

Marching with the volunteers

Their role and impact on beneficiary accountability in an Indonesian NGO

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Marching with
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Abstract

Purpose – The purpose of this paper is to examine the role of volunteers and its impact on related accountability practices towards beneficiaries by a large humanitarian non-governmental organisation (NGO) in Indonesia.

Design/methodology/approach – The authors adopted a qualitative case study design. The empirical evidence comes from rich fieldwork carried out in an Indonesian NGO. The authors collected the evidence mainly via 46 interviews and five focus groups.

Findings – The authors found that the case NGO drew heavily on the social and cultural capitals of volunteers in the process of serving its beneficiaries, which, in turn, facilitated the enhancement of its accountability to the beneficiaries. The authors also found that volunteers play a bridging role to reduce the distance between NGOs and beneficiaries.

Research limitations/implications – For NGO managers, this study provides necessary empirical evidence on the positive role played by the volunteers in the development and operationalisation of accountability to the beneficiaries. In the authors' case, beneficiary accountability is enhanced by the social conduct and practices performed by the NGO's numerous volunteers. Beneficiary accountability is of significant concern to the policy makers too. This study shows that volunteers and NGO can work in a reciprocal relationship where social and cultural capital can be mobilised to each other's advantage. To facilitate beneficiary accountability, NGOs can draw on the socio-cultural capitals held by the volunteers who appear to share the same norms and expectations with the beneficiaries. This process can also lead to the building of social and cultural capital by the volunteers themselves as they achieve great satisfaction and gain valuable experience in this process that could lead to greater satisfaction in their spiritual and material lives.

Originality/value – The authors extend the previous literature on beneficiary accountability by highlighting the under-researched role of volunteers in such accountability practices. In this paper, the authors first discuss the facilitating role of volunteers in enhancing NGOs' accountability towards beneficiaries. Then, this is illustrated empirically. In addition, the authors argue that although Bourdieusian concepts like field and capital have been widely used in the analysis of various organisational practices the concept of habitus received limited attention particularly from the context of developing countries. The authors undertake an examination of the habitus of volunteers in the Indonesian case organisation and explore their linkages with the field and associated capitals.

Keywords Volunteers, Indonesia, Social capital

Paper type Research paper

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1. Introduction

The main purpose of this paper is to examine the role of volunteers and its impact on related beneficiary accountability practices in a large humanitarian non-governmental organisation (NGO) in Indonesia. By pursuing this objective, we aim to contribute to the conversations on beneficiary accountability within the NGO accountability literature. Within this literature one of the main concerns is related to the privileging of upward accountability to powerful stakeholders like donors over downward accountability to the beneficiaries by the NGOs (Agyemang *et al.*, 2017; Ebrahim, 2003; O'Dwyer and Unerman, 2007, 2008; O'Leary, 2017). These concerns have led to a growing realisation among the NGO practitioners, policy makers and scholars that beneficiaries, as one of the most significant stakeholders of NGOs, ought to be at the centre of any accountability related analysis (Hall and O'Dwyer, 2017; O'Leary, 2017). In our opinion, beneficiaries should be treated as the *raison d'être* of NGOs.

In this paper, beneficiary accountability refers to the discharge of NGOs' downward accountability towards their beneficiaries. Accountability, in general, is often conceptualised as a procedural notion associated with formalised administrative practices or relations. However, moving away from such narrower conceptualisation of accountability a growing strand of research reveals that "socialising forms of accountability" (Roberts, 1991) evolve in line with the existing systems of social, political and cultural structures. We seek to understand beneficiary accountability in its socialising and informal form within the case NGO's programmes and processes. In this study, the nature of beneficiary accountability is examined from the words and experiences of the case NGO's executives, beneficiaries and volunteers.

We are particularly interested in examining the role played by the volunteers to facilitate the case NGO's accountability towards its beneficiaries. Following Bourdieu (1986), we pay particular attention to aspects, such as the "habitus" of the volunteers involved in our case, their "social" and "cultural" capitals in the "field of volunteering" to elaborate on the "socialising" dimension of accountability to beneficiaries. We want to highlight how "habitus" of actors along with "capital" and "field" conditions lead to volunteering and accountability practices in the field. In the existing literature, social and symbolic exchanges among volunteers, and between volunteers and beneficiaries are proposed to form enabling factors for the development of NGO accountability (O'Brien and Tooley, 2013; Wellens and Jegers, 2014). However, many of the studies concerned with the role of volunteers are based in industrially developed countries (e.g. Cordery *et al.*, 2011). We suggest that there is a scope to expand the volunteering and NGO accountability research agenda into the developing countries where NGOs often conduct most of their programmes. In this respect, a Bourdieusian lens will help to analyse the NGO's volunteering practices and especially those that enable beneficiary accountability. We argue that NGOs' beneficiary accountability practices can be enhanced and facilitated by tapping into their volunteer base and their habitus, including a socio-cultural portfolio of capitals held by the volunteers.

The contributions of our research are two-fold. First, we extend prior studies on beneficiary accountability (see Agyemang *et al.*, 2017; Avina, 1993; Ebrahim, 2016; Edwards and Hulme, 1996; Knutsen and Brower, 2010; O'Leary, 2017; Taylor *et al.*, 2014) by highlighting the under-researched role of volunteers in such accountability practices. In this paper, we first discuss the facilitating role of volunteers in enhancing NGOs' accountability towards beneficiaries. We then proceed to illustrate this empirically through focus groups and interviews with beneficiaries, volunteers, NGO executives and other relevant stakeholders of our case organisation in Indonesia. Second, following Emirbayer and Johnson (2008), we argue that although Bourdieusian concepts like "field" and "capital" have been widely used in the analysis of various organisational practices the concept of "habitus" received limited attention particularly from the context of developing countries. We undertake an examination of habitus of the volunteers in our Indonesian case organisation and explore their linkages with the field and associated capitals[1].

Our study has focussed on a large Indonesian NGO for three reasons. First, considering Indonesia's location within the world's most active seismic region, the Pacific Ring of Fire, the country is exposed to a high risk of natural disasters such as earthquakes and volcanic eruptions. As the region is prone to major natural disasters, numerous NGOs working along with the Indonesian government are expected to build infrastructure, humanitarian and aid programmes, and deliver good quality services where disaster hits. The value of their work to the Indonesian society is significant. NGOs actively seek greater engagement of their volunteers to deliver such programmes and serve the disaster hit beneficiaries. Second, in our study, we demonstrate that beneficiary accountability is a notion embedded in the social structures found in the context of our case and it is empirically evidenced in the practices formed to deliver the NGO programmes. We observe that when beneficiary accountability is operationalised with the engagement of volunteers, it is very likely to reflect the NGOs and their volunteers' "habitus" that includes prominent worldviews characterising the Indonesian socio-cultural fabric. Among other aspects, for instance, we find that the majority of the volunteers embody norms found in Islamic doctrines around the commitment to "humanity" along with the very Indonesian socio-cultural ethic of *gotong-royong* (mutual assistance or working together to achieve collective goals). The beneficiaries experience the NGOs' accountability practices in the translation of these "habitus" embedded norms in their regular interaction with the volunteers. Prior studies note that religious affiliations potentially influence NGOs' discharge of beneficiary accountability (Abdul-Rahman and Goddard, 1998; Goddard and Assad, 2006; Jayasinghe and Soobaroyen, 2009). Third, the research team included a lead researcher with a native Indonesian background that enabled her to build trust and initiate networking with the case NGO that allowed her to conduct interviews in Bahasa Indonesia. Comprehensive research access to the case organisation and their relevant stakeholders were crucial for the successful fieldwork undertaken in this study.

The remainder of the paper is structured as follows. The next section reviews the literature on volunteering and beneficiary accountability. Based on Bourdieu's work, Section 3 introduces the theoretical constructs that inform this study. Then a discussion of the methodological considerations leads to the main observations and findings of the study, showing how volunteers can facilitate beneficiary accountability. Further discussions on our empirical and theoretical observations together with some concluding remarks are provided in the final section.

2. Volunteering, NGOs and their accountability towards beneficiaries

There are different types of NGOs. According to Unerman and O'Dwyer (2006), broadly there are two types of NGOs – welfare provision and advocacy/campaigning NGOs. Welfare NGOs (e.g. Oxfam) are mainly focussed on the provision of welfare services aimed at disadvantaged segments of the society. Many of them operate in developing countries and can be national or international in nature. Advocacy/campaigning NGOs (e.g. Amnesty International) are mainly engaged in campaigning or advocacy around a particular concern or issue which can include, *inter alia*, human rights, environmental protection, etc. Finally, there could be hybrid NGOs which contains features of both types of NGOs outlined above. Our case NGO belongs to the first category of NGOs and mainly operates in Indonesia providing humanitarian services. They mobilise a significant volunteer base to deliver its services to the beneficiaries.

Volunteers often play an important role in enhancing and facilitating services provided by the NGOs to the beneficiaries. According to Snyder and Omoto (2008, p. 3), volunteering can be defined as "freely chosen and deliberate helping activities that extend over time, is engaged in without expectation of reward or other compensation and often through formal organisations, and that is performed on behalf of causes or individuals who desire assistance". Despite no expectation of material rewards, volunteering activities may facilitate volunteers to achieve self-efficacy, self-esteem, supportive relationship and social

recognition (Wilson, 2012). Volunteers are motivated by their pro-social attitudes and their desire to serve “others” (Shantz *et al.*, 2014). Underlying this pro-social attitude is the volunteers’ desire to work with the beneficiaries as closely as possible. Thus, they can play an important role to bring the beneficiaries closer by narrowing the gap between donors, NGOs and the often distant beneficiaries who might be located in the remote parts of a country (Kinsbergen *et al.*, 2013).

In the NGO context, volunteers who have a high level of informal but close contact with the beneficiaries can achieve more effective communication with them (O’Brien and Tooley, 2013). This informal type of interaction, according to Gray *et al.* (2006) can be considered as an essential means of accountability of NGOs to their beneficiaries at the grassroots level. An empirical study has found that local participation via volunteers enables the better empowerment of beneficiaries (Dixon and McGregor, 2011). Wilson and Musick (1997) noted that volunteering enables effective utilisation of different types of capital held by them which includes human, social and cultural capitals. By tapping into the capital base of the volunteers, NGOs can achieve better accountability towards their beneficiaries.

NGO accountability is multidimensional in nature (Unerman and O’Dwyer, 2006) and, increasingly, is demanded to meet claims from NGOs’ multiple stakeholders (Lehman, 2007), both upward (e.g. donors and governments) and downward levels (e.g. partners, beneficiaries, and staff) (Edwards and Hulme, 1996)[2]. In this paper, we are primarily interested in NGOs’ downward accountability towards beneficiaries, given the significance and the attention it has attracted from NGO practitioners, policy makers and scholars.

Some scholars argue that accountability has been interpreted as a legitimising mechanism which reports organisational activities in passive and objective manners (Roberts, 1991; Schweiker, 1993; Shearer, 2002). In this sense, accountability, in general, is frequently linked to the notion of an act of account-giving (Mulgan, 2000; Roberts and Scapens, 1985). It is often conceptualised as a procedural notion with formalised administrative practices (Sinclair, 1995; Walker, 2016). However, there is a growing strand of research detailing how “socialising forms of accountability” (Roberts, 1991) evolve in line with existing systems of social, political and cultural communications. This perspective notes that accountability reflects not only an informal aspect but also a moral order of social practices to fulfil a specified promise involving the reciprocal rights and obligations of the interacting actors (Brown and Moore, 2001; O’Leary, 2017; Schweiker, 1993; Shearer, 2002). Further, some authors note that beneficiary accountability is largely classified as a legitimising tool (Goddard and Assad, 2006), while others (O’Dwyer and Boomsma, 2015; O’Leary, 2017) suggest that beneficiary accountability can be more effective in its socialising form. The various opinions reflect that the concept of beneficiary accountability remains ill-defined (O’Dwyer and Unerman, 2007) and require more exploration.

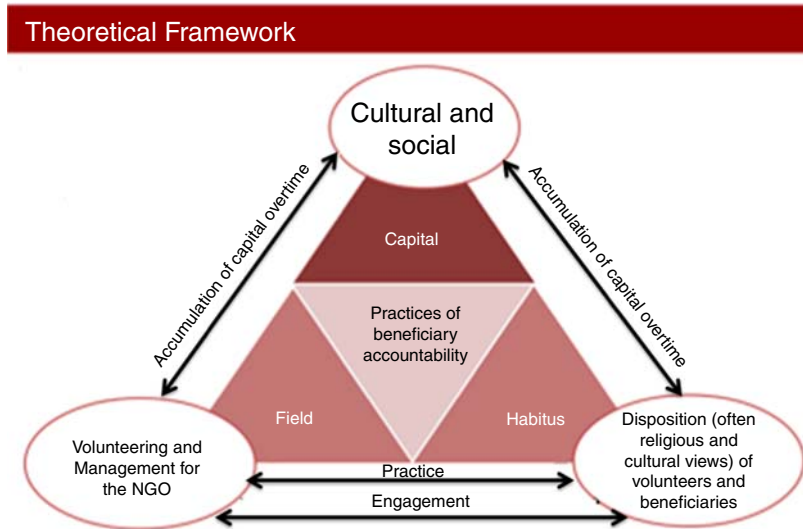
Prior studies have addressed the conceptual mechanisms of discharging beneficiary accountability by NGOs. Edwards and Hulme (1996) identify that NGOs tend to conduct it in informal ways, through ongoing communication, termed by Knutsen and Brower (2010) as “expressive accountability”. Through these mechanisms, NGOs aim to focus more on long-term (strategic) orientation, as they want to ensure that what they do is benefiting beneficiaries (Avina, 1993). Moreover, it is argued that beneficiary accountability can be discharged through the mechanisms of participation (Ebrahim, 2016; Wellens and Jegers, 2011, 2014). As a suggestion for research agenda on beneficiary accountability, Boomsma and O’Dwyer (2014) draw attention to further the discussion on the operationalisation of beneficiary accountability in a local context. They suggest that discharging beneficiary accountability potentially leads to the effective empowerment of beneficiaries. Nevertheless, recent studies on beneficiary accountability are mainly focussed on establishing procedures to assess local NGO effectiveness, instead of highlighting accountability from local NGOs towards beneficiaries (Unerman and O’Dwyer, 2010).

A number of studies have focussed on how, when and why beneficiary accountability is discharged by various local NGOs. Awio *et al.* (2011) examine how accountability is discharged by small, grassroots NGOs to the communities they serve. They find from their case study of a small Ugandan NGO that to meet the needs of beneficiaries, NGO needs to discharge effective accountability to both their upward stakeholders (through formal financial reporting) and downward stakeholders (through simple, transparent and trustable interactions, as well as high community involvement in public services). In other national settings, Uddin and Belal (2013) examine when beneficiary accountability can be achieved more effectively in a large Bangladeshi NGO. They found that beneficiary accountability was better in donor-funded projects as compared to the projects self-funded by the NGOs with no donor intervention. Their study highlights that donor intervention might complement or enhance NGO's accountability towards its beneficiaries. With two case studies of development projects in rural villages in India, O'Leary (2017) reveals why NGOs discharge their beneficiary accountability: due to the desire to fulfil their promises and self-determination that are indicative of the rights-based approach. Different from the traditional needs-based approach, rights-based approach views beneficiaries as "rights claimers", rather than merely aid recipients, in development initiatives.

The above discussion suggests that little is known about the ways that beneficiary accountability is operationalised. Operationalising beneficiary accountability is perceived as inordinately difficult due to several reasons. First, when beneficiary accountability is perceived instrumentally, using the principal-agent perspective, it seems to be less relevant and "should not be conceptualised as part of an accountability typology" (Taylor *et al.*, 2014, p. 650) as its discharge seemed to be mainly dedicated to attracting more funding from donors. Second, there are common perceptions among NGO practitioners that beneficiary accountability is time-consuming, expensive, less demanded and less measurable (Dixon and McGregor, 2011; Dixon *et al.*, 2006; Ebrahim, 2003; O'Dwyer and Unerman, 2008). Third, there is an unclear mechanism of how NGOs should discharge such accountability (Boomsma and O'Dwyer, 2014; Najam, 1996). We introduce the notion of volunteering in the NGO accountability literature and highlight its potential role in enhancing NGOs' accountability towards beneficiaries. It is particularly important in a local setting where volunteers and beneficiaries share the similar social and cultural norms. In this way, we contribute to the literature on NGOs' accountability towards beneficiaries by highlighting the role of volunteers.

3. Theoretical framework

This study draws on Pierre Bourdieu's practice theory which argues that the value of social relations and practices in a particular field is based on several "forms of capital", which include economic, social and cultural resources (Bourdieu, 1977, 1986). Bourdieu (1986) suggests that it is impossible "to account" for the structure and functioning of the social world unless we study capital in "all of its forms". In this perspective, social actors accumulate capital in various forms, by channelling their social energy in the "fields" of structured social relations (Malsch *et al.*, 2011). Such relations are structured by rules and logic that bind the actions of social actors, while social actors also have the capacity to make choices and decide on their course of action. These relations, then, support social actors to sustain a socially constructed way of life ("habitus") (Emirbayer and Johnson, 2008; Pret *et al.*, 2016). Field, capital and habitus are notions that should be considered together when studying social practices in their context. Social actors develop a range of possible strategies of action that inform practices in their field (Emirbayer and Johnson, 2008; Pret *et al.*, 2016). In our study, these three constructs of Bourdieu are equally relevant in analysing and delivering insightful observations of the ways beneficiary accountability is facilitated through the work of NGO volunteers (See Figure 1).



Source: The authors

Figure 1. Bourdieusian approach to framing the study

We view volunteering as a “field” or place for conducting social relations. In the “volunteering” field, social actors (volunteers, in our study) build social energy to perform the practices of accountability, particularly to beneficiaries. Each volunteer occupies a position that is shaped by his/her habitus and capital base (especially in cultural and social forms). A number of different fields may be relevant to each volunteer, while they perform in a variety of positions. Potentially, a volunteer may occupy a position in other fields in addition to their “volunteering”, such as their professional occupation or occupy a prominent position in their congregation or their local community. In our study, we also observe the existence of other social fields that interface with “volunteering”, such as the field of relations between followers of the Islamic faith and the field of NGO management. The very autonomy of each field allows the development of social engagement and appropriation to be channelled on “specific solutions to social problems” (Shenkin and Coulson, 2007) rather than a stratification based on traditional social classes[3]. Each volunteer subsequently would attempt to gain specific benefits associated with such positioning while continuing to engage in various social practices within each field aiming to help beneficiaries.

Another important notion in this study is that of “capital” in all of its forms which are used by the NGO to shape accountability directed to its beneficiaries. A complex web of relations and social positions between multiple actors (including the case NGO’s officers, volunteers, beneficiaries, donors and others) blurs the economic value of donations as the only capital at stake. Additionally, as presented in Figure 1, the NGO’s engagement with its volunteers strengthens the use of cultural and social resources as its other prominent forms of capitals. Bourdieu (1986, pp. 241-258) argues that capital takes time to accumulate. In this respect, volunteers accumulate social and cultural capital over time in practices that manifest the set of beliefs, values and constraints brought into the volunteering field from their wider social worldview and their habitus. Moreover, Emirbayer and Johnson (2008) explain that the value of economic, cultural or social capital is created by three factors: its past and present uses; the structure of the field(s) in which it is deployed; and its distinct differences *vis-à-vis* other types of capital. Each form of capital co-exists in all social settings. As Chudzikowski and Mayrhofer (2011) explain, economic

capital appears, mainly, in a monetary form and is convertible. It can be easily converted into cultural and social capital. Social capital comprises relationships of mutual recognition and acquaintance. It represents resources based on social connections and membership. Cultural capital can be incorporated, objectified and institutionalised. Incorporated or embodied form of cultural capital refers to dispositions, beliefs and values of an individual. Objectified capital is found in objects of cultural significance, such as books, scripts, paintings, etc. While institutionalised capital comes through widely recognised symbols of value, such as titles and “honours”, which are relatively independent of the “incorporated” cultural capital and can be administered by a legitimised body such as in our case the NGO, or a religious institution. Positioning in any given field will depend on the specific set of capital most valuable for exercising power within the field.

The other important construct in Bourdieu is that of habitus. It refers to the composition of various capital portfolios held by individuals (Spence *et al.*, 2016). In our case, all social actors, including the NGO’s volunteers and its beneficiaries, reveal a “worldview” that contains the dispositions which influence their interpretations and manner of acting in the social world. Habitus is continually enhanced or modified through social actors’ experiences that may result in positive or negative sanctions during their whole life. Emirbayer and Johnson (2008) suggest that habitus is also shaped by economic and cultural conditions of specific fields, where capital(s) are often acquired and carried forward as a guide to practice in future situations. The habitus is a mechanism linking individual action and the macro-structural settings within which future action takes place. Habitus and field are linked in a circular relationship (Chudzikowski and Mayrhofer, 2011).

Engagement in a field shapes the habitus, which, in turn, shapes the practices that reproduce the field. Shenkin and Coulson (2007) suggest that habitus is both a conceptual and empirical construct. In our study, we will observe the ways that dispositions sourced in the volunteers’ habitus influence their interpretations and manner of acting in the social world. In particular, we observe that Islam and the Indonesian *gotong-royong* form a worldview that is embedded into the social practices of the study’s participants and, especially, its volunteers. In turn, the volunteers make choices and engage in their everyday activities with the NGO while expressing their habitus consisting of social and cultural capitals. As a methodological construct, habitus contains elements of “social constructionism” and interplay between social structure and agency. Thus, it simultaneously represents the social actor’s capacity to act on – and be acted upon by – social and institutional structures and relations. Social actors do not act in an instrumental manner, but given particular social conditions they act “reflexively” to change the form of social relations (Shenkin and Coulson, 2007). Bourdieu also talks about the individual/society dichotomy and his toolkit does not oppose individual and society as two separate sorts of notions – that is, one external to the other but constructs them “relationally” as if they are two dimensions of the same social reality (Swartz, 1997, p. 96). So the social world is constructed by individual actions. In other words, actors are part and parcel of the social field and it is not to say actions at the micro level vs actions at the meso level or macro level, but more so how actors are positioned in the field and how they use their capital(s) to maintain or advance their position within the field. In this regard, in our study, we identify actors within each field while we appreciate that there are overlapping boundaries. Those boundaries are not sharply drawn as they are themselves an object of struggle. Bourdieu uses the concept of field to define the broadest possible range of factors that shape behaviour rather than delimit a precise activity (Swartz, 1997, p. 121), seeking out the underlying and invisible relations that shape practice. These should draw attention to the latent patterns of interest and struggles which shape the empirical realities (Swartz, 1997, p. 119). In doing so, we seek to establish how actors are

positioned within the field and how they influence accountability and volunteering practices in the field.

The Bourdieusian approach adopted in this study aids our analysis of the ways beneficiary accountability is formed by allowing an understanding of accountability in its “socialised” forms, which, as Shenkin and Coulson (2007) suggest, resemble a more intuitive, organic or “reflexive” practice. The relation between a field and an individual and organisational habitus (which are influenced by Indonesian cultural, religious and ethnic norms, customs, etc.) regarding the distribution of capital can be used to overcome the problems noted in procedural forms of accountability.

4. Methodological considerations and research methods

Our study focusses on how volunteer’s engagement in a humanitarian NGO facilitates beneficiary accountability. We aim to study in depth the formation of beneficiary accountability. We are also aware that non-procedural or less “corpora-centric” (Shenkin and Coulson, 2007) forms of accountability will be very much case embedded and socially constructed (Antlöv *et al.*, 2006; Gray *et al.*, 2006; Witoelar, 2014). Our approach is qualitative while we aim in seeing through the eyes of the research participants their experiences and interpretations of their everyday interactions. Borrowing our theoretical constructs from the writings of Bourdieu, we unfold the substantiation of this extensive empirical work. We maintain that constructs such as “volunteering and NGO management as fields” should be understood/established through empirical research and sourced in the views of the study’s own participants (Chudzikowski and Mayrhofer, 2011).

We conduct our case study at Aksi Cepat Tanggap (ACT) – Quick Response Action Foundation, which is a professional and global humanitarian NGO headquartered in Jakarta, Indonesia. It stands on global philanthropy and volunteerism principles aiming to “achieve a better world” (ACT’s website). Although ACT was only officially formed in 2005, as of August 31, 2014, it has obtained contribution from 131,594 volunteers. It has helped 15,462,860 beneficiaries not only in Indonesia but also in other parts of the world that experiencing a humanitarian crisis, including those in Palestine, Syria, Egypt, Myanmar and Somalia. While, initially, it focussed on disaster management, gradually it has expanded its operations to include community development and CSR assistance.

In 2013, 46.27 per cent of ACT’s funds came from corporate sectors, 39.09 per cent from the public and the rest from the institutional partnership, overseas donations and in-kind contributions. According to Chenhall *et al.* (2010), to survive and become sustainable, this type of non-endowed NGO is usually expected to demonstrate; sound networking with stakeholders; excellent capability and commitment to delivering service in both effective and efficient ways; and play a leadership role in managing collaborative projects that involve multiple stakeholders. In our case NGO, a large number of volunteers provide their service to the cause and the purposes of the NGO while positioning themselves in a complex field of relations and practices.

We collected evidence for this study between August and November 2014 as part of a three-year research programme. One part of the study focussed on the volunteers’ role in ACT which we report in this paper. For this study, we have interviewed 46 individuals who belong to both managerial and non-managerial stakeholder groups of the case NGO. Additionally, to enhance the objectivity of our analysis and provide opportunities, especially to beneficiaries, we have also conducted five focus group discussions (FGDs). Details of interviews and FGDs are shown in Tables I and II.

We have selected the most information-rich interviewees to participate in interviews and FGDs (Marshall, 1996; Robinson, 2014) with additional considerations on the researchers’ tacit understanding of Indonesian context and prior literature. Additionally, participants for FGDs were recruited after discussing with neutral parties (e.g. volunteers and community

Interviewee No.	Interviewees	Gender	Designation/field of work
B1	Survivors of 2010 Merapi Eruption	Female	A current resident of Integrated Community Shelter (ICS), Yogyakarta
B2		Male	Ex-formal leader for villages affected by 2010 Merapi Eruption, Yogyakarta
B3	Beneficiary	Female	Informal community leader of Kedaton Kidul area, Bantul, Yogyakarta
B4		Female	
B5		Male	
B6	Beneficiary	Male	A head teacher of an Islamic primary school located in Babelan, Bekasi
B7	Community members assisted by ACT's Integrated Nutritious Workshop Programme	Female	Volunteer and beneficiary of community health care located at Pondok Cabe, Tangerang
B8	Beneficiary	Female	Beneficiary – mMother of a child with hydro- cephalous
B9		Female	
B10		Male	Formal community leader of a village in Babelan, Bekasi
B11	Beneficiary	Male	Humanity Network Department Global Philanthropy and Communication Whole organisation Philanthropy Network Department Global Philanthropy Media Division Creative Strategic Communication Corporate Secretary and Legal HRM Operational Department Humanity Network Department Whole organisation Branch Humanity Network Branch Operational Branch Philanthropy Network Humanity Network Department Global Philanthropy Network Branch and Networking Development Humanity Network Department Volunteer for whole programme Volunteer for Humanitarian Solidarity for Islamic World Integrated Health Clinic Programme Information, Communication and Technology Workshop Community Development Programme Whole Programme
M1	Vice President	Male	
M2	Manager	Male	
M3	Senior Vice President	Male	
M4	President (CEO)	Male	
M5	Manager	Female	
M6	Manager	Male	
M7	Vice President	Male	
M8	Director	Male	
M9	Director	Male	
M10	Manager	Male	
M11	Vice President	Female	
M12	Senior Vice President	Male	
M13	Head of Branch	Male	
M14	Programme Manager	Male	
M15	Administration and Finance Manager	Male	
M16	Marketing Manager	Male	
M17	Community Development Officer	Male	
M18	Manager	Male	
M19	Senior Manager	Female	
M20	Senior Manager	Female	
V1	Volunteer Coordinator	Male	
V2	Super Volunteer	Female	
V3	Volunteer	Female	
V4	Volunteer	Male	
V5	Volunteer	Male	
ID1	Individual Donor	Female	
ID2		Female	
IND1	A representative of an institutional donor	Male	A donor for Community Development Programme
IND2	A representative of an institutional donor	Male	A donor for Integrated Health Clinic Programme

Table I.
(continued) List of interviews

Table I.

Interviewee No.	Interviewees	Gender	Designation/field of work
E1	Academician	Male	An expert on Islamic Philanthropy Organisations and Islamic Economics
E2	Journalist	Male	Writer and editor for Islamic finance and economics news
E3	Vice President	Female	ACT's founding organisation
E4	Philanthropist	Male	Founding father of ACT's founding organisation
E5	Professional Law Consultant	Male	An expert on legal issues related to Islamic finance
E6	Sharia Scholar	Male	An expert on Fiqh Muamalah

Table II.
List of FGDs

FGD No.	FGD participants	ACT programme	Participants		
			Male	Female	Total
1	Beneficiaries	2010 Merapi Eruption Rescue and Relief	0	9	9
2	Beneficiaries	Community Development at Babelan, Bekasi	3	0	3
3	Beneficiaries	Community Development at Babelan, Bekasi	0	4	4
4	Institutional Donor	Jakarta Green and Clean	0	2	2
5	Beneficiaries	Community Development at Kampung Muka, North Jakarta	10	0	10

leaders to nominate the beneficiaries) to minimise bias (Krueger and Casey, 2009). Each interview and FGD was conducted face-to-face after initial appointment made through e-mail, call or instant messaging service whenever possible. Most of the interviewees and FGD participants have interacted with the case NGO intensively for more than one year.

Most of the interviews lasted between 30 min and 1.5 h. All interviews and discussions opened with a brief guideline on the research. It included explanations about the purpose of the research, roles of participants in the research, data confidentiality and expected output of the research. All participants have understood that their involvement will be voluntary, their names will be kept anonymous and confidential, and the interviews and FGDs are recorded and noted. All the interviewees and discussion participants were willing to be recorded. Using the semi-structured approach, the interviews and the FGDs started with indirect questions to build a relationship and trust with the participants (Creswell, 2007; Woodside, 2010). This approach has also been applied by Dixon *et al.* (2006) to ensure participants feel safe in expressing their opinions and thoughts about their answers to the question being posed. Both FGD and interview questions addressed participants' opinions regarding level and scope of their interaction with the case NGO.

In conducting the analysis, one of the researchers transcribed the interviews and focus group recording. Afterwards, they have been analysed into codes and themes to construct the case narratives reported in Section 5. We have then compared the codes and the themes with literature and theory in iterative ways. We have translated selected quotes from the transcripts in Bahasa Indonesia into English. Quotes were selected on the basis of their relevance to the story of this paper. We acknowledge that in any translation, there is a risk of misinterpretation (Evans, 2004). However, we have attempted to minimise the risk by having a native Indonesian team member who not only speaks Bahasa Indonesia and English but also shares the same language, social norms and culture of most of the research participants. Moreover, between them, the research team has significant international experience of researching in non-English speaking context. Following Spence *et al.* (2017), we did not translate the entire transcript into English "out of a concern that linguistic and cultural nuances be lost in the process" (p. 87).

5. Results and analysis

In this section, we examine the role of volunteers in ACT and its impact on facilitating accountability towards beneficiaries. Our analysis is informed by Bourdieu's writings on the relevant constructs of "field", "habitus" and "capital".

5.1 Working with the NGO – habitus, field and capital

Volunteers, at ACT, provide an enormously valuable set of resources across a range of activities, from being part of the emergency rescue team and facilitating community development programmes, to sharing their expertise to support ACT's activities. Volunteers enable ACT to simultaneously conduct multiple programmes aimed at beneficiaries in different locations, something which may not otherwise be possible. Effectively volunteers offer their social and cultural capital to enable the delivery of the ACT's programmes aimed at beneficiaries. As the volunteers actively engage in the "field of volunteering", the NGO beneficiaries experience the value of the programmes delivered and relate well to the NGOs' work. In this section, we will elaborate on how the capital base of the ACT is enhanced with the engagement of volunteers and we will demonstrate the impact of this engagement in facilitating beneficiary accountability.

Any person who wants to volunteer and contribute their time, expertise and reputation within their communities is welcome at ACT. Furthermore, to assert its vision as a global humanitarian NGO, some of ACT's volunteers are recruited from overseas and the nearby regions of Indonesia. They can be part of Indonesian diaspora who are living abroad to study, work and live. ACT has a reputation for being one of the Indonesian NGOs that have the highest number of volunteers in the country, and its engagement approach is well known. ACT seeks to involve volunteers who possess cultural and social capital, to deliver its services.

To gain a better understanding of how volunteers facilitate the discharge of NGOs' accountability to the beneficiaries, we focus on ACT's field level volunteers (particularly in disaster management and community development programmes), rather than expert volunteers (e.g. those who use their expertise in assisting the NGO's works in social media). However, in some parts, we also enrich our analysis by an investigation into the roles of these expert volunteers in supporting ACT's works. In our analysis, we sought to understand how the ACT's volunteers shape the social practices that enable the delivery of its programmes and the social relations that enhance the valuable contribution that such programmes make to the experiences of the beneficiaries. To aid our analysis, we have gained insights on the volunteer's habitus, reflected in their actions in the volunteering field and their appropriation of (mainly social and cultural) capital while in the field.

5.1.1 *Habitus – "gotong-royong" in Indonesian society.* Habitus includes social structures of norms, rules and values that provide resources for social actors to draw upon and actively form social practices and positions in the fields. Drawing upon the habitus of individual actors, what should be thought and done in a context, may not be consciously realised by those actors thus appears to be taken-for-granted (Bourdieu, 1977). It is very important to consider the habitus as being historically varying and culturally unique for each study, as the socio-political factors that have formed such habitus may constrain certain forms of action or enable others. In our study, we identify *gotong-royong* in the fabric of the Indonesian society, while it has been one of the prominent notions in public policy, community development and the standing of national institutions since the mid-twentieth century. *Gotong-royong* is understood to refer to the moral conception of communal aid, and it is often invoked in social gatherings in order to accomplish a community task or cooperation over a major job of common benefit. It is seen as placing volunteerism at the heart of the functioning of the social world and embraces virtues of humanity, compassion and mutual aid (Beard, 2005; Koentjaraningrat, 1961). *Gotong-royong* has been internalised by most Indonesians even since elementary school, both in formal lessons and in practices,

such as in cleaning up the school's surroundings together, raising funds to assist friends who are unwell and collecting unused clothes to help the survivors of natural disasters. Geertz (1983) recognised that the significance of *gotong-royong* is highly encouraged in Indonesia. He noted that community that enacts the value of *gotong-royong* could achieve economic and social survival by sharing tasks of their communal life, such as coping with emergencies in disaster, offering assistance for house construction, and providing financial support in life events and ceremonies. Moreover, Mardiasmo and Barnes (2015) added that *gotong-royong*, which is depicted as a core element of the Indonesian culture, fosters post-disaster recovery/healing process as it reflects the importance of "joint sharing of burdens". As a national motto, *gotong-royong* was promoted by the Indonesian political status-quo, while a strong adherence to Islam informed a culture that emphasised respect to those who contribute to the common welfare over personal material gain.

In our case, we have noted that habitus and in particular the notion of *gotong-royong* is echoed in the life view of the participants. In a media interview, a volunteer of ACT, for instance, reflects on how volunteering for him was rooted in the social activities that he put into practice since school. As a grown-up, now he reflects how he felt honoured when ACT assigned him responsibility for coordinating volunteers on a national scale. He commented:

Since attending junior high school, I was already involved in social activities. [...] Alhamdulillah [Thank to Allah], now I am given the mandate to work as ACT's volunteers on the national scale. I hope to be able to bring even more benefits to the society. (ACT volunteer, a quote from a media interview)

In this context, we found that the people of ACT (its employees and volunteers) engage in practices that underpin the spirit of *gotong-royong*, while coming into terms with the pressures for more accountability to its stakeholders (including beneficiaries). As a response to those pressures, it appears that the stance adopted by senior management and encouraged throughout the operational structure of ACT is to engage with a large number of local volunteers to accomplish its mission of humanitarian work in disaster zones. In doing so, ACT delivers services as well as accountability to its beneficiaries.

The very term of *gotong-royong* was even used by the ACT president when he was answering an interview question posed by an Indonesian television journalist regarding his dream about Indonesia. He said:

[I dream of] Indonesia which is humanist, Indonesia which cares, Indonesia which remains a nation that upholds the spirit of gotong-royong. This is our power.

One of the local volunteers explained:

I may not get a visible material return (from the volunteering activities). However, these activities make me stronger. My humanitarian spirit and soul seems to be stronger. [...] I get something invaluable. I feel breathing into a new life. For example, when I visited the community, I wanted to help. With this, I could see that the world is not as narrow as I think. They are less fortunate than I am. (V3)

In our case, as the habitus of volunteers is characterised by a sense of commitment to communal aid and the promotion of voluntarism as a social virtue, we then look into how this "worldview" informs relations and practices in the social fields of the ACT's work.

5.1.2 *The fields – "volunteering" and "managing for the NGO"*. Social actors engage with others in relational social spaces. Each such engagement allows for the development of field-specific social rules of conduct, while social actors build networks of relations and a sense of field norms and expectations. In our case, we identify at least two adjacent yet autonomous fields, that of "volunteering" and "managing for the NGO", in which the ACT volunteers are mainly involved. Each of these fields allows for distinctive positional configurations that are informed by specific logics featured in practices within the field (Bourdieu and Wacquant, 1992). For example, in the "managing for the NGO" field, volunteers abide by the

administrative organisational logics that may subsequently be useful in positioning towards others within the NGO (for instance committees and task force groups) or with others in the NGO's organisational context (for instance, other agencies or the government) and of course with the beneficiaries. Volunteers in this field may accumulate capital in its economic, as well as social and cultural forms. In contrast, those volunteers that position themselves in the "volunteering" field of relations and practices engage with programme delivery of the NGO while appropriating social and cultural capitals. Volunteers have the capacity to make a choice whether to engage with either or both fields. In relation to the beneficiaries, volunteers as key actors facilitate an experience that enables a socialising form of accountability between the NGO and its beneficiaries.

Volunteering, for a large number of ACT's volunteers, is a field (Bourdieu, 1986) where they form relations and social practices. By doing so, they also build social and cultural capital that is used to appropriate their social positioning in the field. From a social actor's perspective, habitus and fields are mutually constituted, as they draw on dispositions sourced in their habitus to form social practices and relations in the field. Pret *et al.* (2016) suggest that habitus and field are linked in a circular relationship. Involvement in a field shapes the habitus, which, in turn, shapes the actions that reproduce the field. In the "volunteering field" the relation between volunteers and beneficiaries is paramount. Within this relation, socio-cultural norms sourced in the habitus are brought in by the volunteers and inform their engagement with the beneficiaries. At the same time, their relation with the beneficiaries sustains those very norms. Therefore, *gotong-royong* found in volunteers' habitus is transferred into their "volunteering" field. The ways that volunteering is conducted is very important in how the beneficiaries experience the effectiveness of the NGOs' work, thus facilitating the discharge of beneficiary accountability.

A volunteer of ACT mentioned that his motivation for joining ACT as a volunteer was driven by his willingness to work collaboratively with others in achieving a common goal of contributing to the wider communities and the beneficiaries within it (Kinsbergen *et al.*, 2013; Shantz *et al.*, 2014). He made the following comments:

In conducting its programmes, ACT has to involve massive personnel. ACT's officers cannot handle this. They require other people who are familiar with the humanitarian issues to involve in their programmes. [...] This (volunteering activities) is one of our ways to contribute to the community so that we feel satisfied as we can give to the public optimally. (V1)

Another volunteer explained:

When we (assist ACT to) run programmes, we share the same humanitarian spirit expected by ACT. (V5)

Furthermore, we also notice that teachings of Islam, a major faith in Indonesia and often espoused by individuals and whole communities, inform the engagement of the ACT's officers and volunteers. Along with *gotong-royong*, Islam upholds values such as philanthropy and humanity and influences social practices and relations in the field. In our case, many officers and volunteers are inspired by one of Qur'anic verses:

[...] Whoever saves one - it is as if he had saved mankind entirely. (Al Ma'idah (5):32)

And to be among the best of people as Prophet Muhammad (peace be upon him) described:

The best of people are those that bring the most benefit to the rest of humankind. (Narrated by Daruqutni)

Various practices that develop in the field of "volunteering" involve volunteer recruitment, beneficiaries' needs assessment, local resources mobilisation and others. Engaging in these practices often results in social recognition and repositioning in the field. An extensive

range of relationships within the community become valuable for each volunteer while they are able to build social capital. In addition, the independent societal organisation was established, Indonesian Volunteer Society (Masyarakat Relawan Indonesia), to work alongside to serve ACT's beneficiaries. For the beneficiaries, the work of volunteers is at the forefront of their experience of the ACT's presence.

Fields can be autonomous. We observe that the field of "volunteering" in our case often interfaces with "NGO management", which is another active field. In our case, we observe that effective programme delivery requires the active engagement of volunteers. To achieve this, ACT seeks to transfer its programme management skills to field volunteers through a set of mechanisms: first, to call upon support from its existing volunteers who live in the nearby affected areas. An explanation by a senior vice president at ACT illustrates the significance of ACT's existing volunteers who lived in Medan, the capital city of North Sumatera, Indonesia, in supporting the NGO's works in Aceh when the tsunami happened:

When the tsunami hit Aceh in 2004, ACT president went alone to Aceh. [...] While he was on his way to Jakarta airport, he called the volunteers in Medan. They met in Medan. Everything was conducted in parallel. The volunteers had more understanding of local conditions, languages, customs and the like. Psychologically, the disaster survivors [beneficiaries] were happier when approached by people who have shared culture and language with them (volunteers). (M3)

The above quote clearly illustrates a situation where NGO and volunteers come together to reduce the distance between NGO and beneficiaries (Kinsbergen *et al.*, 2013; Shantz *et al.*, 2014) and thus provide quicker service delivery when it is desperately needed. This is also an example of ACT directly drawing from the socio-cultural capital of volunteers to reach the target beneficiaries and discharge their accountability to the intended beneficiaries. This is in line with our arguments framed in Sections 2 and 3 of this paper. Besides utilising its existing volunteers, ACT also secures the involvement of selected members of the beneficiary community to join the "volunteering field" and ultimately become its volunteers. Two officers of ACT explained those practices as follows:

In each of the beneficiary communities, we typically meet those who are more exceptional[4] than others. We involve them as our volunteers. Thus, when our programmes finish, it does not mean that it is the end of everything. We always try to leave a learning experience so that they can be more independent than before. [...] Those volunteers will continue our dream long after we are gone. [...] Volunteers, either from beneficiary community members or our local partners, are our representatives. (M8)

The second one added:

We did not just come and plunge into the community. This would have been weird for them. We reach the community through our local volunteers. They are the bridge between the beneficiaries and us. That's our key to approaching the community. (M19)

Empowerment in the field is the most important thing for the volunteers. It is one of the ways to make our volunteers aware that they are beneficial to others. I had felt it before I joined ACT. I was a volunteer at that time. When I interacted with people in need, I feel that I am beneficial for them. (M19)

Taking part in the volunteering field and in particular with the ACT, for many volunteers, becomes in itself a strategy to acquire further recognition and expand their social network. Such a role bears a symbolic power and aids recognition of the value of volunteering which, in turn, benefits the NGO in identifying and recruiting more volunteers. Expanding the volunteer base can also mean the capacity to serve more beneficiaries and having a positive impact on beneficiary accountability in that way.

Moreover, to ensure the effective roles of volunteers as the front line in serving beneficiaries, ACT conducts training and provides the necessary guidance for those volunteers to transfer its objectives in delivering the programme as well as its values in

providing service to the beneficiaries. The NGO also welcomes the volunteers in providing suggestions to improve the programme design. An ACT volunteer who handled one of its health care programmes that aimed to form communities who would be able to manage food insecurity and malnutrition noted:

ACT has designed the programme, but they still asked for our opinions to make the programme more effective. [...] I also share the knowledge that I got from ACT's training to the community, such as some issues related to environmental hygiene and children health. [...] They [beneficiaries] know that I am not ACT employee. They viewed me as a connecting bridge between them and the ACT. (V3)

Through these mechanisms, volunteers were transformed into intermediaries or brokers of trust who would be more willing to help beneficiaries. With such a positive engagement, beneficiaries are more welcome to join ACT and its volunteers in achieving their shared goals (Jones and George, 1998), which is to help the beneficiaries to become eventually self-reliant. Additionally, through these practices, ACT is able to save resources since officials do not need to be permanently stationed at programme locations, and many technical duties can be delegated to volunteers. A representative of ACT's corporate donor for one of its community development programmes also noted the role played by volunteers in bridging the interactions between donors and NGOs when assisting beneficiaries:

ACT involves a significant number of volunteers. I was surprised when ACT included the community members as volunteers on the programme. They have trained some women. They (the volunteers) were trained before they handled the programme. (IND2)

The opinion of the donor representative clearly shows that the role of volunteers in serving beneficiaries, thus facilitating ACT's accountability to the beneficiaries, is also evident, especially in its ensuring promise fulfilment, provision of services, beneficiary engagement and empowerment of beneficiaries to gain self-reliance. Some beneficiaries commented:

The volunteers were usually the ones who can communicate with us. (Participant 1, FGD 1)

And another one added:

They (the volunteers) often visit me and ask about my condition, even though the programme has ended. They also visit the other community members. [...] Alhamdulillah for about two years we have been like family. (B7)

The above quotations clearly illustrate how volunteers have acted as a bridge to reduce the distance between the ACT and its beneficiaries (Kinsbergen *et al.*, 2013; Shantz *et al.*, 2014). This is made possible by drawing volunteers from the same community. As volunteers shared the same socio-cultural norms and values with communities they served, such shared norms and values helped them relate to the beneficiaries which in turn enabled to empower and enrich beneficiaries' experiences. Additionally, by having volunteers spread throughout Indonesia, ACT is often mobilising them instantly to provide the necessary response. Therefore, when conducting programmes in the area, it becomes easier for ACT to gain access to beneficiary communities. This is because volunteers are able to build closeness (Gray *et al.*, 2006) with the beneficiaries and encourage them to participate in the NGO's programmes, with some beneficiaries even coming to regard the volunteers "as part of their own family" (ACT senior manager).

Our attention in this section is in the positioning and practices in the fields identified in our study. We also brought an insight into the association between "habitus" and "field" based on our empirical evidence. In the next section, we will focus on the capitals accumulation and how by "tapping into" volunteers' cultural and social capitals, ACT can better deliver its programmes and enrich both living experiences of its beneficiaries and their experience of the NGO's accountability.

5.1.3 *Cultural and social capital of volunteers.* We observe that the participants (volunteers, beneficiaries and NGO representatives) referred to non-economic sources of social power termed as “cultural and social capitals” by Bourdieu (1986). Bourdieu (1986, pp. 241-258) explains that “capital – in its objectified or embodied forms, takes time to accumulate and which, as a potential capacity to produce profits and to reproduce itself in identical or expanded form, contains a tendency to persist in its being, is a force inscribed in the objectivity of things so that everything is not equally possible or impossible”. He further explains that “a structure of the distribution of the different types and subtypes of capital at a given moment in time represents the immanent structure of the social world i.e. the set of constraints, inscribed in the very reality of that world, which governs its functioning in durable ways determining the chances of success for practices”. Cultural capital is embedded in both individuals and institutions, and it is formed through a long process of cultivation and embodiment (Bourdieu, 1986). Social capital is acquired when identified connections or acquaintances are utilised within a field of relations and practices.

A useful notion for our analysis is the form of cultural capital in its embodied state. It refers to long-lasting dispositions of the mind and body that is embodied in an individual or a group (Bourdieu, 1986). Bourdieu explains that this form of capital presupposes a long process of cultivation and embodiment. Along with the values sourced in “habitus”, cultural capital is a useful resource for the ACT volunteers. Religiosity and humanist expressions sourced in the Islamic principles are conjoint in the views of the participants. Along with the *gotong-royong* ethos, the two above aspects enable volunteers to form relations and position themselves in their chosen field. We also observe that a fundamental set of core rules are found in the volunteers’ habitus and are transferred in their field of practices, i.e. their volunteering.

From the NGOs’ perspective, it appears that the Islamic values are one of the appeals to some of its volunteers. Volunteering for ACT is seen as a form of recognition of the cultural capital possessed by each volunteer and its alignment with the scope of the NGO. We view this as an institutionalised state of cultural capital (Bourdieu, 1986) where the participation in the programmes of the NGO sanctions the cultural capital of its volunteers and legitimises their faith based intentions and work. A quote from the ACT president explains this further:

I always convince myself and the entire team that all we do is actually a way to worship Allah the Almighty. Working in the humanitarian field, working to foster the spirit of community philanthropy and volunteerism are miracles. [...] We believe that all we do is the act of worship to Allah the Almighty. [...] we are optimistic that our activities can enlighten ourselves. We firmly believe that these are noble works. If we want to be a complete human being, we must help others. (M4)

ACT volunteers aspire to cultivate their minds and bodies to embody Islamic teachings and have identified ACT as an institution in which such cultivation is made possible. They perceive that providing services to beneficiaries through ACT’s programmes enriches their spirituality, happiness and can even provide unexpected material wealth. As an example, one volunteer involved in the evacuation process during the 2010 Merapi eruption turned down the opportunity of becoming a civil servant, preferring instead to work as a volunteer. He explained this as follows:

I love to be a volunteer; my parents also supported me. When I depart from home, I always make an intention that I would dedicate my activities only for Allah. If you want to be a volunteer, never expect anything in return. I believe that my earning will come by itself through the power of Allah. (Interview with ACT personnel in an article published in an Indonesian newspaper)

Another ACT volunteer who contributed his advertising skills also decided to leave his job at the multinational advertising agency where he had worked for the past 13 years. He joined ACT as one of its directors. He commented:

It is a pleasure for me to work here. When we make advertising; it stimulates the collection of funds which are transferred in the form of tangible assistance to the beneficiaries. To see the children

laugh when they receive aid is something priceless. [...] I am lucky. I want to be here because ACT has the vision to become a global humanitarian organisation. Here, I have also learned that inspirations come from the Qur'an and the Hadith[5] [...]. (M9)

A volunteer commented:

My mandate is from Allah. [...] I work for Allah. Thus, I always have to minimise any potential failures, losses and wastes. Whenever we work for Allah, we must always strive for the best that we can. (V2)

In the literature, being aware of why volunteers join volunteering is essential in assisting NGOs to make long-term planning for their organisation (Karr, 2004). Volunteers who find their activities meet their expectation can stay longer in the volunteering engagement (Cnaan and Cascio, 1999). Other such normative rationalisations include personal choice and interest, one's concern for the well-being of others, expectation to gain valuable symbolic returns (both in the world and the hereafter) and influence from social acquaintance (Brown, 1999; Bussell and Forbes, 2006). Moreover, volunteers who have shared norms with the NGO and higher internal motivations to contribute to the beneficiaries can be more considered when the NGO conducts volunteers recruitment (Güntert and Wehner, 2015) as they have more potential to make lasting contributions to the NGO. The more volunteers recognise and act upon their faith, the more enthusiastic they are to contribute to humanity through volunteering for beneficiaries via ACT. A public figure, who also joined ACT as a volunteer, commented as follows:

Since the last two years, I have started to learn more about Islam. Thus, I direct all the things in my life according to Islamic perspectives. [...] All of these affect my humanitarian activities as well. [...] I see that ACT has the Humanitarian Solidarity for Islamic World programme [...] Humanitarian actions are closely related to spirituality. (V2)

We also identify, from our interviewees, a form of "social capital" (Bourdieu, 1986) for which the volunteers appropriate their social energy to acquire and develop. We engage with Bourdieu (1986)'s explanation of the notion of social capital as "the aggregate of the actual and potential resources, which are linked to the possession of a durable network of, more or less, institutionalised relationships of mutual acquaintance and recognition which provides each of its members with the backing of the collectively – owned capital, in any of its forms" (p. 24). We therefore view social capital to be acquired via the "endless efforts" (Bourdieu, 1986) of a volunteer, and to be contributing to a collectively formed capital available to the NGO. We will later discuss how the NGO discharges accountability to its beneficiaries. In this section, we further look at the relational positioning that the volunteers occupy in the field, and we observe a journey from the role of a beneficiary to an engaged volunteer and eventually an officer of the NGO or a widely respected member of the local community, who often becomes a "noble representative" (Bourdieu, 1986) in the eyes of the rest of the beneficiaries and volunteers. This process is shaped by the use of a number of symbolic exchanges that the volunteers strategically initiate to obtain observable benefits such as recognition and more social and/or cultural capital; while the NGO sustains local and highly active servicing networks.

In our case, NGO makes a consecutive effort to utilise social capital of its volunteers. In carrying out their services, both in natural and social disaster management, as well as handling CSR activities of its client companies, ACT normally starts its programmes with an assessment. At the very initial stage, ACT assigns a small team to conduct rural rapid assessment. With this method, very quick estimations on beneficiaries' needs are identified. This process is usually used during the emergency stage. As the activities move on into recovery stage (which includes emotional, social and economic recoveries) that requires participation from beneficiaries, volunteers are then involved. In recruiting the volunteers,

ACT's officers who are assigned to the field would identify persons, either from local people (those surviving from disasters that are being handled by ACT) or outsiders (non-local people) who have specific skills to deal and communicate with beneficiaries. These volunteers usually have some distinguished social capital competencies such as being active in community organisation, respected by other community members, and have understanding in languages that are used by the NGO's officers (Bahasa Indonesia or English).

Bourdieu (1986) suggests that the volume of social capital depends on the size of the network and the volume of other forms of capital (cultural or economic) possessed by the individual. In our case, the NGO actively matches the local need to be serviced with the social capital available in a process termed as participatory rural assessment (PRA). When asked about the assessment process, a programme manager stated:

In the planning stage, we conduct the need assessment to see the beneficiaries' needs. We combine it with the information we get from newspapers, internet and the likes. [...] Once we get the general picture, we send a team to assess the location to find out the community's needs. Then, we also look at the aspects of cultural, social, and political forces. Then we approach influential persons and existing local organisations. We also find out the culture and history of the area as well as daily activities of the community. (M2, Programme Manager)

Knowledge of local networks is very important competencies that the volunteers possess and make available for the ACT to approach both its actual and potential beneficiaries. ACT actively seeks to utilise its volunteers' social capital along with its own skilful workforce to get more understanding of the actual situation of the community being served:

The first key is the local volunteers who have strong access and familiarity of the local conditions. (M3, SVP)

Other forms of useful connections that the volunteers often sustain and offer as a meaningful resource to the NGO include global networks, professional advice and prominence. As one of the officials explains:

Our volunteers made our logo and GSM (Graphic Standards Manual), complete with their philosophy. Maybe if it was valued, it would reach more than Rp1 billion in value [...] We also have cyber humanity volunteers. They assist us in social media. Volunteering can be done in many ways, not only joining our actions on the field. (M19, BND Senior Manager)

The above actual and potential resources that volunteers possess enable the NGO to formulate strategies to manage the sustainability of these resources. As Bourdieu (1986) explains, social capital is a product of investment strategies, individual or collective aimed at establishing or reproducing social relationships that are directly usable in the short or long term. The strategies of the NGO are also used to mitigate the risk of "episodic volunteers" that may occur due to various causes. Among these causes include the inability to understand the beneficiaries due to language and cultural barriers, lack of proper holistic briefing and coordination that synergise the action of each of the volunteers on beneficiaries, and inadequate skills and knowledge to handle the beneficiaries in needs (Brudney and Meijs, 2009; Tahir and Iqbal, 2006).

Among the strategies that ACT carries out to maintain its volunteers' commitment include recognition of the volunteers' contribution, volunteer empowerment to work together, continuous internalisation on the important values of volunteers and provision of training and briefings for volunteers. These strategies are exploited by the volunteers to move social positions in the volunteering field as it is widely acknowledged that volunteers are often beneficiaries who are keen to work closely with the NGO and eventually secure a permanent post within the organisation with a view to serving other beneficiaries. Such a change in social positioning indicates the very intentionality of social agents to engage and transform social structures that enable and probably constrain their social actions.

Moreover, the NGO also seems to have already moved beyond traditional volunteer management and practised what Brudney and Meijs (2009) called a regenerative approach to volunteer management. Through the latter approach, it negotiates with the volunteers in collaborating their works to serve the beneficiaries, perform extendable resource, and focus on prolonged engagement to achieve accomplishments for both the organisation and the volunteers (Brudney and Meijs, 2009). This is captured in the following comment made by one of its volunteers:

We always give training to local volunteers. [...] because they are the ones who will implement the programme. [...] This may improve their sense of belonging to the programmes. We will not only distribute the donations but foster local volunteerism souls. (V1, Volunteer)

The appreciation of a volunteer's appropriation of social energy and offering of social capital may not only include a symbolic exchange, but also a material one that results in a gesture of recognition. One of the interviewees with an Islamic scholarship background explains:

Each work should be rewarded. [...] If they want to work voluntarily to seek reward from Allah, then they may carry on. (E6, Sharia Scholar)

In a similar explanation, a representative of the NGO also adds:

Some volunteers were paid for their action. However, the payment only covers their transportation costs. The point is we don't want to neglect the families of our volunteers. Islam also teaches us that families of those who go to war will be guaranteed by the government. [...] (M2, Programme Manager)

Volunteering with ACT for many volunteers becomes in itself a strategy to acquire further recognition and expand their social network. Through strategies of delegation and recognition, a volunteer may eventually become a "noble representative" of the group and the NGO. Such a role bears a symbolic power and aids recognition of the value of volunteering that in turn benefits the NGO to shape a form of accountability mechanism which will be discussed in more details in the following section.

5.2 Volunteers' role in facilitating beneficiary accountability

We observe that in delivering accountability to beneficiaries, ACT actively engage with its volunteers in a number of social relations and practices to serve and transform the lives of its beneficiaries. Meanwhile, when ACT delivers formal accountability to its beneficiaries, normally it is limited to a straightforward disclosure, such as in the form of mock-up[6] at the opening of the programme, instead of producing a set of formal or financial reports to them. These practices (to serve and assist beneficiaries in transforming their lives) are in accordance to what Roberts (1991) suggests that accountability needs to be seen in its less hierarchical and more informal social spaces, where "socialising forms of accountability" flourish and a range of forms become possible.

Some of the beneficiaries discussed their experiences on the programmes delivered by the ACT and its volunteers. They also had a common understanding that even though those volunteers worked in their area to represent ACT, they were not employees of the NGO. In FGD 1, some beneficiaries who were survivors of 2010 Merapi eruption indicated that volunteers were those who usually served, took care and communicated with them on a daily basis in friendly and helpful ways. It relates to what Edwards and Hulme (1996) refer to as "informal accountability", and Knutsen and Brower (2010) refer to as "expressive accountability". A beneficiary commented:

[...] at that time we did not have anything, we then asked many things from them. They would try maximally to provide what we need, although it needed time because they had to find it first. (Beneficiary Participant of FGD 1)

Another beneficiary added:

My family and I were the first who stayed at the ACT's shelter before others came there. At that time, electricity did not exist. [...] The ACT's volunteers prepared foods for us. For dinner, they usually knocked on our door after Maghrib[7] prayer. (Beneficiary Participant of FGD 1)

From the two above quotes, it implies that concrete actions and delivery of services are two main notions that reflect the demands that most of grassroots beneficiaries place on ACT. Additionally, other than assisting the NGO in delivering services to beneficiaries, volunteers also take part in transmitting beneficiaries' voices that demand the NGO discharge more functional type of accountability. In one of ACT's CSR programmes, we met a formal community leader who questioned ACT regarding the follow-up of participatory methods, such as PRA, which, according to Ebrahim (2003), is included among the mechanisms to ensure the discharge of NGOs' accountability to beneficiaries:

ACT only fulfilled the water programme. [...] In the need assessment meetings, the residents also asked for schools, masjids (mosques), and many other things. However, I do not even have any idea how much of the CSR funds ACT manage for my village. [...] I want everything to be clear. (B10)

His comments seem to reflect a concern that the participation sometimes could be symbolic (Ebrahim, 2016), and unlikely to lead to beneficiary accountability (Cooke and Kothari, 2001). Therefore, he required more mechanisms of accountability beyond "just" programme delivery to address any potential of the power imbalance between the NGO and the beneficiaries. For the formal community leader, ensuring his legitimacy in front of his constituents is essential. Thus, when actual services provided by ACT differ from results gathered in the community meeting, he strived to obtain further explanations from ACT regarding the mismatch of the plan and the execution.

In addressing this issue, one of ACT's volunteers played the bridging role between ACT and the beneficiaries. The volunteer was a common member of the community led by the above leader but assigned by ACT to assist the NGO in executing its programme in the field because of his spirit in contributing to the community and his proficient social communication skills. He, thus, seemed to possess more socio-cultural capitals than others. Elevating his educational background as a nurse from a government university in the country, he started to work with ACT by joining the NGO in providing medical assistance to the community. He showed clearly in his communication to us that he understands the situation that the background behind the community leader's criticism of ACT is merely due to protecting his authority rather than his objection towards ACT's works.

Moreover, during this informal conversation with the volunteer, we were told that he (V5) coordinated with ACT's programme manager to have meeting with the village leaders and representatives of a corporate donor to clarify the issues on transparency. Such meeting was successful to provide assurance and bring more symmetric information to the village leader that the work of ACT is in line with his and his communities' expectations.

Interestingly, not all beneficiaries who hold relatively more powerful stance in community demand such financial transparency. While the formal leader tends to require a more formal and bureaucratic type of accountability, an informal leader and community figure who was also one of the survivors of 2006 Yogyakarta earthquake had a different opinion in this regard. He stated:

I do not care about financial accountability. What is more important to me was my neighbours could get their homes back so that they could have a place to stay; they have the shelter for their family and themselves. (B5)

Differences in opinions between those community leaders call for a further examination whether there is any influence of the different degrees of perceived power on beneficiary

accountability requirements. However, it is remarkable to note that when the formal leader questioned the accountability of the NGO, the volunteer seems to provide the problem-solving mechanisms (as evident in the previous quotations).

Moreover, similar to Ebrahim (2003), beneficiary accountability is also realised in the efforts made to involve beneficiaries in planning and participation in the programmes of the NGO. The use of social capital in connecting with a range of local agents is often necessary. One of ACT's senior managers briefly explained the 2006 Yogyakarta earthquake response programme:

We set the beneficiaries as actors, not as mere recipients of the programmes. We have involved and engaged them to participate from the planning. When we built the houses, they made the bricks and worked as builders as well. Many of them have those skills. Then, they decided themselves the priority of whom should get the houses earlier than others using specific criteria. (M20)

The above quotation shows how ACT used several mechanisms to encourage the participation of beneficiaries in its programme, including the planning, execution and control stages. Beneficiaries were also positioned as both recipients and actors in the programmes. As recipients, they were the target of the services, while, as actors, they were the implementers in direct charge by contributing their skills and labour to support the implementation of the programme. Additionally, beneficiaries also took part in decision-making processes by determining who should be a priority for house reconstruction. At this stage, both the selection of the area to be served and the availability of a strong informal community leader also played a large part in establishing this programme as a benchmark for ACT's work to this day. The informal community leader who played a prominent role in the programme commented:

The society members work hand in hand because our culture here is to do anything with *gotong-royong*. [...] we wondered how to set the criteria of whose house should be made first. Then, I had a meeting with the ACT's president and my colleague. We set the priority criteria. We decided to prioritise the poor, families with more members, families whose members were dead due to the earthquake, and then families with pregnant women. (B5)

Evidence that beneficiaries contribute to the decision-making in the programme was found when they applied their local wisdom and culture of *gotong-royong* to concrete works. Moreover, participation in regular communication between beneficiaries and volunteers in less formal settings can be one of the sources of social capital (Hall, 2002). It is because the existence of the social capital is more likely to establish a safer, more effective and productive community as well as create a higher level of tolerance to changing conditions (Prendergast, 2005; Putnam, 2000). Moreover, participation will not only make the beneficiaries feel more empowered (Dixon and McGregor, 2011) but also it also has the potential to improve beneficiary accountability (Ebrahim, 2003). This is notable in spite of all the challenges that come with the beneficiary participation mechanism (O'Leary, 2017; Wellens and Jegers, 2011, 2014).

Additionally, it was also indicated that ACT has discharged accountability to its beneficiaries through customisation using cultural aspects of its programme and by specifying that a needs assessment had contributed to its planning of the programme. A senior vice president added:

We benchmarked to the local wisdom of Prambanan temple construction. Unlike its surrounding, the temple did not collapse at the time of the Yogyakarta earthquake. That was because the temple uses the sand foundation that contributes to its flexibility. [...] It reduced the destruction power of the earthquake. We also used the excavated soil to make bricks. [...] Some of the bricks were used for reconstructing their houses while others were sold. From then, they [beneficiaries] began earning incomes. [...] Later, the village got many requests to help the reconstruction projects of other villages. (M3)

It is apparent from the above quotations that when those experiences are internalised, in the light of Bourdieu's notion of habitus, it enables social transformation that is reflected in the ways practices are organised and perceived (Bourdieu, 1986). Emirbayer and Johnson (2008) explain that habitus may shape judgment and practices. Therefore, attention to the role of the habitus in organisational life promises to "shed considerable light on how organisational processes are built up from the micro-processes of individual behaviour" (p. 17). In such processes, NGO's beneficiary accountability is enabled by helping beneficiaries to become self-reliant.

Beyond such development process, intense interactions with volunteers have enabled beneficiaries to embed volunteers' habitus into their life experiences, such as by replicating the volunteering actions. We have found evidence that some beneficiaries became volunteers who helped to build an area of community shelter for survivors of the 2010 Merapi eruption. For example, an informal leader of the 2006 Yogyakarta earthquake beneficiary community noted:

I joined ACT to build the shelter for the Merapi survivors in Gondang village. I helped my community as well. We helped them as ACT had helped us. We became its volunteers. (B5)

6. Discussion and conclusion

In this paper, we have examined the role of volunteers and its impact on related accountability practices towards beneficiaries in a large humanitarian NGO in Indonesia (ACT). To address this research objective, we have undertaken an extensive fieldwork-based case study drawing empirical evidence from multiple sources including interviews and focus groups with ACT's management and executives, volunteers and beneficiaries. Theoretically, our analysis is informed by Bourdieu's (1977, 1986) work and the related notion of field, habitus and capital.

Our key findings include ACT's significant reliance on the social and cultural capitals of volunteers in the process of serving its beneficiaries, which, in turn, facilitated the enhancement of its accountability to the beneficiaries. We have also found that volunteers play a bridging role to reduce the distance between NGOs and the beneficiaries (Kinsbergen *et al.*, 2013). We have empirically illustrated this bridging role of volunteers in Section 5 by showing instances when volunteers facilitated the reconciliation of the differences between the formal community leaders and the ACT. We also see this bridging role when they share similar socio-cultural norms and practices whereby beneficiaries related to them with ease. We thus conclude that NGOs can improve their accountability towards beneficiaries by engaging volunteers from the close proximity of the beneficiaries. Drawing from Roberts (1991), we call this as a form of "socialising" accountability which we argue works better in the local beneficiary accountability context. We also find support for this argument in prior research (see e.g. Awio *et al.*, 2011; O'Leary, 2017).

We extended the previous literature on beneficiary accountability (see Avina, 1993; Ebrahim, 2016; Edwards and Hulme, 1996; Knutsen and Brower, 2010; O'Leary, 2017; Taylor *et al.*, 2014) by highlighting the under-researched role of volunteers in such accountability practices. We first discussed the facilitating role of volunteers in enhancing NGOs' accountability towards beneficiaries. We then proceeded to illustrate this empirically. Our study responds to the call for further studies on beneficiary accountability by Boomsma and O'Dwyer (2014).

Our results have implications for NGOs and policy makers. For NGO managers, this study provides necessary empirical evidence on the positive role played by the volunteers in the development and operationalisation of accountability to the beneficiaries. In our case, beneficiary accountability is enhanced by the social conduct and practices performed by numerous volunteers. Beneficiary accountability is of significant concern to policy makers also. This study shows that volunteers and NGOs can work in a reciprocal relationship where social and cultural capital can be mobilised to each other's advantage. To facilitate

beneficiary accountability, NGOs can draw on the socio-cultural capitals held by the volunteers who appear to share the same norms and expectations with the beneficiaries. This process can also lead to the building of social and cultural capital by the volunteers themselves as they achieve great satisfaction and gain valuable experience in this process that could lead to greater satisfaction in their spiritual and material lives.

In addition, our research has some theoretical implications. Following Emirbayer and Johnson (2008), we argue that although Bourdieusian concepts of field and capital have been widely used in the analysis of various organisational practices the concept of habitus received limited attention in the literature particularly from the context of developing countries. We have undertaken an examination of the habitus of volunteers in ACT and explored their linkages with the relevant field and associated capitals. We have demonstrated how beneficiary accountability by NGOs can be enhanced by relating volunteers' habitus to the beneficiaries they are working with. We agree with Malsch *et al.* (2011) that when a Bourdieusian approach is considered, then a fundamental integration of social structures, individuals and power relations implies. The integral intertwining of social agency and context in social practice requires the drawing of boundaries strongly related to the creation of influence in such practice. We observe that the ACT's practices of accountability are formed by the appropriation of the social energy of a large number of volunteers in transforming their engagement field while accumulating and disposing of social forms of capital in an ongoing configuration of their social positioning in this particular field. This, in effect, enables the NGO to form lines of accountability to their beneficiaries with the work of volunteers. Such an engagement further allows, to some extent, for social change in the habitus of communities and its beneficiaries involved as their life transforms through their experiences in general and those shared with the volunteers of the NGO in particular (see Emirbayer and Johnson, 2008).

This study investigates the ways in which ACT's volunteers engage in a breadth of practices that shaped accountability to its beneficiaries. To frame the analysis, we have drawn on the work of Bourdieu (1986) to explore how participation of volunteers in the NGO's programmes becomes a practice that draws on the cultural and social capital embodied by volunteers and institutionalised by ACT's value base, while it aids in forming patterns of beneficiary accountability. We pay particular attention to the cultural base of the NGO and its volunteers which includes, inter alia, shared norms and religious values between NGOs and volunteers, volunteers' expectation to gain valuable returns (both in the world and the hereafter) and encouragement from volunteers' social acquaintances. By participating actively in NGO's activities, volunteers become social and cultural capital donors for the NGO and their beneficiaries. They contribute this capital in many ways, such as tacit understanding of local wisdom, skills, knowledge, expertise and prominence. As for the utilisation of social capital, we also find that ACT forms various strategies to engage with volunteers. It includes appreciations of volunteers' contribution (moral, material, spiritual), empowerment of volunteers to work together with ACT, continuous internalisation of values meaningful to the volunteers, training and briefings for volunteers, and wider recognition for the work of volunteers in their communities. Such strategies enable building volunteers' capital base that is utilised to facilitate the NGO's accountability to its beneficiaries. The relations between volunteers and beneficiaries allow interdependent decision making that support beneficiaries to be more autonomous and endeavour for a better living. In that sense, we evidence the development of beneficiary accountability that is shaped by the engagement of volunteers and the utilisation of their cultural and social capital. Our findings are consistent with the findings of Awio *et al.* (2011), suggesting that social capital resulting from shared norms among volunteers and NGO permit active cooperation among them. Such cooperation enables better beneficiary accountability. Additionally, social capital that arises from informal interactions between volunteers and beneficiaries also enable NGOs to discharge beneficiary accountability.

As an exploratory study on the role of volunteers in enabling beneficiary accountability, we believe that it must be informed by direct insights from the beneficiaries and volunteers in addition to other research participants. We have addressed this issue, to some extent, via extensive fieldwork in Indonesia and some FGDs and interviews conducted directly with the beneficiaries and volunteers of ACT. However, future research examining beneficiary accountability might do well by applying other research methods such as extensive prolonged observation and questionnaire to give beneficiaries more significant voices in this process. While this study was conducted from the Indonesian context, implications arising from this study might have wider appeals to the policy makers and NGOs in other contexts. We would encourage further research examining the role of volunteers in enabling beneficiary accountability in other contexts and identify challenges arising therefrom to draw lessons for policy makers and NGO practitioners.

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Notes

1. We would like to thank Referee 2 for his/her encouragement to articulate this valuable contribution. We did not pay attention to this contribution in our original version of the manuscript. We do it now in the revised manuscript.
2. Christensen and Ebrahim (2006) term accountability that is discharged by the NGOs to their employees with the notion of lateral accountability.
3. Malsch *et al.* (2011) suggest that any field can be framed as a “configuration of relationships”, while positioning in the field of volunteering may produce hierarchical or vertical patterning that is constituted by relational differences.
4. It refers to the individuals who stand out from the crowd in terms of their socio-cultural capitals.
5. Hadith is the statements, actions and tacit approvals reported from the Prophet Muhammad (peace and blessings be upon him). Together with the Qur’an, the hadith is used as the basis of the Sharia (Islamic Law).
6. The mock-up referred to here is a board that is normally used at the inauguration of an ACT programme. It contains information regarding the nominal amount of donations from the donor, the name of the donor, etc.
7. Islamic prayers done after sunset.

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