from dominant rules and procedures, the framing of issues in a way that devalues them, the uses or threat of sanctions, and the discrediting of the legitimacy of actors who are challenging the status quo.

Figure 4

Hidden Power from the Power Cube Online

Note. Example adopted from the Institute of Development Studies, University of Sussex, Brighton.

Invisible Power

Gaventa (2007) derived the third form of power from the work of Lukes (1986), who argued that the most insidious use of power is not just about keeping issues off the power-making table, rather it is about keeping people from thinking that they have an issue at all. Invisible power is described as the internalisation of powerlessness so that people who experience it, the victims of an unjust status quo, come to believe in its legitimacy (as indicated by the example in Figure 5). This type of situation is one where public engagement or visible conflict is pre-empted as a result of people not wanting to recognise a need to take action or, just as effectively, not believing in their own capacity to change the status quo (Gaventa, 2007). From the experience in Appalachian Valley, Gaventa (2007) found that without

alternatives, people tended to accept the situation therefore, over time numerous stereotypes such as apathy and ignorance could all serve, if internalised, as forms of powerlessness which served to maintain the legitimacy of the status quo.

Figure 5

Invisible Power from the Power Cube Online

Note. Example adopted from the Institute of Development Studies, University of Sussex, Brighton.

3.6   Analytic Framework

Based on these theoretical underpinnings, the analytic framework in Figure 6 has been formulated to address the specific research questions for my study. More specifically, the four themes from the analytic framework have been used to formulate an interview guide[27] for data collection. In particular, these themes highlight the need to identify who participates in accountability and participatory initiatives in order to examine the extent to which gender, age, economic or social factors influence accountability and participatory initiatives. For instance, are individuals who are able to read and write or those with connections to local elites more likely to participate in development projects and what are their motives for participating? Do their motives for participation include the expectation of direct or indirect benefits, or are their motives more altruistic, or based on commitment to particular values or ideals? As indicated in Figure 2, who participates may also depend on the category of participation or the forms that it takes.

Moreover, following Goetz and Jenkins' (2005) new accountability agenda, there is a need to identify who is seeking accountability: from whom (or what) is accountability sought; how (through what means) are the powerful being held to account and for what (which actions, and against which norms) is accountability being sought. In addition, Cornwall and Gaventa (2001) claim that the effectiveness of participation will depend on the skills and motivations

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[27] The interview guide is provided in Appendix 5.

of those involved but, more importantly, on the responsiveness of the service providers and their commitment to being held accountable. For example, those who are relatives of chief members of parliament, etc. This also involves seeking answers to how accountability is perceived and put into practice by the key actors in relation to Samoa's land reform project, highlighting their major points of agreement/disagreement and the role, if any, that information disclosure plays in the contestations. This will assist with the analysis of how the views of accountability and associated practices of the key actors relate to the 'neoliberal development' and/or 'deepening democracy' paradigms.

The associated analytic questions from the third theme, participation, seeks to understand what the facilitators and participants in the participatory initiatives understand by the term participation and how their understandings and practices relate to typologies of participation in the literature. To address these questions requires also seeking information about who has been included, what they perceive as the rationales for and aims of the participation and for inclusion or exclusion of different individuals/groups and how, if at all, are divergent viewpoints addressed. These questions facilitate the analysis of whether the participatory initiatives, and associated information disclosure, help to open up or close down discussion and debate. Moreover, these questions also seek to evaluate the success of participation over land reform in achieving the objectives of participatory development as identified in official development policies and by the facilitators and participants (as required by the last theme). More specifically, an understanding of who benefits and who loses out as a result of participatory initiatives concerning land reform and what wider governance, policy and mobilisation processes (for example, Non-Government Organisation activity or social activism) close down or help open up alternatives, is required for the exploration.

Overall, the analytic framework comprises a set of guiding questions, incorporating underlying issues of context, power and perception, which will be applied in conjunction with the research methods outlined in the following chapter to examine accountability and participatory initiatives for Samoa's land reform project. These critical dialogic accounting and 'deepening democracy' perspectives drive the development of the framework outlined in my study, and its application in the case of Samoa's land reform. Moreover, these guiding questions are incorporated into an interview guide to facilitate the discussions in the interviews.

Figure 6

Analytic Framework

| **1. Objectives of accountability and participatory initiatives** | What are the rationales and objectives for accountability and participatory initiatives in Samoa's land reform project, as identified in official development policies, in the academic literature and as understood by facilitators and participants of these initiatives? | Critical dialogic accounting
Goetz & Jenkins (2005)
Cornwall (2002) |

| **2. Accountability** | What do the facilitators and participants in these initiatives understand by the term accountability?
Who is seeking accountability: from whom and for what is accountability sought;
How are the powerful being held to account?
How are accountability relationships operationalised in participatory initiatives concerning land reform?
What are the major points of agreement or disagreement? What role, if any, are information disclosure rights playing in the contestation? | Cornwall (2002)
Goetz & Jenkins (2005)
Gaventa (2007)
Critical dialogic accounting |

| **3. Participation** | What do the facilitators and participants in participatory initiatives concerning land reform understand by the term participation?
How do their understandings and practices relate to typologies of participation in the literature?
‣ Who has been included?
‣ What are the rationales for inclusion or exclusion of different individuals/groups?
How, if at all, are divergent viewpoints addressed?
Do the participatory initiatives, and associated information disclosure, help to open up or close down discussion and debate? | Arnstein (1969)
Pretty (1995)
White (1996)
Critical dialogic accounting
Cornwall (2008)
Gaventa (2007) |

| **4. Results of Participation** | How successful is participation, over Samoa's land reform project, in achieving the objectives of participatory development as identified in official development policies and by the facilitators and participants?
‣ Who benefits and who loses out as a result of participatory initiatives concerning land reform?
‣ What wider governance, policy and mobilisation processes (for example, NGO activity or social activism) close down or help open up alternatives? | Critical dialogic accounting
Cornwall (2008) |

3.7 Summary

This chapter provided a discussion of the theoretical framework for my research. My research applies a critical dialogic accounting perspective for its primary purpose, as it relates to a development context, which does not assume it is possible to eliminate power relations but rather focuses on facilitating conceptualisations of power that are more compatible with the 'deepening democracy' principles and processes. Moreover, my research is not intended to search for some objective reality or focus only on identifying commonalities within participatory spaces. Instead, it focuses on providing a better understanding and articulation of both dominant power-holders and Indigenous participants' or actors' positions on the contested issues surrounding Samoa's land reform project. As one of the objectives of my research, critical dialogic accounting is applied to help address the issue of how accounting/accountants can help less powerful social actors in articulating and communicating the cultural and physical implications of customary land reform and alternative uses of customary lands.

Critical dialogic accounting is concerned with how accounting can be democratised in a way that enables it to take divergent socio-political perspectives seriously (Brown, 2009). In this study, a critical dialogic accounting framework is applied as an analytic tool for documenting, exploring and analysing the conflicting perspectives and practices of accountability and participatory initiatives in the context of Samoa's land reform project. In development settings, critical dialogic accounting seeks to address conflicts and commonalities among participants, to engage divergent viewpoints and explicitly address power asymmetries (Molisa et al., 2012). This resonates with the work of Andrea Cornwall, John Gaventa, Anne-Marie Goetz and Robert Jenkins on promoting democratic forms of governance through participation, power analysis, social accountability and transparency.

CHAPTER 4: RESEARCH METHODOLOGY AND METHODS

The chapter outlines the research methodology used to address the research objectives of this study; namely, exploring the underlying politics of the accountability and participatory processes involved in the land reforms for Samoa. The first section discusses the general methodological approach, critical qualitative inquiry. The second section discusses the theoretical perspective that informs this research: critical dialogic accounting. The third section addresses why I used the case study method to explore the land reform accountability and participatory processes. This is followed by a description of the data collection process, indicating which data was collected and how, and the data analysis research methods employed. This chapter then concludes by providing a summary of the research choices that inform this study.

4.1   Research Methodology

This study applied a critical qualitative methodological and methods approach to explore the: a) accountability and participatory struggles in relation to the context of Samoa's land reform, b) the influence of the 'neoliberal development' and 'deepening democracy' paradigms on accountability and participatory initiatives and c) the potential for critical dialogic accounting to contribute to the 'deepening democracy' paradigm in fostering more democratic and participatory governance. A critical qualitative inquiry is relevant for the purpose of this study as it keeps the spotlight on the contribution that dominant hegemonies make to shaping or glossing over the conflicts surrounding the land reform, enabling both myself, as a researcher and participants to open up to new ways of understanding and taking effective action for social change (Crotty, 1998).

In particular, a critical methodological approach is most effective for addressing Research Question 3 about whether critical dialogic accounting can contribute to the 'deepening democracy' paradigm, in terms of reinventing accountability practices and how it might contribute to more democratic participatory governance in the Pacific development context. As an important aspect of critical inquiry is that it cannot be viewed as a discrete piece of action that merely achieves its objectives and then ends; for every action taken, the setting changes and critical researchers must critique their assumptions again (Crotty, 1998). On this note and similar to critical dialogic accounting perspectives, critical researchers are engaged in an on-going project of reflection and action.

In contrast to mainstream positivist accounting research "modelled on the hypothetico-deductive method of the natural sciences" and interpretive research which views "accounting information as subject to diverse interpretations and seeks to analyse and explain why and how particular systems of meaning are constructed by those involved", critical research advances questions about relations between interests, institutionalised networks, and power and the "emergence and transformation of accounting practices and regulation" (Chua, 2019, p. 3).

My study draws on critical dialogic accounting and the work of other critical scholars, as the theoretical basis of my critical methodological research approach. The work of critical dialogic accounting scholars (for example, Brown, 2009; Brown & Dillard, 2015; Dillard & Vinnari, 2019) and other critical scholars from other disciplines (for example, Cornwall, 2000; Gaventa & McGee, 2013; Goetz & Jenkins, 2005; Mouffe, 2000 and Newell & Wheeler, 2006) can all be located within critical research (Chua, 2019; Crotty, 1998). In line with Chua (1986), the underlying epistemology shared by these scholars assumes that all forms of knowledge are socially and historically constituted and constructed (p. 620) and ontology is based on the notion that social actualities are organised and mediated by systems of dominance and oppression (p. 619). Moreover, Crotty (1998) indicated that "critical forms of research call current ideology into question and initiate action in the cause of social justice" (p. 8). These epistemological and ontological assumptions establish that the "general purpose of critical research is to resist dominant powerful institutions and actors" (Chua, 2019, p. 3). My study assumes this underlying purpose of research, which views structure and inequality as inherent to our social institutions and interactions, for addressing the politics of accountability and participatory initiatives in Samoa's land reform. In terms of beliefs about physical and social reality, the theoretical perspective of critical dialogic accounting situates my study in critical research, emphasising social division, power asymmetries and conflict (Chua, 1986) within the context of Samoa's land reform.

4.1.1 Theoretical Perspectives

Critical Dialogic Accounting for Critical Inquiry

Critical dialogic accounting theory is also underpinned by the important assumptions, characteristics and objectives of critical inquiry. Critical dialogic accounting theory has roots in critical inquiry where renowned critical and political theorists such as Jürgen Habermas and Chantal Mouffe offer different insights on knowledge and world views. In line with critical inquiry, critical dialogic accounting scholars strive to uncover also the power

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dynamics or relations from the perspectives and experiences of the participants in a particular context.

Critical dialogic accounting theory openly challenges monologic forms of accounting theory and practice based on positivist neoliberal economic agendas which view knowledge to be "objective and value free" (Brown, 2009, p. 329). As indicated in Chapter 3, critical dialogic accounting scholars offer an alternative view of accounting that promotes a critical agonistic perspective (Brown, 2009; Brown & Dillard, 2015) compared to the mainstream orthodoxy of accounting that promotes a more technical and objective view. For many years, the traditional mainstream perspective has dominated the work of accounting researchers thereby influencing the way accounting practice has been perceived. Critical dialogic accounting seeks to develop accounting tools and models that are pluralistic, multidimensional and sensitive to power asymmetries in society. A fundamental aim of critical dialogic accounting is to develop more radical, emancipatory and (politically) progressive forms of social and environmental accounting that can: a) engage with multiple perspectives, b) recognise and take seriously the uneven power relations between institutions (for example, corporations, State and international development agencies) and stakeholders and c) contribute to broader counter-hegemonic struggles against the current neoliberal hegemony (Dillard & Brown, 2015, p. 2).

In line with its agonistic democratic foundations, critical dialogic accounting theory considers social change as an ongoing process dependent on social interactions where both individuals and groups come together to discuss, debate and learn about each other's values and interests (Brown, 2009). The critical element applied to the current study attempts to explore the role that accountability and participatory struggles and strategies play in broader social change processes, in terms of challenging power relations and broadening out and opening up democratic debates. Broadening out and opening up also involves politicising issues, highlighting conflicts between development actors and challenging hegemonic 'neoliberal development' paradigm approaches to development. Moreover, mainstream positivist perspectives for research are limited as they tend to overlook the issue of power (Brown, 2009; Chua, 2019). Hence, a critical dialogic accounting theoretical perspective is more appropriate for the purposes of my study as this theoretical perspective is interested in how the power dynamics shape the politics of accountability and participatory processes.

As my research objectives are based on an exploration of the politics of accountability and participation in a particular contested context of Samoa's land reform project, this study has chosen a case study approach as the research method to address the research objectives.

4.1.2   A Case Study Research Method Approach

Case studies have been recognised as an appropriate research method for critical research as they enable insights into the explanatory structures of actors in particular social settings while also enabling the analysis of ideological and social connections (Chua, 1986). A case study approach was chosen as my research method based on the types of empirical evidence that can be derived or obtained from its use. As my study involves critically examining accountability and participatory struggles in the Pacific in the context of Samoa's land reform project, my study is interested in obtaining in-depth and rich descriptions, explorations and understandings of the concepts of accountability and participation from participants' views about and experiences of the land reform project. Moreover, given the exploratory nature of this study for investigating the accountability and participatory struggles of key actors and developing a particular framework that is relatively new to the social accounting and development literature, the application of an exploratory case study facilitates a potential contribution to both literatures.

As indicated by Yin (2009), a case study approach is an ideal approach when researchers strive to understand holistically "a contemporary phenomenon [for example, a case of the land reform project}) set within its real-world context – especially when the boundaries between phenomenon and context are not clearly evident (p. 18). Another strength of a case study is that it enables an investigation to retain the holistic and meaningful characteristics of real-life events (Yin, 2009) – such as accountability and participatory processes for the land reform. In this study, the context and phenomenon are considered inseparable components as the context provides a medium to deeply and better understand the case or the phenomenon. Therefore, a close examination of these interrelated elements in their natural settings is intended to provide deeper understandings and appreciations of the case of Samoa's land reform project which other methods such as surveys cannot derive evidence for.

In addition to the strengths provided by a case study method, a review of the literature on accountability and transparency indicates that the case study approach features prominently in several areas of development, as an appropriate methodological approach for investigations about the impacts of accountability practices (Gaventa & McGee, 2013). Gaventa and McGee

(2013) call for more research employing case study approaches for exploring accountability and participation in the context of development. In particular, this study applies a case study approach using semi-structured interviews and document analysis as data collection methods.

4.2   Data Collection Methods

Semi-structured interviews and document analysis of policy, media and report documents were chosen in line with the methodological underpinnings of the critical dialogic accounting principles. In particular, the principles of recognising multiple ideological orientations (including engagement with Pacific cultures and understandings), enabling accessibility for non-experts (such as minority social groups who help to challenge expert analysis and to recognise the complex nature of relationships between knowledge, expertise and power), ensuring effective participatory processes (in terms of including a wide range of participants for generating views for critical reflection and discussion) and being attentive to power relations (for example incorporating views of participants from policy makers 'within' and activist groups 'outside' of Samoa's land reform project). Moreover, a close attention to the power dynamics inherent in the land reform situation has been vital to ensure that views and experiences of currently marginalised groups are included in the empirical data.

The use of two instruments for data collection provided more than one source for data collection as a form of triangulation (Denzin, 2012; Jonsen & Jehn, 2009). A case study design with at least two data collection methods (Houghton, Casey, Shaw & Murphy, 2013) is one example of methodological triangulation. In qualitative research, triangulation adds depth to the data that is collected (Jonsen & Jehn, 2009). According to Denzin (2012) having multiple sources for data collection is somewhat like looking through a crystal to perceive all the facets/viewpoints of the data. Therefore, triangulation should be reframed as crystal refraction (many points of light) to extrapolate the meaning inherent in the data, thereby assisting to mitigate researchers' bias (Marshall & Rossman, 2016). Both instruments are useful in strengthening the validity of data obtained. While the primary instrument used to collect data included interviews, document analysis was used to supplement the data collected from participants' perceptions and recollections of their experiences with the land reform project to provide more context.

4.2.1 Semi-Structured Interviews

Semi-structured interviews were chosen as one method for data collection based on its strength for enabling researchers to directly engage with participants and help to identify

different understandings and interpretations of accountability and participation, therefore contributing to a richer and more nuanced analysis of the politics of accountability and participatory processes in the land reform project. As a critical exploration is required for this case study, the use of semi-structured interviews helped to provide in-depth and rich descriptions, explorations and understandings of the concepts, struggles and practice of accountability and participation from participants' perspectives. To explore this process deeply, the formulation of the three research questions using 'what' and 'how' were put forward. These types of questions assisted to provide a critical exploration of accountability and participation studied through social interactions and experiences with participants of the land reform project. This required paying close attention to the context in which these research elements took place.

Semi-structured interviews were also chosen for their flexibility in the line of discussion. Unlike structured interviews, semi-structured interviews are not rigidly applied as their implementation is dependent on how interviewees respond to the questions or topics raised by the researcher (Mason, 2017). Semi-structured interviews provided an opportunity for discussions of other relevant issues related to accountability and participation that were not addressed in the interview guide (See Appendix 5). While the interview guide provided guiding questions for discussion, the responses of the interviewees provided the researcher the flexibility to pose more insightful questions than the initially drafted ones. This notion is also upheld by other scholars who have found semi-structured interviews useful for studying complex and controversial areas (for example, Aleksandrov, Bourmistrov & Grossi, 2018; Bellucci, Simoni, Acuti & Manetti, 2019; Denedo, Thomson & Yonekura, 2019; Kingston, Furneaux, de Zwaan & Alderman, 2019; Tanima, et al., 2020; Vinnari & Dillard, 2016).

Critical Dialogic Engagement

Drawing on the work of Paulo Freire in literacy and pedagogic settings, Bebbington, et al. (2007) offered critical dialogic engagement as a methodological frame of reference for Social and Environmental Accounting academic engagement with research issues. Freire's dialogic pedagogy is based on 'critical consciousness' which involves facilitating a reflexive dialogue between different actors and enabling them to develop a dialogic awareness of their social realities through critical reflection and action. When adapted to a research context, critical dialogic engagement is a two way reflexive process whereby researchers and participants can: a) learn about each other's world views, b) address structural issues and c) strive to collectively create better outcomes. This approach to research resonates with critical dialogic

theory as indicated by its objective of promoting critical reflexivity for facilitating more discussion, debates and dialectic learning.

Applying a critical dialogic engagement approach for this study, involved the researcher (myself) working collaboratively with research participants in a 'co-evolving reflexive process' which emphasised critical reflection and reflexivity when engaging with research participants. This approach is relevant for this study as one of the research objectives requires examining how critical dialogic accounting theory can learn from and contribute to the 'deepening democracy' paradigm's forms of accountability and participatory practices for democratic governance in the Pacific. To carry out the critical dialogic engagement, semi-structured interviews, informed by critical dialogics and the *talanoa* method, were employed as a research method for engaging with participants.

Talanoa Engagement as an Interview Technique

In keeping with the critical qualitative research methodology based on critical dialogic accounting's principle of advocating for multiple orientations, this study employs the *talanoa* engagement technique to enhance the semi-structured interviews for critically exploring accountability and participation in the context of Samoa's land reform project.

The *talanoa* engagement technique originates from the concept of *talanoa*, an existing cultural practice recognised as an oratory tradition of the Pacific countries (Prescott, 2008). *Talanoa* is made up of two conceptual components: "*tala*" which refers to telling or talking and "*noa*" which means anything or nothing in particular (Otunuku, 2011, p. 45). As indicated by Johansson-Fua (2014), *talanoa* can be employed between two people or within a group of people where the nature and focus of the *talanoa* is determined by the "interests of the participants themselves and their immediate surrounding worldviews" (p. 99). It is primarily about relationship building, as without the relationship building the only kind of *talanoa* taking place can be at a superficial initial meeting level where interactions may be polite and friendly but not necessarily grounded in mutual trust and respect (Vaioleti, 2014). The setting in which people engage in *talanoa* can be either formal or informal. While scholars consider *talanoa* as an open informal dialogue where people can speak from their hearts and are not guided by a predetermined agenda (for example, Halapua, 2000), as a research method, *talanoa* cannot be an open conversation guided by the participants. Prescott (2008) claims that every researcher seeks to understand a certain problem and therefore must guide the conversation rather than permitting the conversations to go anywhere.

This study chose *talanoa* as an interview technique based on the idea that it is culturally appropriate for the purpose of engaging with local Samoan participants to explore the accountability and participatory struggles in relation to Samoa's land reform project. The use of *talanoa* also responds to calls for the application of decolonising forms of research methods by Smith (2012) for investigating Indigenous Pacific peoples. In addition, the informal and open-ended nature of this engagement technique also complemented the semi-structured interview approach to explore accountability and participatory conceptions and practices from participants in the context of land reform. The interview guide, developed in Chapter 3, was used to guide the *talanoa*. While the guiding questions from the interview guide provided some form of structure for the engagements, *talanoa* added value in terms of affording an informal environment and opportunity for open-ended questions and comments for the exchange of knowledge between the research and participants.

Talanoa was also applied as an interview technique as it encourages critical reflection. *Talanoa* does not simply entail applying the principles used in the common ethnographic method of informal interviews and it is not synonymous with chatting or informal discussion outside of Indigenous cultural settings (Farrelly & Nabobo-Baba, 2014). As an interview engagement technique, *talanoa* is not all about 'what one says' or even just about 'how one says it' as Nabobo-Baba (2006) states that even silence is far from empty as it is a way of knowing. Moreover, "there is eloquence in silence… a pedagogy of deep engagement between participants (Nabobo-Baba, 2006, p. 94). The emphasis here is that *talanoa*, as an engagement technique for interviews, is undertaken with the understanding that it is a culturally and emotionally embedded reciprocal exchange between the researcher and participants involved in the study. It involves talking straight from the heart to open up space for greater empathetic understanding thus, the *talanoa* engagement technique provides opportunities in which more intimate sharing may take place under the right conditions (see Farrelly & Nabobo-Baba, 2014). It is in this process of research that 'conscientising' or progressing critical consciousness (Freire, 1968), passive resistance (Cohen, 2004), creativity and negotiation of new knowledge, value and skills can take place without the restrictions of avoidance relationships and fear of retribution (Farrelly, 2011). In line with Farrelly and Nabobo-Baba (2014), the current study advances these views to consider how researchers or practitioners may consciously reflect on the intersubjective empathy inherent in *talanoa* and work collaboratively towards a social justice outcome in development practice and policy.

Applying a culturally appropriate research method in this study is a step towards an ethical and decolonising research approach.

4.2.2 Rationale for Document Analysis

As indicated earlier, document analysis was used in addition to the semi-structured interviews as a means of an additional data source and for triangulation — "the combination of methodologies in the study of the same phenomenon" (Denzin, 1970, p. 291). Drawing upon these two sources of evidence enabled me to seek convergence and corroboration through the use of different data sources and methods (Bowen, 2009). In triangulating data, an attempt is made to provide "a confluence of evidence that breeds credibility" (Eisner, 1991, p. 110). Moreover, examining information collected through different methods assisted me to corroborate findings across data sets and thus reduce the impact of potential biases that can exist in a single case study. According to Patton (1990), triangulation helps the researcher guard against the accusation that a study's findings are simply an artefact of a single method, a single source, or a single investigator's bias. The next section describes the procedures for collecting data.

4.3 Data Collection Procedures

The procedures for the collection of data involved the preliminary step of obtaining ethical approval for collecting data and selecting sample participants and documents and conducting the semi-structured interviews. These are discussed as follows.

4.3.1 Ethical Considerations

In this study, ethical considerations are fundamental for examining the views of participants involving a contested issue of land reform in Samoa. Human ethics approval was sought from both New Zealand and Samoa and the investigation was conducted in accordance with the Human Ethics guidelines of Victoria University of Wellington and the National University of Samoa to protect the privacy, safety, health, cultural sensitivities and welfare of the human subjects. Information about the overview of the study was provided to all participants and informed consent was sought from all participants using the consent for interviews and transcripts (see Appendix 3 and 4). The informed consent forms for both interviews and transcripts were read to each participant prior to the interview. All interviews were conducted using both English and Samoan language. The risks to human subjects associated with this study were deemed minimal. All participants were over 18 years of age. While many of the participants did not mind having their names in this thesis, pseudonyms were used to protect

the identities of other participants who did not wish for their names to be revealed. All recorded materials will be erased after 5 years, following the approval by the Human Ethics Committee, minimising any future risks related to confidentiality.

4.3.2 Sampling Procedures

Based on the overarching objective of this study, two non-probability sampling techniques, namely purposive sampling and snowball sampling, were applied for data collection from semi-structured interviews. Purposive sampling was also employed for the document analysis to identify media, reports and policy documents pertinent to the accountability and participatory struggles in relation to the land reform project.

Purposive Sampling

Purposive sampling is a form of non-probability sampling in which decisions concerning the individual participants to be included in the sample are taken by the researcher and based upon a variety of criteria which may include specialist knowledge of the research issue, or capacity and willingness to participate in the research (Jupp, 2006). It relies on the judgement of the researcher when it comes to selecting the participants to be investigated. Compared with probability sampling techniques (for example, simple random sampling and stratified random sampling etc.), the sample being investigated is usually quite small as the goal of purposive sampling is not to randomly select units from a population to create a sample with the sole intention of making generalisations[28] (i.e., statistical inferences) from that sample to the population of interest. Rather, the main goal of purposive sampling is to focus on particular characteristics of a population that are of interest, which will best enable researchers to answer their research questions (Patton, 1990). For this reason, purposive sampling is considered as the appropriate sampling procedure for this study. This sampling procedure permits a focus on the key actors of the land reform project which helps to address the research questions of critically examining the accountability and participatory struggles in the case of the land reform. The case study design for this research required making a decision about the individual participants who would be most likely to contribute appropriate data, both in terms of relevance and depth (Jupp, 2006).

As this research requires a critical exploration of the concepts and practice of accountability and participation from participants to determine the influence of the 'neoliberal development' and/or 'deepening democracy' paradigms for development in the Pacific, key actors and

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[28] This is the general intent of research that is guided by a quantitative research design.

groups were initially identified from a preliminary background review of the contestations around the land reform project from online media sources. The main key words for the preliminary review of online media sources[29] included: 'Samoa land reform', 'ADB land reform' and 'Samoa customary lands'.

From this review, six groups of key actors were selected for the purpose of the investigation of land reform in Samoa. The key actor groups identified (which constitute the purposive sample) include: a) ADB representatives (as the funding transnational development institution for the land reform project), b) GoS employees (as facilitators of the accountability and participatory initiatives for the land reform project), c) Activist chiefs (as representatives of activist community groups), d) academics (scholars affiliated with local and international institutions), e) media and commentators (from public and private media firms), and f) other stakeholders affected by the land reform project.

Once these groups were identified, the next sampling procedure involved applying maximum variation sampling to select representatives from each group of key actors. Maximum variation sampling is a purposive sampling technique which was used to capture a wide range of perspectives relating to accountability and participation in the case of Samoa's land reform project. The distinct function of this sampling technique is that it seeks variation in perspectives, ranging from those individuals that are viewed to be typical through to those that are more extreme in nature (Jupp, 2006). These individuals may exhibit a wide range of attributes, behaviours, experiences, incidents, qualities, situations, and so forth. The rudimentary principle behind maximum variation sampling is to advance greater insights into a phenomenon by looking at it from all angles, as this can often help the researcher to identify common themes that are evident across the sample (Patton, 2002). While maximum variation sampling can be problematic, particularly with small samples with high heterogeneous characteristics, there is potential for this sampling strategy to increase the strength of results (Patton, 2002). The maximum variation sampling (Strauss & Corbin, 1990) procedure was used to recruit a small sample of 2-5 participants from each of the key actor groups, using variables of gender, work/profession, location and availability in order to get as broad a range as possible of participants' perceptions and experiences. This sampling procedure produced an initial purposive sample of 20 participants.

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[29] Online media websites used for the search included the: *Samoa Observer*, *Talamua* and *Radio New Zealand*.

Snowball Sampling Procedure

Snowball sampling was also applied to the purposive sample to gather additional research participants through the identification of initial participants who were used to provide the names of other key actors for the land reform project. This sampling technique opened up the possibility for expanding the web of inquiry by taking advantage of the social networks of the purposively identified participants. This sampling strategy has also been utilised as a response to overcome the problems associated with understanding and sampling overlooked populations such as the unexpected and the minority groups (Faugier & Sargeant, 1997). In this way, my intention was to seek participants who know a lot about the land reform project through the information from other participants in the fieldwork. Snowball sampling is considered as one of the most popular methods of sampling in qualitative research, central to which are the characteristics of networking and referral (Parker, Scott & Geddes, 2019).

Figure 7

Purposive and Snowball Sampling Diagram

Participants were asked to recommend other contacts who had been involved with or affected by the land reform project and who potentially might also be willing participants, who then in turn recommended other potential participants. Figure 7 presents a diagram for the purposive and snowball sampling of participants for this research. On the basis of snowball sampling an additional 16 participants were added to my sample, resulting in a total sample size of 36

participants who were all interviewed during the fieldwork (see Appendix 1 for the list of participants). While the sample investigated is not representative of the population of all actors involved in the land reform project, this has to some extent been mitigated by selecting samples from the main groups of key actors. Additionally, the sample selection is in line with the purpose of my study which is to gain in-depth understandings of the accountability and participatory initiatives to examine the influence of the two paradigms of 'neoliberal development' and 'deepening democracy' on development in the Pacific.

Document Sampling

A purposive approach based on the researcher's judgement was applied to identify and select the documents required for the document analysis of the study. My approach to document sampling also included keeping records of decisions made regarding sources searched to ensure a systematic approach and to provide an audit trail. All documents were selected based on their relevance for the research objectives and to addressing the questions presented in the analytic framework. This procedure involved creating a set of clearly defined inclusionary and exclusionary criteria for the focus of the selection of documents and to ensure authenticity and representativeness of those identified for the sample. Inclusionary criteria included documents relating to the: a) background and progress of the Samoa land reform project; b) ADB stance on accountability and participation policies and processes; and c) information on accountability and participatory struggles and strategies, for the period 2006-2020.[30] Table 4 presents a summary of the final documents reviewed and the analytic framework themes addressed from the documents. Media, reports and policy documents were obtained from both physical and electronic sources.

Table 4

Documents Reviewed for Document Analysis.

Data Source	Description	Analytic Theme
Letter	Activist chiefs' official complaint letter to the ADB's Compliance Review Panel	1, 2, 3, 4.
ADB	8 reports pertaining to the land reform project	1, 2, 3, 4
	4 main policies	1, 2, 3
GoS	2 reports sourced from government ministries	1, 3, 4
	3 Acts pertaining to the land reform	2, 3
Newspaper and online media	17 reports from 2006-2020	1, 2, 3, 4

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[30] This particular period was chosen based on the full availability of data and the timing of the consultations.

4.3.3 Interview Procedure

Initial contact was made with the participants through emails and brief informal face-to-face conversations prior to the actual field work, to gauge their interest in participating in the research. I was responsible for ensuring that interviewees were informed of the purpose and nature of this study and that consent was obtained, prior to the commencement of each interview. Permission was also granted for audio recording before the start of each interview. Participants were informed about the confidentiality of all materials obtained from the interviews, as indicated in the Human Ethics guideline.

I was fortunate that all participants, even the GoS facilitators and officials appeared keen and supportive of the research, and indicated their willingness to participate in sharing their views about and experiences of the land reform project. With the exception of one group interview conducted with two participants, all other semi-structured interviews were conducted with individual participants. The *talanoa* engagements began with the traditional Samoan greeting and acknowledgement of the participants' assistance with the research project. As the *talanoa* engagements require a sharing of information, I was mostly required to answer participants' questions regarding my background and research interest during the start, and a few times at the end, of each interview.

A brief overview of the purpose of the research was provided to start the discussion. While there were structured questions prepared from the interview guide for the participants, the conversation was also guided by new information obtained as the interactive discussions unfolded. During the discussions of the interview questions, participants were given the opportunity to discuss any other issues relating to the land reform or about other issues relating to development. Moreover, I attempted to be sensitive to what the participants felt and said was important to them, to their 'working theories' and to their attributions of meanings. Although the interviews began with a guiding set of questions, I was attuned to the ongoing discussion and asked pertinent follow-up questions that elaborated on more general knowledge.

All interviews were audio recorded with the permission of the participants at the start of the interview and in addition to the consent provided by the participants' consent forms submitted prior to the start of each interview (see Appendix 3). Time spent on each interview ranged from 30 minutes to two hours and all interviews were transcribed manually by myself after the completion of the fieldwork. A personal journal was established to document my accounts and experiences with the fieldwork following the end of each interview session.

Audio recordings were manually transcribed by myself and all transcriptions were documented in Microsoft Word consisting of a total of 457 pages. The next section provides information on the documents for data analysis.

4.4   Data Analysis

From my experience, the analysis of interview and documentary data can be described as a multistep 'sense-making' endeavour. The analysis of interview data included transcriptions of interview recordings, the coding of transcript documents and the formal analysis of the data. Data analysis was conducted using thematic analysis informed by the analytic concepts from the combined participation typologies, power cube, juxtaposition of the two conflicting paradigms and the analytic framework.

4.4.1   Situational Map

In order to organise the key issues and themes identified from documents and semi-structured interview transcripts, I used a situational map to provide a summary of the situation around the land reform to complement the data analysis procedures. While Clarke (2003) offers the situational map as an innovative supplement to the basic social process analyses characteristic of traditional grounded theory, this study utilises the situational map only to present a summary of 'messiness' of the situation of Samoa's land reform project, highlighting the key actors involved, their interests and the key issues around the land reform from documents and interviews (p. 553). Situational maps add value to the analysis of data by capturing the messy complexities of the situation in their dense relations and permutations (Mills, Durepos & Wiebe, 2009). The situational map, identifying the key issues and actors for Samoa's land reform project is provided in Figure 8 (Chapter 6).

4.4.2   Thematic Analysis

Thematic analysis was chosen as the most appropriate method for analysing the data collected in this study based on its focus of identifying, analysing and reporting themes within the qualitative data. As noted by Clarke, Braun and Hayfield (2015), thematic analysis is useful given its flexibility in terms of research questions, sampling size and constitution, data collection methods and approaches to meaning generation. Clarke and Braun (2017) also claim that thematic analysis works well in a "critical framework for interrogating patterns within personal or social meaning around a topic, and to ask questions about the implications of these" (p. 297). Braun and Clarke's (2012) six-phase approach to thematic analysis was

used to analyse the data. The six-phase approach included: a) familiarising yourself with the data, b) generating initial codes, c) searching for themes, d) reviewing potential themes, e) defining and naming themes and f) producing the report. Accordingly, the first phase required several readings of the interview transcripts which were printed as physical copies to make it easier to mark and identify themes from the data. Each transcript was reread several times in order to familiarise and immerse myself with the data.

Thematic analysis was used in conjunction with the analytic concepts from the combined participation typologies, power cube, analytic framework and juxtaposition of the two conflicting paradigms for development. The interview questions were designed to draw out certain responses from participants about their opinions and experiences with accountability and participatory issues. For example, the interview guide was designed to identify the key stakeholders' views about the accountability and participatory practices in relation to the land reform. This also included identifying their views of the objectives and results of these initiatives. In order to investigate the key concepts and themes involved in my analysis, I chose to engage in the manual process of coding data to make sense of interviews (DeCuir-Gunby, Marshall & McCulloch, 2011).

4.4.3 Coding

Miles and Huberman (1994) defines codes as ''tags or labels for assigning units of meaning to the descriptive or inferential information compiled during a study'' (p. 56), and their development is identified as the first step in analysing interview data. To ensure meaningful labels, codes are assigned to portions of data, such as phrases, sentences, or paragraphs that are connected to a specific context or setting (Miles & Huberman, 1994). Codes can emerge from existing theory or concepts (theory-driven); the raw data (data-driven); or they can grow from a specific project's research goals and questions (structural), with most codes being theory- or data-driven (Ryan & Bernard, 2003). As an integral part of the data analysis process, coding involved the assignment of codes (that have been previously defined or operationalised in a codebook) to raw data to enable data reduction and simplification (DeCuir-Gunby, Marshall & McCulloch, 2011). Coding also allows for data expansion (for example, making new connections between concepts), transformation (for example, converting data into meaningful units), and reconceptualisation (for example, rethinking theoretical associations – Coffey & Atkinson, 1996). In addition, it is through coding that researchers make connections between ideas and concepts as applying codes to raw data enables the researcher to begin to examine how their data supports or contradicts the theory

that is guiding their research as well as enhances the current research literature (DeCuir-Gunby, Marshall & McCulloch, 2011).

The coding of interview transcripts was completed in the order of interviews conducted, in batches of three at a time, allowing time for reflection and edit of the interview questions as themes began to emerge from the data. Coding was used to provide an aid for understanding the perspectives of the participants and in analysing their combined experiences. Coding was conducted manually using the assistance of Microsoft Word for organisation. My codes are data-driven codes developed from the themes in the combined typologies of participation (Table 3), power cube (Figure 2), juxtaposition of the two conflicting paradigms for development (Table 1) and the analytic framework (Figure 6).

The first step in developing the codes was to determine how to reduce raw data into smaller units such as themes or categories. Insights from interviews about issues not necessarily covered in the analytic framework were coded separately and integrated during the formal analysis. The possibility of coding line by line, on the sentence and paragraph level was not considered to be meaningful after skim reading through several interviews. The paragraph level often featured a variety of themes, making it difficult to label it with only one code, therefore it was decided that a focus on the level of meaning would be more suitable. Based on this decision, the 'lumping' and 'splitting' of text occurred at different locations, enabling a code to be made up of a line, sentence, or paragraph, as long as the focus is the same (MacQueen, McLellan-Lemal, Bartholow & Milstein, 2008). However, a separate code was warranted when the unit of analysis could 'stand on its own' and convey meaning outside of the larger context of the interview. Developing the codes involved identifying themes within subsamples. This meant identifying themes from various interviews. I begin with accountability struggles and participatory struggles as the overarching themes and developed subthemes based on the issues discussed in the analytic framework.

In analysing and interpreting all texts from documents, I strove to be aware of my own cultural biases, 'local knowledge' and conceptual structures. Continual self-reflection and reflexivity on the analytical process and the obligation to observe my own processes assisted me in the clarification and reformulation of data (Patton, 2002). My self-reflections were aided by writing in a personal journal after each interview session and reflecting on the process. Reflection on the data collected was also aided by follow-up sessions with a few of the available participants to discuss what was written and transcribed.

4.5 Summary

The purpose of the chapter was to provide a discussion on the research methodology and methods applied in this study for exploring the politics of accountability and participatory initiatives in the context of Samoa's land reform project. A case study was also selected for its strength in generating in-depth understandings of key actors' perspectives and experiences about the contestations around the land reform project. The research data collection methods included conducting semi-structured interviews and documentary analysis of media, report and policy documents. Thematic coding was applied in conjunction with the analytic framework, incorporating the participation typologies and power cube, to organise and analyse the research data. The findings for this study are presented in the following chapters.

In particular, as the research objectives for this study required generating contextual real-world knowledge about the perceptions, social structures and practices of the key actors in the land reform project, a case study – informed by critical dialogic accounting as a critical inquiry – was chosen as the most appropriate research method for this study.

CHAPTER 5: SAMOA'S LAND REFORM

The purpose of this chapter is to provide a background on the context of Samoa and its land reform project. It begins by discussing the influence of neoliberal policies and practices in the Pacific region, as advocated by the transnational development institutions. Important key actors, namely the ADB, GOS and activist chiefs involved in contestations around Samoa's land reform project are identified along with relevant legislation and events to help explain the controversies surrounding the project. These discussions help to elaborate on the motivation for this study. A summary is also provided to conclude the chapter.

5.1   Neoliberal Reforms for the Pacific

Critics of the World Bank have long pointed to its role as an instrument of 'developed country' foreign policy, and of United States policy in particular (Bello, 1994; Gibbon, 1995). Others have described how changing policies at the World Bank can be interpreted in terms of changing interests in developed countries, particularly the United States. According to Gibbon (1995), the World Bank has, since the 1970s, focused on modernising developing countries through the promotion of commercial agriculture and market efficiency. Since the 1980s, Pacific island developing countries have undertaken programmes of economic structural adjustments, involving the liberalisation of market forces, institutional reform (such as privatisation and promotion of foreign investment). The dominant forces involved in framing these adjustment programmes in the Pacific region have been the World Bank, IMF and ADB.

It has been argued that colonial exploration facilitated the introduction of liberal theory in the Pacific and in particular, European conceptions of the state and market for civilising Pacific people. For instance, Smith (2000) argues that in quests for spreading the advantages of civilised Europe, the first European explorers, namely Captain James Cook, introduced liberal principles of market rules and conventions to the Pacific. Perceptions of the Pacific region, as requiring the advantages of Western countries, have enabled neoliberal policies and practices to permeate development in the Pacific. As stated by Murray (2000), the economically vulnerable and geographically isolated countries and territories of the Pacific islands find themselves increasingly powerless to resist the recent accelerated diffusion of globalisation and the economic options that this entails (p. 1).

During the last three decades, the Pacific region has been characterised as a collection of remote and struggling economies and a misfit of small and large scale development projects

endorsed by governments, transnational development institutions and aid donors where the widening gaps between rich and poor are closely linked to, if not a direct consequence of, the neoliberal global forces that are at play (Slatter, 2006; Jones, 2013). These global forces brought the region-wide economic reforms adopting globally integrated economic models, trade liberalisation agreements, and implementing neoliberal market policies that were introduced to combat the very problems that they have now exacerbated (Pacific Island Forum Secretariat, 2014). More importantly, small Pacific island economies have had limited success in reaping the rewards of the region-wide economic reforms and trade liberalisation agreements.

Bargh (2007) identifies two strategies of neoliberal policies promoted by transnational development institutions for the Pacific. First is the emphasis on the technical, economic and rational nature of neoliberal policies as scientifically based. Second is tailoring the appearance and rhetoric of neoliberal principles to incorporate the demands of opponents/critics of neoliberalism (for example, regarding empowerment of people) so as to reconnect supposed economic policies with more 'political' concerns about governing. However, even here 'politics' is understood in economic terms; for example principal-agent relationships supported by NPM technologies. These neoliberal policies are widely advocated as though they are founded on neutral, technical and scientific facts derived from nature (Burchell, 1993). Neoliberal policies are widely justified by claims of economic relations being natural to a significant extent. According to this justification, World Bank and IMF policies are often viewed, not as impositions of one version of the world to another but rather, supposedly "assisting in what is a natural course of development" (Williams, 1999, p. 81).

While neoliberal policies of market-led economic growth has arrived in the Pacific region later than elsewhere in the developing world, it has now almost exclusively framed regional and state policy agendas, and is profoundly restructuring economies and societies across the region (Murray, 2000; Slatter, 2006). Scheyvens, (1999) also notes that as well as other developing regions, the aid agenda in the Pacific region has largely been shaped by western models of development. Neoliberalism had profound impacts across the Pacific in terms of aid policy with donors demanding that Pacific governments introduce radical neoliberal reforms, instituting substantial cuts in government expenditure required by donors that became a significant part of policy in the 1990s (Murray, Overton, Prinsen, Ulu & Wrighton, 2018).

The neoliberal influence was also witnessed in the modernisation of accounting practice for enhancing market efficiency and improving the efficacy of organisational controls. Developmental benefits from accounting reforms were expected and structural reform advocates envisaged investments in restructuring accounting systems, including the harmonisation of accounting standards as a conditionality of structural adjustment loans (Sharma & Samkin, 2020). These development models are underpinned by neoliberal policies that have been incorporated into the Pacific island economies and supported through Official Development Assistance (Ravuvu & Thornton, 2016). According to Dornan and Pryke (2017), official development aid to the Pacific has increased from $86 billion in 2000 to $178 billion in 2014 (both measured in constant United States Dollars) and Australia remains as the largest donor. Despite large amounts of aid in support of neoliberal policies, there has been criticisms on the relevance of these for Pacific island economies and whether they yield sound impacts in practice (Jayaraman & Ward, 2006; Overton et. al., 2018).

Research on Fiji has also indicated structural reforms as a hegemonic imposition by the World Bank and other transnational organisations. For example, Sharma and Lawrence (2005 and 2015) illustrated the tensions structural adjustments brought into the Pacific managerial spheres, particularly between NPM's profit-driven neoliberal ideology and the locals' needs for meeting public welfare (Sharma & Lawrence, 2005, 2015). These tensions were expounded in a case study of Fiji's Public Rental Board (Sharma & Lawrence, 2005). In addition, a study of the Fijian Telecom privatisation explained how linking privatisation in the convenient managerial and political rhetoric of greater efficiency, effectiveness, and consumer awareness, assisted political elites to make political and economic gains (Sharma & Lawrence, 2015). Sharma and Lawrence (2009) found that new accounting criteria favoured by donor agencies have had negative impacts on the public sector. In this respect, new accounting tools were not seen as technicalities but rather as devices for changing power balances between stakeholders.

The neoliberal policies currently permeate Pacific island countries' development in the forms of, for example, public sector management, privatisation, foreign investment and land reform. A current example of neoliberal policy, of particular interest to this study, is the neoliberal structural adjustments in the form of land reform projects. Neoliberal land reform is used to describe policies or programs designed to change land tenure and related aspects of the economy or polity in order to achieve higher productivity, more equitable distribution of or

control over land, greater administrative efficiency, less litigation, or the establishment of relationships considered more just, stable or appropriate.

In particular, Samoa has been heralded with a reputation as the Pacific's model economy in recent years for its success in achieving economic growth as a result of undertaking comprehensive economic reforms since the 1990s (Duncan, 2011). The GoS - governed by the Human Rights Protection Party - has been lauded by international economic institutions as a successful example of neoliberal reform, designed and implemented through a series of national development strategies (Ministry of Finance, 2002, 2005, 2008, 2012, 2016). A closer look into Samoa's background and its land reform project helps to provide an explanation for its reputation as Pacific's model economy in the Pacific and more importantly, the context for this study.

5.2 Samoa

The independent state of Samoa,[31] known formerly as Western Samoa until 1997, is situated approximately half the distance between Hawaii and New Zealand. It consists of a total land mass of 2,934 square kilometres, spread out mainly over the two main islands of Upolu[32] and Savaii with eight smaller islands. Samoa's terrain is characterised by narrow coastal plains with volcanic, rugged mountain interiors. The total population is approximately 196,000,[33] forming the world's second-largest Polynesian group, after the Māori in New Zealand. The main languages used include Samoan and English. Samoa is a devoted Christian country,[34] with churches mainly including the Congregational Christian Church of Samoa, the Roman Catholic, Methodist and Latter-Day Saints. Samoa is a unitary parliamentary democracy with eleven administrative divisions and is a member of the Commonwealth of Nations.

5.2.1 Traditions and Governance Systems

Samoan traditions and customs are still very important for the Samoan people and a traditional code of social rules exists for its governance structure. Each village is made up of several *aiga* (families) and the authority that the *aiga* wields in village affairs is proportionate to its size. At the helm of the *aiga* is the *matai* who has the authority, which is not automatically inherited (although blood relationship is a factor in selection); rather, the

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[31] *Constitution of Samoa Amendment Act (No. 2) 1997.*
[32] Samoa's capital city, Apia is situated on the main island of Upolu.
[33] Samoa Bureau of Statistics (2016), Samoa 2016 Census Brief, No. 1, Apia.
[34] In 2017, the GoS amended Article 1 of the *Constitution*, to legalise Samoa as a Christian nation following the passing of its amendment bill in 2016 (*Constitution of Samoa Amendment Bill 2016*).

honour is bestowed by the family, taking into account the candidate's record of service to the family and village, to direct its social, economic and political affairs. In every village there is a *fono* (council), made up of the *matai* as representatives of their *aiga*, that is responsible for the governing of village matters. To maintain links with the central government, village mayors and women representatives are nominated by their villagers to represent them at the weekly meetings with the Ministry of Women, Community and Social Development. These representatives are all paid a stipend from the government and it is their duty to pass on information to the government regarding their respective plans and concerns. This line of communication links the government to traditional society, and is used to avoid the apparent disconnection in some other parts of the region. Another strong influence in the village life is attributed to the church, which is a focus of recreational and social life.

5.2.2 Samoan Legal System

Samoa's pluralistic legal system, comprising of both customary and formal laws with different origins and often embodying conflicting values, also contributes to the tensions over land reform. The formal laws in Samoa originated from overseas during the colonial era. These laws were developed over a long period of time in England, New Zealand or Germany to accommodate local circumstances and respond to societal change in their country of origin (Corrin, 2008). These laws express key (Western) concepts of the liberal democratic tradition, including individual rights, freedom and gender equality. Since Samoa's independence in 1962, the *Constitution* became the Supreme law and the power to enact legislation passed to the Parliament of Samoa or to a local body with delegated authority.[35] Common law is now made by the formal courts of Samoa, but Western English common law and equity remain in force, so far as not excluded by any other law and so far as applicable to the circumstances of Samoa[36] and Customary law is also formally recognised by the *Constitution* as a source of law.

5.2.3 Land and the Fa'aSamoa[37]

Similar to other island countries in the South Pacific region, land constitutes a key political, social and cultural asset for the Samoan people. Land is fundamental to Samoan society and

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[35] The *Constitution of the Independent State of Samoa 1962* states that the Head of State, acting on the advice of the Prime Minister and with the concurrence of the Rules Committee is empowered by the Judicature Ordinance 1961 to make delegated legislation in the form of court rules.

[36] *Constitution of the Independent State of Samoa 1960*, 111(1); Samoa Act 1921, s 349(1). The phrase 'English common law' has been interpreted by the Samoan Supreme Court as descriptive of a system and body of law originating in England rather than the law currently applied in England.

[37] Translated by Meleisea (1992) as the 'Samoan way' in Change and Adaptation in Western Samoa (p. 23–24).

identity as it has a symbolic and cultural value that cannot be assessed in economic terms alone. This significance is recognised by, the *Constitution*, which prohibits the alienation of customary land, except in very limited circumstances.[38] Article 101 of the *Constitution* recognises and defines three types of land in Samoa and these are freehold, public and customary. As freehold land is land held in fee simple, that is, an absolute interest capable of being disposed of by sale, gift, mortgage, lease or will, the only restriction on such disposition is that the transfer or charge must be registered in the Lands Registry and the sale to a non-citizen requires the consent of the Head of State.[39] Public land includes land that is neither freehold nor customary and this term is used to refer to the land held by the government. Customary land is land held 'in accordance with Samoan custom and usage and with the law relating to Samoan custom and usage' (*Constitution of the Independent State of Samoa 1960*, 101(2)).[40] According to this custom, customary land is not owned individually or by members of the community, but instead the land is attached to the *matai* title. Consequently, *pule* (authority) over the land is vested in the holder of the *matai* title to which it is attached or, in the case of uncultivated land, in the *ali'i mafaipule* (chiefs and orators) of the village. In this case, the common law, such as that relating to fixtures, has no application to such land.

In Samoa, approximately eighty percent of land is governed under the customary tenure system, which disallows individual ownership of land in favour of collective ownership. According to traditions, this system allows for equitable allocations of family lands to all its members as it is in accordance with customs and rules applicable to the *aiga*. Given this traditional system, there have been recent tensions regarding land tenure and use in Samoa from competing demands of commercial development and tradition. This tension has been exacerbated by the land reform project advocated by the ADB for economic development in Samoa.

5.2.4 *Samoa's Land Reform: Promoting Economic Use of Customary Land*

Among the many interventions and reforms, the GoS focuses on developing the private sector, attracting foreign capital, streamlining the public sector, incentivising commercial agriculture, and expanding communications, manufacturing, and tourism (Ministry of Finance, 2016). As written in the World Bank, IMF, and ADB reports, customary land in

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[38] *Constitution of the Independent State of Samoa 1960*, Article 102.
[39] See the *Alienation of Freehold Land Act 1972* for more details.
[40] See further Government of Western Samoa, Report on *matai* titles, customary land and the Land and Titles Court (1975, p. 62–63).

Samoa is viewed as an untapped resource, representing a secure option for investments and revenue (ADB, 2002a, 2002c; IMF, 2013). The ongoing land reform project funded by the ADB to strengthen the economic use of customary land in Samoa began in 2000 with the Small Business Development Loan project, which explored ways to improve access to credit for micro and small enterprises. The lack of a comprehensive registry of chattels and properties was found to constrain bank lending to the private sector (ADB, 2005a). The ADB reports expressed the need to reform land rights for the promotion of the economic use of customary land. This land reform project was completed in three phases.

In Phase 1, the Technical Assistance (TA) 4712 to promote the economic use of customary land follows on from exploratory work prepared under component 4 of the ADB's Small Business Development Project, and the associated TA for capacity building of financial and business advisory intermediaries which targeted improving the policy and legislative environment for small business development. According to the ADB reports, the TA 4712 established and supported a working group on the economic use of customary land with representatives of the GoS, the private sector, and the community which submitted a report to the Cabinet of Samoa recommending activities to promote the economic use of customary lands (ADB, 2005b).

Under Phase 2 (TA 7387), the expected outcome was an improved customary land leasing framework focusing on three priority areas identified in the project implementation plan for customary land reform project developed under TA 4712:[41] a) national coordination of customary land stakeholders; b) capacity building to support customary land administration reforms; and c) effective community advocacy (ADB, 2009c).

Phase 3 (TA 8481) was intended to directly respond to key outcome 5 of the GoS's Strategy for the Development of Samoa 2012-2016 which focuses on improving the enabling environment for business development (ADB, 2013). One of the strategic areas identified under this outcome includes raising the efficiency and effectiveness of the public service to support both the private sector and the Samoan community (Ministry of Finance, 2012).

The acclaimed benefits of Samoa's land reform project, emphasised by the ADB, contribute towards the overall goal of improving Samoa's economic growth. The ADB assessments have repeatedly emphasised the need for Samoa to remove barriers to customary lands in order to make more land available to the private sector (ADB, 2005a, 2013, 2015). They

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[41] Samoa: Promoting economic use of customary land and Samoa agriBusiness support project information (ADB, 2014).

claim that the land reform project will help integrate Samoa into regional and world economies through improving its comparative advantage. In particular, claims have been made about the benefit of creating economic opportunities in agriculture and tourism which constitute most of the private sector in Samoa. The ADB's recent private sector assessment reiterates how Samoa can further improve its competitiveness through reforms supporting private sector growth and removing primary constraints to investment and entrepreneurship (ADB, 2015a). Particular actions recommended by the ADB included the establishment of a land advisory authority to oversee the project and streamlining of leasehold on customary land and making amendments to the Lands and Titles Registration Act. The ADB advised that the resolution of these issues would strengthen the collateral framework for the credit market and consequently support greater access to business financing.

5.3   Key Actors in Samoa's Land Reform Project

5.3.1 Government of Samoa

In response to the requirements of Samoa's land reform project, the GoS, as the key actor for the implementation of the project, made several changes to its legal framework to allow the changes required for customary land leases. The major change to the legal framework included the passing of the *Land and Titles Registration Act (LTRA) 2008*.

Land and Titles Registration Act 2008

The Land and Titles Registration Act of Samoa was passed in 2008 and came into force in March 2009. This Act adopts the Torrens registration of title system which requires the registration of freehold, public and customary lands licenses and leases. In the case of customary lands, it allows the registration in respect of which judgement has been made by the Land and Titles Court.[42]

Customary Lands Advisory Commission Act 2013

To establish a local authority within the Ministry of Natural Resources and Environment (MNRE) to oversee and manage the consultations for the project, the GoS approved an Act to give authority to the Customary Lands Advisory Commission (CLAC) members. The CLAC's overall function is to encourage, facilitate and promote greater economic use of customary land for the purpose of enhancing the social, cultural, economic and commercial development of Samoa and for related purposes.

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[42] Land and Titles Registration Act 2008, s 9(1) and (2) (*LTRA 2008*). A Torrens land registration system requires a registration of title system first introduced by Sir Robert Torrens in Australia in 1858.

5.3.2 *The ADB*

Another crucial key actor for Samoa's land reform project is the ADB which had provided funding and assistance for this project. The ADB was established in 1966 with its mandate to further economic growth and cooperation in the Asia-Pacific region – which was then one of the poorest continents in the world. It currently has 68 member countries, with Japan and the United States remaining, since the ADB's conception, as its two largest shareholders.[43] Although the majority of shares within the ADB are owned by member countries from the Asia-Pacific region, non-regional donor members like the United States and the European Union member countries are important actors and have an influence on the bank's operations. For instance, the majority of the ADB's executive directors overseeing and deciding the bank's operations on behalf of all member countries come from donor and developing countries. In addition, the Board of Directors has 12 seats and these are given to Japan, the United States, China, European Union countries (2), Canada and the remaining seats are allocated to various Asian and Pacific constituencies.[44] All the ADB's past nine presidents have been Japanese and with the exception of one, they were all senior civil servants from Japan's Ministry of Finance.

Intentionally mirroring the World Bank with its 'one dollar, one vote' system for its shareholder member states, the ADB provides lending instruments to its regional developing member countries ranging from loans for development projects and programs, technical assistance, equity investments and grants. In contrast to other transnational development institutions' lending practice, the ADB is the most 'traditional' in terms of lending predominately for infrastructure projects such as transport, information, communications, technology and energy (Kappagoda, 1995, p. 29). Given its focus on infrastructure, the ADB was fortunate to escape heavy scrutiny faced by the World Bank in the 1980's for financing development projects that have a high negative impact on the natural environment and communities.

The ADB Safeguard Policies

Since the early 1980s, non-governmental organisations have campaigned against large scale infrastructure projects which causes harm including forcibly moving people off their lands; irreparably changing the natural environment; and threatening the livelihoods and cultural

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[43] See the ADB's abstract from its 2018 Annual Report where Japan and the United States have two of the largest equal shares with 12.756% each (ADB, 2018).

[44] The ADB's Board of Directors information can be accessed from its official website at www.adb.org/about/board-directors

fabric of Indigenous peoples (Clark et al., 2003). While the ADB had escaped much attention during this period, in 2000 it found itself at the center of attention for two specific cases, namely Theun Hinboun dam and the Nam Theun 2 project in Laos (Singh, 2009; Soutar, 2007). Activist groups protested to prevent the ADB from negatively impacting the natural environment and vulnerable communities, particularly at project sites. In particular, the protests were against the ADB's neoliberal approach to development (Oehlers, 2006) and demands for the ADB to establish environmental and social policies for the protection of beneficiaries. This opposition culminated in mass protests in 2000 at the ADB's Annual General Meeting in Thailand (Tadem, 2003).

Propelled by protests from activist groups, donor member states pushed the ADB to formalise environmental and social 'safeguard' operational policies to prevent its projects from having a negative impact on affected people's lives. For this purpose, ADB established its *Environment Policy* (ADB, 2002b), *Involuntary Resettlement Policy* 1995, and a 1998 *Indigenous Peoples* policy. In 2007, the ADB's attempt to merge these three policies using the Paris Declaration on Aid Effectiveness 2005[45] was met with criticism from the non-governmental organisations claiming that it would turn back the clock in development lending by taking environmental and social mitigation measures out of project design to appease its member country government and facilitate private sector participation.[46] According to the ADB the objective of the Safeguard Policy Update is to "enhance the effectiveness of its [ADB] safeguard policies, and ensure the reliance to changing client needs and new lending modalities and instruments" (ADB, 2009a, p. 2). Furthermore, ADB (2009a) claims that the consolidation of these policies will "avoid necessary duplication between ADB and borrower processes, and strengthen incentives to build the bank's capacities and ownerships to deliver safeguards" (p. 29). These activists were not assured of these claims and lobbied for the ADB to stick to tougher environmental and social criteria for approving project financing than what the ADB were attempting to propose with the merging of these policies.

The particular contentious points made by the non-governmental organisations include the changes to the disclosure of the Environmental Impact Assessment and Free Prior and Informed Consent (FPIC) for Indigenous people. The dilution of policies proposed by the

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[45] Paris Declaration on Aid Effectiveness: Ownership, Harmonisation, Alignment, Results and Mutual Accountability, 32-42 (Organisation for Economic Co-operation and Development, 2005).
[46] NGOs to boycott the ADB's South Asia Consultation. (2008, January 12). The Hindu. http://www.hindu.com/2008/01/12/stories/2008011256581400.htm

ADB considers the removal of the 120-day rule for disclosure of the Environmental Impact Assessment. The ADB's original 2002 *Environment Policy* required the disclosure of all necessary documents on the Environmental Impact Assessment or evaluation at least 120 days before scheduling Board approval for Category A and B environmentally sensitive projects (ADB, 2002b). Another contentious point lies in the ADB's 1998 I*ndigenous Peoples* policy on whether it should include FPIC for Indigenous peoples. The FPIC, developed for the protection of Indigenous peoples' rights in international human rights norms,[47] is the principle which states that people have to give or withhold consent to any projects and/or decisions that will affect their lives, livelihoods, lands and territories. Affected peoples should also be able to veto a project if they deem it unacceptable after a period of discussion, information gathering and consultation and such a decision will be made according to traditional decision-making processes with sufficient information, being free from coercion, provided. The United Nations' 2007 *Declaration on the Rights of Indigenous Peoples* affirms that the FPIC is one of the minimum standards for the survival, dignity and well-being of the Indigenous peoples (United Nations General Assembly, 2007). Following the World Bank approach, the ADB replaced the word consent with consultation and redefined FPIC as 'broad community support'. This substitution removes the requirement for Indigenous people's consent, replacing it with an ambiguous objective of achieving broad community support.

Accountability at the ADB

1995 Inspection Function

Following the Inspection Panel at the World Bank in 1993, the ADB created an accountability mechanism in response to demands from its shareholders, principally the powerful countries members. This 1995 accountability mechanism operates as an 'Inspection Function' aimed to provide recourse to beneficiaries affected by any development projects financed by the ADB (ADB, 1995). The creation of an 'external accountability mechanism' recognised a non-contractual relationship between a transnational development institution and private persons similar to the mechanisms established by the World Bank and other transnational development institutions. The Inspection Function provides an "independent body that people affected by ADB-assisted projects could appeal to for matters relating to the

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[47] See, for example, United Nations (2005) Committee on the Elimination of Racial Discrimination Indigenous Peoples 1997; UN, Programme of Action for the Second International Decade of the World's Indigenous Peoples, UN, A/60/270.

ADB compliance with its operational policies and procedures" (ADB, 2012a, p. vii). The ADB has received a total of eight requests for inspections between 1995 and 2003, of which six were deemed ineligible and two which underwent full inspection raised concerns about the effectiveness of the forum. This prompted the ADB to review its Inspection Function using extensive external and internal consultations. Consequently, the consultations reinforced support for: a) an independent accountability mechanism that addresses the complaints of the people adversely affected by the ADB-assisted projects, and b) more problem solving measures within the accountability mechanism processes (ADB, 2003, p. 2). This review prompted the establishment of the 2003 Accountability Mechanism.

2003 Accountability Mechanism

The ADB's 2003 Accountability Mechanism, which built on the 1995 Inspection Function, had the following objectives:

- to enhance its development effectiveness and project quality;
- be responsive to the concerns of project-affected people and fair to all stakeholders;
- reflect the highest professional and technical standards in its staffing and operations;
- be as independent and transparent as possible; and
- be cost effective, efficient and complementary to other supervision, audit, quality control and evaluation systems at the ADB. (ADB, 2003, p. vii)

Notably, the most significant change introduced into the 2003 *Accountability Mechanism Policy* was the establishment of two independent but complementary phases within the accountability mechanism:

a) a consultation phase, consisting of a special project facilitator (SPF) to respond to specific problems of people affected by the ADB-assisted projects through a range of informal and flexible methods; and

b) a compliance review phase, consisting of a compliance review panel (CRP) to investigate alleged violations of the ADB's operational policies and procedures that have resulted, or are likely to result, in direct and material harm to project affected people. (ADB, 2003, p. 2)

The ADB's 2003 *Accountability Mechanism Policy* was reviewed again in 2010, including extensive public consultations, and was found to be a strength in institutionalising the problem solving function for public and private sector operations. In addition, the dual functions of consultations and compliance review were found to be effective in complementing each other and conceptually sound and practically valid for ensuring the right balance between independence and effectiveness (ADB, 2012a). The review also found that both the consultation and compliance review phases have been considered useful for delivering effective outcomes.

As a result of the review, the 2012 *Accountability Mechanism Policy* was established to emphasise that problem solving should precede compliance review to enable immediate resolution of the concerns of project-affected people. This policy also states that the complaints filed under the 2012 *Accountability Mechanism Policy* will be registered on the ADB website within two days after the complaints are received. In cases where a complaint is forwarded to an operations department for handling, an end-of-process report prepared by the operations department will be posted on the ADB website upon completion. Appendix 6 provides more details regarding the information disclosure requirements under the 2012 *Accountability Mechanism Policy* for complaints forwarded to the SPF[48] or to the CRP.[49] The SPF handles the consultation phase, assisted by the office of the SPF, and reports directly to the President. In terms of compliance, the review phase is handled by three CRP members, one of whom is the chair. The CRP is assisted by the office of the CRP and it reports directly to the Board of Directors on all activities, except for some specific activities[50] for which the CRP reports to the Board Compliance Review Committee (BCRC). The ADB asserts that both the SPF and CRP are empowered to monitor the implementation of remedial actions.

Participation at the ADB

> Participatory development is a process through which stakeholders influence and share control over development initiatives, and the decisions and resources that affect them. Not only does this process enhance the sense of ownership and commitment of governments and stakeholders, and improve project quality, effectiveness, and sustainability; but it is particularly effective in giving a voice to the poor and the disadvantaged (ADB, 1996, p. 2).

The ADB's stance on participation for accountable and transparent development is expressed in its 2012 *Framework for Mainstreaming Participatory Development Processes into Bank Operations of the ADB*, as illustrated by the quote above. Accordingly, claims are made about the two activities of listening and consulting with local stakeholders being at the heart of development processes (ADB, 1996). The framework was introduced in 1996 in response to the need to enhance the sense of ownership among beneficiaries and governments for the ADB projects through greater beneficiary participation in all aspects of project cycles. Participation has been reinforced in the ADB's 2012 Guide to Participation which incorporates its 2011 *Public Communications Policy* which aims to "enhance shareholders' trust in and ability to engage with the ADB" as it "recognises the right of people to seek and receive information about the ADB operations" and "supports knowledge sharing and enables

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[48] The problem solving arm of the 2012 ADB *Accountability Mechanism Policy*.
[49] The compliance review arm of the 2012 ADB *Accountability Mechanism Policy*.
[50] See paragraph 102 of the 2012 *Accountability Mechanism Policy* for the specific activities.

participatory development or two-way communications with affected people" (ADB, 2012b, p. 86).

In line with its stance on participation, the ADB's 2006 and 2013 reports claim that consultations facilitated by government agencies, involving multiple stakeholders, have been ongoing throughout its project of land reform in Samoa. These consultations are categorised under the ADB's TA output of "public information materials disseminated and public education processes conducted on key issues and processes for landowners and potential investors" (ADB, 2006, p. 2). In support of the ADB's stance, IMF similarly claims that "continued dialogue and consultation with land owners and the community at large to build consensus is critical to move the reform forward" (IMF, 2013, p. 13). Project outcomes and funds have been accounted for through a series of completion reports which provide transparency about the project progress and utilisation of funds.

5.3.3 *Activist Chiefs and Contestations around Samoa's Land Reform*

Despite the ADB claims about consultations for effective community advocacy, counter claims have been made regarding the lack of meaningful participation in the case of Samoa's land reform project. Amidst these counter claims, an influential group of activist chiefs has lodged a formal complaint to the ADB regarding the implementation of the land reform project. This group of activist chiefs includes prominent members of the Samoan society with distinguished academic background from overseas, including a wealth of work experience in environmental conservation, climate change, law and biodiversity. Two major concerns have been cited in the complaint, both of which are interrelated. The first concern cited the lack of meaningful consultations across Samoan people for the project. They claim that the ADB has failed to comply with its policies and procedures, i.e. to conduct appropriate environmental and social due diligence, to undertake meaningful consultation and to trigger the policy on Indigenous people. They argue that this failure has excluded critical procedural and substantive protections from the reform process, despite the fundamental and adverse changes being imposed on the *fa'aSamoa* (Samoan way of life). They claim that the ADB has evidently failed to respect or understand the importance of customary processes to ensuring equitable and sustainable access to and use of land and natural resources.

The second concern is about the cumulative long-term impact of the ADB interventions. These activist chiefs argue that the land reform project will be severely detrimental to Samoan people, claiming that the reform which results in land alienation and dispossession

are incompatible with Indigenous culture and traditional political institutions in Samoa. They quote that "vesting unfettered power to enter into long-term lease agreements to be used as collateral in a single *aiga* member with authority i.e. the *matai* or *Sa'o* (paramount chief), in a manner that bypasses traditional consultative and consensus seeking processes is tantamount to alienation of customary land" (Activist chiefs' official complaint letter, p. 2). They claim that expediently transforming land parcels into commodities to be absorbed by global financial markets will not provide benefits to the local communities but rather to foreign investors and national elites with short term monetary gains. This group of activist chiefs argues that the government focuses solely on promoting the economic aspect of development thereby overlooking other aspects such as cultural and social impacts and the sustainability of Samoa's people, which should be equally important to the development and future of Samoa. This group also sought the assistance from Samoan scholars, Iati Iati and Elora Raymond, both who have written about the incompatibility of the Torrens land registration system for the traditional political framework for Samoa and social development. These activist chiefs goes further to delineate the project analysis contained in the ADB documentation as 'superficial' and 'depoliticising', citing its failure to capture the social-political dimensions and risks of the land reform project. In their quest for promoting accountability and participation, the activist chiefs initiated several workshops in 2014, to increase awareness among the general public about the controversial land reform project and its potential social impacts. Table 5 provides a chronology of key events relating to Samoa's land reform project to date. These debates highlight underlying claims about the lack of participation of affected communities and lack of accountability and transparency which contrast with the ADB's stance on participation and its claims to be about supporting knowledge sharing and two-way communications with affected people (ADB, 2012b).

Table 5

Timeline of Key Events Relating to Samoa's Land Reform Project

2000	Small Business Development Loan established.
2002	National Environment Forum hosted by MNRE identifies need for reforms in the management of customary lands.
2005	ADB TA 4712: Promoting economic use of customary land, Phase 1 approved.
	ADB fact-finding mission (involving government, lawyers, private sector and community representatives).
	ADB TA 4712: Promoting economic use of customary land, Phase 1 commenced.

2006	Samoa: Promoting economic use of customary land Phase 1 completed design and monitoring framework.
	ADB TA 4712: Promoting economic use of customary land, Phase 1 consultations implemented.
2008	Land and Titles Registration Act 2008 established.
	Land Titles Registration Regulation 2008 established.
2009 .	ADB TA 7387: Promoting economic use of customary land Phase 2 approved and aligned with GoS's Strategy for the development of Samoa 2008-2012. ADB Fact-finding mission was fielded.
	ADB TA 7387: Promoting economic use of customary land Phase 2 commenced.
2013	ADB TA 8481: Promoting economic use of customary land Phase 3 approved.
	CLAC established by legal mandate (*Customary Lands Advisory Commission Act 2013*).
2014	ADB TA8481-SAM: Promoting economic use of customary land, Phase 3 commenced.
	Activist chiefs lodged official complaint to ADB's office of the CRP.
	Activist chiefs facilitated workshops on changes to customary land.
	ADB CRP moves to investigate activist chiefs' complaint.
	Office of SPF investigated and found some merit in the complaint by activist chiefs.
	CLAC consultations in Upolu begin.
2015	Activist chiefs call for Samoans overseas to be included in consultations.
	CLAC consultations in Upolu continue.
2016	Activist chiefs group lodged complaint to higher grievance mechanism of CRP for ADB.
	CRP report deems TA Phase 2 and 3 eligible for compliance review and investigation.
	CLAC consultations extend to Savaii.
2017	CLAC consultations concluded.
	Completion report prepared and translated.
	Peaceful protest marches against the unlawful *LTRA 2008*.
	Land reform project ends
2018	SSIG sues Government of Samoa for unlawful *LTRA 2008*.
	Peaceful protest marches against the *LTRA 2008*.
2019	CLAC final completion report published on the ADB website.

Note: Information obtained from online and newspaper media sources.

These counter claims by the activist chiefs raise important questions about the neoliberal influence on practices and perceptions relating to accountability and participation for the development of Pacific economies. For instance, which forms of participation are being promoted by the ADB for Samoa's land reform project? What do the development actors understand about the concepts of accountability and participation? Is participation used for

promoting accountability and democracy or is it used as a process by the ADB to ensure easy acceptance of its policies? Should accountability and participatory initiatives for development be understood through lenses where the poor people are patronised as 'beneficiaries' of the generosity and social conscience of the market or rather in terms of social transformations to address inequality and social exclusion created by the market itself? Does the ADB project's approach reflect the 'neoliberal development' paradigm with scant attention to underlying issues of politics and power? A case study of Samoa's land reform project helps to provide in-depth insights into how accountability and participatory practices are operationalised and conceptualised in practice. This case study can also be used to illustrate how participatory development policies are restructuring and transforming social and economic landscapes in Samoa.

In addition, the current situation accentuates complex problems of dissecting the accountability structure within the ADB. For instance, to whom should the ADB be accountable to and how? Similar to the case of the World Bank and other transnational development institutions, the ADB has an unwieldy governance structure which makes ensuring accountability seemingly difficult. In contrast to a democratically elected government system, these institutions cannot claim that voters can elect and vote them out of office nor have they been subjected to the normal restraints politicians face from the checks and balances of government and citizens. While the ADB's lending practices have increased significantly for the Pacific over the last two decades, 'conditionality' has also widened intensely. The ADB conditions its lending on broad changes to Pacific economies in terms of economic policies which has increased the intrusiveness of its work on advancing the neoliberal agenda of economic reforms for the Pacific. Moreover as both the ADB and World Bank claim that they have begun to, more explicitly, recognise a wider range of stakeholders in their work (ADB, 1996; World Bank, 2004); one can assume that this changes the nature of its relationship with its stakeholders. So, what implications does this have for the ADB's structure of accountability? While it is not the sole intention of this study to address these issues specifically, examining the concepts of accountability and participation as understood and practiced by a wide range of actors, identified in the case study of Samoa's land reform project, helps illuminate both the existing accountability of the institution and potential ways in which the ADB could better be held to account.

5.4   Case Study Selection

Since its independence, Samoa's economy has been a recipient of development aid and assistance from developing partner countries and transnational development institutions alike. This continuous aid and assistance were provided to Samoa when it was deemed by the United Nations as a 'least developing country'.[51] While it has graduated to a developing country status, it continues to be subjugated to a continuous flux of development discourses from various transnational development institutions resulting in the undertaking of various economic, social and political reforms. In particular, the ADB, one of Samoa's major contributors, has been supporting Samoa since 1966 committing $190.9 million in loans, $134.0 million in grants and $33 million in TA (ADB, 2020). In line with mainstream policy circles and the World Bank discourses surrounding development priorities of economic growth and poverty reduction, the ADB claims that Samoa is making strong progress towards achieving its development policies. In this regard, the selection of the ADB supported project of Samoa's land reform project should provide insights into what forms of accountability and participation are promoted for the development of Samoa. As a Samoan national, living and working in Samoa, my experiences and deep access to the case site and key actors have also influenced the selection of the case study.

With the help of personal contacts in Samoa I was able to secure a good deal of access, in terms of documents and interviews that helped to collect various forms of data pertaining to the implementation of and consultations for the land reform project as well as the ways in which the people on the ground encountered, accommodated, accepted and resisted the land reform project. As the data collection was driven by the aims of understanding the forms of accountability and participation promoted by the ADB funded land reform project, specific attention is paid to the accountability relationships between the key actors.

As discussed in Chapter 4, the primary data was collected through semi-structured, in-depth interviews with 36 participants (see Appendix 1) from six distinct backgrounds: a) ADB; b) GoS facilitators; c) activists/civil society representatives; d) academics; e) media representatives; and f) members of the public as other stakeholders. In line with this study's critical dialogic accounting framing, the groups of participants provided diverse views from

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[51] The classification of the least developed countries is decided upon by the United Nations Economic and Social Council and, ultimately, by the United Nations' General Assembly, on the basis of recommendations made by the Committee for Development Policy. The main criteria for inclusion in this classification require that certain thresholds be met with regard to per capita Gross National Income, a human assets index and an economic vulnerability index.

those who have participated in Samoa's land reform project and those who have been excluded.

Moreover, a case study of Samoa's land reform project is chosen for its relevance, in terms of context, and its validity as a place of contestation involving accountability and participation. Samoa's land reform project represents a current controversial development project where the ADB is implementing neoliberal economic policies of land reform using participatory development activities but there is an indication of resistance and tensions from local actors demanding meaningful participation. Moreover, while the activities of transnational development institutions have been the focus of research, namely the World Bank and IMF due to the reach and scope of their activities, the accountability and participatory initiatives of regional development banks have not been subject to comparable, in-depth academic scrutiny through a critical dialogic accounting lens. In examining the ADB and its influence in the Pacific context, my study takes an important step towards addressing this omission.

5.5   Summary

The purpose of this chapter was to provide background information on the case study of land reform in Samoa. It outlined a brief overview of neoliberal policies in the Pacific and an overview of Samoa and its traditional system. Information was also provided on some of the key actors and legislation identified for the land reform project, namely the GoS and its legislations pertinent to the land reform and the ADB and its accountability and participatory policies, to provide brief contextual information for the case study. The information provided in this chapter facilitates the particular interest of this study to critically analyse the politics of accountability and participatory initiatives in this setting, using a critical dialogic framework.

CHAPTER 6: ACCOUNTABILITY STRUGGLES IN SAMOA'S LAND REFORM

This chapter is the first of two analysing the documents and interviews on Samoa's land reform project, using the framework outlined in Chapter 3. This chapter addresses the first objective of the study and associated analytic questions, namely:

Research Objective 1

To understand the major accountability struggles among key actors in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms.

- Who is seeking accountability? From whom (or what) is accountability being sought? For what is accountability being sought? How are the powerful being held to account?

- How is accountability perceived and put into practice by the key actors in relation to Samoa's land reforms? What are their major points of agreement/disagreement? What role, if any, are information disclosure rights playing in the contestation?

- How do the views of accountability and associated practices of the key actors relate to the 'neoliberal development' and/or 'deepening democracy' paradigms?

As discussed in Chapter 2 (namely, sections 2.2.1 and 2.2.2), both development studies and critical dialogic accounting literatures highlight the limitations of technocratic, apolitical approaches to accountability. Rather, they see accountability struggles as political – relating to both rights and resources. Hence, the focus for this chapter is on understanding the accountability struggles in relation to Samoa's land reform by addressing the Goetz and Jenkins (2005) accountability questions of what, who, and how, and identifying the forms of accountability which resonate with the 'neoliberal development' and/or the 'deepening democracy' paradigm using the conflicting views.[52]

The key analytic concepts used to identify the 'neoliberal development' paradigm understandings of accountability include a functional or economic view where, upward forms of accountability are focused primarily on funders, there is a reliance on top-down voluntarist approaches for social accountability, and socio-political perspectives are narrow as stakeholders are often limited to donors, governments and invited participants. In terms of the 'deepening democracy' paradigm view of accountability, the key analytic concepts include

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[52] Presented in Table 1 in section 2.4.

more social or political forms of accountability focusing on, downward accountability to stakeholders, a strong emphasis on both answerability and enforceability, and diverse socio-political perspectives which support a wider range of stakeholders including minority and uninvited groups.

The chapter begins with an overview of the accountability struggles in the context of Samoa's land reform project. It then outlines pertinent institutional structures, policies and practices of the ADB in relation to accountability (including the relationship between the ADB and World Bank policies and practices) before examining key actors' views of these policies and practices in the specific context of land reform. Following this, the chapter outlines the accountability relationship between the GoS and the citizens of Samoa in relation to the land reform accountability struggles and examines key actors' views of GoS accountability and transparency. The chapter then turns to a discussion of civil society-led accountability strategies in relation to the land reform project. To conclude this chapter, a brief summary is provided.

6.1 Accountability Struggles in Relation to Samoa's Land Reform: An Overview

There are three main sets of accountability struggles in relation to Samoa's land reform project: a) struggles for the protection of land ownership rights, b) struggles relating to the ADB's and GoS's formal accountability mechanisms and c) struggles against the harmful impacts of 'neoliberal development' for Samoa in general and specific to its land reform.

The struggles for the protection of land ownership rights are triggered by the changes made to Samoa's customary land legislation, specifically the *LTRA 2008*, as discussed in Chapter 5 (section 5.3.1). Academics, civil society groups and various members of the public alike have contested the controversial *LTRA 2008* and its implications for the Samoan culture and traditional politics.[53] These social actors are demanding accountability from the ADB and GoS for the *LTRA 2008* which they believe is unconstitutional as it amounts to the alienation of customary lands from the traditional collective ownerships. Activist chiefs argue that the cumulative long-term impact of the land reform intervention by the ADB will be:

> severely detrimental to our [Samoan] people, including land alienation and dispossession. These reforms are incompatible with the Indigenous culture and political institutions of Samoa, and they

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[53] As noted in Chapter 5, Samoan scholar, Iati Iati claims there are harmful implications associated with the *LTRA 2008* which can change the traditional political framework for Samoa (Iati, 2009).

are inconsistent with the needs and aspirations of the Samoan people. (Activist chiefs' official complaint letter, 2014, p. 1)

Further investigations into these contestations and debates are important, as Chapter 2 indicates that the development studies literature emphasises that meanings of accountability and accountability strategies are deeply rooted in local experiences and culture; for example fundamental disagreements over the meaning and significance of land and accountability.

Struggles relating to the formal ADB and GoS accountability mechanisms are identified from the views and experiences of activist chiefs, individual participants and civil society groups. The activist chiefs claim they did not receive a satisfactory response from the ADB's accountability mechanism regarding their concerns raised about the land reform project. Their concerns about the ADB's intervention to dismantle Samoa's customary land tenure system was sent to the ADB's sub-regional office and also published in the *Samoan Observer* on the 29th December, 2013. As described by the activist chiefs:

> The letter was acknowledged by Caroline Currie, Head of Economics and Programming Unit for the ADB South Pacific sub-regional Office, on December 27. Following three follow-up emails, ADB finally sent a substantive response to the letter two months later on 20 February 2014. The one-page letter was dismissive of our concerns and directed us to "speak with the CLAC" about them rather than ADB. (Activist Chiefs' official complaint letter, 2014, p. 12)

These struggles highlight the failure of the ADB and GoS accountability mechanisms and process and highlight the power struggles in the case of land reform. As elaborated in the rest of the chapter, the interviews and media documents also provide accounts of the accountability struggles faced by social actors trying to hold the ADB and GoS to account for the land reform. These sources provide evidence of the accountability mechanisms and practices of the ADB and GoS which is useful in determining whether these are in line with their commitments presented in their policies and reports.

Activist chiefs, academics and other social actors are also demanding accountability from the ADB and GoS for the harmful impacts of 'neoliberal development', both generally and specifically in relation to Samoa's land reform. These social actors argue that the financialisation and individualisation reforms encouraged by the market/economic notions for development are ill suited to the collective culture and traditional society of Indigenous groups. Accounts of this accountability struggle are mainly understood from the perspectives, actions and strategies of activist chiefs, civil society groups, Samoan scholars and other citizens. This struggle is also evidenced from media and report documents. The

understandings of accountability are deeply rooted in culture and the significance of land for the Samoan people. As emphasised by the activist chiefs in their complaint:

> Land is an integral aspect of Samoan identity. The customary land tenure system guarantees a durable and lasting security for all Samoan people. It provides eligibility for all members of an *aiga* to reside on and use family lands. The system disallows individual ownership of land even for the *Sa'o* of the family. Rather it treats land as the perpetual property of the whole family and regards the paramount chief as the trustee. The system allows for equitable allocation of family lands to all its members thus availing ample opportunities for all to provide for their needs through subsistence and commercial development. (Activist chiefs' official complaint letter, 2014, p. 3)

The concerns or interests of the activist chiefs are also shared by Samoan scholars such as Iati Iati who asserts that the implications for Samoa of alienation of lands under customary tenure goes beyond the socio-economic impacts for Samoan communities. As stated in Chapter 5, he explains that the repercussions will extend beyond the land ownership issue to the significant implications for the traditional political framework applied to the local governance sphere of the *nu'u* (polity/village), which is made up of *aiga* whose origins and/or roots have been intertwined into the *fa'alupega* (constitution) of a *nu'u* (Iati, 2008). Iati Iati claims that land forms the foundation of this framework as it is attached to *suafa* (titles), which are owned and controlled by *aiga* and *nu'u*. *Aiga* and *nu'u* bestow these on individuals who they elect to be their *matai*, and the *suafa* gives the *matai* the authority to govern the lands associated with the *suafa*. Therefore, the concern here is that, once land is separated from *suafa*, then the *aiga* and *nu'u* lose control over these lands, because their ownership is based on their control of *suafa*.

The activist chiefs also challenge the economic benefits of the land reform, proclaimed by the ADB for the development of Samoa. According to the activist chiefs, the ADB's interest in the land reform project is to expediently transform land parcels into commodities to be absorbed by global financial markets which will benefit rich foreign investors and national elites and not local communities (Activist chiefs' official complaint letter, 2014). The danger that they allude to here, is that members of the *aiga* will face dispossession from customary lands, resulting in the loss of income, threats to food security, impoverishment which will lead to social unrest, conflict and violence.

These important concerns indicate that development for Samoan people is deeply rooted in its cultural and political framework. In the case of land reform, these social actors have argued that the project of the economic use of customary lands for development is ill-suited and inappropriate for Samoan cultural beliefs and structures. The accountability struggles that they face are analysed using the Goetz and Jenkins (2005) accountability questions and

related to Newell and Wheeler's (2006) work on rights and resources. As elaborated below, these struggles involve a range of actors and accountability relationships which have led to various accountability demands.

6.1.1 Who Are the Key Actors?

In the case of Samoa's land reform, the accountability struggles involve the main key actors[54] identified in Chapter 5, and includes other social activists/civil society groups, as well as, academics, media representatives and other members of the public. As indicated in Chapter 4, a situational map is used to provide summary of the actors and contestations around the land reform in Samoa. The information, gathered from the analysis of media, reports and policy documents, is combined with information from semi-structured interviews to represent the 'messiness' of the situation (Clarke, 2003). This 'messiness' reflects the complexity and challenges of the situation of land reform in Samoa.

Figure 9

Situational Map

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[54] Chapter 5 identifies the ADB, GoS and activist chiefs as key actors in the case of Samoa's land reform. The content here builds on the details about the key actors provided in Chapter 5.

As discussed in Chapter 5, the mandatory requirement by the ADB for the land reform project includes changes to Samoa's legislation for customary lands which brought about the establishment of the *LTRA 2008*.[55] The changes brought by the *LTRA 2008* for customary lands were heavily contested, initially, by the four main activist chiefs and Samoan scholars in both the local and international media and academic platforms.

While these activist chiefs have struggled to hold the ADB and GoS to account for the detrimental impacts of the *LTRA 2008* for customary land ownership rights, their arguments have helped to generate more interest in the land reform project as other social activist groups (as identified in the situational map in Figure 9) and several members of the public join the debate in protest of the *LTRA 2008* and transnational development institutions interventions generally. REB06 noted that:

> While the ADB and GoS have not provided us with satisfactory results and remedies for our grievances against the [land reform] project, our fight has not been for nothing. We set out to bring awareness to the public about the agendas and secrecies of the ADB and government about the land reform, and we did just that. Now we are going to just sit back and watch the conflicts play out as others (individuals and groups) are taking up our fight, with the same powerful institution and government, and starting to demand more accountability and transparency for development.

Another key social actor includes the activist group named the Samoa Solidarity International Group (SSIG). The SSIG is an international nongovernmental organisation made up of "patriotic Samoans worldwide standing in solidarity and in unison on a global stage" (http://samoasolidarity.wixsite.com). It was established in October 2017 by a collective group of Samoans from four member states namely; Samoa, New Zealand, Australia and the United States of America. According to its main website, it is funded mainly from voluntary contributions from both its members and donations worldwide. Its global vision is to maintain, protect, promote and enhance Samoa's unique customs, culture, traditions on a global stage. They also claim to advocate for "international peace, security, promoting human rights, fostering social and economic development, protecting the environment and providing humanitarian aid in cases of famine and natural disasters in Samoa" (http://samoasolidarity.wixsite.com).

6.1.2 Engaging with the 'Right Authority': Who is Accountable to Whom?

In addition to the Goetz and Jenkins (2005) question about 'who' is accountable to 'whom', Newell and Wheeler (2006) suggests the importance of identifying 'who' is in a position or has the rights to hold 'whom' to account and what strategies are utilised for accountability.

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[55] More information on the *LTRA 2008* is provided in Chapter 5.

The GoS is Accountable to Samoan Citizens

As noted in Chapter 2, development studies scholars state that the concept of citizenship assumes that every citizen has the right to hold its government to account for its actions based on the notion that the government is elected by citizens, through electoral votes, to govern the country and its development. Interview participants also share this view of the government being accountable to the citizens and that the citizens have the right to demand accountability from the leaders that they have elected to govern the country. The majority of interview participants agreed on the implicit assumption about the roles and responsibilities of the government to its citizens. For instance, ACD12, a local academic referred to a social contract, stating that "there is no question about whether the citizens can demand accountability from their government given an implied social contract which exists between the government and its citizens". MED16, a media representative also implied that:

> it is the fundamental right of every citizen, and not just *matai*s, to demand accountability from the GoS. This includes not only the village representatives but also the women and youth of our communities. The government is elected by the people and they have been entrusted by the voters to make decisions on the governing of the nation, on behalf of the people.

Is ADB Accountable to Samoan Citizens?

While accountability relationships are more visible at the national level of government and citizens, the case of Samoa's land reform highlights that complications arise when dealing with transnational development institutions at the global level. As indicated by Newell and Wheeler (2006), accountability relations are blurred in instances where local struggles are affected by interventions of powerful global actors. In the case of land reform, interview respondents provided contrasting views about whether Samoan citizens have the right to hold the ADB to account. The first view presented by the GoS facilitators, indicate that citizens have an indirect relationship with the ADB and therefore do not have the right to demand accountability from the ADB. The main accountability relationship that this view recognises is the relationship between the ADB and its Board of Directors and member countries. As noted by GOV08, a government official:

> the ADB's primary function is to provide an account to their member countries or investors. There is a legal principal-agent relationship where the ADB management is accountable to the ADB Board by law and only they [investors/member countries] have the right to claim accountability from the ADB for the projects that it funds.

MOP10, a local consultant for the GoS also stated that the ADB is "only accountable to its Board of Directors whom they serve and no one else can tell them what to do otherwise". Both interview respondents insisted that the ADB has the responsibility to their investors,

reinforcing the agency-accountability relationship. In addition, CHF31, a local village chief, indicated support for this view by stating that:

> Similar to the case of our government being accountable to us, the citizens, for the decisions that they make for our country, Samoa, the ADB also has a relationship with its board members who finance its operations. We have a relationship with the government and this can be understood in terms of our rights as citizens of Samoa. It is our money that the government is using to develop Samoa. As we do not have the same relationship with the ADB, we cannot expect to hold them to account for the decisions that they make. On another note, the ADB is a powerful institution that we rely on for funding so we not even on the same level to be able to make any demands from them.

This view indicates an upward form of accountability whereby the main priority is to provide an account of ADB operations and projects to the upper level authority such as the Board of Directors and member countries. Upward accountability to the Board of Directors and member countries is considered important by this view as it also prioritises a need for control over ADB resources. This form of accountability for control also extends to the GoS for the use of the ADB's technical assistance. The ADB requires all member countries to provide financial and performance reports on all projects funded by the ADB. As reported by a government official, GOV08:

> Accountability to the donors and funders for development projects is a priority for the government. We have to satisfy all the accounting and reporting requirements of the donors, through the Ministry of Finance, before we can be entrusted with any monies from international [funding] organisations.

In this instance, accountability is also understood in terms of upward forms of accountability whereby emphasis is placed upon providing an account to the ADB by the GoS. In the case of land reform, TA reports are provided to the ADB as an account of the performance of the GoS who is responsible for the implementation of the project. This accountability relation and structure appears to be heavily focused on assessing whether the designated funds from the ADB are spent for the designated purpose of implementing the land reform project. Moreover, this form of accountability appears to promote upward accountability to a limited stakeholder group consisting of the ADB Board of Directors and member countries.

This emphasis on providing upward accountability to the ADB for the funds spent on project implementation has affected the GoS's responsibility/answerability to its citizens. Activist chief, REB05 claims that while the government has been diligent in fulfilling the reporting and accountability requirements of the ADB for the land reform project, they have neglected the very people who put them in their position of governing power, their own citizens.

MED19 also claims that:

> The government is so caught up in all the millions of funds coming into the country that it has blinded them to the fact that the motives of these powerful organisations are not pure. There are no such things as a free meal and as they continue to satisfy the answerability demands of the ADB, the needs of its local people are being pushed aside to pave the way for a development agenda that is not compatible with our *fa'aSamoa*.

An alternative view provided by other interview respondents indicates that the ADB should be accountable to the beneficiaries affected by the ADB intervention of land reform. This view supports a downward form of accountability which prioritises accountability to citizens and less powerful actors rather than just the upper level Board of Directors and member countries. A member of the public, MOP10 explains why it is important for the ADB to be accountable to the people of Samoa:

> The ADB intervention involves customary lands and there is a Samoan saying that, Samoans fight passionately about two things, one is for women and the other is for land. Land is sacred and linked to the Samoan culture and identity, therefore if there is a risk to the dispossession of customary lands from traditional collective title owners or if the ADB is determined to dispense with our customary land laws and systems set by our forefathers, then yes, the people of Samoa have the fundamental right to demand accountability from it.

As reminded in Chapter 5, Samoan scholars, namely Iati Iati and Elora Raymond have also written extensively on the implications of the Torrens land registration system, as a result of the land reform, on the traditional political framework for Samoa, citing that citizens have the right to demand answerability from the ADB for interventions that will have cause material harm to its customs and traditions. Moreover, as indicated in the contestations around Samoa's land reform, the ADB is a powerful development actor that is capable of influencing the lives of ordinary people and evading the reach of conventional government-citizen based accountability systems. This makes unpacking the accountability and political relationships more important for understanding the accountability struggles faced by less powerful social actors when holding the more powerful ones to account. Another important question for understanding the accountability struggles includes, for what is accountability being sought?

6.1.3   For What is Accountability Being Sought?

Activist chiefs, scholars, social activist groups and several members of the general public are demanding accountability from the ADB and the GoS for the *LTRA 2008* which they feel is threatening the protection of customary land ownership rights. In particular, the activist chiefs and social activists/civil society groups have made several calls for accountability from the ADB and the GoS, through local and international media and other regional platforms in an attempt to further their agenda to fight for the protection of customary land ownership rights

("Activist Chiefs Filed Official Complaint", 2014). Activist chief, Fiu Mataese, has consulted with the Inclusive Development International (IDI)[56] for assistance regarding demanding accountability for the protection of customary land ownership rights and protection against the harmful effects of development from the ADB. The legal director at IDI, Dr Natalie Bugalski, argues in favour of the activist chiefs' fight stating that:

> the reforms in Samoa are typical of the ADB's approach. The development bank has a habit of viewing land solely as a commodity to be integrated into financial markets. The ADB needs to respect the fact that some societies have a different relationship with their land and value its enduring social function above its financial value. (Elisara, 2018, February 19)

This view is also shared by Samoan scholars who have utilised academic platforms to advance the agenda of contesting the *LTRA 2008*. Samoan scholars such as Iati Iati and Elora Raymond have published in Pacific and international platforms about the dangers of the LTRA2008 and the land reform overall, for the *fa'aSamoa,* citing the possibility of alienation of customary lands from the Samoan people as a result of the land reform.

Arguments for the protection of customary land ownership rights stem from cultural and traditional Samoan customs of collective ownership where customary lands are not legally owned by individual persons as they are seen as belonging to the *aiga*. The key actors are demanding accountability from the ADB and the GoS for the *LTRA 2008* which applies a Torrens land registration system favouring a more individualist form of legal ownership for customary lands. In particular, activist chiefs and academics alike have highlighted the *LTRA 2008*'s incompatibility with the *fa'aSamoa*, emphasising the potential long term harmful effects of the alienation of customary lands under the commercial lease conditions as stipulated by the *LTRA 2008*.

In the IDI's online media release of 28th August 2014, the activist chiefs explain that:

> Under a series of projects called Promoting Economic Use of Customary Land, the ADB has driven land and financial sector reforms in Samoa to make it easier to lease customary land and to use those leases as collateral for loans. The ADB wants to create a system through which a single authority figure can unilaterally lease out customary land, without consulting other members of the *aiga*. Under the reforms, the lease agreement could then be used by the leaseholder to access credit from a bank. But if the leaseholder is unable to repay the loan, the bank can take control of the lease, which could cover large tracts of customary land for decades. ("Samoan Chiefs To The Asian Development Bank", 2014)

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[56] Inclusive Development International is an organisation founded to support the struggles of those fighting on the front lines for just and inclusive development. It partners with grassroots organisations and local communities around the world to defend their land, natural resources and human rights against threats from harmful investment, trade and development project (www.inclusivedevelopment.net).

The paramount concern of the activist chiefs is the possibility that individualising control over land throughout Samoa will place large tracts of land in the hands of the banks, amounting to the alienating of customary lands from the traditional collective owners, namely the *aiga*. As argued by REB05, loan default rates are very high in Samoa and leasing of land to outsiders for long durations, and then mortgaging those leases, comes perilously close to land alienation which is forbidden by customary laws as well as the *Constitution*.

Activist chiefs also argue that the ADB has failed to respect or comprehend the importance of customary processes to ensuring equitable and sustainable access to and use of land and natural resources (Activist Chiefs' official complaint letter, 2014). As evident from the Phase 3 TA Report:

> There is a high demand for customary lands from foreign investors. However, the landowners need to organise themselves to take advantage of this. The Alienation of Customary Land Act, 1965 recognises that the *matai* can, on behalf of the family, offer to lease the family's customary land should there be an interested investor. However, while the land is registered in the name of the *matai*, the legal system recognises all members of the group as owners. Any dealing with foreign investors therefore requires that all members of the landowning group are identified and have their names recorded on any land dealing, and all members of the landowning group (including absentee owners) must consent to any dealing. These requirements prolong the approval process and discourage long-term land development. (ADB, 2013, p. 4)

Despite the ADB's attempts to differentiate this set of legal processes from those that would facilitate the alienation of customary land through outright sale, as evidenced in the passage above, REB05 reports that the activist chiefs are convinced that the effect is one and the same which is harmful for the customary landownership rights. Moreover, REB06 also argues that "the depoliticised and superficial analysis contained in the ADB project documentation, such as the TAs, fails completely to grasp the socio-political dimensions and risks of the land reforms". These arguments and claims are also extended to the activist chiefs' and other social actors' struggles to hold powerful transnational development institutions in general for development interventions, particularly economic/market based reforms, which are incompatible with and harmful towards the social and environmental aspects of Samoa.

It is evident from these claims that global actors have the power to influence and shape local development practices, therefore making struggles for accountably more difficult given the dynamic accountability relations and global power and agendas at play.

REB06, who has been a strong advocate of social and environmental conservation for many years, argues that the land reform has been a long term agenda of the World Bank as:

> The World Bank and GoS in 1999 were already in dialogue to reform the lands system in Samoa with the specific aim of introducing the indefeasibility of title Torrens system to enable this proposed land reform [to] proceed. The second phase of the Infrastructure Asset Management Program 2003 started the process and designed to allow the authority of (p*ule fa'aSa'o*) over customary lands to be recorded and turn 82 percent of customary lands into the indefeasibility of title registration Torrens system.

He also claims that the establishment of the *LTRA 2008*, as promoted by the ADB's land reform project, had laid the ground work and legal framework for the World Bank agenda which has been carried out by the ADB. These arguments resonate with the claims made by Samoan scholar, Elora Raymond, noted in Chapter 5, that the GoS has fully supported this agenda from its inception.

Another important concern that the activist chiefs have raised pertains to the lack of meaningful consultation for the project which worked to shut down more important debates and dialogues about the detrimental implications of the land reform. This also indicates participatory struggles related to land reform project which are discussed in detail in Chapter 7.

6.1.4   How Are the Powerful Being Held to Account?

As suggested by Newell and Wheeler (2006), in addition to the need to identify who is in a position or who has rights to hold whom to account, there is a need to address the question of how the powerful actors are being held to account. To address this question, the following section will outline the accountability mechanisms and processes of the ADB and GoS and subsequently discuss the accountability strategies used by activist chiefs and other social actors to hold the powerful ADB and GoS to account for the land reform.

6.2   ADB Accountability Policies and Practices

The policies and practices pertinent to the study of the ADB accountability in relation to Samoa's land reform project include the ADB's 2012 *Accountability Mechanism Policy*, 1998 *Indigenous Peoples* and 2011 *Public Communications Policy*. These policies and practices are analysed together with media documents, Pacific scholars' views and interviews to address the issues of accountability to whom, for what, why, where and how, as indicated by Goetz and Jenkins (2005), to draw out the tensions and conflicts between the different key development actors in detail.

6.2.1 *ADB's Form of Social "Downward" Accountability to Samoan Citizens*

According to the ADB stance of accountability from its 2012 *Accountability Mechanism Policy*, a central goal of their current development agenda was to build an environment of local vigilance. As indicated by its 2012 *Accountability Mechanism Policy*, part of the effort was to ensure appropriate local grievances are responded to by 'the right authority'. In the case of the ADB, the accountability arm (as introduced in Chapter 5) responsible for local grievances regarding ADB funded projects is the office of the SPF. This office is responsible for providing a response to the specific problems of people affected by the ADB-assisted projects through a range of informal and flexible methods, as indicated in its 2012 policy. The second arm of its 2012 *Accountability Mechanism Policy* consists of the CRP which is responsible for investigating alleged violations of the ADB's operational policies and procedures that may or have harmed people as a result of the project.

The ADB's 2012 *Accountability Mechanism Policy* presents evidence of the ADB's stance on accountability to citizens affected by their projects. The formal accountability relationships inherent in this policy depicts an external accountability form where the ADB is accountable to private citizens or groups for its projects and for the non-compliance of its policies and procedures[57] relating to the land reform project. According to this accountability mechanism policy, affected private citizens or groups can demand accountability for projects through the two arms of the CRP and SPF (ADB, 2012a). Figure 10 provides a visual overview of the problem solving and compliance framework for the ADB's accountability mechanism indicating the process and responsibilities for each of the two accountability arms.

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[57] These include operational policies and procedures as well as the ADB safeguard policies such the 2002 *Environment Policy*, 1995 *Involuntary Resettlement* and 1998 *Indigenous Peoples*, as mentioned in section 5.3.2 of Chapter 5.

Figure 10

Problem Solving and Compliance Framework of the ADB's 2012 Accountability Mechanism Policy

ADB = Asian Development Bank, CRP = Compliance Review Panel, OSPF = Office of the Special Project Facilitator.

The ADB's 2012 *Accountability Mechanism Policy*, indicates that the ADB has established avenues or processes by which affected citizens can demand accountability from the ADB for its projects. This information implies that any affected citizens can hold the ADB to account for any current or future material harm caused by its projects, therefore presenting a view of accountability that resonates with the 'deepening democracy' paradigm's view of social accountability. This accountability mechanism appears to present a view of downward accountability whereby the ADB's accountability mechanism is a process in which the ADB can provide accountability to the affected citizens for the implications of the projects that they fund. Moreover, in terms of who can file a complaint, the policy provides the eligibility criteria for complaints to the CRP and for problem solving as follows:

> complaints may be filed by (i) any group of two or more people in a borrowing country where the ADB-assisted project is located or in a member country adjacent to the borrowing country who are directly, materially, and adversely affected; (ii) a local representative of such affected persons; or (iii) a nonlocal representative of such affected persons, in exceptional cases where local representation cannot be found and the SPF or CRP agrees. If a complaint is made through a representative, it must clearly identify the project-affected people on whose behalf the complaint is made and provide evidence of the authority to represent such people. (ADB, 2012a, p. 28)

The office of the SPF is responsible for the answerability aspect of accountability for the ADB, as it is tasked with providing a response to project affected citizens. This accountability stance of the ADB appears to include a diverse range of stakeholders, in addition to the internal focus of the Board of Directors and member countries. The establishment of the CRP also indicates that the ADB is providing additional checks on its operations to ensure that every project is in compliance with the safeguard policies that the ADB has put in place. These safeguard policies also have implications for the ADB's stance on accountability to affected citizens. The ADB's safeguard policies relevant in the case of land reform include the policies on Indigenous peoples and public communications. The following contains the descriptions of these safeguard policies according to the ADB documents which contribute to an appearance of a social form of accountability advocated by the ADB. Another view of the ADB's form of accountability is also provided from the experiences of activist chiefs and other social actors based on interviews and media sources.

1998 Indigenous Peoples

The other pertinent policy for understanding the accountability of the ADB in relation to Samoa's land reform project includes the ADB's 1998 *Indigenous Peoples* policy. The ADB's policy on Indigenous peoples addresses approaches toward recognising the circumstances of Indigenous peoples and identifying measures towards satisfying their needs and aspirations. The ADB regarded Indigenous peoples as one of the largest vulnerable segments of society which often reflects specific disadvantage in terms of social indicators, economic status and quality of life (ADB, 1998, p. 1). In recognising that:

> Indigenous peoples often are not able to participate equally in development processes and share in the benefits of development, and often are not adequately represented in national social, economic, and political processes that direct development (ADB, 1998, p. 1)

The ADB's 1998 *Indigenous Peoples* policy iterates its commitment to prioritising Indigenous people and their potential vulnerability in its development efforts and interventions. This policy is adopted from the World Bank's approach of making development matter for the poor. More specifically, the ADB refers to the World Bank's Operational Directive 4.20: Indigenous peoples which:

> establishes specific approaches to Indigenous peoples in the World Bank operations. It is through this operation directive that the World Bank recognises and takes into consideration issues such as the identification of Indigenous peoples, the attachment of indigenous peoples to land and resources, and the significance of distinct linguistic and cultural identities, and the primarily subsistence nature of Indigenous peoples productions systems. (ADB, 1998, p. 6)

In 2009, the ADB Board approved the establishment of its *Safeguard Policy Statement* to build upon its previous safeguard policies on the environment, involuntary resettlement and Indigenous peoples, combining them into one single policy for consistency, coherence and more comprehensively, to address environmental and social impacts and risks of the ADB funded projects (ADB, 2009a). The three safeguard policies identified involve a structured process of impact assessment, planning and mitigation to address the adverse impacts of development projects throughout the project cycles. The main requirements for these policies includes ensuring that: a) impacts are identified and assessed early in the project cycle; b) plans to avoid, minimise, mitigate, or compensate for the potential adverse effects are developed and implemented; and c) affected citizens are informed and consulted during project preparation and implementation (ADB, 2009a, p. 5). In the case of the land reform, the ADB provided funds as part of its TA phases to ensure consultative processes garner the views of Samoan citizens. This policy delineates a social form of accountability as is targeted towards protecting the needs and rights of the Indigenous peoples and their environment. Such a policy also appears to recognise Indigenous peoples as stakeholders of development.

2011 Public Communications Policy

Another policy relevant in the case of Samoa's land reform includes the ADB's 2011 *Public Communications Policy* which has provisions for transparency of projects and information disclosures. In particular, the ADB's 2012 *Accountability Mechanism Policy* states that:

> the office of the SPF and CRP operations will be as transparent as possible, both within ADB and with the public. Information disclosure to the public will be consistent with the fundamentals of the 2011 *Public Communications Policy*. (ADB, 2012a, p. 38)

Moreover, in accordance with the ADB's 2011 *Public Communications Policy*, the disclosure requirements for the accountability mechanism included: a) the setup of a common ADB accountability mechanism website to disseminate information on both problem solving and compliance review to enable easy access and to ensure synergy; b) the registration of complaints filed under the accountability mechanism on the ADB website within two days after the complaints are received[58] and c) the posting of the SPF's and CRP's accountability mechanism annual reports on the ADB website upon completion (ADB, 2012a, p. 72). According to the ADB, its 2011 *Public Communications Policy* is "a living document that

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[58] The ADB's 2011 *Public Communications Policy* further provides that: In cases where a complaint was forwarded to an operations department for handling, an end-of-process report prepared by the operations department will be posted on the ADB website upon completion" (p. 3). In addition, this time frame will also change in a case where the complaint was forwarded to the SPF for problem solving or to the CRP for compliance review and all days refer to working days unless otherwise specified (ADB, 2012a).

guides the institution's efforts to be transparent and accountable to the people it serves" as the policy recognises that transparency and accountability are essential to development effectiveness (ADB, 2011, p. 12). The ADB asserts that its vision of Asia and the Pacific free of poverty cannot be achieved unless it is aware of its stakeholders' needs and, conversely, they understand and support the ADB's role and operations in the region.

6.2.2   The ADB's Form of 'Social' Accountability

Similar to the 2012 *Accountability Mechanism Policy* and 1998 policy on *Indigenous Peoples*, the 2011 *Public Communications Policy* also presents a view of the ADB promoting a more social form of accountability. These policies depict a view of the ADB which is sensitive and considerate towards the needs of minority groups such as Indigenous peoples and affected citizens, as evidenced by the safeguards that they have in place. Of particular interest to the case of Samoa's land reform is the right to access and impart information and ideas which forms the basis for the contestations around the project. For this requirement, the ADB (2011) claims that it "recognises the right of people to seek, receive, and impart information and ideas about ADB-assisted activities" and it shall provide information in a timely, clear, and relevant manner" to "enable ADB to communicate with, listen to, and consider feedback from its stakeholders, including affected people" (p. 12). The ADB's 2011 *Public Communications Policy* also makes claims about information being given to affected people early enough for them to provide meaningful inputs into project design and implementation and that people will have equal access to the information that ADB makes available under the policy according to the terms of the policy and its implementation (ADB, 2011). As indicated in the activist chiefs' official complaint letter, they are making claims regarding the lack of transparency and communication in the case of the land reform project.

The analysis of the 2012 *Accountability Mechanism Policy*, 1998 *Indigenous Peoples* and 2011 *Public Communications Policy*, presents a view of accountability that appears to be more social and citizen-oriented. From these policies, it appears that the ADB promotes downward forms of accountability to its affected citizens and it transparency claims are targeted towards ensuring more equitable development processes and practices for vulnerable Indigenous peoples. Moreover, according to these policies, affected citizens can demand accountability from the ADB for projects funded if what they are demanding accountability for triggers any of the ADB polices (including the safeguard and information disclosure policies) and they can hold the bank to account through the two arms of its accountability mechanisms by submitting formal complaints to the office of the SPF or the CRP.

In addition to the ADB policy documents, an analysis of the interview responses from government facilitators and ADB representatives indicates a view of the ADB that supports the practice of these policies in the case of land reform. According to ADB32:

> One thing that ADB has in common with the World Bank is that we are very strong on safeguards i.e. social and environmental safeguards… I remember when the [activist chief's] complaint went to the Complaints Receiving Officer; Management took it seriously because the complaint came from Samoa's high chiefs, who were representatives of several village communities. While we may leave the participatory initiatives to the Samoan government, as part of our accountability process, we do insist that the government does its due diligence and consultations.

To elaborate further, ADB32 claims that:

> In a lot of cases the ADB board or directors is quite active in making sure, especially the big member countries like the United States, that there are safeguards for the environment and they always make sure that there are social safeguards as well. Questions raised would include: are you resettling people? And what is the impact on the community around where the projects are being held? Additionally, we [ADB] have this public information policy that requires us to publish everything and anyone can just go on our website and you can access pretty much everything that we have on Samoa, as part of promoting greater transparency and accountability for our projects.

According to ADB35, the ADB does recognise that it is accountable to the affected stakeholders and has demonstrated this in the case of the land reform. Drawing on the fact that the office of CRP took the activist chiefs' complaint seriously and provided an investigation once the project was deemed eligible under its 2012 Accountability Mechanism Policy, ADB35 reports that the accountability mechanisms in place were indeed working well. As ADB35 points out:

> The accountability mechanism for the ADB worked well in for this case, in my opinion, as the [activist] chiefs' complaint went through the process, like every other official complaints received. The office of the CRP did their job and investigated the issues raised and presented their findings to the Board. Based on the findings of the CRP, the Board recommended that the government provide more consultations with the people to create more awareness of the project and to gather different views about the project.

PUB25, a former consultant for the ADB, also claims that the ADB's accountability mechanisms work well in ensuring effective processes in place to deal with any project complaints. He describes his experience as follows:

> I have had some experience with the ADB over the years and I'm a little bit familiar with this issue [land reform] and I think the ADB is being quite sensitive about this issue. I know that they have been taking into account the concerns that have been raised about the land reform project. So, I do not think that they are deaf to it. Within the ADB, there's a whole process in which objections or concerns can be raised. I don't think that the ADB has no process for concerns or objections that are being raised. I think that there is a system within the ADB for concerns that need to be raised and it goes through a process. In my involvement with the ADB, it is a systems-focused organisation that once you get into the system, it is basically a step and a hop into the process of accountability… So, their systems are very well set up as I understand them, and it is similar to the systems in place for the World Bank.

GOV24 also shares this view by referring to the establishment of the safeguard policies:

> ADB also demonstrates its accountability to affected parties through the practice of its Communications and Indigenous people's policies. These policies are put in place by the ADB to safeguard the interests of everyone. Therefore it is unfair to say that the ADB is not being accountable to these [activist] chiefs… if the ADB Board does not think that ADB is accountable to the people then they would not have established and reviewed all these policies regularly.

These perceptions from participants also point to a positive view of social accountability which deems that the ADB has demonstrated that it is accountable to affected citizens for the land reform.

6.2.3 A Critique of the ADB's 'Social' Accountability

Despite these positive accounts of the ADB's accountability stance and mechanism resonating with more social forms of accountability advocated by the 'deepening democracy' paradigm, responses from activist chiefs concerning their views of and experiences with the land reform project provides a counter narrative to this social accountability stance. As reported in Chapter 5, the four activist chiefs challenged the ADB on the land reform project, arguing against the lack of consultation and communication with stakeholders and the harmful effects of the land reform for customary land ownership rights. Activist chief REB06 described their first attempt to demand accountability from the ADB at the regional level as rather disappointing and discouraging when their initial complaint was dismissed by the ADB's sub-regional office in Fiji on the grounds that issues raised did not meet the criteria for qualifying as a complaint. REB06 reported that:

> when we sent our complaint to the regional office of the ADB in Fiji, we were told that there was a whole formal process that we had to go through. The regional officers were very dismissive of our concerns. They basically told us that we have no case and that we have to go back to the GoS and work with the GoS on the issues identified in our complaint letter.

This implies a view of the ADB's accountability that is limited to the GoS as the major stakeholder of the land reform which is contrary to the social accountability advocated by the 'deepening democracy' paradigm. Rather than forsaking their quest for social justice and protection of customary land from alienation, the activist chiefs decided, in 2014, to lodge their official complaint to the ADB headquarters in Manila, addressed to the Office of the SPF, the ADB's problem solving arm for mediation. This evidence also contradicts the ADB's 2012 Accountability Mechanism, as indicated in Figure 10, which claims that the SPF is responsible for providing a response to the problems of locally affected people in ADB-assisted projects as the activist chiefs were not able to demand accountability from the ADB for the land reform which affects them.

Another contradiction experienced by the activist chiefs involves the 2011 *Public Communications Policy* as REB06 reports that it took quite a long time for them to receive a response from the ADB regarding their official complaint. Moreover, REB05 recalls that the SPF sent a team of five consultants, including a local lawyer to investigate the complaint. The findings of this investigation were reported in the ADB's response to the complainants in 2016.[59] This response indicates that there was enough evidence of the ADB's non-compliance with its 2011 *Public Communications Policy*, particularly the policies pertaining to the lack of communication and consultation with affected peoples, to warrant further investigation. The evidence dates back to the first TA 4712 (Phase 1) which:

> acknowledged that the key lessons from the implementation of that project, included (i) appreciation for the sensitivity of land issues requiring a gradual approach and (ii) the need for on-going and effective community advocacy. (ADB, 2016a, p. 5)

These recommendations were reiterated in TA Phase 2, as indicated by its completion report, ADB (2015b) stating that "one of the three priority areas for implementation was national coordination of customary land stakeholders and effective community advocacy" (p. 3) and that a community advocacy strategy had been developed and that the newly established CLAC had conducted public consultations on customary land reforms, but that this had been "the most challenging output" of the project. Among the major lessons emphasised in that report was the need for community consultations (p. 4). The report stated that "while the use of customary land is of economic importance for the people of Samoa, it is culturally sensitive, and this requires community consultations" and as government continues in its reform plans, the public will need to be continuously consulted (ADB, 2015b, p. 4).

The CRP's investigation also found further evidence of the lack of meaningful consultations/communications in the TA Phase 3, comprising of civil society and non-governmental organisations. As described by the activist chiefs in the CRP's report:

> the public consultation sessions that have been held under TA Phase 2 and TA Phase 3 were more like information dissemination sessions rather than opportunities for dialogue; exchange of views; the expression of concerns by stakeholders; and the development of an accountable response to concerns. The complainants' statements have been supported by representatives of the Samoa Farmers Association as well as SUNGO. (ADB, 2016a, p. 7)

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[59] See Appendix 8 for the ADB Board of Directors' response.

Moreover, the activist chiefs' complaint about the lack of communication/information disclosure relating to the land reform project is validated by the CRP's response to the ADB Board of Directors stating that:

> these statements in the [TA] completion reports acknowledge the critical need for continuous stakeholder, community and public information dissemination and consultations while emphasising that these have been challenging. However, an examination of the ADB's website shows that no project documents relating to the TA Phase 2 and TA Phase 3, beyond the basic Project Data Sheets and TA Report and TA Completion Report for TA Phase 2 have been posted for public and stakeholder consumption. (ADB, 2016a, p. 6)

While the CRP report ruled in favour of the activist chiefs in terms of non-compliance, it had reported inconclusive results for the claims about the harmful effects of the land reform for customary land ownership and rights.

According to REB11, the activist chiefs were once again disappointed with the ADB's accountability mechanism when the CRP's decision for an investigation was overruled by the ADB board of directors, in favour of handling the case to the GoS to conduct consultations and due diligence with affected citizens, as required by the ADB's 2011 *Public Communications Policy* and safeguard polices. The ADB's *Chair's Summary of the Board Compliance Review Committee* response states that:

> the Committee agreed that in view of current indications, confirmed by the CRP (paragraph 42 of the CRP report on eligibility), that the Government of Samoa will propose legislative changes that would substantially remove material harm to the complainants, it should recommend to the Board that such a review should not proceed at this time. (ADB, 2016a, p. 1)

The activist chiefs' recollections of their experience indicate that the ADB is promoting a form of accountability that is more functional rather than social. The experiences of these activist chiefs highlight that, in the case of Samoa's land reform, the ADB does not prioritise downward forms of accountability towards Indigenous citizens affected by the project that they funded, as indicated in their safeguard policies. Moreover, the ADB's initial dismissal of the activist chiefs' complaint, by the office of the SPF, indicates that the ADB promotes upwards forms of accountability as its claims of achieving downstream accountability are only for ensuring the efficient delivery of the land reform project as required by its own safeguard and communications policies. The evidence of non-compliance presented by the CRP, further reiterates the ADB's emphasis on answerability as there is no information about sanctions for the ADB violating its own policies.

These forms of accountability resonate with the approach advocated by the neoliberal paradigm as there is no indication of the ADB's practice of more downward accountability to affected stakeholders. Moreover, the lack of sanctions for the ADB in the case of it violating its own policies and for the Board of Directors to delegate the work back to the GoS without consideration for the main actors who are demanding accountability indicates a neoliberal functional approach to accountability. Functional in the sense, that accountability is superficial and mechanisms are in place but have no teeth. Despite this, the project was completed in 2017 and deemed a success according to the CLAC's final report (Malaulau, 2017). According to this report, the CLAC informed participants of the benefits of the land reform. In particular the Chairman stated that:

> opportunities in our country are limited. There are so many of the country's young generation graduating from Universities but employment opportunities are quite limited. Resources by families residing overseas are stretched due to the increased cost of living in those countries. Where would the families and village turn to? What other opportunities are there to maintain the welfare of the people of Samoa? An answer lies on our customary lands, being one of the natural resources that Samoan people can utilise through leasing so that they are properly utilised in an appropriate manner and enables families to obtain income to support the needs of their families, village and church activities. Lands are a blessing from God. God gave us these lands to be used for the wellbeing of our families in the future. (Malaulau, 2017, p. 46)

REB05 also identified an important conflict of interest which the activist chiefs found disconcerting about the initial investigation of their complaint. The conflict of interest came in the form of the BCRC member assigned by the ADB board to investigate whether due diligence was conducted for the land reform project. While in principle this member acted as an independent investigator and the focus of the investigation was on the ADB (and not the borrower), this structure risked undue influence and, according to the activist chiefs, affected the outcome of the investigation, particularly the corresponding monitoring of the CRP. REB011 claimed that they sought support from IDI, an independent international body advocating inclusive development. The IDI's managing director supported the activist chiefs' argument that the ADB accountability mechanism was not independent, as implied by its policy, stating:

> this decision reeks of conflicts of interest. Firstly, the director who represents Samoa on the ADB executive board sits on the committee that recommended overruling the CRP's decision and there's no indication that he recused himself. The question one must ask is why the ADB Board has an independent accountability mechanism to investigate complaints if it is just going to ignore its findings and instead take its cues from the very lawyers whose job is to defend the ADB management against such complaint… that is the very definition of a conflict of interest ("Official Investigation Finds ADB Failed To Consult Samoan, People", 2016).

There was no evidence found to suggest that the director in question at the centre of the alleged conflict of interest had recused himself in this case.

When the activist chiefs attempted to hold the ADB to account for the harmful effects of the *LTRA 2008* to Samoa's customary land ownership and rights, the response from the ADB board implied that activist chiefs should demand accountability from the GoS, instead of the Bank. As stated in the CRP's report:

> the legal reforms enacted by the Samoan parliament are a sovereign decision of the authorities of Samoa and thus cannot be ascribed to the activities of the ADB-funded TA projects… In every ADB funded sovereign project, the implementing agency is a government agency. All such projects seek to respect the sovereignty of the borrowing developing member country. In this context, the causal link between the ADB's project activities on the one hand and the harm to the complainants or other affected persons on the other, is always through a governmental implementing agency. (ADB, 2016a, p. 18)

From this response, the accountability relationship between the ADB and the activist chiefs became unclear, as the mechanisms for holding power-holders to account are somewhat blurred by the reminder that it was the governmental implementing agency who was directly involved in the implementation of the land reform.

For the activist chiefs, their main interest in the case of land reform is based on the fact that the *LTRA 2008* has been passed by the GoS without meaningful consultation of the affected stakeholders and more importantly, could have the effect of individualising control over land throughout the country, and ultimately placing large tracts of land in the hands of banks. These activist chiefs fight to demand accountability for the protection of Samoa's customary lands from the ADB's view of land as a commodity to be integrated into the financial markets without considering the social implications.

The contestations raised by the activist chiefs were also expressed through the media and by Pacific scholars. The *Samoa Observer*, a local media outlet reported that the chiefs were amongst others who expressed concerns regarding the failure of the ADB to comply with the protection of customary lands as provided under the *Constitution* in considering: a) the implications that are associated with the *LTRA 2008*; b) the registration under the *LTRA 2008* of all leases under the *Alienation of Customary Lands Act 1965* and decisions of the Lands and Titles Court in relation to customary lands; c) the advisory roles vested in the *CLAC Act 2013*, d) the use of the agribusiness project component to expand customary land leases registry under the *LTRA 2008*; e) the concern this will lead to the alienation of customary lands ("Chiefs Not Satisfied, Elevate Complaint", 2016). Moreover, this particular article also highlighted the failure of the ADB to stop the activities of former TA Phases 1 and 2 until the

Samoan citizens have been meaningfully consulted, as there has been no meaningful consultation with the citizens of Samoa during the full tenure of the TA over the last twelve years of project implementation. MED16 also notes that land in the Samoan culture is regarded as an inheritance from God and connected intimately to the *matai* or traditional political system; therefore if land is lost then the political framework is lost and in turn the culture of Samoa will be lost.

In addition, as expressed by REB05, the land reform was "incompatible with the Indigenous culture and political institutions of Samoa, and they are inconsistent with the needs and aspirations of the Samoan people" therefore, the failure of the ADB to comprehend this has "sadly meant a missed opportunity to achieve the laudable goal of promoting economic use of customary land in a culturally, socially and politically appropriate manner". As discussed in "Chiefs Not Satisfied, Elevate Complaint" (2016), the activist chiefs also warned Samoans of the danger of experiencing the same type of "corrupt land deals" as those exposed in Papua New Guinea, where local communities have allegedly been duped out of large swaths of their customary land. More specifically, activist chiefs argued that:

> members of our *aiga* will face dispossession from potentially large-tracts of land, foreseeably resulting in loss of income, threats to food security and impoverishment. It is also foreseeable that such fundamental transformations to customary land tenure will lead to social unrest, conflict and violence. We again point to recent scandals in Papua New Guinea to underscore the material nature of these risks. Our customary systems of consensus building may be slow and frustrating in the eyes of the financial market, but they safeguard our rights and help ensure the equitable distribution of land and its benefits. It is these systems that have ensured our survival as a people into the 21st century. While financial markets thrive on systems that facilitate swift and seemingly simple land transactions, the Samoan *aiga* does not. ("Chiefs Not Satisfied, Elevate Complaint," 2016)

Pacific scholars have also contested the land reform project, particularly the repercussions of the *LTRA 2008* for the traditional political framework in Samoa. Iati Iati warned against the implications of the alienation of customary lands extending beyond the issue of land ownership and rights to affect the traditional political framework. Iati (2009) argues that:

> the traditional political framework primarily to the local governance sphere of the *nu'u* (polity), which is made up of *aiga* whose origins and/or roots are/or have been intertwined into the *fa'alupega* of a *nu'u*….[therefore] land forms the foundation of this framework; it is attached to *suafa* (titles), which are owned and controlled by *aiga* and *nu'u*…[and the] *aiga* and *nu'u* bestow *these* on individuals who they elect to be their *matai*, and the *suafa matai* gives the *matai* the authority to govern the lands associated with the *suafa*. (p. 1–2)

Moreover, Iati (2009) argues that if land is separated from *suafa*, the *aiga* and *nu'u* lose control over these lands because their ownership is ultimately based on their control of the *suafa*. As a consequence of this, the *matai's* authority in the political arrangement pertinent to

this governance sphere is undermined and without this authority, the existence and role of the *nu'u* and *aiga* as pillars of governance in Samoa will reside on precarious foundations (Iati, 2009).

Pacific scholar, Elora Raymond also contested the land reform and argued against the ADB's land reform project documentation, stating that:

> nowhere in these reports is there a description… of the way in which communal tenure services as a social safety net, sits at the core of the political structure, and underpins social relations of familial and neighbourly obligation. There is no discussion about how to constitute financial subjects, encourage educated borrowing and credit worthy behaviour in a country where, to this day, even personal items such as jewellery, clothing and shoes flow like library books throughout the *aiga*. Cultural attitudes towards ownership are effaced and land tenure is presented as akin to a textbook case or a blank slate upon which reform will be enacted. (Cited in Activist chiefs' official complaint letter, 2014, p. 5)

These statements provide further support of the activist chiefs' complaint case to the ADB.

In addition, the IDI's legal director, Dr Natalie Bugalski also stated that the ADB has a habit of viewing land solely as a commodity to be integrated into financial markets. She argues that:

> By failing to hold meaningful consultations and properly assess the social implications of the reforms, ADB has violated its own safeguard policies… given the fundamental and adverse changes being imposed on *fa'aSamoa*, all further land reforms should be halted and full and meaningful country-wide consultation be carried out. (Elisara, 2018, February 19)

Many other respondents from the interviews, including members of the public and representatives from local media and scholars shared the activist chiefs' view that affected citizens should be able to hold the ADB to account for its role as a key actor in promoting the land reform in Samoa. This is evident from their advocacy for social forms of accountability which favours notion about the ADB providing downward accountability to the affected citizens. In particular, other respondents emphasise the important role of information disclosure rights to the contestations around the land reform project. As suggested by Goetz and Jenkins (2005), the two dimensions of accountability – answerability and enforceability (also termed controllability or sanction) – which must exist for there to be real accountability, require transparency. In the absence of reliable and timely information, there is no basis for demanding answers or for enforcing sanctions. Media representative, MED16 stresses that the ADB's 2011 *Public Communications Policy* should be enforced as the ADB is:

> a powerful institution with great influence on the development of our economy, involved in funding numerous projects in Asia and the Pacific region, it [ADB] should lead by example and support efforts to build a culture of transparency, that is, if it is serious about its mission to achieve an inclusive, resilient and sustainable development.

ACD12, a local scholar also concurs with this emphasis, adding to the debates about information disclosure requirements for the *LTRA 2008* and consultations, as argued by activist chiefs and Samoan scholars advocating more transparency during all the TA phases. In raising awareness of a potential weakness for information disclosure, MED16 criticises the ADB policies and document reports for being too technical and lengthy, arguing:

> local Samoans should be able to access information in a simple language that they can understand and this is not the case with ADB documents which only a few people can read and understand (MED16).

Therefore, a suggestion was made by ACD12, a local scholar, for information regarding the progress reports on the project to be translated into the Samoan language for the use of the Samoans residing in the rural areas when consultations are held at the village levels.

According to REB06, the ADB Board of Directors eventually took the side of the GoS and the Bank's solution was to provide more funds to assist the GoS with the consultations and communications for the land reform, in an attempt to pacify citizens about the acceptance of the project. The Samoa land reform project was closed in 2017 following a report from the CLAC which presented evidence of the successful consultations and communications facilitated.[60] From this experience, the activist chiefs argues that the ADB promotes forms of accountability that are hierarchical, emphasising downstream accountability in their policies when in fact they are only a façade for ensuring easy acceptance of their development agendas.

The forms of accountability advocated by activist chiefs and other social actors emphasise downward accountability to all stakeholders affected by the land reform. This delineates a more social form of accountability where the interest of accountability, for these actors, is based on social and environmental protection of rights and demands against harmful effects of development. This is in contrast with the interests of the ADB and GoS who make social accountability claims in their policies for development while practice functional accountability, as evidenced in accountability struggles faced by the activist chiefs and other social actors. As evident from the case study of land reform, these contrasting views also present contrasting approaches to the way development is carried out by these actors.

These findings highlight the conflicting claims of accountability practiced by the ADB as it maintains consensus around economic growth and state sovereignty over providing recourse to affected people. The accountability views and associated practices of activist chiefs and

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[60] A detailed analysis of these consultations is presented in Chapter 7.

perceptions of Pacific scholars indicated a 'deepening democracy' approach, in terms of prioritising social and environmental aspects of development for the land reform project. In contrast, the ADB's approach to accountability was informed by its 'neoliberal development' agenda which emphasised the importance of economic growth and land market liberalisation over social and environmental concerns of affected citizens. This is evident in the conflicting perceptions and practice of accountability between the ADB and its representatives and activist chiefs, Samoan scholars and other stakeholders.

6.3   Government of Samoa's Accountability Policies and Practices

The accountability relationship between the GoS and Samoan citizens is understood from the GoS's policies and the experiences and perceptions of interview respondents and the media. The GoS policies that relate to the accountability struggles for the protection of land ownership rights, struggles relating to the ADB's and GoS's formal accountability mechanisms and struggles against the harmful impacts of 'neoliberal development' for Samoa in general and specific to its land reform involves the *LTRA 2008* and the Exchange of Information. While the *Constitution* contains provisions for the protection of customary lands from alienation (s. 102), it does not have any provisions for the accountability and sanctions for the GoS. Samoa's *Constitution* was established to combine the Samoan customs and traditions with a western system of government which resulted in two political domains: the *nu'u* and the nation-state. Each institution is constituted by political representatives, along with a set of principles, rules, and regulations pertaining to the proper relationship between them and those they serve.

6.3.1   Land and Title Registration Act 2008

As stated in Chapter 5, the *LTRA 2008* was passed into parliament to introduce the Torrens land system in Samoa which enables customary lands to be registered under an individual's name (namely the *Sa'o* of the family). The accountability struggles for the protection of customary land ownership rights evolve around this legislation and its following amendments[61] which places customary land, to be registered under an individual owner, therefore providing the individual the legal rights and ownership to the land, in the hope of the individual being a genuine trustee for his or her family and extended family. Since before its enactment, the *LTRA 2008* has subject to a great deal of debate implying that it is a secret avenue implemented by the GoS to alienate customary lands. As the *LTRA 2008* permits

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[61] As stated in the *Lands and Titles Registration Amendment Act 2015*.

customary lands to be leased to anyone without consulting with those who are ideally and culturally entitled to occupy the land (that is, family and extended family), there is a danger of a violation of intergenerational justice, in cases where the lessee would have exclusive use of the customary lands for many years. Future generations are not permitted to occupy and enjoy that land, thus resulting in intergenerational injustice. This issue is at the heart of the accountability struggles faced by activist chiefs, Samoan scholars and other social actors to hold the GoS to account.

6.3.2 Freedom of Information Law Under Consideration

The quest for more accountability from the GoS has also garnered more support for social activism in Samoa. The calls for more accountability from the GoS also ignited calls for more transparency from GoS, in terms of government operations, policies and affairs. According to the *Samoa Observer* issue on the June 4th 2017, a freedom of information law was under consideration by the Samoa Law Reform Commission as "Samoa does not have a standalone law that governs the flow of information among government ministries and with members of the public and the media" and "there is a lack of procedure around what information is available to the public and the media to ensure accurate reporting and accountability in government whiles also protecting confidential information" (Feagaimaali'i-Luamanu, 2017, June 4).

The lack of information disclosure has also been a primarily concern in the land reform debates. As indicated in Chapter 5 and earlier sections of this chapter, activist chiefs have made several claims about the lack of information disclosure of the ADB's TA and the consultations during the implementation of all three phases of the land reform project. The case of land reform also highlights that the actual practice of bringing local voice to the attention of "the right authority" proved discouraging as the role and responsibility of the GoS becomes ambiguous. In this instance, as suggested by Newell and Wheeler (2006), identifying information disclosure rights (or lack thereof) contributes to a deeper understanding of the struggle for accountability.

6.3.3 Interview Participants, Samoan Scholars and Media Perceptions and Experiences of GoS Accountability

According to participants MOP17 and PUB20, the GoS is demonstrating that it is accountable to the citizens of Samoa. For instance, PUB20 emphasises the benefits of the land reform from the GoS's economic perspective:

The findings from the ADB indicate that we are not utilising our customary lands efficiently and the GoS has made the right choice in going ahead with the project. Foreign investors can now invest in our lands and help to develop the economy. For example, in addition to the commercialisation of leases, there will be many jobs created which will benefit our local people. In accordance with its current strategies for development, the government is working in the best interest of the people by encouraging economic growth.

In the context of the land reform, the perceptions and experiences from interview participants suggested that the accountability relationship between the GoS and its citizens was influenced by the neoliberal agenda of the ADB. More specifically, the struggles faced by activist chiefs in trying to demand accountability from the GoS for its role in the ADB funded land reform provides evidence of a functional view of accountability whereby the GoS's priority in providing upwards accountability to the ADB has overruled its responsibilities of accountability to its citizens. According to REB06, the government has been dismissive of the activists' claims for more information about the *LTRA 2008* during its initial consultative processes and it [GoS] continues to dismiss their claims about the risk of the alienation of customary lands. REB06's response to the harsh public ridicule by the Samoan Prime Minister in the local media whenever he raises the issue of the risk to customary lands is positive stating that:

Such abuse and ridicule is typical from the top. The PM has called me a fool many times before and I am not bothered by it, as I would rather be a fool fighting for our customary land rights than an ignorant one who would allow our customary lands to be taken over by foreign investors.

In the case of Samoa's land reform, the accountability claims of activist chiefs for the land reform are legitimate, according to MED16 and ACD09, however, they are readily dismissed and even ridiculed by the GoS. In addressing the issue of who can demand accountability from the GoS, many respondents from the interviews agreed that every Samoan citizen has the right to demand accountability from the GoS for the protection of customary lands ownership and rights and for any harmful effects caused by policies and developments enacted for Samoa. As argued by ACD12, "there is no question about whether the citizens can demand accountability from their government given an implied social contract which exists between the government and its citizens". Newell and Wheeler (2006) suggest an implied social contract exists between the government and the citizens who elect them into power. It is this implied social contract, fuelled by concerns over the protection of customary lands, which has driven activist chiefs and civil society groups to take actions to challenge the GoS over the land reform project. This demonstrates enforceability which is another important dimension for accountability, as noted by Goetz and Jenkins (2005), for holding the powerful to account.

Another narrative of the GoS accountability from activist chiefs' experiences and other participant perceptions also indicates that there was no accountability from the GoS for the land reform, given the lack of transparency and answerability on the GoS's part. While accounts from government facilitator, GOV08 and ADB representative ADB32 indicate that the GoS is responsive to its citizens' needs through the consultations facilitated for the land reform, the activist chiefs presented an account of their experience with the GoS's accountability mechanism which was in stark contrast to the GoS officials' claims about responsiveness of the GoS to the citizens' concerns:

> When we found out that there were no consultations we made several attempts to get an answer from government on the lack of consultation and awareness of the local people regarding the land reform. The Prime Minister's response was that there was a lot of work done and that we were not there. He claimed that we were stupid fools who walked around and did nothing and now we come in here to try and interfere with government policies. (REB05)

While some may describe this form of GoS accountability to its citizens as weak, the activist chiefs allude to the idea that there was no accountability involved, and the GoS's continual dismissal of the debates makes it difficult for citizens to demand answers, let alone enforce accountability from the GoS. REB06 noted, in section 12 of the *CLAC Act 2013*, an exemption from liability clause which clearly removes accountability and indemnifies the GoS and its officials from possible wrong doing, incompetence and fraudulent acts under this legislation. They also found that:

> those who are supposed to manage, implement, maintain, monitor, and ensure the integrity of the Act are given a free ride without any sense of accountability because this Section states - A commissioner, staff or any other person engaged or required to carry out a function, duty or power under this Act is not personally liable for any act done or omitted to be done in good faith when carrying out the function, duty or power under this act (REB06).

Thus, these activist chiefs argued that they have no faith in the accountability system of the GoS. As implied by REB05, "we are a democracy but as we see it here the government pretty much does what it wants and disregards what most of the people want". REB05 also made claims about the unresponsiveness of the GoS to their concerns, claiming that the GoS has prioritised aligning national interests with the neoliberal agendas of the ADB rather than focusing on providing accountability to its citizens.

Scholar, Elora Raymond also provided evidence to support the activist chiefs' claims about the GoS colluding with the ADB to promote the commercialisation of customary lands. She was involved in the preparation of a 1998 ADB report to the GoS, stating that the ADB would stop lending money to the Samoa's financial sector reform unless the GoS had agreed

to the two conditions of a) privatising state owned enterprises and b) changing land laws to enable the mortgaging of customary lands (REB06). According to the article in the *Samoa Observer*,

> if Samoa agreed, ADB would lend US$7.5 million to the financial sector, and provide another US$1.0 million in TA and legal advice. In 2000, ADB lent US$3.5 million (Project Number 33167) to the Samoa financial sector. In exchange the government agreed to privatise state owned enterprises, create a land registry, and allow mortgages against customary land where the individual chief authority (*pule-fa'aSa'o*) was an integral part. Neither the parliament nor the Samoan people were asked to help decide these radical changes to [the] customary land law. Instead, we were informed after the fact several years later. (Raymond, 2013, as cited in Elisara, 2018, February 19)

In this case, it is clear that as the GoS attempts to increase its power of capital mobility, its ability to respond to accountability demands of its citizens weakens.

Another form of evidence indicating the weak forms of accountability promoted by the GoS is found in the findings regarding the issue of how citizens can demand accountability from the government. These findings identified votes in the elections as weak forms of sanctions and enforcement used to hold governments to account for their decision regarding the customary land reform. For instance, claims are made about voters in the elections being easily subjected to bribery and manipulation by the corrupt candidates who assume to buy their seats:

> The elections, however it hasn't worked well for us at all in the last 36 years and this is the biggest problem that we have ... I think that in an ideal democracy, people should be going to their chiefs and other members and say why did we vote for this government. This doesn't ever happen here in Samoa. It's about the money. If you look at now, the village and district representative are all paid a salary determined by the government. These include both a male and female representative from each village. This is my biggest fear here in Samoa (MED16).

> Another alarming realisation is about poor villagers accepting bribes on the basis that it is considered as *alofa* which is the Samoan word for gift. This Samoan cultural tradition of gift giving does not aid in the quest for demanding accountability through election votes (REB05). However, in defence of this Samoan cultural tradition, CHF07 provides supporting arguments, stating that to be given *alofa* is a privilege bestowed on them by a person of a higher rank in society, thus to reject the *alofa* is considered unacceptable to the Samoan culture of *fa'aaloalo* [respect] bestowed by the candidate to the recipient.

In contrast to this view, PUB25 suggests the avenue of challenging the government's decision on the *LTRA 2008* in the courts:

> I think that any number of people, but particularly government stakeholders (including people affected) can file court proceedings to question decisions made by the governments as another avenue to hold governments to account. If the government actions and decisions have a negative impact on them then it can be subject to judicial review and this is one way in which stakeholders can seek accountability from government. Regarding the land reform, it also depends on which

statutory amendments that government has made to the *Constitution* or the *Alienation of Customary Land Act 1965* that stakeholders want to challenge.

There are conflicting rights claims evident in the case of the activist chiefs' struggle to hold the GoS to account. While activist chiefs argue that they have the right to debate and contest the issue of land reform in the interests of protecting customary land ownership rights from alienation, the GoS does not acknowledge these rights as indicated by its continual dismissal and public ridicule of the activist chiefs' claims. The claims of activist chiefs about rights to contest and demand accountability from the GoS indicates a more social understanding of accounting as advocated by the 'deepening democracy' paradigm. Accordingly, this form of GoS accountability resonates with the 'neoliberal development' approach of functional accountability, given that the GoS's approach appears to be hierarchical and dictating and focused on narrow perspectives of economic development, neglecting other social implications of the land reform. The GoS's accountability relations with the ADB, on the other hand, is described as responsive, depicting its priority and emphasis on upward accountability to the ADB.

6.4   Civil Society-Led Accountability Strategies

6.4.1 *Social Actors, Strategies and Rights*

In the case of land reform, it is not merely the material value attached to land but rather competing perceptions of its value and cultural significance that generated the contestations and accountability struggles. Radically different understandings of the significance of customary lands to the Samoan culture and traditions when combined with institutional complexity in the ADB and GoS create a context where accountability is very difficult to achieve through institutional design (Newell and Wheeler, 2006). To understand the types of accountability strategies enacted by activists and civil society groups, an analysis of interviews, media and documents pertaining to Pacific scholars' views and accounts of the land reform is provided. Table 6 presents a summary of the social actors, strategies and rights adapted from Newell and Wheeler (2006) to provide a more nuanced understanding of the accountability struggles in the case of the land reform.

Table 6

Summary of Social Actors, Strategies and Rights

Social Actors	Types of Accountability Strategies Used		Rights
	Formal	**Informal**	**Rights**
Activist chiefs	• Written complaint to the ADB's CRP and SPF • Meeting with the ADB consultants • Environmental roundtable with Biodiversity and Conservation Organisation	• Forced entry into consultation session for *LTRA 2008* • Gaining attention through local and international media • OLSSI online platform • Mobilising citizens • Facilitated awareness workshops for the community • Presented in international and local conferences and seminars to contest alienation to customary lands • Non-participation in the GoS-led consultations for land reform	Right to protect customary lands Right to information Right to demand accountability
Other Individual and group activists	• Attempted lawsuit against the GoS	• Gaining attention through local and international media • Mobilising *matais* in village meetings	Right to protect customary lands
Pacific scholars	• Publications	• Gaining attention through local and international media • Participation in international and local conferences and seminars to debate the *LTRA 2008* and land reform	Right to information Right to protect customary lands Right to protect social and political framework
SSIG	• Lawsuit against the GoS and other Cabinet members	• Peaceful protest marches • Gaining attention through local and international media • SSIG online platform • Mobilising citizens • Formation of the Samoa First Party to run in 2021 elections	Right to protect customary lands Right to information Right to inclusive development

According to Table 6, the key social actors comprising of the four activist chiefs the O Le Siosiomaga Society Incorporated (OLSSI),[62] members of the Samoa Party,[63] Samoan scholars, Samoa Umbrella for Non-Government Organisations and Samoa Solidarity International Group (SSIG), have employed both formal and informal strategies at both local and regional levels. In particular, the activist chiefs' dissatisfactions with the ADB's formal accountability mechanism led them to utilise more informal strategies for holding the ADB

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[62] OLSSI is a non-government organisation formed to address environmental protection in Samoa.
[63] The Samoa Party is a political party, formerly led by the activist Su'a Rimoni Ah Chong.

and GoS to account for the potential harmful effects brought by the *LTRA 2008*, land reform and for the future development of Samoa.

6.4.2 Activist chiefs and O Le Siosiomaga Society Incorporated Accountability Strategies

The bill for the *LTRA 2008* sparked the first round of debates and contestations around the land reform, marking the beginning of a series of strong and uncoordinated oppositions to the land reform project. According to the recollections of REB06, the Land and Titles Registration Bill used to introduce the Torrens land registration system to customary lands was kept a secret by the GoS as the issue of customary lands was a contentious and cultural issue. REB06, the president of the OLSSI was the first activist/civil society group representative to raise awareness of the implications of the land bill to members of his *nu'u*. Iati (2009) reported that the meeting was intended to raise awareness and to engage different views on the implications of the Torrens land registration system for customary land ownership and rights in Samoa. The greatest fear for the OLSSI was that the Torrens land registration system[64] did not reflect customary land ownership principles, more specifically the Samoan principle that land is owned by a collective/kin group but controlled by the *matai* as their elected trustee (REB05). This meeting also included a few public servants and scholars who were supporting the OLSSI's call for constructively engaging the GoS on this matter.

6.4.3 Other Individuals' and Activist Group's Accountability Strategies

This controversial bill also prompted actions from political leaders concerned over the implications of the Torrens land registration system for customary land ownership and rights in Samoa. According to Radio New Zealand Pacific news there were talks about the current Prime Minister taking legal actions against the leaders of the two political parties, at the time, namely the Samoa Party and the Samoa Democratic Party over the 50,000 pamphlets they have distributed to several *nu'u* about the Lands and Titles Registration Bill. According to the former leader of this party:

> we think the HRPP government has sold the country to foreign investors by taking on this scheme whereby as layers we know the difference between the Torrens and Deeds systems and the implications. So when we put it on the leaflet with certain facts, I guess he's gone berserk because it's going out in writing. ("Samoa Opposition Says Government", 2006)

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[64] Under the Torrens land registration system, titles to customary lands would be registered under individuals' names which will not recognise the collective ownership.

In addition, this political party leader also expressed an interest in launching a legal challenge to the LTRA 2008, based on the claim that the land bill was unconstitutional.

Ah Chong (2008, as cited in Iati, 2009) also supported this claim quoting the *Constitution*, in which he argues that is unlawful "to make any alienation or disposition of customary land or any interest in customary land, whether by way of sale, mortgage or otherwise" (*Constitution of the Independent State of Samoa 1960*, s.102). In registering individual names rather than *matai* titles indicated that land was alienated from its rightful owner, which is the *matai* titles, therefore when separating land from *matai* title then is a matter of alienating land from its rightful owner (Iati, 2008).

The Samoa Umbrella for Non-Government Organisations also joined these key actors in publicly opposing the land bill through the media and public consultations (Iati, 2008). This civil society group shared the OLSSI and the two party leaders' concerns about the Torrens land system's impact on the traditions and customs of Samoa. It had created a sub-committee to address the concerns with the land bill and this committee challenged the Prime Minister and the Attorney General to a public debate on the matter, however this challenge was not accepted by the two parties (Ah Mu, 2008, as cited in Iati, 2008).

6.4.4   Samoan Scholars Accountability Strategies

Iati (2009) reported other criticisms of the land bill which included a number of provisions permitting unscrupulous elements in the registration process, vague terminologies and the destruction of the traditional socio-political system. All the arguments presented by these activist/civil society groups were fiercely rejected by the GoS and prior to the passing of the *LTRA 2008*, the Prime Minister had continued to publicly deny claims that customary lands will be affected by the Act by stating that the land bill is only applicable to freehold and public lands (Ah Mu, 2008, as cited in Iati, 2008). In response to the heated debates around the *LTRA 2008*, the GoS added new provisions into the land bill to exclude customary land from the act. However, critics are not reassured by these provisions given the GoS's lack of information disclosure about the land bill and the intention of the ADB funded land reform intention was more apparent given that the TA was titled, Promoting the economic use of customary lands.

6.4.5   SSIG Accountability Strategies

The most current activist/civil society group formed to oppose the *LTRA 2008* was the SSIG which comprised of both local and overseas Samoan citizens. The SSIG members organised

several peaceful marches and protests, in front of the GoS's main building, to try an urge the government to repeal the unconstitutional *LTRA 2008*. This particular group made a protest to the ADB president, against the ADB's promotion of its economic agenda for Samoa over social and environmental agendas suited to the Samoan context and culture (Lavata'i, 2019, January 8). Following these protests, the SSIG decided to challenge the Prime Minister, the two former Attorney Generals, the former Head of State, the MNRE and the Samoa Land Corporation, in court over the constitutionality of the *LTRA 2008* which is in violation of Articles 102 and 109 of the *Constitution* (Feagaimaali'i-Luamanu, 2018, August 18).

The most current accountability strategies adopted by the SSIG included the establishment of the Samoa First Political Party to run in the next election against the ruling GoS. The leader for the new political party claimed that its party's motivation came from "the people in the villages who have expressed sentiments and feelings that the current government is not putting their needs first" (Wilson, 2020, February 20). It was also reported in Wilson (2020, February 20) that new political party plans to abolish the *LTRA 2008* when elected.

6.4.6 *Accountability Strategies for 'Deepening Democracy'*

These accountability strategies provide evidence of accountability perceptions that resonate with the 'deepening democracy' paradigm. The four main activist chiefs continue to establish public information campaigns to raise awareness of the negative impacts of neoliberal reforms for Indigenous communities and the environment, mobilising the local communities in rural areas and targeting minority voices even after the ADB has closed the project. The activist chiefs' decision to not engage with formal processes and 2017 consultations facilitated by the GoS and ADB and its continued creation of new spaces for engagement with stakeholders, is viewed as accountability strategies adopted to pressure these dominant power-holders to address citizens demands at the community/local level. REB05 claimed that they will continue to demand accountability from the GoS and the ADB when these powerful actors continue to promote neoliberal agendas over social justice and environmental protection. These formal and informal accountability strategies have been formulated and enacted by social actors as a way to demand accountability from both the ADB and the GoS as a result of the accountability failures of the ADB's accountability mechanism and weakness in the GoS's accountability processes. Both the informal and formal strategies employed by these social actors and groups have worked to keep the debates around the protection of customary land ownership rights alive and to create more citizens awareness of transparency and accountability rights issues.

6.4.7 Interview Participants and Media Perceptions of Civil Society-Led Accountability Strategies

Many interview participants support the efforts of activist chiefs and other civil society groups in mobilising informal strategies. Local scholars and the media alike have commended the efforts of the activist chiefs in starting the debates about the land reform, claiming that their efforts indicate a revival of democracy in Samoa. For instance ACD19 notes that:

> The arguments put forward by Fiu [and the gang] were very insightful and their efforts, whether in the local media or the workshops and seminars that they attend, the dissemination of information deserves a lot of respect from us Samoans. The continuous strategies that they used to get their message across have been effective in keeping the debates alive. These are healthy signs of a democracy.

ACD27 also applauds the strategies employed by the activist chiefs describing them as:

> ...very brave as it takes a lot of guts and perseverance to take on the ADB and GoS. I take my hat off to these four chiefs for not giving up when their initial attempts failed to garner attention from the government and ADB…their strategies have eventually worked now because the government is taking notice of these concerns and appear to be making changes to lands laws to what they term as ensuring that there is no risk of the alienation of customary lands.

The local media, namely the *Samoa Observer* seems to thrive on the debates around the land reform as it continues to follow and report on the developments with the land reform contestations. In its November 29th 2020 issue titled, *Customary Lands, Alienation Fears and Samoa's Sacred Constitution*, which reports on the Samoan Prime Minister's latest verbal attack on activist chief Fiu Mataese, insisting that he should go and find a *filimoto* tree to hide under so that he cannot be seen. While this latest abuse indicates the GoS's negative opinion on the accountability strategies of the activist chiefs, the editorial reminds its audience that the debate is unlikely to go away quickly as:

> ...we are left with a hugely controversial topic, which continues to divide opinions depending on where you sit. Indeed as long as there appears to be ambiguity, people will always ask questions and so they should…why? Because land matters, especially for a country where customary lands dominate the total land mass. Besides without land there is no Samoa.

The civil society strategies employed by these social actors suggest a movement by these social actors to try to 'reclaim' the concept of accountability, viewing it as a political struggle - rather than accepting the technical/apolitical view presented by the ADB and the GoS. In line with Brown et al. (2015) and Newell and Wheeler (2006), the case study of land reform highlights that accountability struggles do not just occur in and through institutional channels and their policies and practices. The activist chiefs' accountability strategies which involve

both working 'within' the institutional channels and 'outside' by contesting formal spaces and creating new spaces indicates an attempt to broaden out and open up spaces for engagement (Brown & Dillard, 2013b, 2014) by contesting the boundaries that the GoS and ADB are imposing. The activist chiefs' dissatisfactions with formal accountability processes, particularly the unresponsiveness of the GoS and ADB to their concerns, and the way they are put into practice, has led to increasing attention to informal strategies and oppositional practices. For instance, the activist chiefs' creation of informal participatory strategies for the land reform has sparked interests from both local and international citizens. These participatory strategies included both urban and rural participants, garnering great attention from many citizens both local and international. Their strategies also motivated other groups to mobilise together to contest and protest against the land reform project. This is evident in the establishment of new activist groups, such as the SSIG and the numerous public information campaigns to create awareness of negative impacts of neoliberal reforms, in order to expose the misuse of power and to inform people of their rights. While these activist chiefs had limited resources at their disposal compared to the GoS, their ability to air their grievances and make political demands (for example, for legal rights to information) has gained a lot of media attention.

6.5   Summary

In terms of Research Question 1, the chapter presents evidence of the predominant influence of the 'neoliberal development' paradigm, in shaping accountability perceptions, policy and practices of the ADB and GoS in the context of Samoa's land reform. While the ADB policies claims to advocate a more social downward form of social accountability to all stakeholders affected by its reforms, perceptions from the media and other interview participants provide evidence that this social form of accountability is superficial as it masks the functional accountability and prioritises upward accountability towards to its Board of Directors and powerful member countries. The struggles against the harmful impacts of 'neoliberal development', both generally and specifically in relation to Samoa's land reform, highlight that the informal accountability strategies mobilised by activists/civil society groups are a result of a perceived lack of accountability of the formal processes of the ADB and GoS. These struggles also indicate how the 'neoliberal development' paradigm has led key actors to encounter each other in new ways (Newell & Wheeler, 2006), as the ADB is playing a significant role in local accountability struggles consequently impacting the power relations in accountability and participatory initiatives for development. As the GoS continues to

promote the ADB's neoliberal economic development agenda through the commercialisation of resources, its ability to respond to accountability demands of its citizens weakens. In addition to accountability struggles, the contestations around the case of Samoa's land reform also points to participatory struggles faced by development actors. These participatory struggles are analysed and discussed in the following chapter.

CHAPTER 7: PARTICIPATORY STRUGGLES IN SAMOA'S LAND REFORM

This chapter is the second of two analysing the interviews and documents on Samoa's land reform project, using the framework outlined in Chapter 4. In particular, the chapter critically examines the participatory initiatives surrounding Samoa's land reform based on typologies of participation in the literature (namely, Arnstein, 1969; Pretty, 1995 and White, 1996), Gaventa's (2006) power cube and work by Judy Brown, Jesse Dillard and others on critical dialogic accounting and accountability. This chapter addresses the second objective of the study and associated analytic questions, namely:

Research Objective 2

To understand the major struggles around participatory initiatives in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms.

- What are the rationales or objectives for the accountability and participatory initiatives as understood by the key actors?

- What do the facilitators and participants in the participatory initiatives understand by the term participation? How do their understandings and practices relate to typologies of participation in the literature? Who has been included? What are the rationales for and aims of the participation and for inclusion or exclusion of different individuals/groups? How, if at all, are divergent viewpoints addressed? Do the participatory initiatives, and associated information disclosure, help to open up or close down discussion and debate?

- How successful is participation over land reform in achieving the objectives of participatory development as identified in official development policies and by the facilitators and participants? Who benefits and who loses out as a result of participatory initiatives concerning land reform? What wider governance, policy and mobilisation processes (for example, Non-Government Organisation activity or social activism) close down or help open up alternatives?

The key analytic concepts used to identify the 'neoliberal development' and 'deepening democracy' paradigms' understandings of participation are adapted from understandings about participation identified in Chapter 2. According to Table 1 (in section 2.4), the 'neoliberal development' paradigm includes instrumental and tokenistic participation for

legitimation, participation that prioritises promoting economic efficiency for effective outcomes, limited forms of empowerment and based on roots in rational choice theory where participants are labelled as 'users' and 'choosers' of development. In terms of the 'deepening democracy' paradigm view of participation, the key analytic concepts include more direct participation of citizens, promoting democratic values and rights-based approaches, prioritising the empowerment of marginalised voices and emphasising the need to address power and context. Moreover, the 'deepening democracy' paradigm forms of participation are identified as having theoretical roots in deepening democracy which views participants as 'makers' and 'shapers' of development.

The chapter begins with an outline of the ADB participatory policies and practices relating to the participatory struggles with the land reform project. It then discusses the rationales or objectives of the accountability and participatory initiatives as understood by the key actors. Following this is a description of the GoS's participatory policies and practices in relation to the land reform project. In both cases, the goal is to draw out the tensions between different key actors using the combined typologies and key analytic concepts are used to identify 'neoliberal development' and 'deepening democracy' paradigm forms of participation. An analysis of power in practice is provided using the power cube and the work of critical accounting scholars. A summary is provided to conclude the chapter.

7.1 Rationales or Objectives of Accountability and Participatory Initiatives

The evidence from both documents and interviews suggest that there are conflicting views regarding the rationale and objectives of accountability and participatory initiatives. Many participants considered that the objective of these practices was to engage all stakeholders in the land reform and solicit different views from stakeholders in the interests of participatory development. For instance, MOP17 shared the views expressed in the ADB (2012a and 2012c) which states the commitment of the ADB to enhancing accountability and strengthening development through participation. According to MOP17:

> …the consultations, funded by the ADB, were carried out according to the bank's policies of engaging beneficiaries and affected citizens in decisions made for development. Engaging citizens will make developments such as the land reform more transparent, allowing citizens to hold them to account for their decisions and actions.

While REB29 also believes that these initiatives should be conducted for the main purpose of engaging stakeholders and ensuring accountability and their participation as a right to take part in their own development, a more sceptical view of the reality in the case of Samoa's land reform was provided by this participant. For instance, REB29 describes an account of accountability and participatory initiatives objectives underpinned by hidden power dynamics working to weaken forms of effective accountability to and meaningful participation for less powerful key actors of the land reform and promote the interests of powerful groups such as the ADB and GoS.

A more nuanced understanding of the rationale and objectives of accountability and participatory initiatives can be understood from a deeper analysis into the perceptions and understandings of what participation mean for the key actors. This is discussed as follows.

7.2   ADB and GoS Perceptions of Participation

7.2.1 ADB Policy Documents

The analysis of the ADB's policy documents indicates how the ADB perceives and understands what is meant by the concept of participation, and how this has evolved over time. According to its 2012 *Guide to Participation*, the ADB considers participation as an effective means to ensure successful development results and outcomes. This guide was revised by the non-government organisations and civil society centre[65] of the ADB to replace the 2006 guide and to expand the practical information and tools to enable meaningful participation in the ADB operations under its 2012 strategy (ADB, 2012b). As identified by its vice president for knowledge management and sustainable development, the ADB is committed to the strengthening of participation for development results:

> The overarching goal of the ADB is to achieve sustainable results in reducing poverty in the Asia and Pacific region. To be effective, development operations must respond to the needs of the people, especially the poor. And engagement with stakeholders must take place at all stages of the operational cycle including policy and strategy formulation, project development, implementation, monitoring, and evaluation (ADB, 2012b. p. 3).

This is similar to the findings in Chapter 6, from the ADB policy documents which claim that the ADB advocates a more social form of accountability to all stakeholders affected by its projects. The ADB's commitment to strengthening participation is reflected in its 2020 long-

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[65] In 2001, the ADB established a Non-Government Organisation Network and Center, which was later renamed the Non-Government Organisation and Civil Society Center to bring together civil society groups from the countries where ADB operates to coordinate with project officers, field office staff, and departments throughout the institution, helping ADB share knowledge and collaborate productively with civil society groups.

term strategic framework which accentuates the importance of participation for its operations and underscored partnerships in general as key drivers of development change. Accordingly, for the ADB operations, participation is viewed as a means of:

- enabling support and ownership by a range of stakeholders,
- improving project processing and quality of entry,
- improving quality during implementation and
- strengthening the sustainability of development results. (ADB, 2012b, p. 5)

The ADB also considers participation essential for fostering strong relationships between governments and their citizens while ensuring accountability, social and economic inclusions of marginalised groups and responsive public service delivery. The importance of local ownership and participation in land reform is captured in the ADB's commitments to the United Nations agenda on development assistance effectiveness, which is predicated on the assumption that locally owned policies were more likely to be effective and more focused on poverty.[66] From these claims, accountability and participation play vital roles in generating ownership of a country's development policies, priorities and practices. The reason behind this view is that accountability and participation lead to more responsive and more effective governments, in terms of reducing poverty. Thus, the ADB (2012b) claims that more effective governments will enhance the effectiveness of development assistance and policies more widely, leading to better development outcomes (p. 5).

7.2.2 ADB Representatives' Perceptions of Participation

In the case of the land reform, perceptions of the ADB representatives mirrors the ADB's stated commitment towards strengthening the partnership between the ADB and GoS and participation of citizens affected by the project. As noted by ADB32:

> I've worked in a lot of different countries in the Pacific and I have found that the governments all operate differently. Here, the GoS, I think from experience, has more say in how the ADB operates. The ADB can never get away with telling the GoS what to do because people here really speak their minds and they really push back. So as much as possible, we do work with the GoS and we often say look, consultation needs to be done in the projects that we fund, that is a requirement … So, we have been working in place with GoS on the land reform project to make sure that proper consultations are being done along the way. So, participation is a big thing for ADB.

Another interview participant also emphasises that the importance of participation for the ADB projects can be seen in its policies for ensuring that its projects comply with and are

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[66] The United Nation's Sustainable Development Goal 17 is targeted towards strengthening the means of implementation and revitalising the global partnership for sustainable development. This goal aims to bring together national governments, the international community, civil society, the private sector and other actors.

sensitive to environmental and community safeguards.[67] More specifically, PUB25 describes his involvement with a former project where he found the ADB to be quite sensitive to community views stating that the "ADB would never give a project the go-ahead without having the affected parties' views on it". Claims from the ADB policy documents and these representatives' views of participation resound with the GoS and facilitators' views indicating both institutions' commitment towards promoting forms of participation that they believe to be more inclusive and meaningful.

7.2.3 GoS Stance on Participation

The GoS's stance on participation, in the case of the land reform project, is understood from the *Communication and Consultation Strategy 2013* adopted by the CLAC, which is based at the MNRE. As noted in Chapter 5 (section 5.3.1), the CLAC was established as a recommendation of Phase 3 of the land reform project[68] to focus on the legal issues and necessary legal reforms. In accordance with the timeline in Chapter 5, consultations for the land reform project spanned across many years, originating in 2000 and completing in 2017. The *Communication and Consultation Strategy 2013* supports the work of the CLAC for the project, to ensure that Samoan citizens can have a voice and effectively contribute to the development of policies and legislation for the economic use of customary lands.[69] This strategy has also been created in response to the activist chiefs and civil society groups protests against the lack of participation of the citizens during the consultation phase of the land reform project.

The *Communication and Consultation Strategy 2013* identifies the minimum standards and requirements regarding the following issues:

- Relevant stakeholders
- Consultation strategies to overcome barriers to participation for targeted stakeholders e.g. timing, location and resources (including appropriate observance of cultural protocols) should be configured to enable participation
- Information and resources to ensure stakeholders are well informed about proposals two weeks prior to consultations
- Ways for achieving necessary depth (e.g. to the level of individuals and individual villages) and breadth (necessary capture of sectors nationally) of information dissemination and consultation
- Roles and responsibilities including who comprises the consultation team, skills and attributes for leading consultations, accurate recording, logistics and administration and feedback to stakeholders

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[67] As mentioned in Chapter 5, the ADB's 2009 *Safeguard Policy Statement* combines the 1998 *Indigenous Peoples* and 2002 *Environment Policy*.
[68] ADB. (2009). Promoting Economic use of customary land, Phase 3 TA 8481.
[69] As reported by Malaulau (2017).

- Necessary financial and technical skills and resources (ADB, 2016b, p. 22)

This strategy also states that the stakeholders sought includes the customary landowners, Samoan families, villages and districts, parties to existing leases of customary land (lessors and lessees), banking and finance institutions, GoS regulating and implementing ministries, private sector organisations and non-government organisations. According to this policy document and the establishment of the CLAC,[70] the GoS appears to be advocating for more inclusive participation for the land reform project. This is also an implication of the facilitators' views of participation, a view shared by some of the citizen interviewees. For instance, MOP28 reports:

> While it has not been publicised, the CLAC was also set up to demonstrate that the GoS is being accountable to its citizens concerns and sensitive to the concerns expressed by the local public in the media. From my viewpoint, the GoS is holding all these consultations to make sure that no one feels left out of the land reform project. These consultations were also opened to all women and youth groups from all over the two islands of Upolu and Savai'i and the final report would have documented this.

CHF22 also concurs with the views of MOP28, indicating that the CLAC had employed consultations strategies in accordance with traditional and cultural protocols which helped to make the consultations more effective given that the targets of participation included many citizens in rural villages where the Samoan traditions and protocols were very strict. The interviews of GoS officials and accounts of several participants also provide favourable responses to the participatory strategies of the GoS.

Malaulau (2017) also reported on the consultations during 2016-2017 which were implemented to help guide the work to develop legislative reforms:

> the consultation process covered all districts of Samoa. Consultation meetings were organised in a manner consistent with the strategy requirements including the requirement for at least 2 weeks' notice of public consultation meetings; the distribution of written materials and feedback about whether consulted parties felt they understood what was being consulted upon and had the opportunity to have their say. (p. 32)

This report indicated that the CLAC had obtained written feedback from the participants about the land reform.

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[70] As indicated in Chapter 5, the CLAC was established in 2013, as the GoS initiative to promote and facilitate participatory initiatives for the land reform project.

Interviews of GoS Officials and Accounts of Participants

Facilitator responses describe participation for the land reform project as comprehensive and informative. Referring to the 2006-2008 consultations, MED04, a media representative highlights that the consultations did not exclude anyone from attending:

> When the project was going on in the early 2000, there was a comprehensive customary land consultation and the GoS was able to put together a task force that was led by the late Oka Fauolo (a former GoS speaker and influential high chief of Samoa). So, they were the ones who went around the whole country. Now, the *Lands and Titles Registration Act 2008* was actually developed under another branch of the asset management project that the World Bank was funding. So, it was a component of that project.

MOP02, a local participant, attended one of the consultations and describes the face-to-face meeting held in Upolu as comprehensive, in terms of the agendas addressed during the consultation. According to this participant, the key issue for the participatory session includes the GoS's assurance of the impossibility of the alienation or disposition of ownership for customary lands, as specifically prohibited by the *Constitution*. She also notes that other information provided included the operation of the legislation enabling land leases and mortgage of the leasehold interest on customary lands. In addition, CHF22, a local village chief also concurs that the consultation meeting covered numerous issues of concern:

> I think that the CLAC staff had given a very good presentation on the issues of concern as raised on TV and in the paper. We were given information about who we can lease customary lands to and the responsibilities and authorities involved when recovering unpaid rental income on leased customary lands. This is crucial for us who do not have a lot of knowledge regarding these matters. So, the presentation was very educational, at least for me.

Another participant, CHF34 praises the GoS efforts with the participatory initiatives, commenting on the GoS's extensive use of different presentation methods including provision of technical fact sheets on the legislative's mandates, the use of videos of existing leases and recorded interviews with experts specialising in customary lands as used on the CLAC television medium. CHF34 also describes the consultation meeting as being meaningful in that it had cleared up a lot of confusion from the contestations around the land reform:

> What I found most meaningful about the presentations is the clearing up of the misunderstanding that the lease doesn't mean ownership. You can reassign the lease, but you cannot reassign the ownership of the land. A lot of the land is unused and it's not the land that people are living on. The way we see it is how we can make land more productive and there's been villages that have done it. Examples were provided about Sinalei, which is on Siumu land and Siumu would never use the land, but they are getting income from the lease on that land. Their people are being employed at Sinalei. So, it's like an opportunity to use the land and they can weigh the pros and cons. Villages can choose to leave the land there unused and it can lie there for a hundred years.

While the ADB and GoS policy documents claims indicate an understanding of participation that is described by Arnstein (1969) as partnership (whereby facilitators are seeking the views of participants to participate in their own development), the analysis of participants' responses presents a more 'consultation' and 'informing' view which is situated at the end of the ladder. There is no evidence to suggest that participants were able to contribute to the discussion, rather there is a perception that the participants were basically provided information about the land reform project. This resonates with the forms of participation advocated by the 'neoliberal development' paradigm, as participation appears to be instrumental with the aim of promoting economic efficiency for effective outcomes rather than promoting democratic values and rights-based approaches which enable participants to actively participate.

7.3 Activists, Civil Society Group Accounts and Perceptions of Participation for Land Reform as Supported by the Media

While the claims made in the ADB and GoS policy documents and recollections of the facilitators provide a view of participation described as inclusive and informative, the accounts and experiences of activist chiefs, media representatives and other participants provide a counter narrative of the forms of participation promoted by the ADB and GoS. These are discussed in detail below.

7.3.1 Understanding Participation for the ADB and GoS through the GoS-Led Participatory Spaces

REB06 criticises the ADB in terms of its policy documents and website, for its use of palatable language, such as 'partnerships', claiming that the ADB's use of such language lacks sincerity:

> From where we sit as a civil society and Indigenous people's side, we have been asking questions in terms of the sincerity of the World Bank and ADB agenda. You know it's a very much deliberate (and this is the worrying thing) but also hidden very subtly under very palatable language (and I continue to say that we continue to get crucified by definitions these days). Because they use very palatable and very attractive language such as participation, partnership and accountability … But now they have turned into business conventions. They have totally destroyed the fundamental ideas about why these ideas were set up in the first place. And that is why I'm saying that, driving all these things is globalisation and the World Trade Organisation push. When you look at the economic forum that was in Switzerland, it was all about the commoditisation of natural resources. It is never about equity, rights, protection and this notion of partnership is manipulative and very exploitative.

REB11, another activist chief supports this view, arguing against the lack of inclusiveness and great exclusion of affected communities by the ADB assisted-project of the land reform. He also questions the seriousness of the ADB regarding its 1998 *Indigenous Peoples* policy promoting development projects which are sensitive to the needs of Indigenous Samoans.[71] According to these activists' views and accounts of the accountability and participatory initiatives, participation is nominal and held in terms of legitimation and manipulation whereby participants are included in the sessions to show that the ADB and GoS have performed their due diligence, as required by their safeguard policy documents.[72]

REB05 also argues against the GoS's understandings of participation, stating that the GoS-led consultations were not meaningful, nor inclusive. From his experience with one of the initial GoS-led consultations, REB05 claims that these consultations for the land reform project did not signify real forms of meaningful participation given its exclusion of many citizens:

> In our main argument, what we were saying were meaningful consultations. Meaningful consultation is meaningful in the sense that you go out to the people in the villages and not invite some of the people that you want to invite. Make it open to everybody, especially since considering that 80% of the land here in Samoa is customary land.

Moreover, instead of describing the consultations as a participatory initiative, he described it as a single one-sided presentation where he went to voice his opinions and questions but these elicited no response in return from the committee members present. This form of participation is similar to Arnstein's (1969) description of non-participation where consultation spaces could be seen as being created as a form of manipulation for ensuring the success of the land reform project. This resonates with the findings from section 7.2.4 where participants thought that the consultations were conducted properly since they were given information regarding the land reform project and leases.

Despite positive recollections by the ADB and GoS facilitators from the second round of GoS-led consultations in 2013-2016, there is also evidence from the interviews to suggest that these participatory spaces created also failed to encourage the participation of all citizens in the case of Samoa's land reform. For example, MED16 also describes his experience with the accountability and participatory initiatives as a series of presentations, where the CLAC

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[71] Chapter 5 provides details of the ADB's 1998 *Indigenous Peoples* policy.
[72] The 2009 *Safeguard Policy Statement* is a revised combined policy of the 1998 *Indigenous Peoples* and 2002 *Environment Policy*.

representative would go out to the villages inviting village chiefs and presenting the pre-set agenda without encouraging real feedback from the participants.

MED16 reports that the key word lacking here, was meaningful as what he had observed from the consultations did not come close to what he saw as the true meaning of participation:

> A lot of the guys who have participated in these initiatives by GoS, and I have the utmost respect for these high chiefs, as I sit at the village and I know what I am talking about, but they have just got no clue about what's going on with the customary land reforms. And all they do is just watch TV and listen to what the Prime Minister is saying every week which is exactly what's happening, and they say *Sa'o lelei* [it is correct]. *Sa'o lelei* [It is correct], Tuilaepa and so every time Tuilaepa say that *e leai a se mea e popole ai* [there is nothing to be concerned about] they take his word without a single understanding of what is actually happening or questioning of what he is saying.

In using Pretty's (1995) typology to identify the motivations of those who adopt and practice participation, this observation resonates with 'functional participation' as it captures the forms of participation that are linked to neoliberal notions of efficiency. As indicated by MED16, the facilitators include the matais in the participatory initiative about the land reform when the ADB and GoS have already authorised the project to be implemented. This form of participation is similar to the technical participation advocated by the 'neoliberal development' paradigm.

In addition, other local participants, including MOP09 and MOP21 claim that there were no real benefits to the participants from attending these GoS-led consultations as they were not able to voice their concerns above the informational and educational lessons provided by the CLAC representatives. Moreover, MOP09, observed some participants getting 'brainwashed' from all the food and good news that they were being presented with by the CLAC representatives. MOP21 also noted the lack of questions and discussion being put forward by participants, particularly rural village participants, whom he identified as the minority voices in one consultation. When participants do not actively participate in participatory initiatives, they are identified as 'passive' participants according to their motives (Pretty, 1995) and 'passive' participants is an indication of more nominal forms of participation, carried out by facilitators for legitimation and inclusion.

Using White's (1996) typology also makes evident the motives of the facilitators to discourage participants from discussing important issues surrounding the land reform contestations. There is evidence to suggest the influence of the 'neoliberal development' paradigm in this case. This is evident from the participants' descriptions of 'passive participation' of the *matais* and the 'manipulative participation' approach employed by the

facilitators, which worked to exclude dialogue about the potential harmful impacts of the land reform and emphasised only the potential commercial benefits from leases.

In addition to these participants' experiences, media representative, MED16 also indicated the lack of participation within GoS-led consultations:

> Public consultation sessions that have been held were more like information sessions and did not solicit a range of views and opinions. These consultations occurred through the leadership of the Chairman of the National Council of Churches, which was not conducive to meaningful consultations because of the high degree of reverence to the church and respect for leaders, whose views people do not wish to directly oppose or challenge. (MED16)

This could also be taken as evidence of manipulative motives by the GoS in selecting the Chairman of the Samoa National Council of Churches as a facilitator of the participatory initiatives for the land reform. The GoS may have been relying on the cultural respect aspect of the *fa'aSamoa* to silence certain views and opinions from the participants which go against the land reform project.

7.3.2 Civil Society-Led Participatory Initiatives

Dissatisfactions with the GoS-led consultations have prompted activists and civil society groups to facilitate their own participatory initiatives and accountability strategies.[73] According to the participants of these initiatives, these sessions were more inclusive and open to all citizens across urban and rural villages when compared with the GoS-led invited consultations. The aim of these participatory initiatives included informing people about the implications of land reform which are potentially harmful for customary land owners, obtaining the peoples' views and garnering support for their cause of trying to hold the GoS to account for the unconstitutional *LTRA 2008*.[74] To provide a report on the activist chiefs' participatory initiatives, REB05 clarifies:

> Our consultations were more meaningful and inclusive as we went to a lot of places and had more people. For instance, in Asau (a rural village in Savai'i), our sessions were good because people have said that they have found it more meaningful and informative. We got good questions and responses from Asau and these were the people out in the villages who are mostly affected by changes to customary lands.

This information indicates that the civil society-led initiatives were more inclusive, as opposed to the invitation required for participants to participate in the case of some of the

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[73] Chapter 6 highlights that activist chiefs and other social actors employed informal accountability strategies to try and hold the ADB and GoS to account following a series of accountability failures with these institutions' formal mechanisms and processes.

[74] These participatory initiatives included a series of face-to-face discussions about the operation and impacts of the *LTRA 2008* for the *aiga* as a whole, and customary land owners.

GoS-led consultations. The questions and responses from the sessions also point to 'interactive' forms of participation (Pretty, 1995) promoting representation and voice which resonates more with the 'deepening democracy' paradigm's notions of inclusive development for citizens.

Further evidence of the 'deepening democracy' paradigm notions include other citizens' descriptions of the benefits derived from the participatory initiatives advocated by the activist chiefs and other civil society groups. For instance, ACD27, an academic representative, found the civil society-led initiatives to be more beneficial and inclusive as, in her opinion, the activist chiefs had reached out to a wider network of communities in both rural and urban areas. ACD27 identified that the participants from these civil society-led initiatives included minority groups such as women, youth members, university students, farmers and scholars.

Reports of these participatory initiatives also indicate that lively discussions were facilitated by the two-way form of communication promoted by the activist chiefs. These discussions also signify 'interactive participation' promoting partnerships between the facilitators and participants (Pretty, 1995), which helps to empower participants to try and reach Arnstein's (1969) citizen power. MOP14 describes his experience as follows:

> I can say that I was pleased with the efforts shown by the group. In the consultation, it was important for me to see that many people were able to speak freely about even minor concerns regarding the land reform without fear of respite or being ridiculed by the experts. I was also quite impressed with some of the questions raised, for example, one farmer asked about his rights regarding access and the monitoring of what happens to his leased lands during the leasehold period. His questions also provoked others to ask more questions. So, in my own opinion, I think that we got a healthy amount of discussion going in the session.

Another participant, CHF07, discusses the importance for every citizen to be aware of what is happening and to be involved in any discussion about customary lands. He insists that matters pertaining to customary lands are very serious given Samoa's culture of collectivism whereby their lands are shared amongst the extended families:

> Personally, I believe that changing the land tenure system to a registration system may be viewed by development experts as a way of improving the land administration; however, it defeats the fundamental aspects of the traditional Samoan culture of collectivism. So, I agreed with many of the other people during discussions on the current and future harms caused by the GoS's *LTRA 2008*. It was an important discussion to have because at the end of the day, it is our future generations who will live to see the harmful effects of this change to our customary lands.

This participant shares the interests and concerns of activist chiefs and social actors about the harmful effects of the land reform for Samoa. The civil society-led participatory initiatives provide evidence of views and forms of participation which contrasts with the 'neoliberal

development' paradigm's approach advocated by the ADB and GoS. In line with the critical dialogic accounting framework for this study, further investigations into the notions and practice of power is presented in the following section to provide a better understanding of the forms of participation in the case of land reform.

7.4 Power in practice: Bringing understandings and analyses of power into development action for Samoa's land reform.

7.4.1 Places and Levels for Participation

The power cube recognises the significance of what goes on at different places and levels of engagement and it therefore emphasises the importance of understanding interactions between these levels and places of engagement (as shown in Figure 2, section 3.5.1). In particular, the power cube distinguishes between the local, national and international or global levels or places of citizen engagement. While these distinctions can apply to levels of governmental decision-making, they can equally apply to other transnational development institutions, such as international non-government organisations, multinational corporations or social movements.

The timeline of key events (see Table 5, in section 5.3.4) highlights that power is multi-layered, as it is found across various levels and amongst government and non-government actors. While power can operate at many levels, activists and academics alike have debated which level of power is most important to address. From the analysis of media documents and interviews, this study identifies participatory initiatives facilitated by the GoS and civil society groups across the local, national and global levels (see Table 7).

When examining the dynamics of spaces and places for participation, it is important to recognise that these levels and places are constantly shifting in relation to the other that they are dynamic and interwoven with. From the case study, there is evidence of the movement of spaces for engagement from local and national levels to more global levels. Activist chiefs representing the OLSSI used the ADB's regional forum to engage with the ADB regarding the lack of accountability, participation and transparency surrounding the planning and implementation of land reform in Samoa. Following failed attempts at obtaining a response from the GoS regarding their complaint, these activist chiefs felt that they would be more effective appealing to a more global level as an arena for action than to institutions of local governance (REB06). Appendix 7 provides a progress report on their complaint to the CRP.

Table 7

Places Where Power is Exercised For and Against Samoa's Land Reform

Type of place	Engagements and participatory initiatives from Samoa's land reform project
Local	GoS-led consultations • local governance (CLAC) units at the village level were funded by the ADB
	Civil society-led consultations • local fora created by the civil society/activist groups OLSSI and SSIG
National	GoS-led consultations • CLAC (committee set up for consultations) and the national media programmes
	Civil society group (activist chiefs) complaint to the GoS
	Civil society group (SSIG) protest marches against the GoS
Global	Civil society group (activist chiefs) official complaint to the ADB
	Civil society group (SSIG) protest marches in the United States of America and Australia
	Civil society group (SSIG) protest march targeting the attention of the president of the ADB

While making references to the numerous debts accumulated by the GoS over the last decade, the activist chiefs argue that the decision-making authority for development in Samoa has been shifted from national to more regional and global levels. Activist chief, REB05 claims that powerful global forces dictate development agendas that may not be applicable to the Samoan context:

> The GoS is using land reforms to change the traditional system for customary land for commercial purposes. These land reform policies originated from the World Bank. While this is not a new thing for the World Bank and ADB it is new to us in the sense that it is trying to change our land systems. If you look at all the policies of the World Bank, IMF and ADB, they are all capitalist policies and how do these apply to small traditional societies like us? They promote capitalism in the name of economic growth which is not sustainable. We know that in capitalism, only the rich are getting richer and the poor will never rise above their level. A lot of these policies cannot be applied in our communities.

Given this belief, activist chiefs realised that for any struggle for participation, accountability and transparency, regarding the issue of land reform, they must try to engage at the global level. Activist chief, REB06, claims that their initial attempts to engage with the GoS on the matter of alienation of customary lands were met with denials and non-responses. This effort by activist chiefs was considered successful when the ADB's compliance arm of CDP,

moved to investigate their claims and subsequently, found credibility in and validity of their complaint (Activist chiefs' official complaint letter, 2014). The CDP investigation found merit in the official complaint of the activist chiefs and had requested to the national level of the GoS to rectify the situation by addressing the complaint and incorporating more participation into the project of land reform ("Official Investigation Finds ADB Failed to Consult Samoan People", 2016). This warranted the GoS's response of conducting the current participatory initiatives, spanning across both national and local levels, to create more spaces and places for democratic engagement at the table for land reform.

Looking inside the spaces of power…

Closed Spaces: 2006 to 2008 GoS-facilitated

The analysis of interviews and media, report and policy documents suggests two different views about the transparency and openness of the GoS-led participatory spaces prior to the implementation of the changes to Samoa's land laws for the land reform project. Firstly, the view from the GoS officials and ADB technical reports indicates that the initiatives were open to everyone and secondly, are the activists' and citizens' perspectives on the secrecy and exclusiveness surrounding these initiatives. However, a more comprehensive analysis found that despite the GoS officials' claims and ADB technical reports, there is more evidence from the activists, citizens and the media to suggest that these participatory initiatives were conducted within closed spaces. A discussion of these views is provided as follows.

At the heart of the current contestations around land reform, is the lack of public participation involved. Funded by the ADB's TA scheme, the GoS-led accountability and participatory initiatives were intended to scope the field to garner views for paving the way for changes to be made to start the land reform (ADB, 2009b). The ADB claims a commitment to inclusive development for Indigenous people which incorporates participation, accountability and transparency in the projects that they fund (ADB, 1998). GOV24, a GoS official, supports the GoS claims that participatory initiatives prior to 2008 were conducted, in good faith, with due diligence and the intention to garner the views of citizens on the changes to be implemented for the land reform:

> Prior to 2008, a series of consultations were undertaken on the Land Titles Registration Bill during 2006, 2007 up until 2008. This series of public consultations was led by a Cabinet appointed Commission which was headed by the late reverend Oka Fauolo... They were carried out as a collaborative effort between the attorney general's office, the Judiciary and the MNRE. It was open to all members of the private sector and the public as well.

The Chief Executive Officer of the Samoa Law Reform acknowledged the GoS's efforts in creating these spaces for engagement for the land reform at the 2018 conference on Pacific law, custom and constitutionalism ("Why The Land Titles Registration Act 2008 Is Incapable", 2018). The main objective of these spaces for participation as identified in the local media by the deputy chairman of the taskforce assigned to facilitate these initial participatory initiatives is described as:

> The main purpose of the consultations was to strengthen public awareness on the current policies, legislation and procedures pertaining to the lease of customary land as well as to solicit views, recommendations and suggestions on how these aspects can be improved. (MED04)

When questioned about the complaints by activist chiefs, civil society groups and social media regarding the secrecy surrounding these participatory initiatives, the GoS officials' responses mostly expressed denial of these claims with statements such as:

> There were public announcements informing the general public to attend the consultations. They were on TV and in the newspapers. Everyone was allowed to attend as there were public announcements on the radio, in the media and you can find information about the announcements in the Cabinet documents (GOV15).

and

> No one was excluded; otherwise, it would not be a public review. There were public hearings announced on the radio and newspapers… You can also find information about them in the cabinet documents (MED04).

In support of this view, the analysis of the ADB's 2009 technical report of the TA 4712 project indicates that the ADB was satisfied with the GoS's efforts on these accountability and participatory initiatives. For instance, the ADB's 2009 TA completion report on the use of funds indicates that the funds were utilised for the intended purposes, one of which included consultations for effective community advocacy.[75] The design and consultation phase to be carried out under the TA 4712 notes that public information materials were disseminated and public education processes conducted. The project was described as being successful based on the overall outputs achieved (ADB, 2009c). The recommendation from the policy document also acknowledges the ADB's support for the GoS's efforts in fostering public participation in the land reform project:

> While much has been achieved in stimulating debate on many issues concerning increasing economic use of customary lands, more must be done to advance the agenda and provide support for those who share the view that this is necessary for the social and economic development of Samoa. As the GoS plans for changes are clarified, the public need to be informed of these changes and landholders and investors made aware of the opportunities that open up by developing

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[75] ADB (2009c) was provided the completion report for TA 4712.

customary lands. One of the priority recommendations of the program implementation plan is for effective and continuing community advocacy. (ADB, 2009c)

This statement illustrates an 'informational' or 'educational' view of participation promoted by the ADB for advancing their neoliberal agenda.

Despite the GoS officials' claims about the inclusiveness of these participatory initiatives, the activist chiefs', other social actors' and media accounts of the series of GOS-led consultations, provided an alternative narrative of closed spaces to the information produced in policy documents and provided by the GoS officials. Moreover, the lack of public awareness about these participatory initiatives signifies the lack of transparency and openness about the spaces created by the GoS officials.

While the GoS media officials have cited public announcements made in the GoS media and Cabinet documents for reference, in seeking evidence about the inclusiveness of these participatory spaces, this study did not find any information regarding this matter in either private sector or GoS media. A thorough search of digital and physical copies of private sector and GoS newspapers for the period from 2002 to 2009 was not successful in finding this information. Confirmation was made with activist chiefs who did not find any information as well. Cabinet policy documents were not available for public perusal despite requests made, by myself and activist chiefs, so there was no publicly available information regarding what happened within these closed spaces. Furthermore, the known identity of the chairperson of the committee (the late Oka Fauolo) assigned to lead these participatory initiatives, did not assist in the quest for information given his peaceful passing in 2012.

Evidence gathered from the responses of citizens and academics provides further evidence that these participatory initiatives were conducted within closed spaces. When questioned about the initial participatory initiatives prior to 2008, these citizens and academics did not have any knowledge or recollections about when these initiatives took place. In fact, most respondents indicated that they were only aware that these participatory initiatives took place when the activist chiefs started raising awareness and debate in the media, further ascertaining the secrecy of the project. As MOP36 reports:

> I was never aware of when these consultations were taking place. Actually, I don't remember any announcements in the paper or TV about them, so I didn't even know until the issue was raised by the four wise chiefs.

Another participant, ACD27 confirms the lack of information regarding the existence of the closed spaces created by GoS:

> Usually, there would be something in the *Savali* (GoS-owned media) newspaper and on national TV if they wanted us to know about what they are doing, like the updates on the aid from overseas, that they broadcasted for the tsunami relief, but in this case no, there was no information available to the public.

Further analysis of interviews provides a better picture of what may have happened within these closed spaces. A recollection from one of the few participants who made it into these initial participatory spaces, about how he invited himself to one of the series of consultations, reaffirms that the spaces created by the GoS were indeed closed off to many citizens. He found information regarding one of the participatory initiatives from a colleague and he insisted on inviting himself into the session to get information about what was happening. As REB05 reports:

> I was one of the few people, who were involved in the initial round of so-called consultations for land reform. I went in because I had insisted on being involved. I was not invited like the others. I heard about it from a colleague, so I went along… there was no public/media release about what was happening.

Participant responses from the interviews also note that many citizens were not aware that the land reform was happening until the official changes were made to the land laws with the establishment of the *LTRA 2008*.

REB05 argues that this lack of citizens' awareness and debates in the public fora aided in the land reform project's ease of implementation. In the case of closed spaces, decisions regarding the relevance and acceptance of land reform were made by a set of elite actors behind closed doors, without any pretence of broadening the participatory scope for inclusion. These closed spaces were created in a way that elites (bureaucrats and elected representatives) get to make the decisions about the land reform project without broader participation or involvement of citizens. The lack of participation was also manipulated for these spaces as evidenced by the involvement of the late Oka Fauolo, an extremely influential member of the Samoan society, as the chairman of the participatory initiatives (Lesa, 2018, February 24). As indicated by REB06, the nature of the closed spaces and the secrecy surrounding them and their agenda enabled the land reform project to proceed without acceptance or awareness from citizens:

> Like the Samoa Party leader, we had warned that the GoS was secretly planning to release a land bill that would introduce and apply the Torrens land registration system to customary lands which conflicts with customary land ownership principles and practice of communal land ownership under the trusteeship of matai and without the consent of the people.

More support for a view of the closed participatory spaces can be found in the 2016 ADB CRP's report (ADB, 2016b). Activist chiefs lodged a formal complaint with one of the ADB's accountability arms; the CRP voicing important concerns regarding the lack of meaningful consultations involved as well as the potential harm caused by the land reform. The CRP's investigation into the initial participatory initiatives found that the spaces created by the GoS for participation in the project have been inadequate as they have excluded many citizens who may potentially be affected by the consequences of the *LTRA 2008* for the ownership of customary lands. One report in the media by activist chiefs indicates that:

> They had to come all the way to Samoa to find that contrary to what the GoS is telling them, that there is another side to the story; that what has been communicated to the ADB is not fully the reality on the ground. ("Calls For More Talks", 2015)

The ADB's 2016 CRP Report found evidence that the TA 4712 project failed to comply with the ADB's policies and processes of due diligence and adequate consultations of affected locals:

> CRP finds prima facie evidence of non-compliance with the ADB's operational policies and procedures…and prima facie evidence that this non-compliance…will likely cause direct and material harm to the complainants and to other affected people. Given the prima facie evidence of non-compliance and the seriousness and widespread nature of the resulting harm, CRP concludes that the non-compliance is serious enough to warrant a full compliance review.[76]

Focused primarily on opening up a market for land and leases in Samoa, these GoS-led initiatives indicated efforts for participation that did not focus on opening up spaces given the lack of transparency, accountability and citizens' involvement, (Activist chiefs' official complaint letter, 2014). As expressed in their complaint letter to the CRP, the activist chiefs claim that the implementation of the land reform project without proper meaningful and inclusive consultation from the people affected portrays the ADB in a different light from their various stances, as stipulated in their policy documents[77] on promoting accountability and participation in development projects (REB06).

Citing the ADB's stance on projects, which asserts that: "all key potential social and environmental impacts and risks of a project are identified", "effective measures to avoid, minimise, mitigate or compensate for the adverse impacts are incorporated into the safeguard plans and project design", and "consultations with affected people are conducted in accordance with the ADB requirements",[78] these activist chiefs, criticise the ADB's

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[76] The CRP's findings are presented in the ADB Board's response to the activist chiefs, in Appendix 8.
[77] Citing the ADB's 2009 *Safeguard Policy Statement*, 1998 *Indigenous Peoples*, and 2002 *Environment Policy*.
[78] *Safeguard Policy Statement* (2009a), under the general requirements (p. 56).

accountability mechanism's failure to protect Indigenous peoples' rights in conducting due diligence for the land reform project. The activist chiefs asserted that the ADB is:

> not complying with its own policies in respect thereof; it is not abiding with its own compliance mechanisms and or its engagement requirements, and it is not even following its own operational regulations. (REB06)

In response to the CRP's findings, the GoS committed to creating new spaces for participation in the land reform project. This was evident in the media coverage about the launch of the CLAC's *Communication and Consultation Strategy 2013* and website, where the Prime Minister highlights one of the functions of the strategy as educating customary landowners on the policies and regulations regarding leasing of customary lands, and their benefits (Keresoma, 2016, October 5). This indicates a top-down educational or informational approach to participation which resonates with weaker forms of participation as indicated in the lower levels of the combined typologies. As MOP28 describes:

> People need to be educated on the economic benefits and rewards from commercialising customary lands and putting them to a good monetary use. Farmers and customary land owners do not have the skills and knowledge to understand the business side of leases so these sessions are a good way for them to acquire knowledge from the experts and to understand from them.

This indicates an understanding of participation which is akin to the level of participation that Arnstein (1969) describes as informing which has a top-down educational understanding about the view of participation. In these weak forms of participation, stakeholders of the land reform are deemed unable to participate effectively. ACD03 points out the benefits of this view of participation for the facilitators:

> it is within this form of participation where the powerful voices work to silence the less powerful or marginalised voices on issues around the land reform. And, the expert knowledge of the facilitators on the economic benefits of the land reform is accepted by the participants as the best thing for everyone.

Invited Spaces: 2016–2018 GoS-Led Consultations

The second round of the GoS-led participatory initiatives signifies its efforts to widen participation, to move from closed spaces to more open ones. This study situates these initiatives within the invited spaces of Gaventa's power cube, as the spaces created at both national and local levels had more publicity and announcements in the media surrounding the consultations for land reform, compared to the initially closed spaces. These invited spaces were facilitated by the enactment of the *CLAC Act 2013*. This Act of parliament was enacted to establish the CLAC for encouraging, facilitating and promoting greater economic use of customary land for the purpose of enhancing the social, cultural, economic and commercial

development of Samoa and for related purposes (*CLAC Act 2013*). During the 2016 launch of the CLAC's *Communication and Consultation Strategy 2013* (including the website and materials), the Prime Minister highlighted the main agenda for the public consultations as, to inform, discuss and dialogue with the caretakers of family customary lands, the *Sa'o*, on leasing out their lands (Keresoma, 2016, October 5). The following lists the main guidelines for the CLAC:

- A good communication in informing customary landowners of the plans for the lands and awareness programmes should be put in place.
- Customary landowners should understand the reason behind public consultation, on the policies and regulations regarding leasing of customary lands, and their benefits.
- Develop their understanding and knowledge of the reasons for development.
- Clarify their rights as customary landowners, and the rights of those who wish to lease (Keresoma, 2016, October 5).

Activist chiefs and civil society demands for participation have created new opportunities for involvement and consultation, and in this case, through 'invitation' from the CLAC, the GoS-appointed committee tasked to facilitate the new series of consultations. GOV08, a GoS facilitator confirmed that the new spaces for participatory initiatives were created in response to the CRP recommendations from the activist chiefs' official complainant about the land reform project:

> People have argued against land reforms because they fear and deliberately misunderstand the intentions of the GoS in this regard. So, these consultations will have appeased them in their protests. They wanted more information; we provided more consultations even though we are repeating the same work with what Oka Fauolo and his committee did.

These invited spaces were regularised, in the sense that they were institutionalised and on-going, as is common in various legally constituted participatory fora, as opposed to more transient one-off consultations. The CRP report findings indicate that the GoS has facilitated a total of twelve community consultation meetings covering over 230 villages including 2000 people across the two main islands of Upolu and Savaii. Analysis of the participants' interviews indicated mixed opinions from citizens who attended these invited spaces. Many of the citizen participants were satisfied with what they experienced and reported that the presentations by CLAC members were consistent with the agenda that was set by CLAC based on the core objectives for the TA8481.[79]

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[79] ADB TA 8481 is tasked with the following core objectives: a) to establish a functional Legal Working Group which will liaise with the Bankers' Association and other key stakeholders; and b) to establish a leasing framework (including registration processes for security interests over customary land leases; protection of security interests; publicising security interests affecting leases of the customary land; and processes for

As MOP02 notes:

> I was happy to be included in the meeting hosted by MNRE [CLAC] where the team leader gave a very simple but comprehensive presentation about how the lease of customary lands work in the favour of our people, especially us from the village who have no knowledge and experience in these matters. So, I can say that being invited to be a part of this was beneficial for me and my family's future. It has helped to clear up the misunderstanding about the threat to customary land ownership.

Furthermore, CHF34, a village chief also mentions that he felt educated on the registration processes involved for security interests over customary land leases:

> I now have a better understanding of how the land lease works and do not fear that our communal land will be taken away from us. They told us at the presentation, about how leasing land is made possible with the changes to land laws. It is also a good way to provide some income for our lands which remain uncultivated and if it helps the economy of Samoa then I support this.

In addition to the invited spaces, the GoS also incorporated awareness and understanding for the general public through a series of programmes broadcasted on *E te silafia*, a GoS-facilitated programme which can be accessed on worldwide social media and the CLAC website. According to the GoS facilitators in the series, the focus of these series was to provide assurances to the public about the alienation of customary lands under the *LTRA 2008* and to educate the public on the benefits to individuals and the economy from the commercialisation of customary lands. The CLAC members have also reached out to the rural areas in the big island of Savai'i "to conduct public consultations on areas of law affecting customary land considered to be in need of reform and report its recommendations for reform to Cabinet" ("Customary Land Consultations In Savai'i", 2016).

While CLAC members assert that information and evidence of the consultations within these invited spaces were fully documented and will be publicly released, there is still no evidence to be found to date. This study did not find any evidence pertaining to the report of these participatory initiatives in the documentary analysis of media and the GoS websites. According to REB06, the activist chiefs also confirm in their own words that "to date, we have not seen any public release of the said summary of response let alone share copies with ourselves as promised".

Moreover, further analysis of the interviews indicates that despite the GoS facilitators' claims about the consultations being open to every citizen, activists, academics, citizens and media representatives reports that one had to be invited to obtain information regarding the venue

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repossessing or reselling leases in the event of a default under the mortgage). (MNRE CLAC website, https://www.mnre.gov.ws/clac/)

and dates of the consultations for land reform. The main reason for non-attendance, from the interviews, was caused on the lack of awareness of the times and venues for the participatory initiatives. Local scholars and citizens claim that they were aware of the consultations after they had occurred as there was media coverage during a couple of sessions. Awareness of these invited spaces was generated from the reports of the news coverage on TV and in newspapers after the consultations had occurred, as ACD12 argues:

> I don't think that the GoS created enough public awareness about when and where exactly these consultations will be hosted. But then maybe this information is only available to the groups that they have selected to attend. If they wanted everyone to attend, then they should have information publicly available in advance and not have us read about it in the paper or on TV after they have completed the consultations.

This further supports the claims of the GoS invited spaces where selected citizens are invited by the GoS to participate in issues about land reform.

In addition to the lack of information provided, there is also evidence to suggest that the first few series of consultations within these invited spaces comprised mainly of male village council leaders and titled chiefs. In contrast, to the positive feedback from other citizens, a media representative, had different recollections about what actually happened in these invited participatory spaces. He describes the participants as mostly *pulenu'u* (high village chiefs), invited by CLAC for the consultations to represent the families and villages, who failed to engage and debate about matters pertaining to the future of customary lands. MED16 reports:

> I cannot speak for the others, but from what I saw it was pretty sad to see that they were mostly not thinking about the reality of the situation. They were there because they were probably asked to go. So apart from getting a free meal and pondering about being lucky to have been given the opportunity to attend the session, I do not think that they benefited in any way that is helpful to their family members or villages.

The activist chiefs and civil society groups report that they were not surprised by this revelation as they had expressed disappointment with the ADB and GoS regarding their lack of involvement with these current series of consultations. They are critical of the claims that new invited spaces created by the CLAC will serve the best interests of the people rather than the GoS's own agendas in the land reform project. Reference is made to the lack of inclusiveness and meaningful public participation within these invited spaces to support their arguments. For example, REB06 states:

> As complainants, we again stress that one percentage of the total population 'consulted' in the CRP report fails miserably the test for 'meaningful consultation' which is a major component of our complaint.

For REB05, the idea of meaningful consultations with the public within these invited spaces is illustrated by the following quote:

> Meaningful consultations, if taken seriously in the last fourteen years since 2003, as required under Article 109 of the *Constitution*, should have ensured people across the country are aware of the reforms and actions and how they may be affected and allow them an opportunity to provide their genuine opinions that should have been taken into account in the GoS decisions on this and GoS would have heard plenty of good ideas to enhance customary land productivity in a way that truly benefits local communities.

Concerns about the individualisation, financialisation and alienation of customary land (Activist chiefs' official complaint letter, 2014) combined with dissatisfactions with the spaces created by the GoS,[80] are identified as the underlying motivations which prompted activists and civil society groups to create spaces of their own for debates and meaningful participation regarding the land reform for customary lands. This study situates these spaces within the claimed spaces of the power cube (Figure 2).

Claimed Spaces Activists and Civil Society Created: 2002 - Present

Claimed spaces in which citizens get to express and discuss their concerns, are evident from the analysis of interviews, media and presentation materials on the participatory initiatives of activists and civil society groups for the land reform. The activist chiefs who are "deeply concerned about the individualisation, financialisation and alienation of customary land" occurring under the guidance of the ADB's project of *Promoting Economic Use of Customary Land* carried out without "meaningful consultations across Samoa" (Activist chiefs' official complaint letter, 2014) have facilitated several participatory initiatives using every opportunity available to them. For example, Fiu Mataese Elisara, a most prominent activist chief at the forefront of the contestations around land reform, has made opening up new spaces for debates and discussions around the customary land reform as his personal life's quest. This activist chief's commitment to the protection of customary lands is realised in his experience as the president for the OLSSI, a non-government organisations in Samoa focusing on advocacy, educational and community support relating to environmental issues and concerns.

In creating claimed spaced through disseminating videos and facilitating discussion and debates, with the assistance of others, he sought to confront and subsequently transform the

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[80] Elisara, F.M. (2018). Customary land tenure in Samoa: A community advocate's perspective [Paper presentation]. Pacific Law, Custom and Constitutionalism Conference, Auckland University, New Zealand.

dominant development discourse based solely on economic growth to the detriment of social and environmental aspects in Samoa. The activist chiefs' complaint letter states:

> Our customary systems of consensus building may be slow and frustrating in the eyes of the financial market, but they safeguard our rights and help ensure the equitable distribution of land and its benefits. It is these systems that have ensured our survival as a people into the twenty first century. While financial markets thrive on systems that facilitate swift and seemingly simple land transactions, the Samoan *aiga* does not. (Activist chiefs' official complaint letter, 2014, p. 5)

As part of a collaborative effort with other activist chiefs, also committed to the cause of the protection of customary lands, they created participatory spaces in which "meaningful participation" can take place.[81] These initiatives, unlike the GoS facilitated ones, have different structures which have created different power dynamics for participation in land reform. These initiatives are perceived as presenting more opportunities for engagement by a diverse group of citizens, as its remit was not limited, and the informality of the structure created a lot of space in which voices can discuss issues which did not make it on the agenda for the GoS-led initiatives. MOP09, a local citizen, expresses that the programme for the consultations did not encourage feedback and discussions on the debates regarding the alienation of customary lands. This is evidenced by the interview analysis, where participant REB05 describes participation within the GoS created spaces as lacking in terms of the many attributes of authentic dialogue:

> It did not feel like a participatory session to me because, in actual fact, I would call it a presentation. I went inside and made a presentation to the committee of my concerns regarding land reform. They in turned just asked me some general questions but nothing in particular about as to whether they will consider my concerns.

Moreover, participant MOP09 realised what was not on the agenda, stating:

> It did not take me long to realise, after being there for about three minutes, that the consultation was conducted as a form of a meeting where the agenda was already been set, in this case, it was set by the CLAC and that the only time allocated for discussion or participation was at the end of the presentation by the CLAC members. Sadly, there were no serious questions asked as the people were mostly silent and the organisers must have taken this as an understanding or agreement with why the leasing of customary lands will benefit Samoa in the long run.

Other participants, particularly CHF18, points out that the formality within the closed and invited spaces of the GoS-led consultations did not create a space for meaningful participation as:

> You can easily notice that the ones who did the most talking were in control of the room. In this case, it was the presenters who spoke throughout the whole time. There was little room for discussion from the audience and even during the questions time allocated. Though, even if there

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[81] These include a series of civil society group forums in 2014 and 2016, under the Samoa Umbrella for Non-GoS Organisations and at another global forum.

was more time for questions, I don't think that some people felt confident or comfortable enough to ask them.

In addition, media representative, MED16, also identifies the lack of meaningful participation within these invited spaces:

> I think that the issue here should mean more than just participation because then you can go away and just not understand anything. I think that the key word is 'meaningful' participation. I mean, people think that they can just show up and bam, they are considered as participants. But I think that they need to be able to participate in the discussion and to stand up for what they think is right for our country and future generations.

In contrast to the GoS invited spaces, activists and civil society groups created claimed spaces spanning both local and national levels, in which attitudes and beliefs about the changes to the land law could be debated and challenged, as opposed to the case of moving into the invited spaces of the GoS-led participatory initiatives and closed spaces of national-level decision-making processes for land reform project.

The documentary analysis and videos of these activist chiefs' accountability and participatory initiatives indicate that these initiatives, unlike the GoS facilitated ones, have different structures which have created different power dynamics for citizens' participation in the land reform project. For example, the informal atmosphere and healthy amount of discussion about customary lands and the *LTRA 2008* within the claimed spaces facilitated by the civil society groups[82] can be seen in the video recordings. These initiatives are perceived as presenting more opportunities for engagement by a diverse group of citizens, as its remit is not limited, and the informality of the structure creates a lot of space in which voices can discuss issues which did not make it on the agenda for the GoS-led initiatives. This contrasts with the formality of the GoS-led consultations which, are perceived by participants as being facilitated as an information session limiting the opportunities for other participants to have a voice. Participant MOP09 argues that the GoS-led initiatives were conducted as formal presentations providing little room for debates and discussions about important matters pertaining to concerns regarding the alienation of customary lands.

In line with Cornwall (2002a), these organically claimed spaces emerged out of a set of common concerns by those who are passionate about protecting customary lands from alienation and by groups which are in pursuit of more accountability and transparency from the GoS. Activist chiefs, Samoan scholars and citizens advocating more meaningful

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[82] Series of video recordings of the 2015 civil society-led consultations titled Demise of Customary Lands - The Other Side of the Story at the National University of Samoa.
(https://www.youtube.com/watch?v=LVXBSLrN1JU)

participation, perceive these participatory initiatives as spaces where they can challenge neoliberal reforms and create spaces for people to gather to debate, discuss and resist outside of the institutionalised policy arenas. This is particularly evident from the high level of discussions and diverse groups of interests within the participatory spaces created by activists and civil society groups during 2015 (ACD27). The claimed spaces created by these groups were open to everyone in the community including minority groups such as women and members of the youth. Local communities and minority voices, that did not have a seat at the table of 'invited spaces', in particular, ACD27 reports that:

> Fiu gave a very good discussion on the implications and ramifications brought by the *LTRA 2008* to our *measina* (treasure) customary lands. Everyone interested was able to attend and I was glad to see not just a healthy number of women present but also the high level of interest shown by the National University of Samoa students and staff in the discussions about an issue that affects their future.

The work of the activist chiefs in creating claimed spaces brought about the emergence of a series of collective transitory action by a newly formed civil society group, the SSIG and its supporters.[83] The SSIG's current mission focuses on the repeal of the *LTRA 2008* and they have created spaces for engagement at both the national and global level, targeting not only the GoS but the ADB and Samoan citizens who reside overseas. The analysis of media documents focuses on two accounts of the attempts by SSIG and fellow supporters to garner the support of citizens and the attention of the GoS (and even the ADB) about the seriousness of their stance on the land reform project.

The first peaceful march in 2017, from Vaisigano to the Mulinu'u gravesite of the late Malietoa Tanumafili II, was conducted to raise awareness ensuring customary lands are protected under existing laws. This strategy was employed by activists and citizens to demand accountability from the GoS and ADB for the potential harmful effects of the land reform for customary lands in Samoa. As indicated by Figure 10, these individuals and groups are protesting the land reform claiming its incompatibility with the *fa'aSamoa* and customary lands are culturally reserved for the collective *aiga*. Hailed a success for its large number of supporters, the SSIG members commended the youth members for their passion in joining in the fight for customary lands.[84]

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[83] SSIG is a civil society/activist group comprising of local Samoans with global links to overseas Samoans in Australia, New Zealand and the United States. More information is available on their website accessed at https://www.ssigglobal.com/newsletter.html

[84] The *Samoa Observer* newspaper reported approximately 300 protesters during the march in its 2017, December 16th issue titled "Peaceful march a success" (Feagaimaali'i-Luamanu, (2017, December 16).

As a youth representative expresses:

> The main reason I am here, to be honest, is that the people who created this law, will be dead soon and they'll be gone soon and me and many others are the ones who will be facing the consequences. It is our generation and it's our generation that will be affected, we don't want to be slaves on our own land. These are our customary lands; we should stand up and fight for our lands. (Feagaimaali'i-Luamanu, 2017, December 16)

Figure 10

Peaceful March "A Success"

Note. From "Peaceful march "A success"," by Feagaimaali'i-Luamanu, J. (2017, December 16). Permission granted from Samoa Observer.

The second peaceful protest march coincided with the visit of the ADB president to Samoa. What is evident from this SSIG initiative is a shift in focus for citizen engagement from claimed spaces at the national level to a more global level. The leader of the protest march reported that the group decided to seize the opportunity to get their message, "Samoa needs its land and not ADB money", across to the ADB and who better to directly receive the message than its president during his first official visit to Samoa (Lavata'i, 2019, January 8). It is evident from the posters, banners and chants that this march was more than a protest against the alienation of customary lands as they included messages about Samoans not needing the neoliberal influence brought about by global powers, namely the ADB. These messages indicated that the ADB's economic focus is detrimental to the core values of Samoan citizens. The posters of the peaceful protestors in Figure 11 illustrate the cultural and social arguments against the land reform.

Figure 11

Village Mayor Praises Land Protests

Note. From "Village mayor praises land protests", by Mika, T. (2019, January 27). Permission granted from Samoa Observer.

While the GoS continues to deny the threat to customary lands in the media,[85] the activist chiefs and civil society groups have announced that they will not back down on this issue. The SSIG members have taken a strong stance to repeal the changes brought by the land reform project. In addition to the peaceful protest marches, the SSIG members have also taken the action to the courts, challenging the GoS on the unconstitutional *LTRA 2008* through the legal system.[86] They are seeking justice from the courts to hold the GoS and certain other GoS officials to account for their decisions and actions affecting customary lands in Samoa. According to the media, the civil lawsuit brought by the SSIG claims that the GoS is in violation of Article 102 of the *Constitution* by implementing and enforcing the *LTRA 2008* which alienates the traditional landowners of their legal rights to their customary land.[87]

The SSIG seeks to void the *LTRA 2008* and to return all customary land leases to their original and traditional state of ownership prior to 2008. Arguments from the civil suit also

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[85] Samoa's AG says, "Customary Land not under legal threat by Freehold Land laws" (2017, December 11). *Pacific Guardians*. http://pacificguardians.org/blog/2017/12/11/11041/ and
 Samoa customary lands safe says Law Reform Commission. (2018, February 27). *RNZ Pacific news*. https://www.radionz.co.nz/international/pacific-news/351330/samoa-customary-lands-safe-says-law-reform-commission
[86] Lawsuit filed against Govt. over land law (2018, August 18). *Samoa Observer*, http://www.samoaobserver.ws/en/18_08_2018/local/36005/Lawsuit-filed-against-Govt-over-land-law.htm
[87] Feagaimaali'i-Luamanu, (2018, August 22).

include claims made about the violation of Article 109 of the *Constitution* by the GoS officials in passing a law which permits the alienation of customary land without satisfying the requirement for a referendum vote before submitting the amendment of the *Constitution* for the Head of State's signature. Other claims refer to the negligence of the GoS and the lack of freedom from discriminating legislation which violates the *Constitution*. In passing the *LTRA 2008*, the GoS has enforced the arbitrary elimination of customary land ownership rights based on the availability of space on a registration document and selected owners based on their matai privilege as *Sa'o* of the family (Feagaimaali'i-Luamanu, 2018, August 22).

7.4.2 Forms of Power

In examining the relationships of places and spaces, the dynamics of power that shape the inclusiveness of participation within each, must also be addressed. Concerned with the degree to which conflict over key issues and the voices of key actors are visible in given spaces and places, the power cube helps to identify and to make the distinction between the degree of visibility of power. This study found evidence of visible, hidden and invisible forms of power at different places and spaces for citizen engagement in Samoa's land reform project.

Visible Power

From the case study, the detection of visible power involves addressing questions about who is participating, what potential sanctions exist, whose interests prevail, who controls important resources and who is vested with formal authority. Analysing visible power involves examining who participates in formal political processes and who wins and loses in decisions about the land reform project. There is evidence from media documents and interviews to suggest that visible power was vested in the GoS officials and representatives facilitating the consultations, in both the closed spaces at national level and invited spaces at both national and local levels.

Closed Spaces at the National Level

Definable aspects of power can be seen in the structures, institutions and procedures of decision-making and the people who ensure that the rules are kept. In this case, the GOS's organising committee, comprised of a few selected elites, was the formal authority in the initial closed spaces established to garner the views of citizens prior to the enactment of the *LTRA 2008*. The organising committee controlled entry into the closed spaces and through them, the GoS had the power to dictate the terms of the agenda and engagement. Controlled entry into the closed spaces is evident from the lack of media coverage, public

announcements and citizens' awareness of these consultations about the *LTRA 2008*. Participant REB05's recollections of his experience within these closed spaces, indicated difficulties in influencing the agenda of the consultations as the organising committee was not forthcoming with information regarding the changes sought by the *LTRA 2008*. To find out whose interests were represented within these spaces, REB05 made a request to view the report generated for this initiative, however, his request was met with refusal as indicated by his account of the attempt:

> When I had approached the GoS for the report on the consultations being carried out, the ones that they said was their evidence that they had consulted the people; they refused to show me the full report. The GoS kept stressing out that they were protecting the rights of customary land owners. When I read about the reasons for *LTRA 2008* were for commercial purposes, I said b%&#$, it is not in favour of customary land owners. When I read the bill, it emphasises the commercial interests and their rights and not about protecting customary lands ownership. They have put together customary land owners and commercial interests. The interests in customary land have never been for commercial purposes. The bill is only interested in protecting the rights of the investor, not the customary land owners.

Invited Spaces at Local and National Levels

Evidence from documents and interviews also indicated power visible in the hands of the GoS officials and representatives within the invited spaces, created by the GoS, at both local and national levels. Despite the activist chiefs' arguments for more meaningful consultations in discussions about land reform project, visible power remained with the GoS officials and elected representatives, who controlled the important resources and dominated the consultations. ADB32, a representative of the ADB confirmed that additional funds were provided by the ADB to the GoS to facilitate more consultations in response to the activist chiefs' complaint and to garner more support or acceptance for the project. According to interview participants' descriptions of the setting, structures and attendance, the dominance of the CLAC representatives in the invited spaces was fuelled by the formal setting, procedure and agendas that they had prepared. As the facilitators – reflecting the formal authority in the invited spaces – CLAC representatives dominated the discussions at the local village using presentations and programmes to educate and assure citizens about the benefits of the land reform to local land owners. As MED16 notes, the formal structure and procedures set by the CLAC for these presentations and programmes targeting mainly the rural village chiefs, kept others from participating in these discussions.

Concerns about the lack of inclusion and meaningful participation within these invited spaces, prompted activist chiefs to request further information from the GoS on the outcomes of these consultations:

> We had been asking for minutes of all consultations, summary of issues discussed, response prepared, records of participants feedback, response by the GoS on same, assessment on quality of consultations, etc. etc.… but nothing has been submitted to our requests despite promises to share these with us when available. (REB06)

The lack of access to the GoS reports on what went on in these invited spaces reflects the same lack of transparency evident from the initial closed spaces created by the GoS at the national level. Furthermore, this provided strong evidence to suggest that visible power was vested in the formal authority of the GoS officials and representatives who controlled the important resources, the agenda for participation and participants granted entry into the invited spaces.

An alternative framing suggests an expression of the arrangement of visible power in a small community – simply an artefact of living in a rather small centralised polity. The participants, who choose to remain passive and complacent, during the participatory spaces, believed that they were making an informed choice to comply with what the GoS wants to implement for developing customary lands in Samoa for the future generation. While their choices may not deliver participatory democracy at the public level, it has other advantages that some participants value. As expressed by some participants, they consider the invitation to attend a privilege; therefore as a sign of gratitude and respect they remained quiet and undemanding during the participatory spaces, content with just listening to the acclaimed benefits of land reform for them and their families. This helped to reinforce the dominance of the GoS interests about land reform and indicate power in its visible manifestation.

Hidden Power

Responses from interviews and analysis of media, reports and policy documents pointed to manifestations of hidden power, in the hands of the formal authority of the GoS, within the closed spaces at the national level and invited spaces at the local and national levels. This form of power worked to put boundaries on participation through the exclusion of certain individuals and the use of entrenched inequalities to create a mobilisation of bias within these spaces and places.

Closed Spaces at the National Level

What is evident from the analysis of documents and interviews is that power in relation to place and space also works to put boundaries on participation and to exclude certain individuals from entering the arenas for participation in the first place. This is also evident when participant REB05, who had to force himself into one of the closed spaces, felt powerless when he was dismissed with questions unanswered. He reported that when he went to voice concerns regarding the dangers of the alienation of customary lands, the lack of response and interest shown by the organising committee indicated to him that the agenda for the consultation did not include discussing the potential grievances associated with the land reform project. In this instance, despite the GOS officials' absence in these spaces and places, they maintained their influence by controlling, through the elite organising committee, who participates, as well as what the agenda was for these spaces and places. Consequently, these dynamics operate on the national level to exclude and devalue concerns and representations of other less powerful individuals or groups.

A mobilisation of bias is identified, from the participatory initiatives in closed spaces, where the GoS selected Oka Fauolo as the chairman for these closed spaces. As described by MED16, many Samoans considered it unheard of to speak in the presence, let alone question the decisions made by this influential Samoan *matai*. This, in itself was a hidden form of power that is exercised by the GoS dominating the resources and decision-making at both local and national levels, to maintain their influence by controlling the agenda in the spaces and places that they created.

Invited Spaces at Local and National Levels

Manifestations of hidden power are also found in the GoS invited spaces created at the local and national levels. Similar to the case of participation in closed spaces at the national level, the GoS officials appointed the CLAC, giving it the formal authority to control who is invited to the spaces and places, as well as what is to be included on the agenda for the consultations. The activist chiefs claim that this manifestation is expected when these initiatives opt to work with the existing GOS facilitators as they are playing into the hidden structure rather than challenging it (REB06). As their initial attempt at engaging with the GoS at the national level did not warrant the GoS's action and attention prior to 2008, they expressed disappointment

with the ADB's failure to select an independent group to create the new invited spaces at both local and national levels.[88]

Furthermore, evidence of the hidden dominance in the GoS-led initiatives, is evident in inequalities entrenched and exclusion of minority groups and individuals. Inequalities are entrenched because of a cultural distinction between *matai* and untitled individuals, and groups which confer different rights and responsibilities on different groups. MED04 points out that only *matais* were initially invited to participate in the invited spaces and places. This is in line with traditions about cultural leadership, where the *matais* are considered the representatives and authority of the village and families. Moreover, as they are the ones to represent the collective interests of the families and village, many other members of the public with lower cultural status have been excluded from these GoS-led initiatives. This created a systematic mobilisation of bias against the untitled individuals and groups as evidenced by the cultural and traditional decision-making systems, which makes it difficult to hide the 'hidden' power.

Other instances involving inequalities were identified when views were sought from those who were excluded from the current GoS-led initiatives. Many did not feel that the invited spaces created by the GoS would provide an opportunity for a levelled playing field. Local citizens and scholars both concur that the timing and lack of awareness of information regarding the invited spaces at both local and national levels, contributed to their exclusion from these spaces. While there has been wide media coverage on the invited participatory initiatives after they have occurred, this study did not find evidence in the media about information concerning dates, venues and times prior to the occurrence of these initiatives. Media representative, MED16 and ACD19, a local scholar, claim that the participatory initiatives took place mainly during working hours, which means that on any given occasion, it is more difficult for some to attend than others, and certain members of the public are systematically less likely to participate, for example those who cannot get leave off work to attend. This is seen as another way for the GoS to exercise their hidden power by controlling who gets invited into the spaces and places. Some of these biases and exclusions evident as expressions of hidden power may well relate to the exercise of invisible power which is discussed in the following section.

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[88] In response to the CRP's report on the lack of meaningful consultation and inclusion during the land reform project, the ADB provided additional funds to the government to try and resolve the contestations around the project.

Invisible Power

From the analyses of documents and interviews, this study found evidence of invisible power in the closed, invited and claimed spaces across all levels, for engagement on land reform project. This insidious form of power is evident in the psychological aspects of power including how this form of power affects people's perceptions of what constitutes a legitimate grievance or issue for action in the first place.

Experiences from participants correspond to the power cube's interpretations of invisible power. One example identified from the GoS invited spaces at the national levels, is about participants who feel that their personalities do not equip them to speak up during the consultations or to handle controversy. Some participants admitted that they expressed reservations towards asking questions or raising issues during these spaces. MOP21, a local citizen shares that it requires confidence to speak out in such a public space, and that within the invited spaces, there were some participants who were more comfortable than others to do so. This relates partly to knowledge, experience and education, meaning that there is a natural bias towards more discussions by the GoS officials who have more knowledge of the changes and impacts of the land reform project.

MED16 refers to the challenges faced by rural village chiefs when dealing with the *Constitution* as an example of this form of natural bias:

> The *Constitution* is another problem. While it is in the Samoan language, it's hard to comprehend. Have you tried reading the *Constitution* in Samoan, yourself? I can't really understand it and even though I'm pretty much ok with Samoan, it's pretty hard to understand with so many loopholes and stipulations and amendments. You cannot expect a *matai* from Safata (a rural village in Savai'i) for instance, who can only understand the first part of the *Constitution* which states that customary land cannot be alienated, to understand what the fuss is about. I think that it also appears to be more convenient for them to try and be ignorant of other issues.

Other participants argue that this also relates in part to personal characteristics which are less attainable for some other people. Even, those who did not attend these invited spaces expressed feeling reticence in bringing concerns to such a public forum, meaning that they think their concerns may not be considered. ACD33, an academic member felt that raising difficult and controversial issues might be quite challenging in this GoS-controlled setting. Similarly, another interviewee, MOP13, feels that some participants may opt not to raise concerns, regarding the potentially negative consequences from the commercialisation of customary lands, which they perceive will not be well received by the CLAC presenters and other participants within the invited spaces. Consequently, these types of issues and concerns will remain off the agenda for land reform consultations despite their importance.

Another example of invisible power from the closed and invited spaces created by the GoS, is attributed to the local community levels where the lack of education and awareness of participants combined with cultural norms of *le va fa'aaloalo* (level of respect) and chieftaincy arrangements work to create obstacles in challenging the current power structure of the GoS officials in decision-making for social change. MED16 highlights that the selected rural village chiefs' lack of education and awareness about the land laws contributed to their lack of participation during the GoS invited spaces at village levels. In this instance, the rural village chiefs chose to remain passive believing that they do not understand enough about the matter; therefore they cannot participate in discussions about the land reform. This also contributes to the 'passive participation' evident in the GoS invited spaces where the GoS officials dominated the discussions leaving little room for debates or feedback from other participants in these spaces (MED16).

Moreover, it seems like some of the rural village chiefs just accepted that the status quo is unchangeable, and that the GoS will work in their best interests. As CHF34, a rural village chief, implies:

> The GoS, including the Prime Minister, deserves our respect. They are the ones tasked with the difficult job of governing our people. We need to do our part as *matai* in supporting them in whatever capacity that we are capable of. In matters of state, they are the experts, so I recommend that we do our part at the village level by giving them the support, as they are the leaders of our *tu ma aganu'u fa'aSamoa* [traditions and customs of Samoa].

Along the aspects of culture, the notion of power as invisible social and cultural norms that shape the realms of the possible resonated strongly with findings from the analysis of interviews. Amongst the perceptions and accounts of interviewees about power, is the clear inculcation of participants into cultural and traditional Samoan values, which involve an ideology of equality and collectivism in place of rampant individualism. This is evident in the activist chiefs', media and academic representatives', as well as citizens' accounts and conceptions about most of the participants for the GoS invited spaces at both local and national levels. In this case, the focus is on examining how a deeply embedded culture of traditional leadership and collectivism operates as invisible power, shaping the agency of the participants and other actors, and shaping norms of behaviour and processes. This invisible power is seen as the way cultural values shape meanings and re-define what is acceptable in terms of accountability, participation and transparency.

As an example, ACD33 made claims about invited rural village chiefs and citizens buying into the idea of land reform, forsaking the potential consequences for customary lands, in

favour of a positive and motivating form of economic growth for Samoa. Additionally, sharing these values also contributed to a strong sense of belonging and unity, which the participants value, to the point that they are often prepared to incur a personal cost. ACD33 argues that, rather than taking the time to think and express voice on the potential threats to the ownership and use of customary lands under the current leasing terms, they choose to stay quiet to benefit the whole group of participants. This positive experience seems to make it harder to equate it with 'false consciousness' - in the sense of acquiescing to their own exploitation. However, this appeared to be most certainly an expression of beliefs outweighing personal interests.

In addition to the social and cultural norms, consciousness of the inequalities entrenched in the invited GoS spaces at local and national levels is identified as another form of invisible power. CHF18, an urban village chief, argues that some participants may have recognised that others in the group are more likely to have greater influence over the discussions, based on their authority and standing in society. It is invisible power, such as this, which prevents other participants from seeking to resolve this and to close the gap between rhetoric and reality by insisting that everyone gets an equal opportunity to speak and ask questions during the consultations.

Another example of inequality was expressed in the entrenched attitudes toward women and youth members with social rules dictating that both have limited roles to play in terms of decision-making and leadership for issues concerning customary lands. This is evident in their lack of representation at the initial GoS invited spaces targeting village chiefs at both local and national levels. MED16 argues for the inclusion of women and youth members:

> I think that participation in land reforms does not necessarily mean just the high chiefs should be included. For instance, the mothers. What happened to the mothers and women of the community? Why were they not involved? I mean, I would like for the youth to be involved because at the end of the day, a lot of the people who are leading now, we would give them ten years and they will be gone.

ACD27, another local academic, also argues in support for equal representation for women and youth members favouring their representations in the claimed spaces created by activist chiefs and civil society groups at the local level:

> It was good to see the wide range of people interested in the land reform presentation series, especially women and younger members of our communities such as our students. The United Nations and Commonwealth of Learning have been promoting women and youth empowerment for development. So, it is really important to see many women and students taking time to participate in these types of discussions concerning their future.

The power cube analysis of the participatory initiatives led by the GoS and civil society groups provides evidence of the influence of the 'neoliberal development' paradigm on the forms of participation promoted for the land reform project. Participation in the GoS-led participatory initiatives is described as nominal and instrumental, indicating the functional and 'passive participation' of participants. The forms of power within the participatory spaces also provide evidence of the power imbalance, with power predominantly residing with the GoS facilitators and little to none with the participants. The power cube analysis also found evidence of more empowering forms of participation in the civil society-led accountability and participatory initiatives, where these created spaces allowed for interactive participation, giving voice to a more diverse audience, including minority groups.

The land reform project of the ADB and GoS was intended to commodify and privatise customary land tenure in Samoa, which for many *matais* threaten alienation of customary lands with deep implications for the *fa'aSamoa* and *fa'amatai* (traditional political system of *matai*). These intrusions have been contested by *matais* and activist groups in and through spaces of learning and social action, indigenising *fa'aSamoa* and *fa'amatai* to rearticulate power relations and engage in struggles to protect customary lands, Samoa's sovereignty and future generations from the potential harmful effects of the 'neoliberal development' influence in the Pacific.

7.5   Summary

The findings from this chapter provided a response to Research Question 2 which seeks to understand the major struggles around participatory initiatives in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and 'deepening democracy' paradigm. The ADB and GoS facilitators' understandings of participation are associated with the 'neoliberal development' forms of participation which are identified as functional participation. Functional, in the sense that participatory initiatives are instrumental and enacted for legitimation, as required by the ADB's participation policies for development. Moreover, the participatory initiatives and associated information disclosure by the GoS helps to close down discussion and debates around the land reform.

Dissatisfactions with the 'functional' approach to participation, led activist chiefs and other civil society actors to create new spaces for inclusive and meaningful engagements to empower citizens to contribute to the debates around the land reform. The findings from activist chiefs and other social actors' participatory initiatives presents evidence of forms of

participation that resonate with the 'deepening democracy' paradigm's approach to participation advocating for the direct participation of citizens in development fuelled by democratic values and the realisation of rights. The following chapter provides more discussion on these findings.

CHAPTER 8: DISCUSSION

The previous two chapters analysed the major accountability and participatory struggles among key actors in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms. This chapter discusses the findings presented in Chapters 6 and 7 and addresses the third objective of the study, namely:

Research Objective 3

To critically explore and analyse the potential of critical dialogic accounting to contribute to the 'deepening democracy' paradigm, in terms of reinventing accountability and participatory practices and mechanisms for more democratic governance in the Pacific context.

As Newell and Wheeler (2006) highlight, and as discussed in Chapter 2, many conflicts in the development arena can be understood as "struggles by the poor to hold the powerful to account" (p. 1). Other 'deepening democracy' advocates (for example, Cornwall, 2000; Fox, 2015; Fung & Wright, 2003; Gaventa & McGee, 2013; Joshi, 2017), argue that the conflicts around the rights and responsibilities of development actors have amassed intensely as a result of clashes between the promotion of rights-based accountability approaches to development and market-based notions of efficiency and participation. Accounting scholars also support rights-based approaches to development (O'Leary, 2017) and critical dialogic accounting scholars, in particular, highlight the need for more attention to power, conflict and structural inequalities (Brown, 2009; Brown & Tregidga, 2017; Brown et al., 2015; Dillard & Vinnari, 2019; Molisa et al., 2012) to reconsider accountability and participation from diverse socio-political perspectives.

What has been gathered from these arguments is the importance of understanding the implications of how these conflicts play out for the efforts to achieve more socially just, democratic and ecologically sustainable organisations and societies. This study contributes to such understandings by exploring how less powerful groups such as citizens, activist chiefs and civil society groups mobilise around accountability and participatory rights in the case of Samoa's land reform, employing a range of strategies to achieve accountability and participation for development. Moreover, in line with its critical dialogic accounting framework of taking multiple perspectives seriously, it also examined the views and understandings of accountability and participation by the facilitators of the land reform, namely the ADB and GoS to provide an in depth analysis of the contestations around

accountability and participatory initiatives. The findings resonate with the arguments by Brown and Tregidga (2017) about the difficulties of expressing and having counter-hegemonic positions taken seriously. The accountability and participatory struggles faced by the development actors, as identified in Chapters 6 and 7, provide the backdrop to the enquiry into the politics of accountability and participation in the case of Samoa's land reform. From this enquiry, the current study recommends the use of three critical dialogic accounting principles, established in Brown (2009), of: recognising multiple ideological orientations, ensuring effective participatory processes and being attentive to power relations, for envisioning new potentials in designing and implementing accountability and participatory practices and mechanisms for more democratic governance in the Pacific.

This chapter draws on relevant critical accounting and development literature to re-examine the empirical data in Chapters 6 and 7, drawing on critical dialogic accounting theory to imagine new possibilities in the design and implementation of accountability and participatory practices and mechanisms for more democratic governance in the Pacific context. The chapter is organised as follows, it begins with a discussion of the major issues around achieving accountability in relation to Samoa's land reform. It then discusses the main limitations of current participatory initiatives; and seeks to make suggestions, through a critical dialogic accounting lens, for more democratic accountability and participatory practices in the Pacific context.

8.1   Major Issues around Achieving Accountability in Relation to Samoa's Land Reform

The accountability struggles identified in Chapter 6 include struggles for the protection of land ownership rights, struggles relating to the ADB's and GoS's formal accountability mechanisms and struggles against the harmful impacts of 'neoliberal development' for Samoa in general and specific to its land reform. From these accountability struggles, the major issues identified for the contestations around the land reform, include the promotion of powerful 'neoliberal development' interests of the ADB and GoS over less powerful interests of the activist groups, and the lack of sanctions that are enforced for powerful groups such as the ADB and GoS who are not being held accountable for their actions.

8.1.1 Promotion of 'Neoliberal Development' Interests Over Socio-Political and Cultural Interests

The evidence from Chapter 6 suggests that the accountability struggles for the protection of land ownership rights existed as a result of different actors having different and potentially irreconcilable interests over customary land rights and development. Activist chiefs, civil society groups, academics and some citizens argue that land, for Indigenous peoples, have great implications for titles, livelihood, traditional politics, collective ownerships and identities. From this view, they argue that the Samoan people consider land ownership rights important for the protection of customary lands from alienation and preserving the cultural and traditional framework of the *fa'aSamoa* for their future generations. As GOV30 reported:

> there is an old Samoan saying that my grandfather often spoken about. He said that Samoans will fight passionately about two things in life. One is for land and the other is for women. In the past many have fought over land ownership rights. This narrative is still valid today and the evidence can be found in the numerous past and present disputes brought to the Lands and Titles Court.

It is the cultural and socio-political aspects of development which provide the basis for the concerns raised by activists, civil society groups and others through channels such as online media, workshops and formal accountability processes for the protection of customary lands from alienation. These interests resonate with the socio-political approach advocated by the 'deepening democracy' paradigm for development. More importantly, these interests are in conflict with the interests of the ADB and GoS in promoting the changes to customary land ownership rights for the land reform.

The ADB's view of land ownership rights is understood in terms of 'neoliberal development', based on the market value of land. Evidence of this view was found in its TA to the GoS for *Promoting Economic Use of Customary Land* which was aimed at increasing "the efficiency and effectiveness with which landowners and investors (domestic and foreign) implement agreements to utilise customary land for economic purposes" (ADB, 2005b, p. 3). This was further evidenced in its TA Report Phase 2 which reported the expected outcome of Phase 2 was an improved customary land-leasing framework to be reflected in an expansion in the types of collateral available, and the increase in the number of leases awarded and the amount of leasable customary land available to be utilised for economic purposes (p. 3).

The ADB's TA Report Phase 1 also mentioned the GoS's interest in this 'neoliberal development' view of economic efficiency and growth-led oriented view for land which focuses on the maximisation of economic wealth.

> ADB's country partnership strategy for Samoa is aligned with the Strategy for the Development of Samoa (SDS) 2008–2012[89] and supports its goals through interventions targeting (i) improved delivery of public services, including the removal of infrastructure constraints; and (ii) promotion of private sector development. The need for reform to promote the economic use of customary land has been, and continues to be, a high priority for the Government. (ADB, 2005b, p. 1)

The conflict of interests for land ownership rights contributed to the struggles experienced by activists, civil society groups and other stakeholders in their attempt to demand accountability from the ADB and GoS.

This conflict of interests about land ownership rights also contributed to the accountability struggles relating to the ADB's and GoS's formal accountability mechanisms. While the ADB's 2012 Accountability mechanism espoused the ADB's commitment towards a view of social accountability towards the affected stakeholders of the projects that they fund, its actual practice of and the experiences of activist chiefs with its accountability mechanism suggests a disguised form of functional accountability influenced by notions of the 'neoliberal development' paradigm. Rather than advancing social accountability where accountability relations and processes emphasise reflexivity and constructing more social and emancipatory relations (as advocated by Brown, 2009, Dillard & Vinnari, 2019, Goetz & Jenkins, 2005, Newell & Wheeler, 2006 and Tanima et al., 2020), the forms of accountability promoted by the ADB indicated that the accountability relations and processes were focused on assessing whether designated resources are spent for designated purposes.

Moreover, the forms of accountability promoted by the ADB through its accountability mechanism did not support a wider range of stakeholders to include minority groups as its narrow socio-political perspectives limited their practice of accountability to donors and the GoS. This is evidenced from the initial response received by the activist chiefs' complaint to the regional ADB office located in Fiji, where the complainants were told by the ADB office to obtain answerability from the GoS. In this case, what the ADB claim, in terms of their stance on accountability and through the establishment of its 2012 Accountability Mechanism Policy and its safeguard policies are in conflict with their actual accountability practices. The failure of the ADB's accountability mechanism to practice its accountability claims was

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[89] Ministry of Finance, Government of Samoa. (2008). Strategy for the Development of Samoa. (SDS) 2008–2012. Apia. http://www.mof.gov.ws/publish/cat_index_46.shtml

influenced by its 'neoliberal development' adaptation of social accountability. This finding resonates with the results of Alawattage and Azure (2019) which found evidence of the World Bank's form of social accountability as a neoliberal adaptation.

What is also evident from the findings on accountability struggles is the lack of sanctions for the ADB when it was not complying with its own safeguard policies. The struggles faced by activists in demanding accountability from the ADB through its 2012 Accountability Mechanism were a result of the failure of this accountability process and the lack of sanctions enforced for the ADB for its actions. The CRP reported that the ADB was in violation of its own safeguard policies of 1998 *Indigenous peoples* and 2011 Public Communications, however, there were no sanctions for the ADB in this case. These findings provide further evidence reinforcing Goetz and Jenkins' (2005) claims about the importance of enforcing sanctions for the 'reinventing' of accountability for more democratic development. From the accountability struggles in the land reform, while there was 'answerability' from the ADB for the activist chiefs' complaint, accountability was hindered by the lack of 'enforceability' in terms of sanctions for powerful groups such as the ADB (Goetz & Jenkins, 2005).

The accountability struggles for the protection of land ownership rights and struggles with the ADB's and GoS's formal accountability mechanisms also relate to the struggles against the harmful impacts of 'neoliberal development' for Samoa in general and specific to its land reform. The ADB's and GoS's economic efficiency and growth-led oriented view of development also conflicts with the more social, citizens and environmental sustainability oriented views of the activists, civil society groups and other citizens favouring a more 'deepening democracy' approach to development. The development view of these social actors resonate with the views of development scholars, Cornwall and Gaventa (2007), Goetz and Jenkins (2005), Newell and Wheeler (2006), Gaventa and McGee (2013) and accounting scholars, Brown (2009), Dillard and Vinnari (2019), Hopper and Tanima (2017) and Tanima et al. (2020) which advances a development focus on citizen-led and social participation initiatives. In contrast, the development view of the ADB and GoS does not have a broader appreciation of ideological differences as indicated by its narrow socio-political perspectives.

As indicated by the evidence in Chapter 6 and earlier discussions in this chapter, there is no consensus on the views and understandings of accountability and accountability relations between the ADB, GoS and the activists, civil society groups and other citizens. The forms of accountability practices advanced by the ADB and GoS appear to be heavily influenced by its 'neoliberal development' interests of economic growth. In contrast, the forms of

accountability that activists and civil society groups favour includes social and political accountability that is emancipatory to enable social agents to use dialogue and debate to reflect on their subjugated conditions and recognise other priorities outside the instrumental neoliberal economic framework (as advocated by Brown, 2009 in general and authors such as Alawattage and Azure 2019 and Tanima et al. 2020 in developing country contexts).

This study also indicates that culture also appears to play an important role in the conflicts around the land reform and struggles against the harmful impacts of 'neoliberal development'. While some participants have pointed to the Samoan culture of collectivism and consensus to support the methods employed in the GoS-led accountability and participatory initiatives and the land reform, the views and actions of other participants and activist/civil society groups indicate that there is historical evidence to suggest that a place exists in the Samoan traditions for conflict, struggles and challenges to dominant powerful institutions. As MOP14 argues:

> … the traditional Samoan way of life does emphasise collectivism ad consensus, however this does not mean that we take what the ADB says for granted… if the ADB says that the economic use of land will benefit the people of Samoa it is in our culture and thinking to ask questions about how this will impact customary land ownerships and more importantly our future generations.

MED26 argued along these similar lines stating:

> I don't believe that our [Samoan] people would accept the status quo without a fight. I mean, we can look into the past to garner evidence about when our ancestors have contested and challenged colonialism. For example, the Mau movement was against the colonial ruler's decisions to undermine the authority of the *matai*. The colonial power at the time did not appreciate the authority of the *matai* in organising their *aiga* and *nu'u*. Our ancestors fought for freedom and as a result of their courage and actions, we are able to enjoy independent of rule and the authority of the *matai* has not diminished.

Media documents also argued that Mau movement did more than "carve out the way for" independence as it also worked to shape the way Samoans think and act today, giving a sense of identity, pride and nationhood (Lesa, 2017, December 6).

An important note to consider from my findings is that there is little, if any, research into examining the traditional Samoan culture of consensus building. While agonistic based critical dialogic accounting theorists have criticised consensus-based approaches for democratic stakeholder engagements (for example, Brown & Tregidga, 2017), much of the research on consensus-based methods were not based on Pacific contexts and notions of consensus. The views of activists and civil society groups suggest that there is evidence of traditional understandings of accountability, participation and democracy which resonate with the 'deepening democracy' paradigm and critical dialogic accounting. For instance, the

activists groups are concerned with the underlying issues of power for participatory spaces, particularly for less powerful individuals and groups to "get a seat at the table" and to have a voice and be heard by dominant powerful groups (REB05). Moreover, for the case of the land reform, these activists have worked to form social movements to resist the current dominance of the ADB and GoS for promoting 'neoliberal development' agendas of the commercialisation of customary lands. As indicated earlier there is evidence of resistance and social movements in Samoa's cultural history (for example, the *Mau* movement).

The land reform has not been without conflict, as contestations have sparked concerns from Samoans worldwide about the effect of the alienation and changes to customary land ownership rights. The counter initiatives employed by activist chiefs and civil society groups in the creation of participatory spaces for holding the ADB and GoS to account for the land reform also provided an indication of the practice of 'deepening democracy' paradigm principles. These social actors sought to create spaces where citizens voices can be heard and responded (as emphasised by Cornwall, 2000) to which is in contrast to the GoS-led initiatives provided for legitimation and ensuring the efficiency of the project operations.

This conflict is indicative of not only a clash of material interests, but also a blocked in dialogue for engagement. In advancing their 'neoliberal development' agenda of economic growth and maximisation of wealth, the ADB and GoS were promoting changes to customary land ownership rights. The promotion of the ADB's 'neoliberal development' form of accountability has also affected the GoS's accountability to its citizens. As indicated by REB05, the GoS's view of customary lands as commodities for the market and material wealth has weakened the protection of customary lands from alienation. The different interests at play in the case of the land reform have also affected the ability of the development actors to communicate effectively about these interests. As reported by MED16, the open-door policy promoted by the GoS officials for communication about issues of national concern does not apply to those wanting to discuss 'difficult' issues, such as the potential harms of land reform. The lack of communication is important as iterated by Bebbington et al. (2007) but also a block in dialogue means not having the ability to communicate effectively about the different interests at play. Brown (2009) and her work on critical dialogic accounting, identified the need to address the challenges of giving voice and being heard through dialogue and debate among those with divergent ideological perspectives. The failure of the ADB's accountability mechanism highlights the need to take more seriously these communication issues.

This study contributes to the debates in both the development studies and accounting literature, as identified in Chapter 2, regarding the effectiveness of accountability initiatives. Consistent with the findings of Alawattage and Azure's (2019) investigation into what lies "behind the World Bank's ringing declarations of social accountability" (p. 1), this study also found evidence of the neoliberal influence of another transnational development institution's accountability discourse. The social accountability practices of the ADB, facilitated by the GoS, are heavily influenced by the 'neoliberal development' paradigm's notions of economic efficiency and growth. By excavating the political and ideological conditions that underpin ADB's accountability mechanisms and associated practices, this study found that despite its claims to be open to diverse social views and to be concerned about issues of social justice, the evidence suggests that it largely practices a disguised form of functional accountability that seeks to impose market-based notions of land development through the GoS on the current traditional framework of customary land ownership and rights in Samoa. There is also evidence to suggest that the conflicts and political-ideological conditions identified in this section also play an important role in shaping the current GoS-led participatory initiatives for the land reform.

8.2   Main Limitations of the Current GoS-Led Participatory Initiatives

The main limitations of current GoS participatory initiatives include the consensus-based methods employed and the top-down educational approach which has worked to render communication ineffective and exclude more critical voices in the case of land reform.

8.2.1 Consensus-based Methods and the Top-down Educational Approach for Participation

The participatory spaces created by the GoS for the land reform were based on consensus-oriented methods, as recommended by the ADB's Accountability Mechanism Policy (2012). More specifically, the accountability mechanism's SPF office recommends the use of consensus-based methods to garner the consent and participation of people adversely affected by the specific problems caused by ADB funded projects (ADB, 2012a, p. 24). The use of consensus-based methods in the case of the land reform participatory initiatives was also confirmed by some of the respondents of the interviews.

For instance, GoS facilitators reported that the main objective of the accountability and participatory initiatives were:

> … to make sure that everyone understands and agrees that the project will not threaten our customary land ownerships. It is good for everyone to be able to sit down together for a better understanding of what benefits can be obtained from the *LTRA 2008* (GOV01).

And that:

> The consultations were held for the benefit of the people. Bringing people together will help to stop the complaints that some people have about the *LTRA 2008*. People complain because they mostly, do not understand what is happening. They assumed the negative effects [of the land reform] from what they read in the media but during the consultations all were able to understand and form an agreement together, that the changes to the *LTRA 2008* will create wealth for families (GOV24).

This consensus-based approach to participation was criticised by other respondents as ineffective because it did not involve encouraging people to voice their concerns and have them heard and responded to. As illustrated in Chapter 7, this approach fits with the lower and weaker forms of the combined typologies in Chapter 4 and is typical of the 'neoliberal development' paradigm's view of technical participation whereby delivery methods are instrumental and tokenistic for legitimation. Given that the objective of the consultations was to garner a consensus from participants on a project which has already been approved and implemented by the GoS, it was difficult for those with opposing views to give voice to their concerns during these spaces. This resonates with the arguments of Brown and Tregidga (2017) about the difficulty of expressing and having counter-hegemonic positions taken seriously.

Drawing on the works of Mouffe, such as *The Democratic Paradox (2000)* and *Agonistics* (2013), Brown and Tregidga (2017) caution against consensus-oriented engagement which creates democratic deficits that manifest in different ways. In the case of the land reform, while the progressive responses of the ADB, through its accountability mechanism, participation and public communications policies, have called for the emergence of more participatory spaces to address the activist chiefs' formal complaint, many citizens expressed dissatisfaction with the consensus-oriented methods employed for participation. The dissatisfactions expressed by these respondents relate to them being deprived of what Mouffe (2013) described as opportunities to "make their voices heard and choose between real alternatives" (p. 119). Notably, REB05, ACD33, MOP21 and MED16 described their experience with the GoS-led participatory initiatives, as lacking in terms of authentic dialogue.

In promoting pluralistic and democratic forms of accounting and accountability, critical dialogic accounting scholars (for example, Brown, 2009 and Bebbington et al., 2007) argue the importance of the creation of spaces for alternative views and dialogue for enabling unheard voices to be heard. The lack of authentic dialogue in the case of the GoS-led participatory initiatives contributed to some of the participatory struggles in the case of Samoa's land reform. Authentic dialogue has been described as "two-way communication" (MED16) and "meaningful conversations" (REB05) where all voices in the room are being heard and responded to (REB06). The lack of opportunities, provided by the consensus-oriented approach within ADB's accountability processes for participants to voice their concerns as reported by the activist chiefs and other respondents indicates that their accountability and participatory practices model resonates more with the 'neoliberal development' paradigm's notion of empowerment for participation than the 'deepening democracy' approach. The analysis from Chapters 6 and 7 shows that "empowerment" within GoS-led spaces and participation for the land reform was defined as providing consumers of World Bank/ADB policies with better information. This form of participation is similar to what was found in several of the participatory case studies from the book, *Participation: The New Tyranny* which was edited by Cooke and Kothari (2001). Moreover, Gaventa and Cornwall's (2006) criticisms, about the neoliberal approach to participation which permits citizens to exercise little real democratic power, are still valid in the case of the participatory initiatives promoted by the ADB and the GoS for Samoa's land reform.

In particular, the top-down educational approach employed in the GoS-led participatory spaces, as implied by GOV08 and GOV15, also worked to reinforce the dominant 'neoliberal development' views of the ADB and GoS about the land reform. Accounts from the media also reported that the main objective of the CLAC *Communication and Consultation Strategy 2013* was to educate customary landowners on the policies and regulations regarding the commercialisation of customary lands, and the benefits it brings to landowners (Keresoma, 2016, October 5). Moreover, there was information provided about soliciting feedback from the participants who were against the land reform project during the GoS-led consultations, but little, if any, evidence these views were taken seriously by the GOS or ADB.

As indicated in Chapter 2, there is a growing body of accounting literature which emphasises the limits of consensus, particularly the way it depoliticises and reinforces the dominant neoliberal order (for example, Brown, 2009, 2017, Brown & Dillard, 2013a, Brown et al., 2015, Gallhofer & Haslam, 2017, Spence, 2009, Tregidga, 2017, Vinnari & Dillard, 2016).

These studies highlight that consensus-oriented engagement has failed to address the challenges of speaking and being heard when trying to engage counter-hegemonic arguments. Similarly in the case of Samoa's land reform, the ADB's and GoS's emphasis on consensus-based method for the participatory initiatives have been used to exclude more critical voices. The accounts and recollections of some of the participants' experiences with the GoS-led participatory initiatives indicated that they were not provided the opportunity to voice concerns about the implications of the land reform for customary land ownerships. Moreover, as reported by MOP10:

> I was a bit confused by why there were so many people in the room and very little questions asked about the long term impacts of land alienation. I mean, they [GoS facilitators] opted to educate villagers about how the changes will bring about more wealth for the land owners and the economy and none of them thought that it could be a bad idea. When I attempted to ask about the possibility of our future generation losing out on access to the land in the case of 100 years leases, I was told to read the *LTRA 2008* properly and to consider the monetary benefits for everyone from the leases.

The results of the participation advocated in the GoS-led participatory initiatives reinforce the empirical research results of other studies indicating that stakeholder engagement is often stakeholder management in disguise (Archel et al., 2011, Solomon, Solomon, Joseph & Norton, 2013). The top-down educational learning approach taken by the GoS facilitators did not provide opportunities for participants to voice their concerns about and demand answers for the changes to the customary lands ownership as promoted by the land reform. There was little room for empowering participants to have a say and be directly involved in the land reform as evidenced also from the power analysis in Chapter 7. Different forms and levels of power existed to exclude minority voices in the participatory spaces created by the GoS. The views and perspectives of less powerful groups have been marginalised by the consensus-based methods employed in and the top-down educational approach to the GoS-led participatory initiatives. This also indicates a breakdown in dialogue therefore rendering the GoS-led participatory initiatives as ineffective and closing down debates about the harmful effects of the land reform for Samoa.

The consensus-based methods and top down educational approach offered by the ADB and GoS for their participatory initiatives are inadequate for addressing the contestations around the land reform which they initially sought to resolve. Rather, the participatory spaces created by less powerful development actors such as the activists and civil society groups were more effective in bringing the concerns of less powerful voices to the discussions for the land reform.

8.3   Suggestions, through a dialogic accounting lens, for more democratic accountability and participatory practices in the Pacific context

To address Research Objective 3 and drawing on the overall findings of the study, this section provides suggestions, from a critical dialogic accounting lens, for how democratic accountability and participatory practices could be democratised in the Pacific context in ways that align with the values and outcomes that underpin the 'deepening democracy' paradigm. As previous sections have shown, current approaches to accountability and participation pursued by the ADB and the GoS are currently hampered by the promotion of neoliberal forms of accountability and participation and the consensus-based methods and top-down educational approach to the participation of key stakeholders in dialogue about the land reform. This section explores how insights from critical dialogic accounting could be used to explore how accountability systems and participatory initiatives in the case of Samoa's land reform could be transformed in ways that recognises and addresses the conflicting interests in empowering and democratising ways.

Given the limitations of the consensus-based methods employed by the ADB and GoS in excluding more critical voices, a critical dialogic accounting approach to both accountability and participation can help to advance the 'deepening democracy' paradigm. This exploration is based on the three main critical dialogic accounting principles identified in Chapter 3, which include recognising multiple orientations, ensuring effective participatory processes and being attentive to the power relations.

The Dialogic Emphasis on Recognising Conflict and Power

One of the key principles of dialogic accounting theory is the emphasis on the need to recognise power and conflict. As indicated in Chapter 3, Mouffe (2000), for instance, argues against consensual approaches to democracy (for example, Habermas, 1984), suggesting that it is impossible to establish a "rational consensus without exclusion" (p. 45) as every consensus exists as a temporary result of a provisional hegemony, as a stabilisation of power, and that it always entails some form of exclusion" (p. 104). Brown (2009) draws on Mouffe's theory of agonistic democracy (Mouffe, 2000, 2013, 2019), to argue a case for an agonistic approach to dialogue and engagements which recognises power, difference and "takes interpretive and ideological conflicts seriously" (p. 313). Mouffe's concept of agonistic democracy offers an important way of exploring how PAT processes could be democratised in ways that acknowledge the increasing calls for accountability approaches that recognise multiple parties and come from multiple sources (Tregidga & Milne, in press).

As an agonistic approach for critical dialogic accounting places at the forefront ideas of pluralism and appreciation of the power dimensions of social relations, adopting a 'critical dialogic accountability' approach to the land reform can help to surface the politics that shape transnational development interests in developing countries. The critical dialogic accounting principles place emphasis on identifying multiple perspectives, raising questions about who gets a seat the table, and surfacing the political assumptions helps to uncover and identify who sits at the table. These principles also indicate that critical dialogic accounting is sensitive to power. Dillard and Vinnari (2019) proposed 'critical dialogic accountability' which is predicated on the ideas developed from critical dialogic accounting posited using Mouffe's (2013) agonistic democracy. This form of accountability postulates a "pluralistic and democratically governed society made up of multiple constituencies with varying needs, interests, values and power" (Dillard & Vinnari, 2019, p. 29). For the case of land reform, this would include giving marginalised groups, such as rural citizens, untitled citizens, women and youth, opportunities to participate in their own development and demand accountability from the ADB and GoS.

In line with a critical dialogic accounting lens, accountability and participatory initiatives for the land reform can be revised from the use of consensus-based methods and top-down educational approach to an agonistic approach. An agonistic approach to accountability and participatory initiatives can work to address stakeholder participation in dialogue through the establishment of a platform where both powerful and less powerful actors can engage in democratic debates to contest diverse perspectives about accountability and participation in the context of development. This creation of political spaces for stakeholder engagement can assist in identifying criteria and sanctions for holding powerful actors to account for their actions.

As indicated in Chapter 2, there has been a lack of research about the effectiveness of the accountability and participatory initiatives promoted by transnational development institutions for reforms in developing countries. A handful of studies which have addressed this, noted that transnational development institutions' neoliberal interests prioritising economic/market efficiency and growth tend to proliferate the development arena, often overshadowing the promotion of socio-political interests of the less powerful actors in society. The findings from Chapters 6 and 7 provide empirical evidence about the forms of accountability and participation advanced by 'neoliberal development' paradigm advocates, namely the ADB and GoS, over the more social and political interests favoured by activists,

civil society groups and other less powerful actors in the case of land reform in Samoa. More specifically, these social actors' dissatisfactions with the formal accountability mechanism and participatory initiatives of the ADB and GoS suggest that consensus is unattainable and some of the conflicting views and interests about land ownership rights, accountability, participation and development are irreconcilable. Some of the participants of current GoS-led participatory initiatives have reported their disappointments with these initiatives citing the lack of meaningful participation for counter views to be voiced and given a 'seat at the table'. The use of consensus-based methods for stakeholder engagement or participation have been criticised for not taking counter-hegemonic perspectives seriously (Brown & Tregidga, 2017). Rather, it is agonistic contestations among stakeholders with conflicting views about land ownership rights, accountability, participation and development in general that could present a possibility of surfacing the political differences. It is this 'surfacing of the political' that presents an opportunity for critical reflection and disrupting the 'neoliberal development' consensus based on economic growth.

The use of a critical dialogic accounting framework helped to unmask the politics of the accountability and participatory initiatives promoted by the ADB and GoS for the land reform in Samoa. Through a critical dialogic accounting framework, this study was able to identify how neoliberal advocates have taken the language of 'social accountability' of grassroots social movements ('deepening democracy' paradigm) and moulded it into what accountability and participatory models look like from a 'neoliberal development' paradigm agenda. While the ADB's use of palatable language of social accountability to stakeholders, as indicated by its safeguard and Indigenous peoples' policies and inclusive participatory development for its projects, conveys a certain commitment towards beneficiaries and affected citizens, interviews and media coverage highlighted the contradictions between the actual practice of accountability and participation in the case of land reform from what is documented in the ADB website and policy documents. From the case study, social accountability has been used as a disguise, by the ADB, for more functional/economic forms of accountability. Moreover, the lack of sanctions for the ADB and GoS and inadequate means of redress in the case of land reform may be caused by the power imbalance between the less powerful social actors trying to hold the powerful neoliberal ones to account. Critical dialogic accounting explicitly recognises the presence of power as a major issue for democratising accountability and participation. In addition to Cornwall's (2000) location of

spaces for participation, Gaventa (2006b) also identifies power as an important factor for determining the success of stakeholder participatory spaces.

To reconceptualise accountability and participatory initiatives for the land reform in Samoa, my study recommends the use of the three critical dialogic accounting principles identified in Chapter 3 as most relevant for the case study of land reform. These three principles are not recognised in the current accountability mechanism and participatory initiatives practiced by the ADB and GoS. These are discussed as follows.

8.3.1 *Recognising Multiple Ideological Orientations*

As indicated by the evidence presented in Chapter 6, the failure of the ADB's accountability mechanism to recognise different and opposing views to its 'neoliberal development' agenda for land reform was a result of the power of vested interests. These all highlight that the ADB is working with a philosophical/conceptual accountability framework that does not perceive any value in recognising multiple ideological orientations. The 'neoliberal development' paradigm notions of accountability include a limited and narrow consideration of socio-political perspectives.

In order to take multiple perspectives seriously, a practical suggestion would be for the ADB and GoS to replace consensus-based methods for accountability and participatory initiatives with a critical dialogic accounting approach based on agonistic democracy. This critical dialogic accounting approach recognises that "it is only in the context of a perspective according to which difference is construed as a condition of possibility of being that a radical democratic project informed by pluralism can be adequately formulated" (Mouffe, 2000, p. 19). Given the conflicting interests in the case of the land reform about accountability, participation, land ownership rights and development in general, this critical dialogic accounting conceptualisation of accountability and participatory initiatives can be more effective in ensuring a pluralism that recognises the partiality of different social actors' positions and that no social actors represent totality (Mouffe, 2000). Moreover, the importance of openness to a multiplicity of voices and allowance of multiplicity in forms of expression gives rise to important considerations for analysing stakeholder participation or engagement practices (Brown, 2009, Tanima et al., 2020, Tregidga & Milne, in press).

The findings from this study indicate that the activist chiefs and civil society groups have created a framework that attempts to take multiple perspectives seriously. Dissatisfactions with the formal accountability and participatory initiatives facilitated by the ADB and GoS,

has enabled these social actors to create 'claimed spaces' for counter-hegemonic perspectives to be discussed and debated freely. These 'claimed spaces' also permitted the expression of views that are both different and opposing the neoliberal economic benefit narrative espoused by the ADB and GoS. It is also within an agonistic perception of democracy where difference is both positive and unending (Tregidga & Milne, in press) as "conflicts and confrontations" indicate that "democracy is alive and inhabited by pluralism" (Mouffe, 2000, p. 334).

In taking pluralism seriously, critical dialogic accounting helps to recognise the traditional and cultural beliefs, which are important for the Samoan people, in the design and planning of development projects. In order to reconceptualise accountability and participation in the context of land reform, the ADB's fact finding mission for the land reform should incorporate a cultural impact assessment and the findings of this assessment should be transparent for all stakeholders. Prioritising a cultural impact assessment prior to the start and approval of the land reform would uncover the importance of land for both titles and identities for the Samoan people.

8.3.2 Ensuring Effective Participatory Processes

The limitations of the consensus-based methods advocated by the ADB and GoS for participatory initiatives suggest that participatory processes based on consensus building are not effective for ensuring participation for the land reform. Rather, the consensus-based approach has worked to exclude more critical voices about the socio-political impacts of the land reform. As stated earlier in this section, the practical suggestion would be to replace this consensus-based approach to stakeholder participation with a critical dialogic accounting approach based on agonistic democracy to ensure effective participatory processes for the case of land reform.

As noted in Chapter 2, there is increasing attention given to understanding and promoting accountability and participatory initiatives which enable relatively powerless people to hold more powerful people, organisations and institutions to account. Advocates of the 'deepening democracy' paradigm consider efforts towards this kind of accountability as having the potential to transform power relations in favour of the less powerful. When viewing the issues of development and governance from the perspective of citizens, it is both the right and the responsibility of citizens to participate in accounting for themselves and in holding other development actors to account (Cornwall, 2000; Gaventa & McGee, 2013; Goetz & Jenkins, 2005; Newell & Wheeler, 2006 and Fox, 2015). Moreover, it is important for governments

and transnational development institutions to be accountable to marginalised and excluded citizens, if discrimination and social exclusion are to be reversed. Therefore, to involve citizens in accountability initiatives, extensive and innovative participatory processes are needed for engagement (McGee & Gaventa, 2010).

For ensuring effective participatory processes, incorporating the concepts identified in the combined participation typologies (see Figure 1 in Chapter 2) also helps to identify different motives, forms and functions of participation. Participatory processes can be evaluated using the concepts and weak forms of participation can be identified and avoided during the design stage of consultations for the land reform project. The views of development scholars can also be used to reimagine accountability and participatory initiatives for the land reform. In particular, promoting rights-based approaches to accountability (Newell & Wheeler, 2006) and development would ensure that Samoan citizens are aware of their rights to play a part in shaping the decision of land reform that affects their livelihoods. Moreover, the use of more effective participatory methods to seek out unheard voices in the land reform project and creating safe spaces for these voices to be heard will enable more diversity and inclusion for accountability and participatory initiatives. As indicated from the empirical findings of this study, the participatory strategies employed by activists and their spaces created outside of the formal GoS-led participatory spaces have led to more inclusiveness of participants.

To ensure effective participatory processes in the case of Samoa's land reform, this study builds on the accountability framework by Dillard and Vinnari (2019) to establish an accountability and participatory framework to evaluate accountability and participation for the land reform. This framework is discussed in section 8.4.

8.3.3   Being Attentive to Power Relations

The findings from Chapters 6 and 7 indicate the ADB and GoS are both working within the 'neoliberal development' framework of accountability and participation that is not attentive to power relations. To reconceptualise accountability and participatory initiatives from a critical dialogic accounting lens, it is important to identify/construct identities. In addition to recognising plurality, central to agonistic democracy is the idea that putting power into play might open up alternative counter-hegemonic narratives (Tregidga & Milne, in press, p. 4). Mouffe's (2000) concept of identities is also an important feature of power and politics as power and power relations effect the construction of identities and relationships between identities. Rather than eliminating difference and diversity to achieve consensus, Mouffe's

(2000, 2013) agonistic notions of democracy emphasises recasting identities and relations from antagonistic to agonistic. For the case of land reform this involves the identification of interested groups and articulating related responsibility networks, as suggested by the (ANT) agonistic process of Vinnari and Dillard (2016). All stakeholders in the land reform "need to be identified, meaningfully regarded and provided with legitimate means of communicating their positions", including finding meaningful forms of representation and consultation (Dillard & Vinnari, 2019, p. 32). In the case of land reform, this concerns the identification of the characteristics of and relationship between the stakeholder participants in the accountability and participatory process. The accountability framework by Dillard and Vinnari (2019) emphasises the importance of mapping the participatory spaces to enable a better understanding and specification of the land reform issues addressed and the "process for constructing responsibility networks" (p. 29) using a critical dialogic discourse, in order to take multiple perspectives seriously.

8.4 Reconceptualising and Evaluating Accountability and Participatory Practices

To reconceptualise and evaluate accountability and participatory practices for the land reform from a critical dialogic accounting lens, this study also builds on the accountability framework of Dillard and Vinnari (2019) to assist in the specification of the accountability and participatory mechanisms and responsibility networks of the various interest/stakeholder groups. More specifically, to build on the work of Dillard and Vinnari (2019), this study identifies a five step process to reform the accountability and participatory practices for the case of land reform. These include: a) identifying the interested stakeholders or groups, b) articulating the related responsibility networks, c) developing the evaluation criteria, d) Implementing the accountability and participatory practices in accordance with the evaluation criteria and e) providing sanctions for the failure with the evaluation criteria.

The application of step 1 is based on the need to identify and meaningfully regard all possible affected constituencies and to provide them with a "legitimate means of communicating their positions" (Dillard & Vinnari, 2019, p. 32). The key stakeholders identified from the land reform with diverse and conflicting views, interests and ideologies include activist chiefs, civil society groups, the ADB and GoS. For instance, as evidenced from the empirics, the activist chiefs and civil society groups perceive accountability, development and participation from the viewpoint of socio-political perspectives. This includes the concerns about

customary land ownership rights, harmful effects of 'neoliberal development' and a lack of interest in economic and commercialisation of land. On the other hand, the ADB and the GoS appear to be interested in the economic value of customary land where land reform and development is perceived in terms of maximising economic wealth with little consideration for socio-political impacts. The views of less powerful actors who placed importance on customary lands as part of their rights, identity and livelihood, also perceived accountability and participatory initiatives from a 'deepening democracy' ideology based on rights, inclusiveness of all stakeholders and their meaningful participation in development. Those who viewed land reform and development from a 'neoliberal development' ideology also advocated forms of accountability and participation which were technocratic, apolitical and based on economic efficiency and outcomes. A broader investigation would also identify other interested individuals and groups for the land reform, such as media representatives, customary land owners and citizens of Samoa, some of which have shared the views of the activist chiefs and civil society groups and others whose views resonate with those of the 'neoliberal development' advocates.

Once the affected parties have been appropriately identified and consulted, step 2 is applied to articulate the related responsibility networks. In bringing together different interests and concerns about land ownership rights, land reform project and development, different groups can form responsibility networks (Dillard & Vinnari, 2019) opposing the accountability and participatory initiatives promoted by the ADB and GoS, which are perceived by Mouffe (2013) as chains of equivalence. The media representatives, academics and citizens concerned with customary land ownership rights and the harmful effects of 'neoliberal development' in the case of land reform, would join forces with the activist chiefs and civil society groups to oppose the instrumental and weak accountability mechanisms and consensus-based participatory methods advocated by the ADB and GoS for development. On the other hand, groups in favour of the promotion of economic use of customary lands as promoted by the ADB and GoS would join forces to support the accountability mechanism and participatory methods of the ADB and GoS. These represent examples of interested groups that are identified using a pluralist process and the "different ways in which they construct political frontiers given rise to shared responsibility networks" (Dillard & Vinnari, p.32).

To develop the evaluation criteria, in which the power-holder is held to account, as required by step 3, dialogic engagement with account holders and reflection of the parameters identified in the construction of the responsibility networks is required, as taking pluralism seriously leads to the recognition of "different sets of standards for the various groups and coalitions" (Dillard & Vinnari, 2019, p. 30). While the evidence from Chapters 6 and 7 indicate conflicting accounts of accountability and participation amongst the different actors, each responsibility network can work on achieving an understanding of shared interests and the importance to work together to develop a common ground of interests such as regarding how accountability and participation for less powerful voices can be improved. As indicated in Chapter 2, McGee and Gaventa (2010) highlighted the need for more effective impact assessment for participatory initiatives for development and Goetz and Jenkins (2005) emphasised the importance of answerability for an effective accountability system. Applying critical dialogic engagement to the case of land reform results in an evaluation criterion developed from exposing different actors to the different set of standards from each responsibility network. Unlike current GoS-led participatory methods and spaces, this evaluation is conducted within local democratic process involving a diverse range of stakeholders consistent with "the premises and principles of critical dialogic accountability" (Dillard & Vinnari, 2019, p. 33). In this case, each responsibility representing the account holders such as the activist chiefs and civil society groups provides its own primary set of evaluation criteria and processes, based on 'deepening democracy' principles for development, that provide the basis for holding the power-holders such as the ADB and GoS accountable for the land reform.

Step 4 required the implementation of the accountability and participatory practices to meet the evaluation criteria. As indicated by Dillard and Vinnari (2019), a critical dialogic process stresses the need to recognise the pluralistic nature of the information needs for the different responsibility networks. As the specificity and orientation of the standards for evaluation relate to their nature and the local context within which they are implemented (Dillard & Vinnari, 2019), the standards set by activist chiefs and civil society groups for evaluation of accountability and participatory practices are influenced by their views and perspectives which resonate with the 'deepening democracy' notions of inclusiveness, empowerment of marginalised voices and meaningful participation. This criterion would for example, include assessing the representation of marginalised groups and voices for participatory spaces and whether these voices are heard by the powerholders or facilitators. This process can establish

the space for comparing the ADB and GoS actions against the evaluation criteria developed. Given the diverse viewpoint and perspectives of the different actors, there can be multiple accountability and participatory systems constituting multiple evaluation criteria.

Critical dialogic accounting approaches the process of developing accountability and participatory practices as both interactive and continuous (Brown, 2009), therefore, following the implementation of the accountability and participatory systems, the viewpoints and experiences of stakeholders in the case of land reform may contribute to the improvement or revision of various components such as the issues of conflict and dissent. During the evaluation of accountability and participatory practices, the evaluation criteria may surface further issues required to be discussed in the responsibility networks and advance via political processes of settlement and agreement. According to Brown (2009), the coalitions in the responsibility networks and evaluation criteria are recognised as provisional and the important contestations from the multiple ideological orientations may be unresolved. However, it is not an aim for critical dialogic engagements to arrive at a consensus, given that it recognises the power asymmetries and ideological conflicts between power-holders and marginalised account holders amongst the stakeholders.

Goetz and Jenkins (2005) and Dillard and Vinnari (2019) emphasised that sanctions are important, as accountability without consequences is basically not accountability. This leads to the final step 5 which addresses the consequences of the failure of powerholders to discharge socio-political accountability and promote effective, inclusive and meaningful forms of participation to the account holders. Given that there are few, if any, formal requirements for a transnational development institutions such as the World Bank and ADB to be transparent and accountable to affected citizens, this situation suggests the need for more formal and specific recognition of the needs of the affected citizens. In the case of the land reform, the account holders do not have a formal accountability relationship so the influence over the ADB might be low and the mode by which the ADB would be "held accountable would most likely be public opinion" (Dillard & Vinnari, 2019, p. 34). The consequences noted here would be most likely be weak and indirect and analysis employing this framework would require more effort to develop political coalitions that could strengthen formal standards to which the ADB is to be held to account for its actions and to establish direct and tangible consequences. While the activists and civil society groups' actions of employing the mechanisms of public exposure and reputation in the local and international media did not stop the land reform project, the consequences of their actions have brought

about high scrutiny and pressures for the GoS for future development projects. Moreover, as these social actors have made public demands of sanctions for the failure of the GoS in incorporating the voice of its citizens for the land reform, this indicates an important role for incorporating the accountability and participatory criteria identified from the responsibility networks into official GoS regulations. As evidenced in this study, the collaborations of activists, civil society groups, academics, media representatives and citizens have the potential to exert pressure on the ADB and GoS to fulfil their commitments to discharging accountability to affected citizens.

The accountability and participatory framework established in this study was not presumed to be neutral and value free, rather its purpose, in line with its critical dialogic underpinnings (Brown, 2009), is to reflect the actions associated with the performance criteria based on the norms and values of the specific interested group, just as is the current case of Samoa's land reform. In an attempt to take pluralism more seriously (Brown, 2009), this study argues for the need to reconceptualise and evaluate accountability and participatory practices using a critical dialogic accounting lens for developing meaningful accountability and participatory systems which facilitate reflexive dialogue and debate regarding issues of accountability and participation for development. Moreover, a critical dialogic accounting approach to engagement focuses on surfacing conflict, preserving democratic contestation and enabling the ongoing questioning and reflection of issues of interest. In contrast with current consensus-based approaches promoted by the ADB and GoS for accountability and participation which has marginalised the interests of less powerful actors, a critical dialogic accounting lens advances engagement processes that can enable less powerful account holders to protect their interests and participate meaningfully in development processes that affects them.

8.5   Summary

This chapter reviewed the empirical findings from Chapters 6 and 7, drawing on critical dialogic accounting theory to envisage new possibilities in the design and implementation of accountability and participatory practices and mechanisms for more democratic governance in the Pacific context. This chapter draws on the works of critical dialogic accounting scholars to provide an alternative to the dominant 'neoliberal development' paradigm view to accountability and participatory practices to promote more effective forms of accountability and participation for development in Samoa.

CHAPTER 9: CONCLUSION

The overarching objective of this study was to critically examine whether 'neoliberal development' and economic growth-led approaches to accountability and participation enhance development practices in the Pacific and/or whether there is potential for practices that resonate more with the 'deepening democracy' paradigm for democratic participatory governance. To address the objective, this study critically explored accountability and participatory struggles within the context of Samoa's land reform and used key principles and insights from critical dialogic accounting to explore how current accountability and participatory processes can be re-orientated in ways that align more with the emancipatory values and goals of the 'deepening democracy' paradigm. The methodological approach included a qualitative case study, applying semi-structured interviews and analyses of media, reports and policy documents for research data collection. The critical exploration and evaluation draws on a critical dialogic accounting theoretical framework, incorporating the work of development scholars,[90] to provide an analytic framework guided by three specific research questions. The aim of this final chapter is to offer concluding remarks about the research contributions and limitations of this study.

This chapter begins by reflecting on how this thesis has addressed the three main research questions, as posed in Chapter 2. It outlines the theoretical, methodological, and analytical contributions of this thesis. The chapter then discusses the limitations of the research. This chapter closes by providing suggestions for future research.

9.1 Major Accountability Struggles Among Key Actors

Research Question 1: What are the *major accountability struggles among key actors* in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms?

According to Chapter 6 and 8, the major accountability struggles; namely those related to a) the protection of land ownership rights, b) the ADB's and GoS's formal accountability mechanisms, and c) against the harmful impacts of 'neoliberal development' for Samoa in general and specific to its land reform, were influenced by the promotion of certain powerful interests over less powerful voices and the weak sanctions enforced for those who are not being held accountable for their actions.

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In Chapter 2, the accounting and development literature portrayed accountability as a struggle given the diverse understandings, practice and power structures for different actors influenced by the neoliberal 'efficiency' paradigm in the development arena (Alawattage & Azure, 2019; Goetz & Jenkins, 2005; Gaventa & McGee, 2013; Newell & Wheeler, 2006; O'Dwyer & Unerman, 2007; Tanima et al., 2020). More importantly, as identified by this study, in line with its critical dialogic accounting framework, the accountability debates have glossed over the politics therefore notions and practice of accountability still needs to be politicised more to take account of divergent perspectives (Brown, 2009, 2017; Brown & Dillard, 2013b; Dillard & Vinnari, 2017; Tregidga & Milne, in press).

Moreover, the functional accountability promoted by the ADB, as evident in its governing structure, procedures and accountability mechanisms, focused on achieving downstream accountability for the efficient delivery of development policies and priorities. In the case of land reform, these development policies and priorities were based on pro-market efficiency notions of establishing a land market in Samoa and ensuring the economic use of customary land for development. For powerful actors such as the World Bank, ADB and GoS, development was perceived in terms of economic wealth maximisation and the emphasis was on the efficient service delivery and outcomes, therefore neglecting other aspects for development, such as citizens, social, cultural and environmental sustainability. The functional forms of accountability evident in the case of the ADB's land reform resonated with Alawattage and Azure's (2019) findings that the dominant and dominating accountability forms that facilitate the World Bank's financial hegemony are privileged over potentially emancipatory ones.

Furthermore, stakeholders were often limited to the ADB member countries and governments, as evidenced by the numerous checks and balances in place for member countries to hold management to account and the lack of success from the activist chiefs' experiences with the ADB accountability mechanism. The immunity of the transitional development institutions and GoS from legal action by citizens, as indicated in their mandates, also worked to create difficulties in terms of enforcing the sanctions that Goetz and Jenkins (2005) deemed necessary for reinventing accountability for development. The functional forms of accountability promoted by the ADB and GoS were also evident in terms of the lack of transparency. Similar to the neoliberal account from the literature review, transparency for the land reform was also limited to the provision of information to mostly

invited participants and for the instrumental enforcement of the due diligence, as required by the ADB from the GoS.

The major accountability struggles faced by less powerful groups were also attributed to the use of palatable language by dominant neoliberal advocates to ensure legitimation and efficiency for the land reform. As discussed in Chapter 8, the ADB's claims and commitments of social accountability to affected stakeholders was used to disguise functional forms of accountability. Empirical evidence from this study suggests that neoliberal advocates have reshaped social accountability as a disguised form of functional accountability exhibiting the same 'neoliberal development' values. This resonates with the findings of Alawattage and Azure (2019) about the ringing declarations behind the World Bank's social accountability. Critiquing the neoliberal approaches to accountability practices also helps to surface the limitations of neoliberal approaches to participatory practices. This is discussed as follows.

9.2   Major Struggles Around Participatory Initiatives

Research Question 2: What are the major struggles around participatory initiatives in relation to Samoa's land reform project, and their relationship to the 'neoliberal development' and/or 'deepening democracy' paradigms?

To address this question, this study examined the rationales and objectives for accountability and participatory initiatives in the land reform project, as identified in official development policies, in the academic literature and as understood by facilitators and participants of these initiatives.

The findings in Chapters 6 and 7 highlighted the conflict regarding the objectives of the accountability and participatory initiatives advocated for the land reform. While the formal commitments and objectives of the ADB and GoS-led accountability and participatory initiatives are designed to ensure accountability to affected citizens and inclusive participatory development, this image of conforming to pluralist values is consistent with monologic practices that advocates consensus and ignores dissensus and differences which can restrict or deny spaces for democratic contestations (Brown, 2017). This study found that the ADB and GoS also approached participation for the land reform, through a 'neoliberal development' lens to legitimate their hegemonic position in the pursuit of economic benefits rather than social objectives (Archel et al., 2011; Brown & Dillard, 2013b). The ADB has joined the World Bank in promoting neoliberal forms of social accountability in order to

legitimate their agenda of appeasing affected citizens and protecting themselves from public criticism. Consequently, this also worked to safeguard their 'neoliberal development' agenda of commercialising customary lands in Samoa.

As indicated from the findings in Chapter 7, when activists and civil society groups participate in accountability and participatory initiatives facilitated by the GoS, they claimed that their fundamental interests and concerns about the land reform were ignored within the restricted space of deliberation offered by these initiatives. As a result, their critical views, perspectives and objectives were marginalised by the consensus-based approach which limited the space for political deliberation. The critical objectives, views and perspectives of these less powerful stakeholders have been 'closed down' through the consensus (Brown & Tregidga, 2017) and they are encouraged to adopt a dominant 'neoliberal development' view of the land reform which is focused on the economic benefits rather than socio-political impacts. This deliberative approach of consensus building views accountability and participatory initiatives as a process for 'educating' people about the benefits of the reforms and pays little attention to identifying areas of dissensus, analysing contestations or taking critical perspectives seriously.

9.3 Contributions of Critical Dialogic Accounting to 'Deepening Democracy'

Research Question 3: How might critical dialogic accounting contribute to the 'deepening democracy' paradigm, in terms of reinventing accountability practices? More particularly, how might critical dialogic accounting contribute to more democratic participatory governance in the Pacific development context?

To address this question, this study applied a critical dialogic accounting framework to reconceptualise and evaluate accountability and participatory initiatives in the context for Samoa's land reform. This study found no evidence to suggest that 'neoliberal development' and economic growth-led approaches to accountability and participation enhance development practices in the Pacific. Rather, the 'neoliberal development' influence worked to intensify the accountability and participatory struggles faced by less powerful affected citizens in the case of land reform. On the other hand this study found evidence to suggest the potential for practices that resonate more with the 'deepening democracy' paradigm for democratic participatory governance.

As the empirical evidence highlighted the accountability failures and limitations of participatory practices informed by the 'neoliberal development' paradigm approaches, this study proposes to reconceptualise and evaluate accountability and participatory practices using a critical dialogic accounting framework based on agonistic democracy and the work of development scholars.[91] Moreover, to address this question, this study examined the issue of what would change if a more dialogic approach to accountability and participation was adopted in line with Goetz and Jenkins' (2005) new accountability agenda.

This study suggests a pluralistic approach based on agonistic democracy to help secure better accountability to and participation for less powerful social actors/account holders in the context of the land reform. This approach also suggests that the pluralist nature of accountability and participatory initiatives should be assessed on whether the voices, views, interests and perspectives of both the powerful and less powerful actors are being heard. It should also be assessed on whether they can exercise adversarial pressures within and outside these accountability and participatory initiatives. Building on the critical dialogic accounting work of Dillard and Vinnari (2019), a five step process informed by agonistic democracy is recommended for evaluating the effectiveness of accountability and participatory practices for the case of land reform. The application of this framework intends to ensure accountability to and for less powerful stakeholders and enhance participation for these stakeholders in case of the land reform.

9.4   Contributions to Academic Knowledge and Practice

This study makes three main contributions to the accounting literature which include: a) theoretical contributions, b) methodological contributions, and c) empirical contributions.

9.4.1 Theoretical Contributions

First, it applies an agonistic democracy based critical accounting framework to advance academic knowledge and understandings of democratic engagement of stakeholders for the practices of accountability and participation (Alawattage & Azure, 2019; Alawattage & Fernando, 2017; Brown, 2009, 2017; Dillard & Vinnari, 2019; Molisa et al., 2012; Tanima et al., 2020) in a development context.

As this study is positioned within the critical philosophies advocating dialogic accounting (Alawattage & Azure, 2019; Brown, 2009; Brown & Tregidga, 2017; Dillard & Vinnari,

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2017; Tanima et al., 2020; Tregidga & Milne, in press), it contributes to current research emphasising its possibilities for critiquing 'neoliberal development' and promoting democratic developments in accountability (Alawattage & Azure, 2019; Tanima et al., 2020) and participatory practices (Kingston et al., 2019).

Second, the empirical findings from this study offer additional insights into the challenges and opportunities of implementing alternative accountability and participation practices within development contexts dominated by neoliberal notions of promoting economic efficiency over socio-political issues (Alawattage & Azure, 2019; Brown & Tregidga, 2017; Tanima et al., 2020). Third, through incorporating the views of critical development scholars on accountability (Goetz & Jenkins, 2005; Newell & Wheeler, 2006), participation (Cornwall, 2000; Gaventa & McGee, 2013) and power (Gaventa, 2006b, 2016), this study seeks to contribute to advancing understandings of critical dialogic accounting theory and its application for promoting democratic governance in development settings.

In choosing to draw on critical dialogic accounting theory to envisage new possibilities in the design and implementation of accountability and participatory practices, this study extends the recent works of critical accounting scholars (for example, Alawattage & Azure, 2020 and Tanima et al., 2020). More specifically, this study also applies critical dialogic accounting as the theoretical perspective for informing the critical exploration of the politics of accountability and participatory practices in a developing country context. As discussed by Alawattage and Azure (2019), to be truly social, any form of social accountability should construct possibilities of counterhegemonic social and political practices against the dominating hegemony. The findings of this study also resonates with Brown and Tregidga (2017) in terms of noting the difficulties of voicing counter hegemonic perspectives and having them heard by the power-holders promoting consensus-based methods for participation. The limitations of consensus-based approaches employed by 'neoliberal development' advocates of the ADB and GoS, identified in this study indicated a failure to promote the interests of marginalised groups.

This study also contributes to the literature on stakeholder engagements drawing on dialogic accounting (Bellucci & Manetti, 2017; Fougère & Solitander, 2020). It extends current debates about accountability and participation and contends that the consensus-based approaches are dominated by narrow economic perspectives that fail to fully protect the legitimate interests of affected citizens and marginalised groups. The commitments of the ADB towards advancing more social forms of accountability and participatory initiatives for

development projects, as evident in its policies (for example, 2012 *Accountability Mechanism Policy*, 2009 *Safeguard Policy Statement*, 2011 *Public Communication Policy*, 2012 *Guide to Participation*), are confined within technocratic processes of accountability and consensus-based methods for participation in the case of land reform. The empirical findings also contribute to extending critical dialogic accounting debates on the consensus-based mechanisms advocates of deliberative democracy (Brown & Tregidga, 2017; Tregidga & Milne, in press). In revealing the limitations of consensus-based approaches to participation, of marginalising less powerful voices and ignoring power asymmetries among stakeholders, this study challenges consensus-based practices for increasing democratic engagement of stakeholders in development. Taking an in-depth case study research approach, informed by critical dialogic accounting theory, revealed how the GoS-led consensus-based participatory practices were implemented and helped expose their limitations and controversies.

As highlighted in Chapter 2, few studies have directly engaged stakeholders' perspectives in accountability and participatory practices. Incorporating pluralism and engaging a diverse range of stakeholders facilitated the surfacing of the political contestation, among various stakeholders, around the implementation of accountability and participatory practices. In surfacing the political contestations, this study contributes to the accounting literature where limited research has attempted to critically evaluate whether neoliberal consensus-based approaches to accountability and participation enhance democratic governance. This study attempts to fill the gap in the literature by examining the competing interests of stakeholders and their accountability relationships, including stakeholders who have been excluded and chose to work within or outside as 'adversaries' (Mouffe, 2000). Moreover, the empirical illustration of how democratic accountability and participatory practices are played out in a contested setting of land reform provides arguments for shifting the focus of consensus-based accountability and participatory initiatives to agonistic democracy based practices that take into account conflict, contestation and dissent.

9.4.2 *Methodological Contributions*

Until recently (Alawattage & Azure, 2019; Kingston et al., 2019; Tanima et al., 2020), Cooper and Lapsley (2019) provided one of the few works highlighting the politics of accountability struggles by examining the weaknesses in public accountability which gave impetus to a social movement mobilised to achieve justice for the death of supporters in the1989 Football Association Cup semi-final at Hillsborough stadium in Sheffield. In line with its critical dialogic accounting framework, this study also attempted to address the

politics in accountability debates. The empirical evidence from Chapter 6 extends the work of Cooper and Lapsley (2019), Alawattage and Azure (2019) and Tanima et al. (2020), by reinforcing the political struggles of citizens striving to hold power-holders to account from a context of Pacific land reform. It is consistent with the work of Alawattage and Azure (2019) in confirming that accountability practices by powerful transnational development institutions are heavily influenced by the 'neoliberal development' paradigm promoting narrow social perspectives based on economic efficiency.

This study also contributes to the work of Goetz and Jenkins (2005), and that of development scholars associated with the 'deepening democracy' paradigm, through its focus on the Pacific context and by drawing in the work on critical dialogic accounting. Enhancing critical dialogic accounting theory and illustrating its empirical application based on agonistic democracy also contributes to contemporary debates concerning accountability and participatory governance in a developing country context. Moreover, as accountability and governance issues are linked with participatory processes forming important parts of the new accountability agenda, this study also contributes to the accounting literature by incorporating the work of critical development scholars such as Andrea Cornwall and John Gaventa on participation and power.

The analytic framework developed in this study for analysing accountability and participatory approaches also provides a contribution to research methodology and methods. It incorporates the views of critical dialogic accounting and critical development scholars to provide an in-depth analysis tool for critically exploring accountability and participatory practices within development contexts. This analytic framework raises important questions regarding objectives for the accountability and participatory initiatives, accountability issues of who is accountable to whom, for what is accountability being sought and how one can demand accountability. Other pertinent questions include identifying who has been included or excluded, the motives and forms of participation and the results of participation.

9.4.3 *Empirical Contributions*

This study supports the work of critical and SEA scholars (Brown, 2009, 2017; Dillard & Vinnari, 2019; Gray, 2002; Hopper & Tanima, 2017; Tanima et al., 2020; Molisa et al., 2012) seeking to develop new forms of accounting and accountability practices that are more conscious of socio-historical specifics and of the political impacts of accounting. In addition, the methodological choices for this study aim to contribute to deepening the quality of the

evidence base relating to the impacts of accountability and participatory initiatives by giving greater visibility to a wide range of perspectives.

This research also contributes to practice by critiquing and evaluating dominant 'neoliberal development' perspectives in accountability and participatory initiatives and exposing their limitations for taking into account the voices and interests of less powerful stakeholders. In its critique of current accountability and participatory practices for the land reform in Samoa, this study argues for power-holder actors to be accountable to less powerful stakeholders and for participation to be inclusive and meaningful, incorporating the diverse interests and perspectives of all stakeholders. This study suggests that current 'neoliberal development' approaches to accountability and participatory initiatives for the land reform do not enhance accountability to or participation of marginalised stakeholders in practice. Rather, they work to weaken accountability mechanisms for affected citizens and limit the active participation of less powerful social actors, therefore this study also contributes to practice by providing a framework to advance accountability and participatory practice for development contexts.

Chapter 8 provides suggestions for the use of a critical dialogic accounting framework, based on agnostic democracy, to improve and evaluate accountability and participatory initiatives for the case of the land reform. Drawing on the work of agonistic democracy based critical accounting scholars, this study rejects 'neoliberal' consensus-based initiatives and builds on Dillard and Vinnari (2017) to establish a five step analytic process for evaluating accountability and participatory practices. Moreover, given the limitations of 'neoliberal development' informed accountability and participatory initiatives promoted by the ADB and GoS, this study reinforces the need for critical dialogic engagement among the diverse stakeholders of Samoa's land reform. It suggests that accountability and participatory practices in the land reform can be democratised by involving the key stakeholders in the design, implementation and decision-making process.

9.5   Limitations of the Research

This study has five main limitations which include criticisms about subjectivity in its approach, generalisability of its findings, lack of coverage for the favourable views of the project, lack of available information on lease outcomes, and limitations and barriers for critical dialogic accounting.

To address the subjectivity of its methodological approach, this study argues that it is situated within the critical and interpretivist research paradigms which do not consider subjectivity as

a limitation but rather, a strength. As indicated in Chapter 4, the chosen research paradigms form a basis for understanding social reality through the participants. Social reality can be understood from participants' narrated accounts of their subjectively constructed meanings and processes (Chua, 1986). As the overarching objective of this study to critically evaluate whether current accountability and participatory practices enhance democratic governance involves exploring the subjective accounts, perspectives and experiences of participants, the irreconcilable philosophical differences of other world views such as positivism would not have been appropriate for the purposes of this study. Consequently, this study argues for research to be approached according to the specific goals and criteria for the investigation. This argument also applies to address the limitation of generalisability in this study.

The generalisability of findings has been identified as a positivist research paradigm's objective for studies applying quantitative research methods (Parker & Northcott, 2016). In taking a critical and interpretivist paradigms' view for research methodology and methods, this study sought to understand people's subjectively constructed meanings, processes and perspectives on accountability and participatory initiatives for the land reform. The nature of such qualitative inquiry required an in-depth understanding rather than a more general understanding of participants. The theoretical underpinnings of critical dialogic accounting theory also emphasise the need for examining and understanding the particularity of diverse social surroundings (Brown, 2009). Moreover, Parker and Northcott (2016) argued that the generalisability required by the positivist research paradigm ignores other different types of generalisations that exist. For instance, they identified 'naturalistic generalisation' as a form of qualitative generalisation which builds on the observed tendency of participants to make generalisations from personal experiences developed through different encounters and events (Gomm, Hammersley & Foster, 2000). This perception of generalisation privileges investigating how individuals and groups understand what they experience and how they apply that to other experiences (Myers, 2000). According to Parker and Northcott (2016), naturalistic generalisation is a function of individuals and groups' experiences and these are developed from their accumulated knowledge about how and why things happen and to what extent these situations may recur. More importantly, this form of qualitative generalisation transfers the major role and responsibility for generalising from the researcher to the readers (Parker & Northcott, 2016, p. 113).

This study pursues this particular form of naturalistic generalisation where readers can judge the potential applicability of the research findings to their own field of practice, whether they

be practitioners, policymakers or other researchers. Examining the diverse views, interests and perspectives of various stakeholders in the land reform facilitates advancing understandings of more effective ways of securing accountability to and for less powerful groups and ensuring that these groups participate meaningfully in having their voices heard within participatory spaces. In seeking naturalistic generalisation for the empirical findings, this study promotes conversations among the individuals and groups that are engaged and affected by the research (Parker & Northcott, 2016, p. 1119).

In addition, another methodological limitation for this study included the limited coverage of the views of groups who are in favour of the land reform project. As the majority of the participants presented unfavourable views of the ADB's and GoS's accountability and participatory initiatives, there was little consideration and analysis of the views of those in favour of these initiatives. It was not possible to obtain further insights given the time constraints on the study. However, future research will potentially provide more insights into other views. One other methodological limitation of this study was also attributed to the lack of available information. The lack of available information regarding the leases for the land reform project worked to limit the scope of the analysis. There was very little evidence on the benefits of the land reform project and at this point, little is known about the actual outcomes of the project. Future research can enhance analysis of the outcomes of the project.

Another limitation of this study was associated with the theoretical position of critical dialogic accounting and accountability. This study acknowledges that there may be potential difficulties in realising the possibilities of agonistic forms of accountability for the case of the Samoa land reform project. Socio-political barriers, caused by a heavy reliance on the advocacy of powerful actors and citizens, include accountability and participatory initiatives being met with resistance by decision makers and difficulties arising from less powerful stakeholders being heard in stakeholder engagements. As noted by Brown (2009), the existence of "knowledge and power differentials mean there is significant potential for managerialistic capture in the absence of broader institutional change" (p. 336). While there is no guarantee of success for any strong theoretical position in practice, it is not a good enough excuse not to try. Moreover, this study makes suggestions about how things can be done differently in the case of Samoa's land reform project, with the full knowledge that while there is no ultimate solution for the accountability and participatory struggles, there is

no excuse not to reimagine and try to deepen democracy for furthering a progressive democratic governance agenda.

9.6   Suggestions for Future Research

The empirical findings of this study broaden out current debates and open up possibilities for future research on critical dialogic accounting, accountability and participatory practices, specifically in the context of developing countries. This study provides opportunities for future researchers to extend its findings and discuss how to advance pluralism and democratic participation in accounting, accountability and participatory practices that address the interests and concerns of all affected stakeholders. In response to calls for more in-depth case studies to investigate the politics of accountability and participation through critical examinations of the views, experiences and strategies of dominant and marginalised groups (Brown & Tregidga, 2017), this study attempts to understand accountability and participatory initiatives from a place of conflict where these initiatives are influenced by 'neoliberal development' notions and framed to serve the interests of dominant powerful groups.

The findings from this study calls for more critical accounting research to examine and explore the democratic potential for accountability mechanisms and participatory initiatives. For example, the possibilities would include future investigations examining democratic participation of stakeholders and evaluating the effectiveness, challenges and implications of accountability and participatory practices in development. Moreover, the social movement strategies (for example, employed by activist chiefs and civil society groups) identified from this study indicates the potential of these groups for promoting and facilitating the critical dialogic engagement process. However, deeper investigations into their roles and strategies in accountability and participatory practices are necessary to provide a more nuanced understanding, particularly in the developing countries context.

This study notes in Chapter 2, that prior studies incorporating critical dialogic accounting have paid little attention to the setting of developing countries and this resonates with the limited application of case study research in this field. As the current research addresses the gap in the accounting literature, future studies can apply critical dialogic accounting theory to evaluate accounting, accountability and participatory practice in diverse settings. In doing so, studies can provide insights into how the design and implementation processes may differ between contexts.

Future research can also be undertaken to develop pluralistic accounting, accountability and participatory initiatives where hegemonic neoliberal positions of powerful actors can be contested. An example of this could include comparative case studies of additional hegemonic initiatives of powerful groups to obtain a deeper understanding of how the interests, views and perspectives of less powerful groups are marginalised within accountability and participatory practices. A result of this would include surfacing the limitations of monologic forms of accounting, accountability and participatory practices and therefore reinforce the need to increase calls for alternative accounting practices. Critiquing neoliberal practices could prompt further research in extending the empirical findings from this study by examining how alternative accounting, accountability and participatory practices can advance theorisations and developments to foster accountability to and for less powerful stakeholders.

A basic premise of this study is that the integration of accounting and development literature can be mutually informing and enriching for both research disciplines. This study indicates the potential for critical dialogic accounting to learn from development studies in terms of cultivating ideas about participatory development and engaging with less powerful groups (for example, local communities and those seeking information, participation and accountability rights). This study incorporates the views of critical development scholars for advancing conceptualisations of critical dialogic accounting theory. Alternatively, there is also the potential for development studies to learn from critical dialogic accounting in terms of critiquing the dominant neoliberal discourse for development and developing ideas and practices related to social accountability and democratic governance. Building on wider critical accounting literatures on political economy and governance (Everett, Neu & Rahaman, 2007; Neu, 2006), critical dialogic accounting can help to draw out the political economy aspects of accountability in a context of land reform.

9.7 Concluding Remarks

The primary objective of this study was to cultivate understandings about the accountability and participatory practices that enhance democratic participatory development practices in a Pacific context. In surfacing the limitations of neoliberal approaches to accountability and participation, this study contributes to current debates around the effectiveness of consensus-based accountability and participatory initiatives and suggests that critical dialogic accounting, informed by agonistic democracy, has the potential to improve accountability and

participatory practices in the context of Samoa's land reform. In surfacing the political and broadening out and opening up dialogue and debates among diverse stakeholders, there is potential for critical dialogic accounting to transform current accountability and participatory practices. The empirical findings of this research intend to disrupt current neoliberal-based approaches to accounting, accountability and participatory practices and contribute towards enhancing accountability and participation for the less powerful groups in the case of Samoa's land reform.

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APPENDICES

Appendix 1: Research Interview Schedule

	Interviewee ID	Key Actor Group	Date	Venue	Duration (approx.)
1	ADB32	ADB	12/02/18	Cafe	58mins
2	ADB35		15/02/18	Cafe	59mins
3	GOV01	GoS	10/07/17	Government Office	62mins
4	GOV08		04/08/17	Government Office	60mins
5	GOV24		27/10/17	Government Office	50mins
6	GOV30		29/11/17	Cafe	56mins
7	GOV15		06/09/17	Government Office	63mins
8	PUB20		10/10/17	Government Office	60mins
9	PUB23		23/10/17	Restaurant	53mins
10	PUB25		31/10/17	Ocean Campus	62mins
11	REB05	Activists	2/07/17	Café	92mins
12	REB06		16/08/17	Café	124mins
13	REB11		16/08/17	Ocean Campus	116mins
14	REB29		24/11/17	Ocean Campus	103mins
15	ACD03	Academics	15/07/17	Café	66mins
16	ACD12		24/08/17	Mountainside Campus	71mins
17	ACD19		02/10/17	Mountainside Campus	63mins
18	ACD27		13/11/17	Cafe	68mins
19	ACD33		13/02/18	Mountainside Campus	61mins
20	MED04	Media	17/07/17	Ocean Campus	59mins
21	MED16		11/09/17	Media Office	60mins
22	MED26		06/11/17	Cafe	61mins
23	CHF07	Other Stakeholders	31/07/17	Village	52mins
24	CHF18		21/09/17	Village	68mins
25	CHF22		18/10/17	Ocean Campus	59mins
26	CHF34		13/02/18	Village	52mins
27	CHF31		10/02/18	Village	66mins
28	MOP02		13/07/17	Ocean Campus	38mins
29	MOP13		29/08/17	Ocean Campus	55mins
30	MOP14		01/09/17	Village	61mins
31	MOP21		13/10/17	Village	60mins
32	MOP09		08/08/17	Ocean Campus	63mins
33	MOP10		11/08/17	Village	59mins
34	MOP17		15/09/17	Immaculate Cafe	57mins
35	MOP28		17/11/17	Village	47mins
36	MOP36		15/02/18	Village	64mins

Note: Other Stakeholders: CHF = titled *matai* and MOP = untitled individuals.

Appendix 2: Information Sheet for Participants

TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

The Politics of Accountability and Participation in Samoa's Land Reform

INFORMATION SHEET FOR PARTICIPANTS

Thank you for your interest in this project. Please read this information before deciding whether or not to take part. If you decide to participate, thank you. If you decide not to take part, thank you for considering my request.

Who am I?
My name is Siu Chan and I am a doctoral student in the School of Accounting and Commercial Law at Victoria University of Wellington. This research project is work towards my thesis.

What is the aim of the project?
This project examines participants' understandings about accountability and participation in the context of Samoa's land reform. This study aims to provide valuable insights into accountability and participatory practices in the Pacific.

This research has been approved by the Victoria University of Wellington Human Ethics Committee *[0000024510]*.

How can you help?
If you agree to take part, I will interview you at a place which is convenient for you. I will ask you questions about accountability and participatory initiatives relating to land reforms. The interview will take approximately 60 minutes. I will record the interview and write it up later. You can stop the interview at any time, without giving a reason.

You can withdraw from the study by contacting me at any point before the end of four weeks from the date of the interview. If you withdraw, the information you provided will be destroyed.

What will happen to the information you give?
This research is ***confidential***. A pseudonym will be used to indicate your responses. This means that the researchers named below will be aware of your identity but the research data will be aggregated and your identity will not be disclosed in any reports, presentations, or public documentation. However, you should be aware that in small projects your identity might be obvious to others in your community.

Only my supervisors and I will read the notes or transcript of the interview. The interview transcript, summaries and any recordings will be kept securely and destroyed three years after the research ends.

What will the project produce?

The information from my research will be used in my PhD thesis and for publications in academic and professional journals.

If you accept this invitation, what are your rights as a research participant?

You do not have to accept this invitation if you don't want to. If you do decide to participate, you have the right to:

- choose not to answer any question;
- ask for the recorder to be turned off at any time during the interview;
- withdraw from the study before the end of four weeks from the date of the interview;
- ask any questions about the study at any time.

If you have any questions or problems, who can you contact?

If you have any questions, either now or in the future, please feel free to contact either:

Student:
Name: Siu Chan
University email address:
Siu.Chan@vuw.ac.nz

Supervisor:
Name: Professor Judy Brown
Role: Supervisor
School: Accounting and Commercial Law
Phone: 04 4635233 extn. 7054
Judy.Brown@vuw.ac.nz

Human Ethics Committee information

If you have any concerns about the ethical conduct of the research you may contact the Victoria University HEC Convener: Associate Professor Susan Corbett. Email susan.corbett@vuw.ac.nz or telephone +64-4-463 5480.

Appendix 3: Consent for Interviews and Transcripts

TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

The Politics of Accountability and Participation in Samoa's Land Reform

CONSENT TO INTERVIEW

This consent form will be held for 3 years.

Researcher: Siu Chan, School of Accounting and Commercial Law, Victoria University of Wellington.

- I have read the Information Sheet and the project has been explained to me. My questions have been answered to my satisfaction. I understand that I can ask further questions at any time.

- I agree to take part in an audio recorded interview.

I understand that:

- I may withdraw from this study at any point before the end of four weeks from the date of the interview, without giving any reason, and any information that I have provided will be destroyed.

- Any information I provide will be kept *confidential* to the researcher and the supervisor. I understand that the results will be used for a PhD thesis and a summary of the results may be used in academic reports/publications and/or presented at conferences.

- The information I have provided will be destroyed 3 years after the research is finished.

- My name will not be used in reports.

By signing this consent form, I am indicating that I fully understand the above information and agree to participate in this research.

Signature of participant: _____

Name of participant: _____

Date: _____

Contact details: _____

Appendix 4: Transcribing Confidentiality Agreement

TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

The Politics of Accountability and Participation in Samoa's Land Reform

Transcribing Confidentiality Agreement

Principal Investigator: Siu Chan

I, Siu Chan, agree to ensure that the audiotapes and video recording I transcribe will remain confidential to myself and my supervisors, Professor Judy Brown and Dr. Pala Molisa.
I agree to take the following precautions:

1. I will ensure that no person, other than myself and my supervisors (as named above), hear the recording.

2. I will ensure that no other person has access to my PC.

3. I will delete the files from my PC once the transcription has been completed.

4. I will not discuss any aspect of the recording with anyone except my supervisors (as named above)

Signature: _____

Date: _____

Appendix 5: Interview Guide

TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

RESEARCH QUESTIONS' GUIDE

The following is the guide used for questions and discussions in the semi-structured interviews. This guide is based on the analytic framework in Chapter 4.

1. What are the rationales and objectives for accountability and participatory initiatives in land reform programmes, as identified in official development policies, in the academic literature and as understood by participants of these initiatives?

2. What do the facilitators and participants in participatory initiatives concerning land reform understand by the term participation? How do their understandings and practices relate to typologies of participation in the literature? For instance, which groups have been invited to participate (for example, policy makers, experts, civil society/activist groups, citizens etc.)? Who has been included? What are the rationales for inclusion or exclusion of different groups?

3. How are accountability relationships operationalised in participatory initiatives concerning land reform? What do the facilitators and participants in these initiatives understand by the term accountability? Following Goetz and Jenkins' (2005) new accountability agenda: who is seeking accountability: from whom (or what) is accountability sought; where (in which forums and over what extent of geographic coverage) is accountability being sought; how (through what means) are the powerful being held to account and for what (which actions, and against which norms) is accountability being sought?

4. How successful is participation over land reform in achieving the objectives of participatory development as identified in official development policies and by the facilitators and participants?

5. Who benefits and who loses out as a result of participatory initiatives concerning land reform? What wider governance, policy and mobilisation processes (for example, Non-Government Organisation activity or social activism) close down or help open up alternatives?

6. What would change if a more dialogic approach to accounting and participation was adopted in line with Goetz and Jenkins (2005) 'new accountability framework'? What if any value or limitations do research participants see in more dialogic accounting approaches.

Appendix 6: Information Disclosure Requirements under the Compliance Review Function of ADB's Accountability Mechanism

The Compliance Review Panel (CRP) will upload the following information and documents on the CRP website (*www.compliance.adb.org*) at the times specified below:

(i) the complaint letter (or the request for compliance review)—upon the CRP's receiving the complaint letter and subject to the agreement of the complainants—within 7 days of receipt of the complaint;

(ii) a general description of the complaint—within 7 days from the CRP's receiving of the complaint letter if the complainants have not consented to disclose the complaint letter;

(iii) the CRP report determining that the complaint is eligible and the Board decision on authorization of compliance review, together with Asian Development Bank (ADB) Management's response—within 7 days of the Board decision;

(iv) the CRP report determining that the complaint is ineligible, together with ADB Management's response—within 7 days of circulation of the report to the Board;

(v) the terms of reference for the compliance review within 10 days of the Board's authorization of the compliance review;

(vi) the CRP's final compliance review report, attaching comments to the draft report from ADB Management and, subject to their consent, from the complainants and the borrower—within 7 days of the Board's consideration of the final report;

(vii) ADB Management's proposed remedial actions, the CRP's comments on the remedial actions, and the Board's decision—within 7 days of the Board's decision; and

(viii) monitoring reports on implementation of remedial actions approved by the Board—upon circulation to the Board and other stakeholders.

Appendix 7: Compliance Review Panel Progress Report

Steps and Milestones	Date	Remarks and Attachments
CRP received a request for compliance review (the complaint)	20 April 2016	Request for compliance review
CRP informs the complainants, borrower, ADB Board member representing the country concerned, and ADB Management about receipt of the complaint	26 April 2016	
Step 1. Requesting Management Response		
CRP's initial assessment of the complaint	26 April 2016	Completed
CRP's assessment	26 April 2016	Complaint falls within the mandate of the compliance review function
CRP forwards the complaint to ADB Management for response	27 April 2016	
Step 2. Determining Eligibility		
Eligibility of complaint reviewed by the CRP		Completed
CRP report on its review of eligibility submitted to ADB Board.	20 July 2016	Completed
CRP informs the complainants, borrower, ADB Board member representing the country concerned, ADB Management, and ADB Operations Department of its decision	21 July 2016	Completed
Step 3. Board Decision on Authorization of Compliance Review		
Board decision on authorization of compliance review	10 August 2016	Board decision
Chair's Summary of the ADB Board Compliance Review Committee	18 August 2016	Chair's Summary of ADB's Board Compliance Review Committee
CRP report on eligibility posted on website	18 August 2016	DOC.R60-16: Chair's Summary of the Board Compliance Review Committee and CRP's Eligibility Report (with Management's Response)
Complainants informed of ADB Board decision	19 August 2016	

Note. Source: ADB Website

Appendix 8: Summary of the Board Compliance Review Committee

ADB
Asian Development Bank

Board of Directors

Chair's Summary of the Board Compliance Review Committee

**REPORT ON ELIGIBILITY: Compliance Review Panel Request N. 2016/2
on the SAM: Promoting Economic Use of Customary Land Project and Samoa
Agribusiness Support Project in Samoa**

1. At its meeting on 14 July, the BCRC discussed the above-mentioned report on eligibility set against ADB's Accountability Mechanism Policy 2012, notably sections 179-182. The Committee received presentations from representatives of the Compliance Review Panel and ADB's Office of the General Counsel and then met.

2. On the eligibility of the complaint, the Committee concluded as follows:

   i) The Committee agreed with the CRP that there is evidence that ADB was not in compliance with its Public Communications Policy, notably OM Section L3. Specifically, ADB did not ensure all affected sections of the community were fully consulted; and

   ii) On the issue of whether ADB's noncompliance has caused or is likely to cause direct and material harm, the Committee received detailed but conflicting opinions from the CRP and OGC. The Committee was unable to reach an agreed conclusion.

3. In these circumstances, the Committee agreed that in view of current indications, confirmed by the CRP (paragraph 42 of the CRP report on eligibility), that the Government of Samoa will propose legislative changes that would substantially remove material harm to the complainants, it should recommend to the Board that such a review should not proceed at this time.

4. However, if, as the legislative process progresses, it becomes clear that a risk of material harm directly attributable to ADB's noncompliance with its Public Communications Policy remains, the Committee agreed that it may reconsider this recommendation.

5. The Committee further concluded that ADB Management should be asked to remind staff of the importance of full compliance with ADB's Public Communications Policy, including for technical assistance.

6. Accordingly, the Chair recommended that the Board endorse the Committee's conclusion that a compliance review should not proceed at this time.

7. On behalf of the Committee, the Chair also recommended that the Board of Directors approve the disclosure of this Chair's Summary in accordance with paragraph 86 of the Public Communications Policy.