Understanding beneficiary evaluative capacity within nonprofit organisations through an immanent perspective

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Abstract

Purpose

The purpose of this research was to seek a more refined understanding of the ways beneficiaries are evaluating nonprofit organisations (NPO), from the beneficiaries' perspectives. Understanding evaluation from beneficiaries' perspectives is not only important theoretically, but also for enabling evaluation processes to authentically contribute toward enhanced downward accountability.

Design

Theorisation of *immanent evaluation* (Deleuze, 1998), the ontological view that there is no form imposed from outside or above but instead an articulation from within, was drawn upon to direct attention toward understanding beneficiaries' inherent productive evaluative capacity and agency. This theorisation enabled a different way of observing and understanding beneficiary evaluation within a qualitative case study conducted in an Australian NPO. Data was sourced from interviews, observations, and document analysis.

Findings

Findings suggest beneficiaries largely viewed the NPO's evaluation processes to be unsatisfactory toward meeting their needs in relation to meaningful engagement. However, beneficiaries' evaluative capacity was noted to include their own evaluation criteria and evaluative expressions indicating the production of an evaluative account. Here beneficiaries' evaluative expressions are representations of events of evaluation, initiated by them. Findings enable a more refined understanding of beneficiaries' engagement in evaluation, moving beyond traditional considerations of participative evaluation, and illustrating beneficiaries' agency and active role in the production of evaluation.

Originality

This research furthers understandings of downward accountability and participative evaluation by detailing how beneficiaries' evaluative capacity is part of an NPO's evaluative environment, and as such, conceives of an *immanent theory of beneficiary evaluation*. Findings highlight how evaluation, as a mechanism of downward accountability, functions from beneficiaries' perspectives and the type of organisational environment capable of enabling and better supporting beneficiary engagement.

Key Words:
Beneficiaries, Downward accountability, Evaluation, Immanence, Nonprofit organisations

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1. Introduction

The purpose of this research was to seek a more refined understanding of the ways beneficiaries[i] are evaluating nonprofit organisations[ii] (NPOs). Understanding evaluation from beneficiaries' perspectives is not only important for effectiveness, but also for enabling evaluation processes to authentically contribute toward enhanced organisational accountability toward beneficiaries. Evaluation is a mechanism for accountability (Ebrahim, 2016); however, beneficiaries are often overlooked within organisational evaluation processes where more powerful stakeholder interests are prioritised (Kingston *et al.*, 2023a; Mathison, 2018). Kelly (2020, p. 169) has observed that "[r]ather than fulfilling multiple purposes of accountability, effectiveness, and improvement, standard evaluation typically serves to satisfy donor accountability needs". Therefore, how evaluation functions as a mechanism that might enable downward accountability from beneficiaries' perspectives, needs to be carefully understood so that it might better satisfy beneficiaries' accountability needs. Here researchers acknowledge "the importance of client [beneficiary]-focussed research as a way to inform the development and implementation of new tools of accountability" (Marini *et al.*, 2017, p. 1363). However, while participatory approaches to evaluation offer a means of beneficiary empowerment and increased equality (Chouinard and Milley, 2018), they have been criticised for including beneficiaries in evaluation processes designed by others, rather than in deciding what or how to evaluate (Rossignoli *et al*., 2017). This reinforces evaluation satisfying the needs of others (e.g., organisational needs, donor needs) and causes a separation or distance between beneficiaries and the processes and criteria with which they are evaluating.

To overcome this separation between beneficiaries and the processes and criteria with which they are evaluating NPOs, such that it might lead to more authentic downward accountability toward beneficiaries, this research drew upon theorisations of immanence, and specifically *immanent evaluation* (Deleuze, 1998). Immanence, meaning remaining within (St. Pierre, 2019), is an ontological perspective, where "…there is no form or correct structure imposed from without or above but rather an articulation from within…" (Deleuze and Guattari, 2013, p. 382). Thinking with immanence offers potential to redirect researcher gaze away from external evaluation processes presented to beneficiaries, and toward noticing beneficiaries' inherent evaluative capacity, which includes their evaluative expressions as representations that events of evaluation have occurred. An immanent perspective directs knowledge away from being externally derived and moves toward acknowledging the impossibility of separating oneself from what is being examined (Bozalek and Romano 2023). An immanent perspective implies there is no external transcendent ground (Verhoef and du Preez, 2020) from which to judge, justify, or motivate.

We empirically explore participative beneficiary evaluation and downward accountability within a qualitative case study of an Australian NPO, using the theoretical lever of immanence to gain novel insights. The NPO is a local community centre where beneficiaries are primarily older persons seeking opportunities for social interaction. Data was sourced from 19 interviews across three stakeholder groups (beneficiaries, employees, and committee members), organisational observation, and organisational documents.

Findings show beneficiaries were involved in evaluation processes designed by the organisation. Yet, overwhelmingly, beneficiaries viewed evaluations of this type unsatisfactory in meeting their needs in relation to meaningful engagement or being heard.

However, within this environment of organisationally designed evaluation processes, beneficiaries were also involved in the generation of both their own *evaluation criteria* and *evaluative expressions* (such as the giving of gifts or spontaneous verbal utterances). These expressions are representations of events of evaluation and indicators of the production of an evaluative account, from the beneficiaries' side. In this context, expression is understood as representing "… the power of the understanding to express itself" (Lambert, 2014, p. 34). This distinct type of evaluation is conceptualised in this research as offering an *immanent theory of beneficiary evaluation*.

Within this immanent theory of beneficiary evaluation, evaluation criteria and evaluative expressions (both positive and negative) are produced by beneficiaries, rather than being imposed upon them externally (e.g., by the NPO or through a regulatory requirement), evidencing beneficiaries' productive evaluative capacity and agency. Here beneficiaries' capacity to create evaluative events acknowledges beneficiary agency and ability to communicate evaluation and direct accountability on their own terms. This is important because literature often positions beneficiaries as more passive agents (Rey-Garcia *et al.* 2017), rather than acknowledging their agency within organisational evaluation and accountability processes.

Findings from this research contribute to knowledge, theory, and NPO practice. Findings extend prior research on NPO accountability toward beneficiaries by focusing on evaluation as an important yet under-researched element of downward accountability. In this regard, Dillard and Vinnari (2019) call for accountability systems that reflect the evaluation criteria of various interested stakeholders and underrepresented groups. This research directly supports this call through providing an understanding of how beneficiaries' evaluation criteria are produced. Further, this research illustrates the conceptual power of applying considerations of immanence to situations where one's expressive capacity and agency is limited by the imposition of dominant external logics. In doing so, this research offers an immanent theory of beneficiary evaluation to conceptualise a more meaningful engagement of beneficiaries in organisational evaluation processes. Finally, the research contributes to practice though making visible beneficiaries' evaluative expressions and highlighting the importance of NPOs' awareness and response. This has implications for NPOs that seek a more authentic engagement with beneficiaries in evaluation processes, and the role of evaluation in supporting downward accountability.

The remainder of the paper proceeds as follows. Section 2 presents a discussion on the underpinning framework of downward accountability and reviews literature to consider what is known about evaluation as a mechanism for downward accountability. Following this, the theoretical perspective of immanent evaluation is elaborated on within Section 3. Section 4 presents the methodology of the research, which leads to the findings from the case study in Section 5. A discussion of the findings follows (Section 6). Section 7 concludes the paper and presents the contribution of the study and suggestions for further research.

2. Beneficiary Accountability and Evaluation

2.1 Downward Accountability

NPO accountability is frequently considered according to principal-agent and stakeholder approaches (Dhanani and Connolly, 2012; Kennedy, 2019). Elements of these approaches are evident within questions intended to extend understanding of accountability (Najam, 1996). These questions form an accountability framework and typically ask to whom, for what, and how an NPO is accountable (Cordery and Sim, 2018; Ebrahim, 2016). In focusing on the question 'to whom is an NPO accountable?' consideration of different stakeholder groups arises. Here literature frequently frames NPO stakeholder accountabilities as directions of accountability (Murtaza, 2012). These directions include upward to donors, sideways to other NPOs, inward to the board and staff, and downward to beneficiaries (Murtaza, 2012).

The focus of this research is on downward accountability. Downward accountability typically concerns accountability directed toward NPOs' beneficiaries or the broader community. However, downward accountability may be more authentic when considered from a beneficiary perspective, rather than from an organisational viewpoint. Within an organisation's downward accountability processes, beneficiaries are ideally able to voice concerns and importantly obtain responses (Lovell, 2023). However, both practice and research tend to focus upon upward accountability relationships and mechanisms, including statutory requirements and funder expectations (Awio *et al.*, 2011; Dhanani and Connolly, 2015; O'Leary, 2017; van Zyl *et al*., 2019). Upward accountability requirements can be incompatible with NPO contexts, and as such, may contribute to NPO failings (Rahmani, 2012) and compromise downward accountability (Ebrahim, 2003; O'Dwyer and Unerman, 2008) through (for example) changing NPOs' modes of intervention (Martinez and Cooper, 2017) and potentially exposing vulnerable beneficiaries (Yasmin and Ghafran, 2019). When focussed downwardly, the engagement of stakeholders through participation can strengthen legitimacy by enabling constructive dialogue (Egholm *et al*., 2020; Lovell, 2023), a more democratic society (Dhanani and Connolly, 2015), organisational efficiency (Leroux and Wright, 2010), and beneficiary empowerment (Sumarwan *et al*., 2021; van Zyl and Claeyé, 2018).

Despite the benefits of downward accountability, it can be difficult to practically implement (Andrews, 2014; Bawole and Langnel, 2016). Difficulties arise from a lack of resources, expertise, and organisational commitment (Connolly and Hyndman 2017). However, the active engagement of beneficiaries in the decision-making, project planning, and service provision may enhance downward accountability (Awio e*t al*., 2011; Bawole and Langnel, 2016; Elstad and Eide, 2009).

Downward accountability describes the accountability relationship between organisations and their beneficiaries (and the wider community) and may involve interaction and mutual learning (Bawole and Langnel, 2016; O'Dwyer and Unerman, 2010). Effective downward accountability is strongly related to trust generated from relationships between organisations and beneficiaries (Dewi *et al*., 2019b; Yasmin *et al.*, 2021). The extent to which downward accountability can be achieved depends upon the relationship between staff and beneficiaries (Osman and Agyemang, 2020), where volunteers may play a bridging role between organisations and their beneficiaries (Dewi *et al.*, 2019a). Here accountability presents as being 'negotiated', where formal and informal mechanisms help sustain relationships with beneficiaries and communities (Ospina *et al*., 2002).

Downward accountability is associated with an organisation's mission, and as such, is typically internally induced and less structured (van Zyl and Claeyé, 2018). However, Kilby (2006) found the need for structured, formal downward accountability processes and mechanisms to deliver stronger empowerment outcomes. Here the closeness of the relationship between beneficiaries and the organisation impacts upon the formality of downward accountability processes (Taylor *et al*., 2014; Unerman and O'Dwyer, 2006b), where a close relationship allows for informal processes, in contrast to greater distance necessitating formal processes (Dixon *et al*., 2006; Taylor *et al.*, 2014; Unerman and O'Dwyer, 2006a). Additionally, beneficiaries seek different outcomes from downward accountability processes depending upon their relationship with the NPO and their timeframe of participation (Kingston *et al*., 2020), highlighting the importance of understanding what beneficiaries want, for accountability to be meaningful. Yet, including beneficiary voice is considered rare in research and practice (Wellens and Jegers, 2017; Schmitz *et al*., 2012).

A reason for the organisational focus on upward accountability is the power of upward stakeholders to hold organisations to account (Christensen and Ebrahim, 2006; Ebrahim, 2016; Najam 1996; O'Dwyer and Unerman, 2007, 2010); an ability beneficiaries seldom share. As such, accountability involves power (Ebrahim, 2005), and is "…embedded in power relations" (Egholm *et al*., 2020, p. 11). Power can be derived from an NPO's resource dependency upon funders which increases pressure to prioritise accountability upwardly (O'Dwyer and Unerman, 2007). Scholars differentiate between various dimensions of power, for example, economic, normative, or social power (Chen et al., 2019). While beneficiaries may typically hold less economic power, they may be perceived to hold normative power, arising through individuals' moral obligation to consider the needs of others (Connolly & Hyndman, 2017). However, beneficiaries typically lack access to mechanisms to hold NPOs to account (Najam, 1996) and to make their voices heard (Schmitz *et al*., 2012). In response, this research concerns enhanced downward accountability through hearing beneficiaries' voices on their involvement in evaluation.

2.2 Evaluation as a Mechanism for Downward Accountability

While there is no single best downward accountability mechanism (Wellens and Jegers 2017), research advocates the importance of beneficiaries' views shaping NPO activity (Walsh, 2016), where the views of beneficiaries are considered to enhance the effectiveness of beneficiary accountability tools (Marini *et al*., 2017). Beneficiaries' views have informed the development of participative evaluation frameworks and instruments designed to be mechanisms of beneficiary accountability (Kingston *et al*., 2023a). Berghmans *et al.* (2017) consider the potential for beneficiary participative evaluation to enable beneficiaries' voices to be heard and enhance downward accountability. Nevertheless, these authors acknowledge the relative newness of these types of instruments and procedures, reducing their ability to make supportive claims.

Participatory approaches to evaluation typically involve community stakeholders in decision-making, value their knowledge, and work *with* recipients rather than *on* them (Kelly, 2020). Here stakeholders are "involved throughout all phases of the evaluation" (Rossignoli *et al*., 2017). Yet in practice, beneficiaries' participation in evaluation is often dependent upon the availability of human, financial, and material resources (Boadu and Ile, 2019).

Participatory evaluation values the experience of beneficiaries, and promotes equality, empowerment, and emancipation (Cooper, 2014; Greene, 2006). Involving low-power stakeholders (such as beneficiaries) in evaluation supports social justice through giving voice (Taut, 2008) and the redistribution of power amongst stakeholders (Boadu and Ile, 2017). Other rationales for involving stakeholders within evaluation processes include capacity building, increased evaluation relevance, addressing inequalities, behavioural change, cultural responsiveness, and reflexivity (Chouinard and Milley, 2018). Through beneficiaries' evaluations, important programs can be identified (Christensen and Ebrahim, 2006), knowledge shared (Pouw *et al*., 2017), and the validity of evaluation findings improved (Brandon *et al*., 1993).

Yet despite these benefits of beneficiaries' participation in evaluation, in practice it frequently does not happen (Mohamed and Otieno, 2017; Sulemana *et al*., 2018) or occurs inadequately (Iddi and Nuhu, 2018). Additionally, the participation of marginalised groups in evaluation presents challenges due to power asymmetries between stakeholders and potential conflict (Baur *et al*., 2010), raising issues of competing stakeholder interests (Bryson *et al*., 2011) and power disparities (Boadu and Ile, 2019). Typically, evaluations tend to respond to the needs of more powerful stakeholders, while not representing the needs of marginal ones (Kelly, 2020). Participatory approaches have further been criticised for risking manipulation of stakeholders, operational difficulties, and for their limited capacity to effect change (Faure *et al*., 2020). Additional challenges include donor demands, beneficiaries' willingness to be involved (Boadu and Ile, 2017), cost in relation to time and money, and the complexity of analysing evaluation results (Iddi and Nuhu, 2018).

Importantly, a weakness of participatory evaluation approaches occurs when beneficiaries are involved in evaluating, but not involved in deciding what to evaluate (Rossignoli *et al*., 2017). Rather than evidencing or increasing beneficiary agency, this lack of involvement in deciding what to evaluate suggests these types of participatory evaluations remain external to the beneficiary, where the evaluation is imposed and separate from the one giving the evaluation. If beneficiaries' participation in evaluating NPOs consisted of judging the service based upon external evaluation criteria, or universal values (Smith, 2011), it is likely not the voice of the beneficiary that is being enabled. Here, the question of what type of evaluation enables beneficiary voice arises. Understanding how beneficiaries may be evaluating NPOs, in ways that are different to external organisationally designed processes, could also assist in moving past issues around competing interests and power asymmetries and presents an opportunity to form a more refined understanding of how beneficiaries are evaluating NPOs. Specifically, in moving beyond mere participation in evaluation or co-design activities, we integrate theorisation of immanent evaluation to understand and value beneficiaries' productive evaluative agency.

3. Immanent Evaluation

Immanence is an ontological position which contrasts with transcendent views (See, 2016); immanence and transcendence being "…the privileged relations in a philosophy of the form of a relation 'to' something, or of a relation 'in' something. If it is 'to' then it is philosophy of transcendence. If it is 'in' then it is immanence" (Parr, 2010, p. 128). Religious beliefs that posit an external 'creator' are an example of transcendent philosophies, in contrast with many Indigenous perspectives that promote interconnectedness of all life, eschewing hierarchical levels of value. Within an immanent perspective there is no form imposed from outside or above but instead an articulation from within (Deleuze and Guattari, 2013, p. 382). Transcendence is produced from immanence, when distinct forms or *strata* are differentiated (Colebrook, 2002, p. 76). This stratification of immanence creates the appearance of an external, objective, transcendent world; a world of identities that are knowable and separate, rather than a world of difference and connectivity. Stratification imposes structure to create order and organisation out of the chaos of immanence. While post-structuralists might critique these structures to explore how they shape or govern knowledge at an epistemological level, Deleuze and Guattari (1994) take thinking to the ontological level to consider the plane upon which identities (or beings) are differentiated. This thinking highlights the emergence of points of identity from difference, in contrast to the (mistaken) reverse transcendent view that difference is grounded upon identity (Colebrook, 2002).

Rather than questioning or deconstructing what is there (being), an immanent perspective questions what is being produced (becoming) (Jackson and Mazzei, 2012), as an affirmative and creative practice (Bowden, 2020), rather than reactive and negative (Linstead, 2004). Here identities arise from immanence through processes of becoming and as such are not fixed and pre-existing. Becoming involves processes of transformation that are constant and fluid and destabilise rigid relations and forms (Jackson, 2013). Becoming "…has neither beginning nor end…" (Deleuze and Guattari, 1994, p. 110), instead relations change from one moment to the next (Neu *et al*., 2009). We find these philosophical concepts useful in reorientating thinking away from existing evaluative structures (identities/strata), and toward observing the emergence (becoming) of evaluation, whilst acknowledging evaluations will be fluid and dynamic. Similarly, consideration of accountability moves from external frameworks that apply objective standards to hold one to account, and toward observing an *account-ability* (Favotto *et al*., 2022) unfolding within entangled organisational environments. An immanent perspective supports questioning the accounts and evaluative criteria capable of enabling accountability, where accounts may unfold (or be expressed) from beneficiaries rather than being a response to processes imposed upon them. Applying these philosophical notions moves evaluation toward the formation of evaluative logics rather than the reliance on preconceived ideas of what might be of value (Williams, 2022). The latter, in essence, stratifies value, enabling it to be externally judged and organised.

Traditionally, the discipline of evaluation concerns "…the systematic process of gathering and interpreting empirical information in order to make a judgement of quality and worth about the program, policy, or practice being evaluated" (Greene, 2013, p. 750). Here the criteria and processes with which to evaluate are determined externally to those doing the evaluation, for example, an NPO deciding the evaluation criteria and processes with which a beneficiary evaluates a program (Weed, 2006). Considering evaluation through immanence removes this transcendent quality and encourages questioning the emergence of beneficiaries' own evaluation criteria and processes, moving evaluation toward a creative and productive process of becoming (Achilles, 2012; Deleuze, 1998). Therefore, contrasting processes of evaluation that maintain a distance between beneficiaries and the evaluation processes and criteria, with those that are produced by beneficiaries and evidence their own evaluative capacity in terms of both design and assessment, enables a framework for reconsidering understandings of beneficiary participative evaluation.

Here immanence provides the potential to disrupt the distancing and othering (Bozalek and Romano, 2023) that is generated by traditional imposed accountability and evaluation methods. From this perspective, rather than being about making a judgement which shuts down new possibilities, evaluation concerns "…the conditions of possibility from a perspective wholly immanent to that which is conditioned…" (Koopman, 2016, p. 93). Here evaluation could seek to bring something (possibility) into existence through adding value, rather than judging worth. In this way, evaluation is an inquiry into the conditions/possibilities of something, from a point of view located within it. Immanent evaluation questions "how we can evaluate our experience of the world in such a way that does not presume anything about this experience or what it should be like" (Tynan, 2011, p. 62). Immanent evaluation is fitting to learn situational and personal perspectives which frequently cannot be known in advance (Shubin, 2020), such as those of beneficiaries within NPOs.

Therefore, to understand what is important to beneficiaries, evaluation criteria need to emerge from the beneficiaries themselves, rather than be independently, externally derived and imposed (Apthorpe and Gasper, 1982). This moves evaluation away from asking beneficiaries to judge their experience based upon predetermined normative values and toward enabling beneficiaries' own evaluation criteria (Johnsen, 2020). Here evaluation can be viewed as an immanent productive possibility, rather than something requested externally. This view emphasises beneficiaries as inseparable from the evaluation process, where beneficiaries' evaluations are expressions of their capacity to produce evaluation, and representations of the occurrence of evaluative events. Here *event* is understood in a Deleuzian sense, as the actualisation of beneficiaries' inherent evaluative possibilities. "… [A]n event is not a particular state or happening itself, but something made actual in the State or happening. In other words, an event is the potential immanent within a particular confluence of forces" (Stagoll, 2005, p. 90). This gives rise to consideration of the conditions enabling evaluative events and directs attention toward better understanding beneficiaries' evaluative expressions.

In seeking to explore evaluation with beneficiaries from this perspective of immanent evaluation, a case study was done within an Australian NPO. It is to the methodology of this research, that the paper now turns.

4. Methodology

4.1 The Case Study Organisation, Participants, and Data

The case study NPO is a Community Centre (hereafter CC), sourced through email invitation to participate in the research. The NPO is a local, service providing organisation, catering primarily for older persons. Services include weekly on-site social groups for beneficiaries to engage in (e.g., card playing, crocheting, making blankets, art for people living with a disability, a stroke support group, going to the movies, lunch with friends, gardening, and walking groups). The centre also provides food assistance, English language lessons, and technology and tax support to interested beneficiaries. Table I provides summary details of CC.

Table I. *Summary details of CC*

Categories	Community Centre
Nature of NPO	Stand-alone local community centre
Employees	Four part-time employees
Sites	One regional location
Beneficiary group	Primarily older persons seeking relief from social isolation
Governance	Management committee
Charity status	Charity registration
Funding source	85% government funded
Establishment	Established in 1980s

After initial telephone discussions with the CEO, the CEO distributed invitations to participate in the research and recruitment flyers to all employees and committee members. As most beneficiaries engage with the NPO onsite each week, the CEO left hardcopies of these forms available for beneficiaries at the reception. Three employees, one beneficiary, and three committee members contacted the first author, and interviews were arranged and conducted via telephone due to COVID-19 restrictions in place at that time. These interviews occurred between May and July 2020.

The remaining beneficiary interviews required a different recruitment process due to a lack of response to the requirement flyers. As typically vulnerable and marginalised people, beneficiaries are noted for being hard to access for participation within nonprofit research (Yang and Northcott, 2019). After discussing this issue with the CEO, the first author spent time at the NPO once COVID-19 restrictions had eased to familiarise herself with the beneficiary group, with the aim of generating awareness and interest in the research. During the process of spending time at the NPO, it became clear that beneficiaries generally did not like reading the formal research forms or talking with unfamiliar researchers on the telephone. However, upon meeting the first author several beneficiaries became keen to be interviewed in-person at the NPO. Subsequently, the first author visited the NPO on three occasions in August 2020. Each occasion involved spending the day at CC, observing the organisational environment and interviewing beneficiaries. During this time an additional 10 interviews with beneficiaries were conducted. The interviews (details of which are listed in Table II) formed one part of the total interaction with participants in their organisational setting (alongside observations and informal one-to-one and group discussions). A further two beneficiaries telephoned the researcher the following month and accepted the invitation to be interviewed via telephone. In total 13 beneficiaries were interviewed. While this total is only a fraction of the full beneficiary group it enables understanding of the phenomena from their unique and valuable perspectives, supports the emergent nature of the research findings, and encourages further research. It is worthwhile noting that some beneficiaries interviewed were from particularly marginal groupings with complex levels of need, and this is somewhat reflected in reduced interview lengths.

Table II. *Details of interview participants*

Reference	**Position**	**Length interview (mins)**
Employees (E)		
E1	Employee	45
E2	Employee	64
E3	Employee	51
Committee members (C)		
C1	Management committee	82
C2	Management committee	83
C3	Management committee	61
Beneficiaries (B)		
B1	Beneficiary	65
B2	Beneficiary	41
BV3	Beneficiary & volunteer	45
BV4	Beneficiary & volunteer	40
B5	Beneficiary	46
B6	Beneficiary	53
BV7	Beneficiary & volunteer	44
B8	Beneficiary	23
B9	Beneficiary	18
B10	Beneficiary	44
B11	Beneficiary & volunteer	41
B12	Beneficiary & volunteer	72
B13	Beneficiary	50
Total		968

The final data set consisted primarily of 19 interviews (averaging 51 minutes each) (see Table II), organisational observations (including attendance at two committee meetings), and documents (see Table III). Interviews followed a semi-structured format. Employees and committee members were asked the same set of questions, with a focus on organisational accountability and beneficiaries' participation in evaluation. Beneficiaries were asked a different set of questions prioritising their perspectives on evaluation. Appendix A contains a list of the interview questions. While some interview questions were planned, the nature of the semi-structured interviews enabled divergence from the question list in response to each interviewee's unique perspectives and context of the interview situation (Saunders *et al.*, 2016). With permission, interviews were audio recorded and transcribed using Trint AI software and both the recordings and the transcripts were repeatedly referred to throughout the analytic processes. For the single interview without permission to record, extensive notes were taken instead.

Table III. *Documents analysed*

Documents
Legislation
CC Constitution
CC Code of conduct
CC Financial reports 2015, 2017, 2018, 2019
CC Annual reports 2018, 2019
CC Website
CC Information Booklet, Program reports
CC 2020 Calendar of events
CC 2020 Newsletters

4.2 Analytical Approach

Following the immanent perspective embraced in this research, data was analysed using the qualitative research methodology *rhizoanalysis* (Masny, 2013). Drawn from understandings of the rhizome (Deleuze and Guattari, 2013), rhizoanalysis "highlights experimentation including novel connections and concept creation", power and space (Masny, 2013, p. 345). Rhizoanalysis extends methodological approaches that seek to problematise preconceptions of data as stable, fixed, and linear (Hofsess and Sonenberg, 2013). Rhizoanalysis challenges linear, hierarchical, or tree-like (arborescent) views of relationships (Cumming, 2015) within data, and instead embraces awareness of more fluid, unstructured, and unpredictable connections. "Immanence is central to this approach and as such there is nothing in the data to be 'found'" (Mcphie, 2019, p. 99). Instead, findings are produced through mapping, and experimenting with movement and relations (Alvermann, 2000). This methodological choice encouraged questioning and the production of creativity, rather than representation or transcendent interpretation (Mcphie, 2019).

While rhizoanalysis is used within education (see Coleman and Ringrose, 2013; Cumming, 2015; Fox and Alldred, 2015; Honan and Bright, 2016; Le Blanc, 2016; Masny, 2013; Mazzei and McCoy, 2010; Semetsky, 2004; St. Pierre, 1997), geography (Waitt and Welland, 2019), and health (Mcphie, 2019) research, it is less common within accounting and evaluation disciplines (with the exception of Kingston *et al.* (2023b)). However, analysis using "rhizomatic lines" can be observed within Bougen and Young (2000), rhizomatic interactions are used at length by Oakes and Oakes (2015), cartography by Neu *et al.* (2009), mapping by Martinez and Cooper (2017), and a "…reflexive epistemology" drawn upon by Alawattage *et al.* (2019).

The analytic process involved considered reading and rereading of the data (including interview transcripts, organisational documents, and field notes), theory (drawn from Deleuze and Guattari (2013)), and secondary literature (including Augustine, 2014; Bangou, 2019; Cumming, 2015; Edwards, 2018; Fox and Alldred, 2015; Gherardi, 2018; Hofsess and Sonenberg, 2013; Le Blanc, 2016; Masny, 2013; Masny and Waterhouse, 2016; Mcphie, 2019; Sellers, 2015; St. Pierre, 2019; Waitt and Welland, 2019). During these readings, maps were drawn from participants' experiences. These maps helped to position each participant within the broader scheme of the NPO. Maps were considered for their underpinnings; therefore rather than looking for what the map meant, the analytic process looked to find what was being produced, and what was driving the situation the participants spoke of (in an immanent, unfolding sense).

Once each interview was mapped in this manner, the individual maps were considered alongside each other. This comparison enabled explorations of connection, difference, and entangled understandings. Further maps were drawn on top of previous ones, noting rupturing of ideas alongside the generation of new lines of thinking. Additionally, tracing of the maps resulted in a new map which emphasied key areas produced by the analysis process. This map was drawn on a white board using magnets which enabled items to be easily rearranged and built upon, and supported the awareness of movement and change through out the process. Figure 1 shows an image of this map at a point in time within the analysis process. Although contents of Figure 1 could be considered as findings of this reseach, it is presented here in support of the rhizoanalysis process. Alongside the mapping process, a process of writing also enabled new thinking to become actualised. Through "writing as inquiry" (Augustine, 2014, p. 748), connections were made, and the productive capacity of the interviewees' words became apparent. Throughout the mapping and writing stages the first author regularly met with the second author to discuss the analysis process and emergent findings.

Figure 1. *Rhizoanalysis map at a point in time (property of the authors)*

The *process* of rhizoanalysis has many similarities with traditional abductive research approaches, however, the difference was not so much in the *process* of investigation, but what was being investigated for. Here exploration moved away from the identification of similarity or themes found within the data, and toward understanding what was producing the participants' situations (Buchanan, 2020). An example of this difference in exploration, drawn from the first author's field notes, is provided in the quote below:

> *The NPO appears to have limited formal evaluation structures for beneficiaries (other than the iPad app), yet all beneficiaries feel they are involved in evaluating…why? It's not about the structures; it's about something else…**what is producing this**?*

Therefore, a difference in this approach begins with the question of production, which leads to the development of idiosyncratic (and rhizomatic) means of exploring for (mapping) and recording of relations, interactions, entanglements. The value of the chosen methodology is in its ability to direct attention toward looking for evidence of immanence through focussing upon underpinning productivity.

5. Mapping the Conditions of Beneficiaries' Evaluative Engagement

This section presents the findings of the research and begins by considering the relationship beneficiaries have with CC. This relationship is considered for its potential to influence the evaluative environment, as a condition enabling beneficiaries' evaluative events. Following this, conditions enabling beneficiaries' engagement in evaluation are then considered from both an external (Section 5.2) and an immanent perspective (Section 5.3).

5.1 Understanding the Productivity of Beneficiaries' Relationship with CC

CC is a government funded, regionally based, local community centre. There are approximately 250 regular repeat beneficiaries accessing the service weekly as well as additional one-off beneficiaries who access the centre for referrals or advice (for example). Regular repeat beneficiaries are primarily older persons seeking social interactions. Most services are provided at the centre, although during COVID-19 restrictions employees frequently engaged with beneficiaries in their home through telephones calls, social media, emails, and home visits when possible. The regular and frequent (weekly) engagement that most repeat beneficiaries have with both each other (in their social groups) and with the staff creates a close level of engagement and familiarity.

CC is governed by an elected volunteer management committee and some beneficiaries volunteer to lead the weekly social groups overseen by employees. Volunteers also fill the receptionist position, whose responsibilities include monitoring, greeting, and farewelling visitors (including beneficiaries) to the centre each day. Management view volunteers as part of the beneficiary group, hence they are referred to in this research as beneficiary-volunteers (BV). While it is not unusual in community centres such as CC to have beneficiaries volunteer in different capacities to support the continuation of services they use, this is perhaps less common in other types of nonprofits. Throughout the interviews, beneficiaries expressed strong positive connections to CC's employees, the organisation in general, volunteers, and to other beneficiaries. These strong positive connections appear to influence the evaluative environment and are subsequently explored in greater detail below in order to investigate the conditions that might be producing these connections and also what the connections subsequently enable.

5.1.1 Understanding Beneficiaries' Positive Connections

Several conditions appear to be influencing the productivity of beneficiaries' relationship with CC and their apparent strong positive connection to the organisation. The first influence was beneficiaries' relationships with the employees of CC. Here beneficiaries consistently spoke highly of CC employees. They referred to employees as great (BV5), being approachable and helpful (BV5 & BV7), doing a great job (B6), good (B2), absolutely lovely (B8), and being the right people for the job (B2). Beneficiaries discussed enjoying employees visiting their homes and talking with them on the telephone in times of social disruption arising from COVID-19 restrictions. Beneficiaries' closeness to the employees was clear.

The second influence concerned beneficiaries' feelings or attachment to the organisation in general, in such a way that personified the NPO. Here beneficiaries spoke of being thankful for CC (BV5), suggesting that CC makes them feel included and part of the community (BV4). Beneficiaries spoke of their "*love*" for CC (B6), and that it is friendly (B13), valuable (B2), non-judgemental (B9), and makes a difference to how they feel (B2 & B6).

> *You look forward to going there…I just think it's a wonderful, wonderful service, and I hope it goes on forever…I felt better when I came home* [from CC] *yesterday than what I felt before I went*. (B8)

The third influence concerned beneficiaries feeling a similar closeness and connection with other beneficiaries or volunteers at CC. Here a beneficiary noted that:

> *…there is something about this particular group* [at CC] *that I've never found in any other group I've belonged to…*[we] *have a cohesiveness and yet we come from very varied and different backgrounds, and we provide support for one another…that's what I love about the group…we all genuinely care for each other*. (BV1)

5.1.2 What is Producing Beneficiaries' Positive Connection to CC?

The beneficiaries' interview transcripts were mapped to locate elements that might be influential in producing beneficiaries' feelings toward CC. The interview quotes listed in Table IV help to identify elements (bolded) that may be influencing the production of the close relationship.

Table IV. *Beneficiary quotes: Exploring what is producing beneficiaries' positive connection to CC*

- I think a lot of that is **not being too officious** (BV 5)
- …**it's not business-like**…It was just a **stress-free** experience for me (B13)
- …to myself personally, it's [CC] been very valuable…I've **used facilities** here, and I've used it to socialise and keep busy…**it's been useful**. (B2)
- You're made very **welcome**, you're not a number, you're a person. (B8)
- It's a **friendliness** and being **welcomed…**and there's an **openness** there. And it's a feeling, I suppose of **feeling safe**, you know, safe that you can express what you want to say…there's that **willingness to listen**. (B2)
- You're not just a little old lady coming in for whatever, **everybody feels valued**…you're **always spoken to** and **greeted**. (B2)
- Probably there's an **intimacy** there because they [employees] tend to **know everybody**, and **we know them**. So probably there's that in a **smaller group**. (B2)
- There's something here [at CC] where everyone does seem a little bit more **connected**…There seem to be a lot of **small** [social] **groups**, but they're all **very well connected**. (BV12)
- They are there to provide **support,** in one way or another. (BV7)
- The way [employees] treat you, their **kindness**, you feel **wanted**…[it's] their **personalities** I suppose, and their job, what they're doing, **they want to do it**. (B8)
- Just having somewhere to go where you can be with **like-minded people**…most of us here [in the social group] have had similar experiences, therefore everyone's **comfortable to talk** about it. A lot of the ladies never used to [talk about it], but they now find **they are not alone**. (BV7)

Bolded words from within the quotes above have been arranged in Figure 2 to consider the elements that may be producing beneficiaries' positive connection with CC. These elements are grouped as organisational expressions, expressions of employees, and feelings of beneficiaries that arise in relation to the other elements. As depicted in Figure 2, underpinning beneficiaries' feelings of being safe, valued, comfortable, connected, wanted, welcomed, and not alone, are employees that express kindness, supportiveness, and friendliness, through actions such as talking, listening, and greeting beneficiaries. Beneficiaries' close connection with CC is further enabled through the organisation's stress-free, community-minded, useful, relaxed, intimate, and open environment.

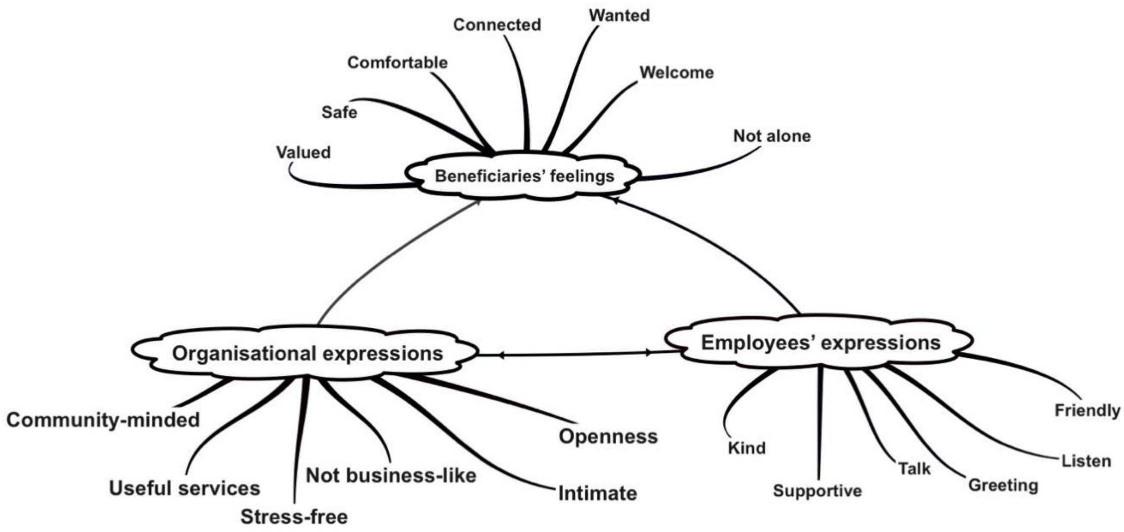

Figure 2. *Elements producing beneficiaries' relationship with CC (derived from quotes in Table IV)*

In support of beneficiaries' positive connection to CC, all committee members discussed the NPO being *like a family, where everyone knows everybody* (C1, C2 & C3). In this light, CC is producing a situation where beneficiaries feel their lives are enhanced because of their involvement with the NPO. Understanding this contextual situation is important when considering beneficiaries' involvement with and understanding of evaluation within CC, and the evaluative capacity produced. This is important because this connection enables the production of a particular evaluative environment that otherwise might not be possible. In short, without the connection beneficiaries feel toward the organisation and its employees, it is unlikely they would feel empowered to evaluate on their terms. Beneficiaries' involvement with evaluation is explored within the following section and considered firstly from an external position, and secondly from a position of immanence.

5.2 Understanding the Conditions Enabling Beneficiaries Involvement with External Evaluation

As mentioned, CC is a government funded organisation. Here, the government request specific accounts as part of its funding conditions to measure and evaluate organisational performance. This process stratifies the NPO activity, producing 'performance' that can be externally judged by criteria external to the beneficiaries. Traditional accounting approaches are used by CC to record this information, whether that be through numerical or other quantitative coding, such as the number of beneficiaries the NPO serves. To help meet these government requirements, CC employees have developed an accounting and measurement tool in the form of a database. This database is used at reception and contains questions and responses (data) which the volunteer receptionist collects daily upon beneficiary arrival and departure. The questions in the database correspond to government quarterly reporting performance measurement requirements, e.g.:

Did coming to CC –

- improve [beneficiary's] quality of life?
- improve [beneficiary's] ability to access services?
- improve [beneficiary's] social connectedness?

Recording beneficiaries' responses to the three questions (entered into the database) is done in two main ways, formally through an iPad app developed by the organisation (however due to COVID-19 restrictions the iPad app was no longer in use at the time of interviewing) and informally through verbal and non-verbal communication and observation of beneficiaries. While employees have a role in data collection, the receptionists are largely responsible for carrying this out. The importance of the receptionist's role in monitoring and recording beneficiaries' evaluation of the organisation is emphasised by employees, committee members, and the volunteer receptionists themselves. While the beneficiaries did not discuss the receptionist in relation to evaluation, perhaps unaware of the evaluative requirement in their role, a committee member described the receptionist as being "*the conduit of evaluation…*" (C2). To explain:

> *See, the receptionist sees the* [beneficiary] *when they come in. And they… evaluate the feeling of that person and direct them where they will best be served… Because they sign in and sign out of the centre, when they go out, the receptionist will say – 'oh how was that, did you work it out*?' (C2)

Similarly, a different committee member reiterates:

> *Reception is the first place that people come in through. They're going to know what sort of mood that the* [beneficiaries] *are in, just from their mannerisms and knowing* [them]*…And if there's any issues on the way out, they hear the mumbles and murmuring and they will often say – 'oh it sounds like something wasn't quite right, do you want to let me know about it and I can talk to someone, or do you want to talk to someone about it?' I think our reception is extremely important*. (C3)

Two volunteer receptionists were interviewed. In similarity to the committee members, they also discussed their role in conducting evaluations, "*normally I would say* [to the beneficiary] – *'oh did you enjoy your morning?'"* (BV11), and "*I suppose that's where I* [ask the beneficiary] – *'oh, how was that group, did you have a nice* [time]?*', you know, that type of thing or even just their general nature*" (BV12). The questions receptionists ask reflect the government's quarterly reporting expectations. If a beneficiary expresses dissatisfaction or concern, the receptionist records this and reports it to an employee. "*…most of it is informal, if there is a real complaint, of course they* [the beneficiaries] *would let you know*" (BV11).

Of these two receptionists, one had been with CC pre-COVID-19 when the iPad app was in use. The app had several simple questions, (e.g., were you happy with the service today?) and happy and sad face symbols for beneficiaries to tap to indicate their response. The receptionist detailed the difficulty some beneficiaries had using the app, even when the receptionist read out the questions and helped them select their answer.

> *They just couldn't do it. Where you had to hit the smiley face, I had to actually do it for them, well it frightened them. They don't like those sorts of things…It's upsetting for them. And they can't, they literally can't do it. They can't type their name; they don't know about that...anything new like this is just really very frightening for them…they don't want to do them. So yeah, the iPad thing, hopefully that doesn't come back because it just doesn't work* [in that context]. (BV11)

This type of evaluation process was developed by the organisation to respond to the accounts required of the NPO by the government. The receptionist's experience of helping beneficiaries use the iPad app to evaluate their experience at CC illustrates a way beneficiaries are involved in evaluation that is external to them. In this example, fear arises as a product of beneficiaries' participation in this form of evaluation. Beneficiaries' sense of fear, as a product of being involved in evaluation processes that are external to them came up repeatedly within the interviews:

> *Because it* [the evaluation process] *is putting out something new, it frightens me, and I don't want people laughing at me because when people laugh at me, I go within myself*. (B6)

In this method of evaluation, the criteria and evaluative process with which to evaluate a beneficiary's involvement with CC have been determined externally to the beneficiary. Here the evaluation criteria are determined by the government, and as such, the evaluation is outside the beneficiaries' experience and appears to lack meaning from their perspective. Additionally, the process with which to carry out the evaluation (the iPad app) appears to need external support from volunteers for beneficiaries to be able to use it, raising questions as to the accuracy of representation of beneficiary voice. This evaluation threatens beneficiaries' enjoyment of CC and has potential to disrupt their close connection. In light of this, evaluation mechanisms of this type risk detracting from beneficiaries' positive experiences within the NPO.

As mentioned, the other means of measuring beneficiaries' responses to the database questions is via informal observation. A receptionist explains:

> *So, when a person* [beneficiary] *comes in, well we enter it into here* [the database] *... 'Did it* [the visit] *improve my quality of life?' and then there's a few key areas there… I guess I do find it hard to actually ask people that every time, sometimes you have a little bit of a conversation…but to ask people that come every single week and probably a couple of times a week…and we have ten people leaving at one time and a few carers and that, so* [the database is] *really a great tool but it would be interesting to actually find a different way to get that information from the people*. (BV12)

Ascertaining a beneficiary's level of satisfaction across government reporting areas is difficult when done via evaluation criteria that are external to the beneficiaries, and not designed on their terms. This receptionist highlights the difference between the database being an effective tool to meet government's reporting requirements and an effective tool to gain information from beneficiaries. In theory, a greater understanding and inclusion of beneficiaries' account giving needs could produce outcomes that satisfy both stakeholder groups. However, in the absence of this understanding and inclusion, beneficiaries' evaluative criteria remain beyond the government's needs and awareness.

A way to "*get that information* [to satisfy government reporting] *from the people*" could be through beneficiary evaluation surveys (BV12). However, a committee member believed that approximately 30% of the beneficiary group would struggle to complete a survey due to poor literacy (C1). Additionally, when asked if they would be interested in completing an evaluation survey or other written forms of evaluation, beneficiaries largely disagreed stating they preferred relaxed, informal, verbal communication (B6, B10, BV5 & BV7). Employees and committee members confirm beneficiaries' reluctance to complete evaluation surveys. "*A lot of them are at an age where they've filled out so many forms, they've had enough, some of them too…may not be able to read and write*" (C2). Other reasons included surveys presenting an intrusion and invasiveness, supported by beneficiaries' fear of "*big brother*" (C1) and reluctance to be "*involved in anything official*" (E2). Additionally, an employee informed, "*we've done surveys…and it's actually quite difficult to get people to fill it in. They're more likely to talk to you, and to give you an informal one rather than sit down to do a survey*" (E3). Furthermore, it is "*usually the same people who do make comments and you don't get the majority of people* [completing surveys] (E2).

Despite the position of beneficiaries' general dislike for written forms of evaluation made clear, some beneficiaries see the value in completing evaluation surveys to help CC meet its governmental reporting requirements. These beneficiaries understand CC's reliance upon government funding and consider the government to be the primary stakeholder group CC is accountable to: "*I guess I assume it's some sort of government, state government, that they would have to put in an annual report to*" (BV1), "*The people they receive funding from would have to be the main* [accountability]" (B2). Rather than reflecting CC's accountability priorities - indeed all employees and committee members discussed the importance of CC's accountability toward beneficiaries, the beneficiaries' focus on government required accountability processes reflects beneficiaries' relationship with the organisation. The closeness beneficiaries feel toward CC appears to impact upon beneficiaries' engagement with the government's reporting needs. The organisation's accountabilities seem to become shared by the beneficiaries. The beneficiaries want CC to be accountable to whoever has the power to keep it going. Considering this, the beneficiaries identify the potential for their positive feedback on the organisation to motivate government to continue funding the service (BV3), as illustrated by the following quotes:

> *If the government are listening - keep up the funding, because this is not only valuable to me personally, but to the community as a whole.* (B2)
>
> *I hope the powers to be would see that I feel it is an essential organisation*. (B13)
>
> *If there is accountability and the chance to have our say, it's going to make it easier for…the committee to apply for funding year after year, especially if they can see that people are responding to what they're providing.* (BV1)

Therefore, despite generally resisting evaluation surveys, some beneficiaries understand this may help maintain government funding. Here, beneficiaries' express willingness to complete a survey for the organisation's and their benefit: "*I'd do it* [complete a survey], *I'd be happy to do so*" (B2) and "*I certainly would fill out a form*" (B8). In this regard, beneficiaries' love for CC appears to motivate them to value the government's evaluation criteria and see the importance of their feedback toward indirectly maintaining the service they enjoy receiving. This suggests that beneficiaries' dislike for some evaluation processes is not simply a methodological concern (e.g., not being able to use an iPad app).

In summary, beneficiaries of CC generally have little interest in evaluation criteria or processes designed by CC and expect the government and other agencies to be monitoring CC through their unique reporting requirements. However, while beneficiaries generally prefer not to engage in these evaluation processes, some are willing to participate in these processes if they see a benefit to CC's longevity and ultimately the NPO's purpose, themselves, and their community. Without this personal connection, these external evaluation processes appear as frightening to some beneficiaries and overlook beneficiaries' authentic feedback and communication.

5.3 Understanding the Conditions Enabling Beneficiaries' Immanent Evaluative Capacity

Amongst this environment of externally derived evaluation, beneficiaries appeared to be engaging in a fundamentally different type of evaluation. Within this type of evaluation, beneficiaries are determining their own evaluation criteria and creating evaluative processes which enable them to express evaluation, representing the occurrence of an evaluative event. In combination these processes evidence beneficiaries' inherent evaluative capacity and agency, as explained below.

5.3.1 Understanding Evaluation

Arising from the interviews was an awareness of the personal nature of beneficiaries' understandings of evaluation. Here beneficiaries spoke of evaluation involving "…*looking at whatever facet of* [CC] *that you were involved with* [and asking] *'Do I think it serves its purpose? Do I think it's valuable?'*" (BV1) and "*thinking about the overall experience, when I walk in until I walk out*" (B13). This perspective of evaluation as being directly related to beneficiaries' personal engagement with CC mirrors the closeness they feel to the NPO. Additionally, beneficiaries emphasised their ability to only authentically evaluate aspects of CC they were involved with (BV1 & BV7), stating that "*I couldn't give feedback on anything else* [other than this social group] *because I don't know anything about* [anything else]" (B10).

5.3.2 Understanding Beneficiaries' Processes of Evaluation

In addition to the organisational evaluation processes discussed in the previous section, beneficiaries emphasised other evaluative processes that they use and value, which appear to be more in line with perspectives of immanent evaluation. These processes include verbal expressions within one-to-one engagement and within group participation, and through gift-giving.

One-to-one engagement focussed upon beneficiaries' evaluation occurring at CC via interactive processes, which were stressed as the most suitable and appropriate means. Beneficiaries were clear that they would simply approach an employee and give their feedback or opinion, or ask a question they wanted answered, any time they felt it necessary. One beneficiary indicated they had a negative concern to raise with CC at the time of interviewing which they were about to discuss with an employee (BV4). While the beneficiary did not want to discuss the nature of the concern during the interview, it presented as an issue the beneficiary felt comfortable to express to an employee. A similar comfortableness to verbally express negative evaluations is suggested in the following quote from another beneficiary:

> *Whenever there's a problem, I take it to them* [the employees], *so you could call that an evaluation…I prefer talking…I like things being relaxed, you get more information that way…you can get too strict, the paperwork tends to interfere with a lot I found…it's amazing what can come up in just general conversations*. (BV7)

Group evaluation opportunities within weekly social groups were identified by beneficiaries as an appropriate way for the organisation to initiate an evaluation. This presents in addition to beneficiary initiated evaluative opportunities such as approaching an employee to give an evaluation or ask a question. Group evaluation opportunities were discussed as an opportunity to "*have a say or even to be able to ask questions about, you know, why is this this way and that that way*" (B10), within the security of their weekly group setting. Additionally, the group aspect of this form of evaluation was stressed as being important to beneficiaries to prevent individuals from being singled out (B10).

The other method of expressing evaluation described by beneficiaries related to gift-giving to employees and volunteers, for instance, chocolates (B10). From the perspective of the beneficiary, gift-giving expresses a positive evaluation: "*I even brought her* [employee] *in a bottle of lemon butter last time I made some*" (B10), "*I'd love to just give him* [volunteer] *a big hug*" (B13). These sentiments are a demonstration of beneficiaries' design of evaluative processes, on their own terms. Here gift-giving is a meaningful response from the perspective of the beneficiary. Notably, although the beneficiary who wanted to hug the volunteer did not actually do this but rather expressed this desire to the researcher, this still evidences an evaluative event where evaluation criteria immanent to the beneficiary have been satisfied. Whether the expression is expressed to the self, to the researcher, or to the volunteer does not lessen the value of the event. While the full extent of beneficiaries' giving of gifts was not explored in this research, the acts of gift-giving that were noted express a beneficiary's positive response to their own evaluation criteria, despite those criteria typically being unknown to the employee and perhaps not fully self-articulated by the beneficiary. This suggests beneficiaries' ability to develop and hold evaluation criteria, know when the criteria are being addressed (or not), and produce a related evaluative expression, demonstrating beneficiaries' active and affirmative evaluative capacity and agency.

In summary, beneficiaries believed they were involved in evaluating CC, however that evaluation was not formally developed by the organisation. Instead, the type of evaluation detailed is personal and immanent to the beneficiaries, in that it evaluates whether the organisation's services are aligned with their own expectations of the service, rather than someone else's expectations (e.g., employees or government). In keeping with this type of evaluation, beneficiaries have evaluative processes (e.g., verbal or gift-giving), that enabled them to express their evaluation. At the same time beneficiaries were clear that evaluation mechanisms designed by CC that respond to government requirements, for instance, surveys and an iPad app, typically fail to enable them to meaningfully express evaluation, that is, evaluation on their terms and with criteria meaningful to them.

6. Discussion

Beneficiaries of CC were participating in evaluation through formal processes designed and instigated by the organisation, however, amongst this environment of traditional evaluation understandings, beneficiaries were also expressing evaluations that were not discussed by employees or board members and appear not to be recognised as part of CC's evaluative processes. This is not to say that these expressions were unrecognised by employees as being of value, but that they were typically not understood as evaluations. Considered in this research as immanent evaluations, these expressions appear to be overlooked within the stratified organisational evaluative environment that traditional approaches to evaluation are both producing and produced by.

Findings suggest NPOs should recognise these informal evaluative expressions as a central and vital part of their evaluative processes for beneficiaries. These findings support downward accountability processes that prioritise beneficiaries' evaluative expressions and resist imposing upwardly directed accountability processes, which appear to make beneficiaries feel uncomfortable and sometimes fearful, and risk compromising authentic downward accountability (Ebrahim, 2003; O'Dwyer and Unerman, 2008; Rahmani, 2012). These findings emphasise the importance of organisational understandings of evaluation shifting away from being focused upon external judgement, and toward understanding and responding to beneficiaries' evaluative expressions.

6.1 Beneficiary Immanent Evaluation

Beneficiaries in CC feel positively connected to the NPO in an engaged, inclusive, and active way; and, when talking about CC, regularly used expressions such as love, belong, safe, valued, connected, friendly, wonderful, and community. This positive context appears to enable an affirmative productive space capable of "increasing one's empowering force" as discussed by O'Leary *et al.* (2023, p.5), which supports beneficiaries' evaluative capacity. Here evaluation criteria and evaluative expressions are produced by beneficiaries, rather than being externally imposed upon. It is this type of evaluation that these beneficiaries appear to value. This finding furthers understanding of the importance of beneficiaries' close relationships with NPOs in promoting enhanced downward accountability (Dewi *et al.*, 2019a, 2019b; Osman and Agyemang, 2020; Yasmin *et al*., 2021), through noting the value close relationships have toward enabling beneficiaries' agency within evaluative exchanges.

From an organisational perspective, findings support recognising the value of beneficiaries' evaluative expressions and criteria, which presents a methodological challenge in terms of identification. In CC, beneficiaries' evaluative expressions included gift-giving, verbal giving of an account, and asking questions. In making their evaluative expression, the evaluation criteria were determined by the beneficiaries according to their own perspective which is not necessarily evident to the NPO. Importantly, it is not the role of the NPO to design the evaluation criteria for beneficiaries. Instead, it is the role of the NPO to develop ways to enable beneficiaries' criteria to be known and to act upon their evaluative expressions. This presents a more refined way of considering evaluation with beneficiaries in NPOs. It may already be the situation that NPOs are observing beneficiaries' expressions, but not identifying or considering them as a form of beneficiary evaluation.

CC spends time developing processes to support the government's evaluation needs, which are necessary to meet the government's evaluation criteria (e.g., reporting requirements and acquittals to ensure future financial support). A problem arises if this is transposed onto beneficiaries as though this process is also able to meet their needs. Unlike the government, beneficiaries are not typically adept at stating or demanding the meeting of their evaluation criteria. Thus, these often remain unknown and unasked. However, when viewed from a perspective of beneficiary immanent evaluation it appears that beneficiaries' evaluation criteria were often being met, as demonstrated by their positive evaluative expressions (e.g., giving a gift). Also of importance, is that when beneficiaries' evaluation criteria were not being met, they were comfortable to raise this, through their own evaluative processes. What remains unknown in this example, is the evaluation criteria which produced the act of giving. It is therefore important for NPOs to be actively engaged in a process of learning and acting upon beneficiaries' evaluative expressions and understanding their evaluation criteria. Equally important is for donors, government and/or regulators to understand the benefit of including consideration of beneficiaries' (immanent) evaluation needs within their own reporting requirements, to help reduce the burden on NPOs and the tension between upward and downward stakeholder demands; and subsequently foster alignment between upward and downward accountability (Chu and Luke, 2021). Here it is important to acknowledge the need for systems of evaluation to reflect different stakeholders' needs and support their capacities. Upward and downward stakeholders have different abilities to demand evaluative accounts from NPOs and hold different relationships of power (Ebrahim, 2016; Egholm *et al*., 2020). Here NPO leaders can move toward being deliberately aware of multiple stakeholder needs, accommodating and incorporating all when reflecting on performance and mission achievement. Such awareness might be achieved by routinely requesting feedback from beneficiaries regarding mission achievement.

6.2 Immanent Evaluation in Practice

Considering evaluation through awareness of immanence supports those lacking representation to be understood. Findings suggest that downward accountability systems capable of responding to beneficiaries (Lovell, 2023) need to use a different set of accounting processes to what is traditionally considered. Rather than evaluation processes (e.g., feedback sheets, iPad apps, or surveys) that have been formulated by others or participative evaluation processes which invite (some) beneficiaries to have a 'seat at the table' or have mere input into discussions on evaluation design and/or processes, this research shows that beneficiaries are forming their own evaluation criteria, that influence their evaluation processes (e.g., communication through non-verbal, non-traditional processes, individual or group discussions), and produce their evaluative expressions (e.g., gift-giving); in aggregate demonstrating their inherent evaluative capacity or agency. This provides a more refined understanding of how the evaluative accounts and evaluation criteria needed for the accountability systems of beneficiaries emerge. This understanding moves accountability away from reflecting the interests of more powerful stakeholders (Egholm *et al.*, 2020; Ebrahim, 2016) (whose evaluation criteria typically dominate accountability systems) or the mere inclusion of beneficiaries (amongst others) in discussions on evaluation. Paying attention to beneficiaries' evaluative capacity shifts power away from the NPO as central and toward understanding beneficiaries as empowered (van Zyl and Claeyé 2018) and active agents in the production of their evaluations. This has potential to change the positioning of beneficiaries as marginal stakeholders and mere service recipients, toward being organisational change protagonists (Trujillo, 2018), presenting a paradigmatic shift in the way society conceives of and listens to beneficiaries.

Consideration of immanence furthers conceptual understanding of more localised and idiosyncratic approaches to accounting and accountability such as vernacular accountings (Kilfoyle *et al*., 2013), where informal accounting systems are developed by managers, independently of hierarchical sanctions, and based on the lived experience of participants. Immanent perspectives also support the need for informal, internally induced, and less structured approaches to further downward accountability (van Zyl and Claeyé, 2018). Just as vernacular accountings may appear as narratives, artifacts, or inscriptions (Kilfoyle *et al.*, 2013), so too beneficiary immanent evaluations could take these expressive forms. Findings illustrate how applying theoretical considerations of immanence to situations where one's expressions are escaping the transcendent field within which they are engaged enables a more powerful counter-understanding of what might be occurring in situations more typically framed as grassroots, artisanal, local, or emergent (such as vernacular accountings).

Beneficiaries' involvement in evaluation processes has been promoted for its ability to enhance accountability (Kingston *et al.*, 2020, 2023a), support social justice through giving voice (Taut, 2008), and improve program development (Christensen and Ebrahim, 2006). Yet, beneficiary participative evaluation mechanisms remain underdeveloped (Berghmans *et al*., 2017) with a number of limitations noted. Considering immanence contributes an understanding of evaluation that moves beyond participatory evaluation, particularly where beneficiaries are involved. This is an understanding that recognises the inherence of beneficiary agency and evaluative capacity and trusts in their expressive claims (Li and McKernan, 2016). Additionally, findings illustrate the conceptual power of applying understandings of immanence more broadly within other account giving contexts where stakeholder expressions may be escaping the organised, transcendent gaze, such as within the broader field of care-related work (e.g., childcare and aged care), from NPOs to funders, or even from companies to regulators. Importance is therefore placed upon organisations to develop ways to listen to beneficiaries to make their expressions of evaluation known and valued, such that their evaluative criteria can be understood and responded to, leading to a genuine engagement in downward accountability.

7. Conclusion

Participative evaluation is said to offer a means of beneficiary empowerment and increased equality (Chouinard and Milley, 2018), however participatory evaluation approaches have been criticised for including beneficiaries in evaluation processes, but not in deciding what or how to evaluate (Rossignoli *et al.*, 2017). This causes a separation or distance between beneficiaries and the processes and criteria with which they are evaluating. In seeking to overcome this separation and strengthen downward accountability, this research explored beneficiary participatory evaluation through considering the theoretical underpinnings of *immanent evaluation* (Deleuze, 1998).

Empirically, a case study in a nonprofit community centre offered a more refined way of understanding how beneficiaries are engaged in evaluation. Interviews with beneficiaries, board members, and staff enabled awareness of organisational conditions capable of fostering beneficiaries' evaluative capacity. Here, beneficiaries' strong and positive connection to the NPO enabled them to develop evaluation criteria and express evaluations of their own accord, evidencing their agency and empowerment when viewed from a position of immanence. This was occurring alongside formal organisational evaluation processes that were largely viewed as unsatisfactory in meeting beneficiaries' evaluative needs.

Notably the beneficiaries' positive and close relation to CC affects the evaluative capacity observed in this research. We acknowledge that there are most likely beneficiaries who have been dissatisfied with CC's services and have expressed their evaluative capacity through not returning to the NPO. While our lack of observing this negative relation presents a limitation, it also offers an opportunity for further research evidencing beneficiaries' evaluative capacity under different conditions to those identified within CC. A limitation also arises in relation to the potential for participant self-selection bias when beneficiaries are also volunteers. However, as noted previously, these volunteer roles mostly reflect the nature of the service delivery (e.g., where beneficiaries lead their social group activities).

7.1 Contribution

This research offers several contributions to both theory and practice. Firstly, within this research, participative evaluation was critiqued through understandings of immanence. In doing so, participative evaluation was conceived beyond the mere involvement of stakeholders, such as beneficiaries, in evaluation design and process, toward understanding beneficiaries' evaluative capacity and how affirmative organisational environments function to support its enablement. Here evaluation was found to not be a separate stratifying event, external to the beneficiaries, but rather evaluative expressions suggest beneficiaries' ability to evaluate despite an organisation's transcendent evaluative gaze. This research therefore offers an important theoretical contribution by presenting an immanent theory of beneficiary evaluation as a way of conceptualising a more meaningful engagement of beneficiaries in organisational evaluation processes.

Additionally, this research offers a contribution to downward accountability literature. In this regard, Dillard and Vinnari (2019, p. 34) "see the primary challenge to be developing accountability systems that reflect the evaluation criteria of the various interested constituencies". Here findings from this research evidence beneficiaries' capacity and agency to develop evaluation criteria and express evaluation of their own accord. This offers direct support toward understanding how the evaluation criteria of beneficiaries are produced and communicated.

Finally, this research contributes to practice though making visible beneficiaries' evaluative expressions. In this regard, findings suggest NPOs need strategies to understand beneficiaries' evaluative expressions and to learn their evaluative criteria. These strategies do not replace other organisational evaluation means but contribute toward creating an organisational environment where beneficiaries' voices are enabled alongside those of other stakeholders. Considering this, findings detail how organisational environments, capable of not only hearing beneficiary voice but also responding to it, can be promoted through understandings of immanent evaluation. This finding can be used by regulators of NPOs to develop policies and reporting structures that require evidence of beneficiaries' evaluative expressions, rather than their quantification as a means of performance assessment. This has impacts for NPOs that seek a more authentic engagement with beneficiaries in evaluation processes.

7.2 Further Research

This research presents a theoretical framework for understanding organisational evaluation with beneficiaries. Although this framework is based upon a limited single case study, with a common case rationale (Yin, 2014), it presents a starting point toward considering the implication of beneficiary immanent evaluation more broadly within organisations and the conditions supporting beneficiaries' evaluative capacity. Applying the findings more broadly would move research beyond the current analytical generalisation (Parker and Northcott, 2016), toward understanding beneficiaries' evaluative capacity across the sector. In this regard, the case study analysis revealed beneficiaries to have a strong positive connection to CC which appears to influence the positive evaluative capacity beneficiaries' display. This strong connection may result from the smaller regional location of CC, giving rise to the need for further research in larger suburban locations. Furthermore, where beneficiaries have a negative connection to an NPO it is probable that the immanent evaluative capacity produced will reflect this negativity, that is, beneficiaries are self-enabling negative responses to their evaluation criteria and expressing negative evaluations. These negative expressions could be, for example, expressions of anger or sadness, or leaving the NPO environment. Further research could explore the impacts of different beneficiary organisational connections upon beneficiaries' evaluative capacity, to better understand the types of organisational environments that enable this capacity to flourish.

Similarly, further research is needed to understand how awareness of beneficiary immanent evaluation might impact organisational practice. It would also be valuable to explore evaluative expressions across NPOs where beneficiaries display different patterns or timeframes of participation. Beneficiaries' patterns of participation have already been shown to alter their evaluative needs (Kingston *et al.*, 2023a), but this falls short of considering their immanent evaluative capacity. Furthermore, research is needed that might assist NPOs to understand beneficiaries' evaluation criteria and develop processes capable of making visible beneficiaries' evaluative expressions.

Additionally, findings from this research present an avenue for further research that extends beyond *social* accounting and accountability. This research clearly focussed on human beneficiaries. However, NPOs provide benefits beyond humans and society, to include other causes such as plants, the atmosphere, waterways, biodiversity, and non-human animals. Critical accounting researchers are exploring ways to account for broader, non-human beneficiaries. For example, Vinnari and Vinnari (2021) consider how animals can become visible in sustainability and accounting, while other research explores counter accounts regarding animal rights activism (Laine and Vinnari, 2017; Vinnari and Laine, 2017) and the potential for accounting to redress cruelty during live sheep export operations (Christensen and Lamberton, 2021). While the focus on human actors in this current research presents a limitation, the research findings offer potential for further research toward non-human beneficiaries. This research offers potential for further research exploring the immanent evaluative expressions of non-human beneficiaries. It would be naïve to assume non-human animals do not offer evaluative expressions. Similarly, as plants and forests are restored due to the work of NPOs, their flourishing (or otherwise) could be viewed as an evaluative expression. Extending findings of this research to apply toward non-human beneficiaries offers new ways for NPOs to evaluatively observe and listen differently.

Beneficiary immanent evaluation presents a valuable opportunity to change the way NPOs view evaluation with beneficiaries and offers an empowered understanding of beneficiaries' evaluative capacity. For example, instead of measuring environmental impact via counting the number of trees planted in a process of reforestation, immanent evaluation could move focus toward seeking evaluative expressions through a rebalancing of the eco-system. A rebalanced eco-system is far more meaningful than counting how many were planted. Similarly, the suffering of farmed animals can be considered their evaluative expression. The importance moves toward the organisation, and society in general, listening, valuing, and acting in response.

In this way, conceiving of evaluation immanently offers potential to change NPOs' relationships with their beneficiaries and in doing so transforms how beneficiaries interact within organisations. This is a change capable of moving beneficiaries toward an empowered position, both within NPOs and within society at large. Additionally, it is a change capable of contributing to more authentic downward accountability in NPOs.

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Appendix A

Interview Questions

Beneficiaries:

Nature of involvement:

1. I'm wondering how long you have been involved with and how that involvement started?
2. What services of the NPO do you use, or are involved with?
3. Has covid affected your involvement with the NPO?

Evaluation

4. Are you involved in evaluating the organisation? If so, how? (think of ways you are able to give your opinion of the service; they might be informal or formal). If not, what ways could you be involved in evaluating it?
5. What would you like the organisation to know about you and your experiences here? (what is important to you?)
6. What aspects of the organisation would you like to evaluate? (are some areas more important than others?)
7. How would you evaluate the organisation? (what ways could you tell the organisation your ideas or opinions?)
8. Why would you evaluate the organisation? (what would be the benefit/use of doing that?)
9. If you did complete an evaluation, how do you think the organisation could use what you have told them?
10. If you did complete an evaluation, when do you think would be the best time to do it?
11. Are you currently able to tell the organisation things that are important to you about your time here? If so, in what ways?
12. Do you think, in general, that beneficiaries would want to evaluate the organisation? Why, why not?
13. How do you think organisations can benefit from involving beneficiaries in evaluation? (what impact can you have?)

Employees and Committee Members:

Nature of involvement in NPO

1. Can you please describe to me your position within (NPO) and how long you have been doing that?
2. What type of service/s does your organisation provide?
3. How has covid affected these services?

Accountability

4. The organisation has responsibilities or accountabilities to a wide range of stakeholders. Can you tell me who those key stakeholder groups are?
5. What are the main responsibilities the organisation has to each group?
6. How would you define the beneficiary group? And how large is it?
7. How do beneficiaries participate in the organisation?
8. Thinking about the beneficiary group, in what ways is the organisation accountable to them?
9. Are beneficiaries able to impact upon the organisation at a policy level; at a management level; or at a day-to-day level?
10. What elements/areas of the organisation do you think beneficiaries should have an impact on?

Beneficiary involvement in evaluation

11. Do beneficiaries participate in evaluating the organisation? If so, can you tell me about that process, how it works, its benefits, drawbacks etc? If not, is it something that you think might be of value, why/why not?
12. What do you think is the aim of beneficiaries evaluating NPOs?
13. When would be the best time to involve beneficiaries in evaluation?
14. What is important to know about the beneficiaries' experience at the organisation?
15. How do you think the organisation would use the information provided by beneficiaries in an evaluation?
16. Have you observed, or can you think of any negative implications of beneficiaries having more voice or evaluating the organisation?
17. Do you think there are barriers to beneficiaries being more involved in evaluation processes? E.g., time, tools, skills.

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[i] While we acknowledge the contested nature of the term beneficiary and our desire to embrace a more empowering conception of this stakeholder group, we have used the term beneficiary within this paper as it is in keeping with much of the extant NPO/NGO literature.

[ii] We use the term nonprofit organisation (NPO) throughout this paper to cover the broad range of organisations that are considered to operating within the *third sector,* e.g., NGOs, charities, civil society organisations (CSO), for-purpose organisations. While the label NPO is fitting to our case study context, the organisation is an NGO, for-purpose charity operating within civil society and could therefore have been labelled otherwise. While we have chosen to use the term 'nonprofit', we also acknowledge other variations including 'not-for-profit', which are used globally.