Culture Legitimate Accountability: Finding the Balance for Indigenous Communities

by

Bronwyn Rossingh

A thesis submitted to Charles Darwin University in fulfilment of the requirement for the Degree of Doctor of Philosophy.

Australian Centre for Aboriginal Knowledges and Education
Charles Darwin University
2014
Declaration

I hereby declare that the work herein, now submitted as a thesis for the Degree of Doctor of Philosophy of the Charles Darwin University, is the result of my own investigations, and all references to the ideas and work of other researchers have been specifically acknowledged. I hereby certify that the work embodied in this thesis has not already been accepted in substance for any other degree, and is not being submitted in candidature for any other degree.

Signed: [Signature]

Bronwyn Jean Rossingh

Dated: 7 April 2014
Abstract

In this thesis it is argued that Aboriginal communities in the Northern Territory and the Federal and State governments of Australia operate from very different philosophical world views. These positions prevent a mutual and meaningful understanding of the relationship between the accounting management of program funding and the requirements of accountability for that funding. This disjunction contributes to governments underachieving in reducing Indigenous disadvantage. As this disjunction is perpetuated, large amounts of funding are directed at Indigenous communities without producing substantial outcomes. This study provides insights into the cultural differences that play a key role in preventing the management, and to a degree the intent, of government funding from achieving legitimacy in remote Aboriginal communities. In this context legitimacy refers to the extent to which the funding programs represent the community’s decisions in accordance with their beliefs and values (Cornell, Jorgenson and Kalt, 2007). The central thrust of this thesis is to propose the need for intercultural partnerships between these communities and governments to achieve an ‘accountability’ that has a shared meaning, greater local legitimacy and ultimately improved outcomes.
Acknowledgements

This thesis is the result of many contributors who provided many hours of their knowledge, encouragement and assistance. I am extremely grateful for the constant and unwavering support and valuable input of the Wangatunga Strong Women group on Tiwi Islands, in particular Teresita Puruntatameri, Augusta Punguatji and Jacinta Tipungwuti. I express my sincere thanks to Genevieve Campbell for introducing me to and enabling my relationship with such a very special group of women.

I would like to thank Diane Smith for the realistic, relevant and well needed support that she gave me at the commencement of my research. Her understanding of my project was very welcomed. I would also like to acknowledge the support of Wendy Brady who continuously encouraged me and provided her valuable time and feedback.

I am grateful for the involvement of David Bennett whose guidance and kindness was very timely and Rolf Gerritsen whose valuable input and insight enabled me to complete my thesis.

To the people of Alice Springs and Papunya, thank you for being so welcoming of me and my study. To all those who have been involved along the way, but not mentioned here I thank you for listening to me, sharing with me and encouraging me.

A special mention to my husband and children, you have all been so understanding and supportive. To Mum and Dad, your confidence in my abilities and encouragement to finish the project was a constant boost for me.
Language Use

Local Northern Territory Context
Throughout this thesis the terms ‘Aboriginal’ and ‘Indigenous’ have both been used. Essentially the term Aboriginal has been used when directly referring to Aboriginal people from the Northern Territory from my experience and perspective. I have found that the term ‘Aboriginal’ is used by people located in remote Northern Territory communities where this study was focussed. The term Indigenous is used in this thesis when referring to all first peoples of Australia or when referring to specific government programs. I have chosen to use the term ‘Aboriginal’ in the NT context as a show of respect relating to how the communities that participated in this study describe themselves. It is recognised that ‘Aboriginal and Torres Strait Islanders’ is the inclusive way to describe all Indigenous Australians.

Collaborators
I refer to participants of this study as ‘collaborators’. The term ‘participants’ has not been used given that the methodological approach in this thesis invites Aboriginal people to help shape the study and feel involved in the study, given that it is about their lives. This notion is explained comprehensively in this thesis. I believe that the term ‘participants’ does not reflect the major role that Aboriginal people had in relation to the study and does not describe the important knowledge that Aboriginal people contributed as part of the collaborative styled study. The use of the term ‘collaborators’ has been discussed with Indigenous academics and it was decided that it is preferable to ‘participants’. I also refer to ‘collaborators’ as ‘my collaborators’. This is a sign of respect of the valuable time and guidance that was provided to me. I have not used the collaborators individual names in this thesis as I feel I have a duty to protect the collaborators.
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CHAPTER 1. INTRODUCTION

Be wary of one-dimensional measures, those that address only individual fortunes and that reflect only outsiders’ ideas of what matters. One of the biggest gaps we have to close is the gap between our understandings of each other, the gap between the respect we demand that others give to our institutions and the respect we are willing to give theirs.
(Cornell, 2008, p.126)

INTRODUCTION

In this thesis it is argued that Aboriginal communities in the Northern Territory and the Federal and State governments of Australia operate from very different philosophical world views. These positions prevent a mutual and meaningful understanding of the relationship between the accounting management of program funding and the requirements of accountability for that funding. This disjunction contributes to governments underachieving in reducing Indigenous disadvantage. As this disjunction is perpetuated, large amounts of funding are directed at Indigenous communities without producing substantial outcomes. This study provides insights into the cultural differences that play a key role in preventing the management, and to a degree the intent, of government funding from achieving legitimacy in remote Aboriginal communities. In this context legitimacy refers to the extent to which the funding programs represent the community’s decisions in accordance with their beliefs and values (Cornell, Jorgenson and Kalt, 2007). The central thrust of this thesis is to propose the need for intercultural partnerships between these communities and governments to achieve an ‘accountability’ that has a shared meaning, greater local legitimacy and ultimately improved outcomes.
Aboriginal people represent around thirty percent of the Northern Territory population, with many living in remote or very remote communities. These communities are largely funded by the Australian Government for services such as infrastructure, education and training, health, employment and other core services including civil works, hygiene and safety. Much of this funding is allocated via local government which provides the ongoing services and manages the funding dollars. Other programs are directly implemented by Australian or Territory government departments, either utilising their own staff or contracting other service organisations. There are also other Federal and Territory government funding programs aside from the major funding areas outlined above. These include grants for sport and recreation, art and culture, the Caring for Country programs, heritage, history, language, communication, festivals and events, economic development, youth support, seniors support, womens’ business, mens’ business and so forth. The list of available grants is extensive but this does not mean they are accessible or manageable by the Aboriginal people for which they are intended. Or that their intent is even properly understood.

This study focuses on (but is not limited to) funding programs for which Aboriginal individuals, groups and organisations can apply and are eligible to access. Other funding avenues are explored. However, the intention of this study is to educe an ‘Aboriginal voice’ and an ‘Aboriginal perspective’ to describe the degree of hardship and uncover the reasons such misunderstanding exists around government funding.
This thesis includes my own personal perspectives arising from knowledge gained from living and working in the field with Aboriginal communities, organisations and people. I am a non-Indigenous Australian, born and raised in a Western society surrounded by strong Christian beliefs and values and accustomed to Westernised institutional systems and associated societal ideals. My professional accounting, management and governance background extends over thirty years. In this thesis, I thus apply my learned knowledge of Indigenous people from remote communities and their cultural systems, attained over the past twenty years, by distinguishing it from my own institutionalised-cum-professional knowledge. I blend the two knowledge systems as required. My intent is to advance the wellbeing of Indigenous people according to their way. I am not an expert on Indigenous knowledge systems, but I believe that I am reasonably well equipped to compare and contrast Western and Indigenous world views. I concede that I engage with and embrace both world views and benefit from such knowledge balance. This balance yields a deeper understanding of the issues that continue to thwart positive outcomes for Indigenous communities and provides a foundation of understanding for a solutions-based approach.

**The Western World View**

This section represents a brief introduction to the basic constructs that underlie Western thinking. The contemporary impacts of these concepts will be explored in greater detail later in this thesis.
The Western world view stems back to earlier Greek times around 335 B.C. with philosophers such as Socrates, Plato and Aristotle. These philosophers’ inquiry into knowledge provided the foundation for the Western intellectual tradition. After 500 B.C., Pythagoras commenced inquiry into the laws of nature that eventually further enhanced Western knowledge systems. The Arabs passed this knowledge on to the west, eventually leading to the Renaissance and later the Enlightenment (Russell, 2004).

The Enlightenment spread across Europe during the 18th century providing the world’s poor a sense of freedom from unjust rule and leading eventually to modern democracy. The Enlightenment was founded on faith in human reason and provided the basis for modern science, industrial capitalism and state administration (Hicks, 2004).

Western advances had a darker side, enabling mechanised and scientific mass warfare and imperialism. According to Said (1993, p. 8), Western powers claimed 35 per cent of the earth’s surface (based on square miles) in 1800, which increased to 67 per cent after the Congress of Berlin in 1878. European states controlled approximately 85 per cent of this land mass by 1914, in various guises: as colonies, protectorates, dependencies and semi-independent dominions. It was only after World War Two that new liberal ideas of nationalism and anti-colonialism reversed the trend of imperialism.
One consequence/accompaniment of colonialism was that Western civilisation was considered by Westerners as being superior over non-Western civilisations. This was particularly the case in the settler colonies, of which Australia is one. Here European settlers appropriated the lands of Indigenous people because they deemed themselves more worthy of their possession (Denoon, 1983; Veracini, 2011). This history has hidden reverberations even today. As Said (1993, p. 17) states:

More important than the past itself, therefore, is its bearing upon cultural attitudes in the present.

By this Said is claiming that the attitudes between the colonised and the coloniser continue to present themselves in modern society.

Domination, superiority and Weberian administrative rationalism are products of Western civilisation. The settler societies’ history is still part of the day-to-day governing consciousness, whereby calculations and measurement and administrative techniques dictate the norm and the administrative institutions maintain power over the dominated populations (Neu and Therrien, 2003).

The advent of the New Public Management, launched in the 1980s, was a development of the neo-liberal backlash against the Keynesian state, which had begun with monetarism in the 1970s. This New Public Management (NPM) has direct contemporary relevance to both the structure and the process of accountability, as applied by Australian governments to funding programs in
Aboriginal communities. The NPM represented a “marketisation” of state processes and was an attempt to rein in allegedly ‘budget-maximising’ bureaucracy (Niskanen 1971).

At the risk of over-simplifying, NPM had four major components (Hood, 1995; Lane, 2000; Pollitt 1990):

- Re-formulating budget processes to concentrate on outputs (rather than inputs) and quantitative performance indicators;
- New personnel and service systems to link incentives to performance and to establish low-trust principal-agent relations;
- New inter-agency relations featuring contractual and quasi-market relations between public agencies; and
- Competition: to establish competitive relationships between public agencies, private firms and not-for-profit organisations in delivering services.

The New Public Management was very much a revolution in the international Anglo-sphere (Peters, 2003; Savoie, 1994); elsewhere it was tempered by local political and cultural influences (e.g. Pillay, 2008; Rexed, 2008). Over time and under various guises such as the current ‘public value’ nostrum, it has re-shaped service delivery. Not just to Aboriginal communities. Here we are principally concerned with two features of the new managerialist state, the contracting out of service delivery by the Commonwealth to both Territory and local governments (and some para-statal and non-government organisations) and the mechanistic processes of accountability that are the accompaniment of the new business-like state. This is the framework with which the Indigenous world view has to contend.
The Indigenous World View

To best describe the belief and value systems that underlie the Indigenous world view, as well as setting the foundational context of this thesis, the following quotations carry legitimate and important meaning:

White people ask us all the time, what is Dreaming? This is a hard question because Dreaming is a really big thing for Aboriginal people. In our language, Yanyuwa, we call the Dreaming Yijan. The Dreamings made our Law or narru-Yuwa. This Law is the way we live, our rules. This Law is our ceremonies, our songs, our stories; all of these things came from the Dreaming. One thing that I can tell you though is that our Law is not like European Law which is always changing—new government, new laws; but our Law cannot change, we did not make it. The Law was made by the Dreamings many, many years ago and given to our ancestors and they gave it to us.

The Dreamings are our ancestors, no matter if they are fish, birds, men, women, animals, wind or rain. It was these Dreamings that made our Law. All things in our country have Law, they have ceremony and song, and they have people who are related to them …

The Dreamings named all of the country and the sea as they travelled, they named everything that they saw. As the Dreamings travelled they put spirit children over the country, we call these spirit children ardirri. It is because of these spirit children that we are born, the spirit children are on the country, and we are born from the country.

In our ceremonies we wear marks on our bodies, they come from the Dreaming too, we carry the design that the Dreamings gave to us. When we wear that Dreaming mark we are carrying the country, we are keeping the Dreaming held up, we are keeping the country and the Dreaming alive. That is the most important thing, we have to keep up the country, the Dreamings, our Law, our people, it can’t change. Our Law has been handed on from generation to generation and it is our job to keep it going, to keep it safe.

Mussolini Harvey¹, as quoted in Bradley (1988, p. xi)

¹Mussolini Harvey is a Yanyuwa man. His traditional Yanyuwa country is between the Barkly Tablelands and the Gulf of Carpentaria referred to today as the Borroloola region in the Northern Territory of Australia.
Rose (1996, p.36) refers to the work of Neidjie, Davis and Fox (1985) where the following quote by Silas Roberts\(^2\) (first Chairman of the Northern Land Council) describes what ‘Dreamtime’ means:

> Aboriginals have a special connection with everything that is natural. Aboriginals see themselves as part of nature. We see all things natural as part of us. All the things on Earth we see as part human. This is told through the ideas of dreaming. By dreaming we mean the belief that long ago, these creatures started human society. These creatures, these great creatures are just as much alive today as they were in the beginning. They are everlasting and will never die. They are always part of the land and nature as we are. Our connection to all things natural is spiritual.

A further perspective of an Indigenous world view is a statement by Galurrwuy Yunupingu\(^3\) (a former chairman of the Northern Land Council) as quoted in Rose (1996, p. 40):

> The land is my backbone, I only stand straight, happy, proud and not ashamed about my colour because I still have land. The land is the art. I can paint, dance, create and sing as my ancestors did before me. My people recorded these things about our land this way, so that I and all others like me may do the same.

> I think of land as the history of my nation. It tells us how we came into being and in what system we must live. My great ancestors who lived in the time of history planned everything that we practice now. The law of history says that we must not take land, fight over land, steal land, give land and so on. My land is mine only because I came in spirit from that land and so did my ancestors of the same land. We may have come in dreams to the living member of the family, to notify them that the spirit has come from that part of our land and that he will be conceiving in this particular mother.

> The land is my foundation. I stand, live and perform as long as I have something firm and hard to stand on.

From the above quotations it is clear that connection to country provides the basis for the Indigenous view and therefore the foundational thinking that is universal

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\(^2\) Silas Roberts, an Aboriginal man from the Roper River region in Arnhem Land. Silas was an Aboriginal Elder. He was the first Aboriginal to be appointed a Magistrate. He passed away in 1983.

\(^3\) Galurrwuy Yunupingu is Yirritja and his land is that of the Gumatj Clan. Galurrwuy became a prominent leader and strong voice for Aboriginal people in the Northern Territory. Galurrwuy's land is referred to as Nhulunbuy today.
through its connectedness and relatedness. From my discussions with Aboriginal people in remote communities in Western Australia and the Northern Territory, Aboriginal culture – or ‘Aboriginal Way’, is based on notions of ‘totality’ where everything connects. As explained to me over a number of years, that is why Aboriginal people find it hard to learn ‘Western way’ because they find the concepts too abstract and fragmented and therefore removed from the connectedness and relatedness within their ontological belonging and understanding. An Aboriginal Elder from a remote Aboriginal community once pointed out to me that (words to this effect): *When you were a little girl you learnt all those things in school and later in university and then in your job, but this is very hard for us because we cannot link those things to our universal way of thinking – they don’t fit anywhere and we don’t understand what it all means.*

Little Bear (2000, p. 79) proffers the following in relation to the ‘totality’ or ‘holistic’ values of Aboriginal culture:

*Aboriginal philosophy of constant motion or flux is the value of totality which speaks to the totality. The value of wholeness speaks to the totality of creation, the group as opposed to the individual, the forest as opposed to the individual trees. It focuses on the totality of the constant flux rather than on individual patterns.... Wholeness is like a flower with four petals. When it opens, one discovers strength, sharing, honesty and kindness. Together these four petals create balance, harmony and beauty. Wholeness works in the same interconnected way. The value strength speaks to the idea of sustaining balance. If a person is whole and balanced, then he or she is in a position to fulfil his or her individual responsibilities to the whole.*

Rose et al. (2002, p. 16) refers to country as ‘*this ecological web*’ where ‘living things interact’. These authors further add that:

...their lives (living things) are interconnected because they are here together in this place. In the same way, their stories interconnect, past connects and present, and creation is part of the contemporary life of the place and the people.
...People talk about country in the same way they would talk about a person: they speak to country, sing to country, visit country, worry about country, grieve for country and long for country. People say that country knows, hears, smells, takes notice, takes care, is sorry or happy. Country is home and peace; nourishment for body, mind and spirit; and hearts ease.

Stanner (1979, p. 131) used the phrase, ‘He moves, not in a landscape, but in a humanised realm saturated with significations’ to describe the totality of Aboriginal knowledge systems including the totems and dreaming that people depend on for maintaining their identity and the associations that embody connection and underpin their universal thinking.

The notion of Aboriginal society being at odds with Western thinking and social organisation derives from modern ethnography. Modern anthropologists describe Aboriginal society as where all relationships are reciprocal. This is illustrated by the notion of “demand-sharing” (Peterson 1993), which contradicts the Western notion of private property. Authority is contextual, fluid and reciprocal (Myers 1991), rather than linear and authoritative. Authority over another person can only be exercised in particular contexts (e.g. ceremony) and is countered by the superior’s obligations to the follower (Folds 2001). These obligations are described as “holding” (helping, taking responsibility for) the junior person. So relationships are reciprocal and action can only be taken if a consensus exists.

Depending on age, the rites of passage may derive from physical capacities, ceremonial progression or status based on other factors (e.g. grey hair). Under the

4 Totems are described by Rose (2002, p. 82) as the connection that groups have with natural species. These relationships are enduring and produce a system of kinship with the natural world.

5 According to Rose et al. (2002) dreamings were the great creator beings who made the world. Rose et al. (2002, p. 7) refers to ‘old man goose’ who “… made the river as he came walking and calling across the country”.

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classical leadership model (pre-mission times) strong leadership could overpower other groups from their estate. Wisdom, ceremonial progression and age were important factors but fighting and defending as warriors were the attributes for strong leaders. In post-mission times leadership arises from individuals taking on higher levels of responsibility for people and country (Ivory, 2005).

This system is the very antithesis of the authoritative and hierarchical allocation of values expressed in bureaucratic “accountability” in the Western mode of organising action.

**Intercultural and Accountability Concepts**

This study examines two key notions that represent complex concepts, namely - ‘accountability’ and the ‘intercultural’. As noted above, accountability is a notion that has gained importance because of its neo-liberal turn, as implemented under ‘market-like’ New Public Management. This inquiry focuses upon this stringent form of accountability as it attempts to unpack the phenomena behind poor funding related outcomes in Aboriginal communities. These poor outcomes occur because of interactions in the intercultural space between Aboriginal communities and government program funding systems.

The intercultural domain is a contested space or interface between Indigenous and non-Indigenous people. This space has been shrouded in uncertainty and the unknown, yet it remains a potential platform for mutual understanding. The objective of this inquiry is to demystify the concept of the intercultural to reveal its
powers in enabling improved funding outcomes for Indigenous communities. Later in this chapter these concepts will be discussed in light of their meaning in this thesis.

The next section provides a snapshot of the history and background that stems from the early European contact period that changed the vast country now named Australia forever and caused a host of issues that perpetuate a complicated and disadvantaged situation today for Indigenous Australians. The patterns of behaviour resulting from these historic times provide a key focus for examination in this thesis.

**HISTORY AND BACKGROUND OF INDIGENOUS PEOPLE AND THEIR LAND**

After 1788, when the first fleet sailed into Botany Bay, Indigenous Australians were being killed and dispossessed. At that time the notion of *terra nullius* was implemented, meaning the land was free of visible land ownership and state formations. Therefore any Indigenous Australians encountered by the colonisers did not ‘own’ the land (in the sense that they did not use it in any identifiable European fashion). According to Elder (1998), massacres commenced in and around the Sydney basin, now known as the Sydney Harbour, and extended South of Sydney by 1814. Tasmania suffered extensively over a four year period with sixty per cent of its Aboriginal population wiped out in a twelve month period. As the seminal work of the historian Henry Reynolds shows, conflict was endemic as Aboriginal groups resisted the oncoming colonial frontier (Reynolds, 2006).
Roberts (2005) provides details of massacres in the NT Gulf Country from around 1881 during the pastoral settlement period when cattle were being transferred to the Victoria District and the Kimberleys. Robert's refers to massacres that took place from 1874 to the late 1890's in areas such as Hodgson Downs, Borroloola, Roper River, Pine Creek, Calvert River and Darwin. He sought evidence from Indigenous and non-Indigenous people, as well as documented evidence contained in police reports, quarterly reports from the Government Resident, letters from station owners, first hand reports from visitors to the NT and also through the large volumes of ammunition transported to the NT during that era. Roberts states that in the space of four years in the Gulf Country, around 3,000 Aboriginal people were dispossessed of all of their land and subjected to cruelty and slaughter. Elder (1998, p. 193-209) discusses a number of massacre sites also that were occurring in the same country including at Hodgson Downs in the NT – of Alawa people: Ngukurr in Arnhem Land, NT: of Mara, Wandarang, Alawa, Manggarai, Ngandi, Ngalakan, Ngunggubuyu, Rembarrnga and Ritharrngu people. The countries\textsuperscript{6} listed above represent some of the massacres about which Elder writes.

The East Kimberleys of Western Australia share a border with the NT. I have personal experience of the impact of this period of colonial conquest from when I was working and living in the Kimberley region (from 1991 through to 1997). The local Miriwoong people often talked about the massacres that had taken place around the Kununurra and Wyndham areas. At that time they told the stories

\textsuperscript{6} Countries in this context refers to the significant places that Indigenous people relate to as their ‘home’, their ‘land’. The land mass of Australia and the surrounding waters is made up of over 200 countries that were continuously inhabited by Indigenous ‘clan’ groups. Indigenous people have spiritual, physical, social and cultural connection to land (Creative Spirits, 2013). Indigenous people often express their connection and love of their land as ‘living on country’ and ‘connection to country’.
about the massacres and described the location of the massacres by pointing out the sites when driving around or drew mud maps of where the sites were located. These stories continue on from generation to generation. Two key massacres in 1922 and 1926 are referred to by Green (1995, p. 16-17) in the Forrest River area in the Kimberleys of Western Australia. Conflict between the Europeans and Aboriginal people began in the West Kimberley in 1881 and from there spread to the North East Kimberley. In 1927 a royal commission investigated these allegations and found indisputable evidence of murder and reports of massacres. Reynolds (1972; 2001; 2006; 2013) states that the Kimberley region suffered a period of intense conflict during these most violent years.

Green (1995, p. 18-19) described a trail of destruction that had occurred forty or so years prior to the 1922 and 1926 massacres in the Kimberleys, during an era when pearlers, pastoralists, prospectors and police came to that frontier. The Kimberley Aboriginal population, although sparsely spread, was estimated to have diminished from 10,000 to 5,000 within a fifty year period.

The harsh treatment of Indigenous people continues in more modern times. The Human Rights and Equal Opportunity Commission report, Bringing Them Home (1997, p. 241) referred to atrocities that continued well into the twentieth century in Australia:

…… from 1946 laws and practices which, with the purpose of eliminating Indigenous cultures, promoted the removal of Indigenous children for rearing in non-Indigenous institutions and households were in breach of the international prohibition of genocide. From this period many Indigenous Australians were victims of gross violations of human rights.
This Human Rights and Equal Opportunity Commission report's conclusion demonstrates a continuity of oppression, namely the practice of forcibly removing Aboriginal and Torres Strait islander children from their families, which was still in operation until 1970.

Even at the local level laws and policies continued to be introduced that provide examples of the mandated cruelty and differential treatment of Aboriginal people. Foley (2010, p. 5) demonstrate this perpetuation with reference to the Moree Municipal Council minutes produced in 1955. These minutes demonstrate the unjust alienation of Indigenous people through policies and by-laws like the following:

3. Patronage of Baths and Memorial Hall. That no person, being a full-blooded or half-caste aboriginal of Australia, or being a person apparently having an admixture of aboriginal blood, shall use or occupy or be present in or upon, or be allowed or permitted or invited to use or occupy or be present in or upon, the premises of the Council known as the Memorial Hall or in or upon any of the buildings or places ancillary thereto, including the Supper Room, Kitchen, Servery, Toilets and Passages AND THAT no such person as aforesaid shall use or occupy or be present in or upon, or be allowed or permitted to use or occupy or be present in or upon, the Premises of the Council known as the Bore Baths or in or upon any of the buildings or places therewith."

The Post-War Period

Australian Indigenous people have suffered greatly from the earlier colonising days and continue to be disadvantaged today. The British colonisation of Australia caused excessive mortality of Indigenous people and subsequent laws and policies of assimilation resulted in the severe erosion of cultural links and breakdown of identity for many Indigenous people. Genocide occurred through ethnocide, warfare, racism, disease, forced assimilation (including the removal of children from their parents) and other related degradation policies (Tatz, 1999). In 2008 the
Prime Minister of Australia (The Sydney Morning Herald, 2008) gave a belated apology to Indigenous peoples that served to reflect on the past and its consequences, honour Indigenous people affected by past polices, and say sorry for:

- Past mistreatment;
- Mistreatment of those who were Stolen Generations;
- Previous laws and policies that have inflicted profound grief;
- Removal of Aboriginal and Torres Strait Island children from their families;
- For pain and suffering and hurt of the Stolen Generations and their descendants’ and families left behind;
- For the breaking up of families and communities, and
- For the indignity and degradation inflicted on a proud people and a proud culture.

The above is a snapshot of the history of Indigenous people and Australian governments, a history of race-based policies that is not easily shaken off and continues to hamper progress towards the ‘intercultural era’ of respect, acceptance, equality, harmony and understanding (Tatz, 1999). Relics of this history still linger in many shapes and forms.

This thesis demonstrates the perpetuation of this legacy through systems of government funding documentation and its accountability expectation requirements, a system that needs reinventing to yield an effective consultative and communicative process that gives rise to reciprocal understanding where knowledge is shared, embraced, embedded and activated. This snapshot has been provided to set the historic Australian scene that underpins the government policies, practices and funding mechanisms that exist today.

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Stolen Generation refers to the enactment of Australian Government policy by the Aborigines Protection Board that allowed churches, government and welfare bodies to forcibly remove Aboriginal and Torres Strait Island children from their families from 1909 to 1969, without parent consent and without court order.
THE CONTEXT OF THIS STUDY

The Aboriginal communities and organisations that are the focus of this study are situated in the Northern Territory and are very remote from major populations and service centres. Indigenous communities and organisations that exist all over Australia, whether urban, regional or remote can have an extreme sense of isolation based on the different manner in which Indigenous people live. Isolation does not necessarily mean geographic remoteness, as you can have Aboriginal communities in the middle of major cities but they are still isolated from mainstream society.

For the purposes of this study, the participating Aboriginal groups, communities and organisations are located as follows:

- An Island community off the northern coast of Australia mainland;
- A desert community within four hundred kilometres of Alice Springs;
- Two shire councils with offices in central Australia;
- One shire council situated on and representing a group of Islands, and
- Four Aboriginal owned and managed community organisations in and around the town of Alice Springs.

The maps below provide geographical and other information to help explain the position and remoteness of the NT. Map One demonstrates the distance and the remoteness that the NT (incorporating Darwin and Alice Springs) contends with in relation to other major Australian cities. The tyranny of distance between NT towns and cities further exacerbates remoteness issues, with development and service delivery for the NT and the Indigenous communities therein. The climate is also harsh in the NT, with cyclones, flooding, humid and tropical heat around the
coastal areas with short periods of dry cooler weather. In contrast to the coastal regions, the desert regions experience excessively hot and dry heat in the long summer which lapses into below-zero temperatures during the winter months.

**MAP ONE: AUSTRALIAN STATES AND TERRITORIES**

Map Two below presents the Indigenous language groups in Australia (over 700 language groups). This map is the Tindale Map created by Norman Tindale in 1974 and is a critical document in Australian cultural history through its depiction of the spread of language groups covering the entire continent. This map reveals a very important history of Indigenous clan groups living on-country. Cultural connection to country, custodianship over country, speaking language and practicing of culture was the norm for tens of thousands of years. The map lists
the language groups but is not strictly representative of the scale or borders of each language group’s country.

**MAP TWO: INDIGENOUS LANGUAGE GROUPS IN AUSTRALIA**

[Image of a map showing Indigenous language groups in Australia with marked areas.]

http://www.abc.net.au/indigenous/map/

Map Two has been overlaid with pertinent areas that relate to this study. The areas circled at the top and centre of the map directly relate to this study and include the Tiwi Islands (Bathurst and Melville Islands) and Alice Springs through
to the community of Papunya. The area circled to the left hand side of the map includes the East and West Kimberleys where I lived, worked and continued to visit for over ten years prior to this study. The area circled just above the Kimberleys is the Victoria Daly area including Wadeye, Palumpa, Peppimenarti and Nauiyu communities where I conducted various research and consulting projects prior to this study.

Map three below shows the communities, regions, towns and cities within the NT. The NT is approximately 1,349,000 square kilometres and is the third largest state or territory in area in Australia; but the smallest state by population. This map provides community and town names and the main roads between towns and cities. For example, the distance by road between Darwin and Alice Springs is approximately 1,500 kilometres. The distance between Alice Springs and Nhulunbuy is approximately 1,810 kilometres. Extending these distances further to southern and eastern cities; Darwin is around 4,041 kilometres from Perth, 3,423 kilometres from Brisbane and 3,927 kilometres from Sydney. To get to many of the Indigenous communities by road will involve driving on unsealed (dirt) roads that can subject four wheel drive vehicles to hours and hours of corrugations (constant and regular bumps) or being blocked by flooding or travelling through large but low bodies of water in the wet season. Many communities have regular expensive flights available on small aircraft and some communities like the Tiwi Islands have daily ferries at certain times of the year.
Statistical Snapshot of Indigenous people in the NT

Aboriginal and Torres Strait Islander people represent 2.5 per cent of the population of Australia. It is quite a different story in the Northern Territory of Australia, where 31.6 per cent of the population are Aboriginal, with a majority living in varying degrees of remoteness from large populated centres. In 2008 the total Australian population was over 21,500,000 with an estimated population in the NT of around 220,000 (ABS, 2007). Further to this, according to Taylor (2006), 12.4 per cent of Aboriginal people live in remote areas and 45.4 per cent live in very remote areas\(^8\) of Australia.

Most communities located in the Northern Territory are classified as very remote and traditional culture is still practiced and upheld within the limits and constraints of Western law, government policy and interventions and other external influences that tend to be inimical to Indigenous culture. The world views and practices of Indigenous people are not static and this has been demonstrated through their resilient nature over the past two hundred years where they have ridden with the bumps of colonisation and dispossession yet today are still committed to their culture (Austin-Broos, 2009; Musharbash, 2008; Nakata, 2002a).

\(^8\) In accordance with the Accessibility/Remoteness Index of Australia (ARIA), measures of remoteness are point based on the physical road distance to the nearest urban centre. Census collection districts with an average ARIA index value greater than 5.92 and less than or equal to 10.53 are classified remote and if greater than 10.53 classified as Very Remote (ABS, 2001).
RESEARCH FOCUS

The passage below highlights the complexities related to funding, which this study attempts to explore so as to provoke a re-formulation of ‘accountability’ and recommend practical and workable solutions through key data and findings. This passage is from the same Human Rights and Equal Opportunity Commission report discussed earlier in this chapter where it was noted that:

*The provision of funding must take cognisance of the principle of self determination. Funding arrangements have been criticised for their excessive legality and complexity, onerous reporting provisions, failure to acknowledge organisations intellectual property. Indigenous organisations wherever possible should be the decision makers or at a minimum have primary input into funding decisions (Human Rights and Equal Opportunity Commission, 1997, p. 508).*

Data collection for this study was based in the Northern Territory of Australia and focuses on the Tiwi Islands and the Central and Western Desert regions. In light of this contextual setting and the different world views that exist between government and Indigenous people, the following research question is posed as the focus of this study:

*What does accountability mean to Indigenous people from remote communities and how do government funding regimes impact upon them with respect to accountability?*
This question is posed through the lens of the government funding frameworks and the representation therein of accounting and neo-liberal accountability-related concepts. It seeks to explore the underlying notions and the reality of Indigenous culture and livelihood and their relationship to these rationalist (impersonal), New Public Management (principal-agent models) and authoritarian (set as absolutes by the state) concepts of ‘accountability’.

My research question analyses the general concerns that Indigenous people have relating to funding and drills down to the more specific funding-based accounting and accountability language and processes that restrict Indigenous understanding and limit the ability to access funding or comply with government funding directives.

Because of my personal commitment, I have not just posed a question about the clash of understandings about accountability. I also seek to identify the methods by which Indigenous people can take control over those Western based processes with their embedded and alien cultural foundations, to achieve improved outcomes in their communities. Decision making in this context is looked at from the perspective of those who are the intended beneficiaries of the funding. Therefore, I seek to find empowering forces through culturally based decision making mechanisms. This allows the uncovering of the potential of learnings that can operate within the ‘intercultural space’ and reshape the current funding regimes. I intend the result of this thesis to be the development of frameworks and practical
methods for Indigenous people to access and attain government funding for important cultural and other community-based projects.

**CONDUCTING THE STUDY**

The issues surrounding government funding mechanisms and their associated impact on Aboriginal communities, organisations and groups were researched by visiting remote Aboriginal communities. I was able to establish the level of understanding of Western based accounting and accountability knowledge as well as understand better the Aboriginal culturally based notions of accounting and accountability.

Grounded theory has been used as a means to analyse data and construct theory for this study. A grounded theory approach uses a qualitative method to inductively derive theory pertaining to a phenomenon (Locke, 2001). This process allows revelations and themes to emerge that develop theory that is faithful to the study (Strauss and Corbin, 1990). A triangulation of data collection methods provided well-rounded evidence and support for the investigation by drawing on participative and collaborative techniques, textual analysis, literature and my own ethnographic pieces of work. Many hours of discussing funding with Aboriginal people provided rich and meaningful data; further to this were the many hours of listening to stories that yielded deeper knowledge, cultural awareness and relationship building. Field trips took place in communities and towns in the NT, and led to interviews and discussion with individuals, groups and organisations, as well as numerous meetings with Federal, NT and local government staff.
SIGNIFICANCE OF THIS STUDY

This thesis addresses the key issue of communicating accounting and accountability and the inherent differences between Indigenous and Western thinking through a funding based comparator. The key contributions of this study cross over a number of areas of accounting and accountability with a focus on Indigenous people, such as:

1) Bringing forth the Aboriginal voice in an accounting and accountability context connected to government funding regimes. This has not taken place in Australia previously in the accounting domain;

2) Exploring the usefulness of accounting and accountability language concepts within Aboriginal groups, communities and organisations. The ideas and concepts of Cooper (1992), Hines (1992), Chew and Greer (1997), Broadbent (1998), Broadbent et al. (1996), Gibson (2000), Greer and Patel (2000); Greer (2009) are used as a basis for evaluating the impact of accounting and accountability concepts. This study tests the validity and application of a priori literature by specifically contrasting it with recent findings in the field;

3) Identifying the underlying forces of the trust and accountability cycle by interpreting and understanding how Aboriginal people and government relate to one another in a funding contract. Analysis of the subsequent relationships arising affirms as well as extends the work of Seal and Vincent-Jones (1997), Laughlin (1996) and Broadbent et al. (1996) through
introducing Indigenous culture and Indigenous thinking in to the trust and accountability cycle;

4) Promoting a further understanding of the Indigenous notion of accountability compared to governments' notion of accountability which is based on neo-liberal technologies that have been constructed by government in the specific funding program systems. This is explored through utilising the work of Neu and Heincke (2004), Gibson (2000), Chew and Greer (1997) to understand the meaning and intent behind governments' tools and actions;

5) Presentation of a mutual language model that overcomes the distinction between the philosophical views that create difference and highlights the difficulty in matching Western based accountability concepts to Indigenous based concepts. Hence, I use an evidence-based approach presented through the voices, sentiments and perspectives of Aboriginal people, and

6) Presentation of a visual tool designed by collaborators in this study to depict their cultural project that artistically and eloquently highlights the meaning of accountability.

INTRODUCING KEY CONCEPTS

Accounting in a Funding Context

This thesis investigates the manner in which accounting terms are used in funding documents and the understanding and interpretations arising from the people for whom the programs are intended. Accounting in this sense relates to the language used to convey accounting concepts, the meaning behind the concepts, the
associated treatment and measurement mechanisms and the documentation and reporting requirements thereafter. These systems of accounting are explored to understand the full range of responsibility of the recipients in complying with the terms and conditions of grant funding and to examine the underlying notions of accountability from both world views.

**Accountability**

The concept of accountability is a well-researched topic in the professional, academic and public discourse relating to the accounting arena and beyond (Broadbent et al., 1996; Broadbent, 1998; Chew and Greer, 1997; Cooper, 1992; Greer, 2009; Greer and Patel, 2000; Gibson, 2000; Hines, 1992; Laughlin, 1996; Martin, 2005; Martin & Finlayson, 1996; Rowse, 2000; Vincent-Jones, 1997). The literature discussed in this thesis is predominantly from the professional accounting field and in general describes accountability as a contested and contextual concept. Data from field work in this study supports this general consensus. However, my research goes further and deeper to provide insights into Indigenous accountability and key findings in relation to the hardships and challenges that Indigenous people face in understanding government funding based accountability. Challenges revealed in this study are crucial to understanding why government funding and its accounting and accountability-based expectations and demands are yet another set of factors restricting success in closing the gap of Indigenous disadvantage.
For the purposes of this paper accountability operates at two levels. Firstly, whereby government imposes contractual power over Indigenous groups and organisations to produce financial reporting and other requirements associated with grant funding, thus creating an expectation (demand) for Indigenous groups to conform to and have a sense of responsibility to comply. Secondly, the underlying notion of accountability to ancestors, culture and to one another that occupies the thoughts and practises of Indigenous people is a significant factor that needs consideration within the total meaning of ‘accountability’.

Funding relationships are explored in this thesis to explain the relationship contradiction that places demands on Indigenous groups and organisations, yet does not yield the positive flow-on towards sustainable communities. Government holds the funds. Nevertheless, economic resource ownership continues to be debated in the formal funding negotiations and arrangements with Indigenous people. This extends to a very broad definition of ‘economic,’ including efficient use of resources and ownership of non-material items where ‘value’ is not usually measured in monetary terms. This thesis bases itself on the fact that Indigenous disadvantage in Australia is pervasive and demonstrates how accountability is shaped in this sector and the potential for accountability relationships to best serve Indigenous people. This is in relation to both funding access and opportunities and in building capacity now and in the future.

The ‘accountability domain’ remains a contested space. Laughlin (1996) debates the predominance of economic reason and the role of ‘accounts’ in accountability
arrangements, referring to the principal and agent relationship. He has called for research to explore accountability in terms of the need for a change of focus to a more ‘informal’ model of accountability, where the wishes of ‘higher principals’ contest the demands of ‘economic reason’, therefore looking more widely than the dictates of a principal and agent relationship. Laughlin (1996, p. 227) refers to the saying, ‘he or she who pays the piper calls the tune’ to explain the emphasis on economic value. His key points have application in terms of the formal funding arrangements and associated relationships between government and Indigenous communities and organisations (Laughlin, 1996, p. 233).

Accountability from an Indigenous perspective pertains to the overarching value and meaning contained in the Indigenous kinship system that determines social organisation and family relationships. This includes the way that people relate to each other, their roles, responsibilities and obligations to each other, culture, ceremonial business and land (Aboriginal Peak Organisations NT, 2011). Laughlin’s (1996, p. 232) reference to the ‘higher principals’ and the clash of values between the principal and agent uses the example of a religious organisation whereby economic reason is taking precedence over the ‘sacred’ values that are the professional activities of the agent. He regards ‘God’ or other professional societies as the ‘higher principals’.

Similarly to Laughlin’s paradigm, in the context of this thesis, accountability from governments’ perspective relies heavily on neo-liberal economic reasoning to the detriment of accountability from the Indigenous perspective. From the Indigenous
perspective culture is deemed of high value and therefore their ‘higher principals’ are the Ancestors or Dreamtime Spirits. The incongruity between the Western and Indigenous views in relation to accountability is not insurmountable, only contestable. Later in this thesis the synthesis of the literature provides insight to such contestability, but it is the data that highlights the further need for contextuality.

**Intercultural**

This study investigates the issues and tensions concerning the relationship between government and Indigenous people in a broad sense before narrowing down to the more specific accounting and accountability factors. These factors associated with government funding highlight the need for intercultural considerations. This thesis employs the concept of the intercultural space (I use the terms: intercultural zone, intercultural domain or intercultural basis in this thesis interchangeably) between government and Indigenous people stemming from different world views and the dominance of Western systems that perpetuate a lack of understanding. The Intercultural space is essentially a position that this thesis takes from the outset as being a field of play. In this field players understand each other and value each other’s knowledge and beliefs – a mutual position of trust where everyone can share and grow together. The intercultural concept represents a field that has kept many researchers and theorists occupied in relation to how it was conceived and how it is constructed (Arbon 2008; Elkin, 1931; Bourdieu and Wacquant, 1992; Hinkson, 2005; Hinkson and Smith, 2005;
In this thesis I have attempted to explore the ‘intercultural space’ to add dimension, meaning and richness in explaining the phenomena being studied. Furthermore, in this study, reference is made to the ‘intercultural spirit,’ which the author uses to describe the sharing and exchanging of knowledge that occurs. This knowledge becomes part of the new practice towards positive outcomes that continue to change as new knowledges are shared. This notion is similar to what Hinkson and Smith (2005) refer to as a single sociocultural field that is a relational social form and what Merlan (1998) proposes as being a formulation of the ‘cultural’ which recognises difference and the interrelationships therein.

Povinelli (2002) and Hinkson (2005) both refer to the work of Stanner for a reference point to commence discussion on culture contact from an early period. Stanner’s first experience with Aboriginal Australians was in 1932 in the Daly River area of the Northern Territory of Australia. Stanner’s findings arose out of the interplay and interactions of the social groups in which he immersed himself and that provided the impetus for the concept of ‘intercultural’. Stanner is not necessarily responsible for the concept. Nevertheless, his essays and publications imply that this concept was apparent from his observations concerning the interplay between Indigenous and Western civilisation. In this sense the merging of Western and Indigenous cultures brought forth an ‘intercultural’ field of play. The
interactions, relationships and behaviour ‘therein’ and ‘thereout’ provided substance and character to the intercultural space.

Povinelli (2002) depicts the notion of a space whereby Indigenous people insert Western influence into their cultural system as they move across and within Western frameworks that impact their everyday lives. She refers to this as the ‘new practical space’ that integrates traditional cultural practices with such things as mining ventures and the consequences arising. Povinelli states that Indigenous people face new impasses that are unable to be reconciled within their own social conditions and yet they must inhabit and embody these contradictory mandates. This in turn alters their rights to country and other forms of customary capital under the law of recognition that determines the magnitude of their link with their culture. This point at which Western culture invokes influence results in changes to, or accommodations by, Indigenous culture thus creates an intercultural domain. Povinelli posits the alterations befall the minority and subaltern subjects as they work within the change parameters in creating new social imaginaries.

Nakata’s (2007) approach to the intercultural domain essentially sees that the Western framework shapes the intercultural space even though it is characterised by Indigenous foundations. He further adds that the dominance of English language filters through Indigenous knowledge and that the conceptualisations and features therein situate and represent Indigenous knowledge on the basis of a complex set of contestations and interests. Nakata appeals for the academy to understand that Indigenous knowledge is vulnerable to representations and
valuations that do not connect the knowledge, the knowers’ of knowledge and the social institutions that reinforce the intricacies and holistic foundations of the knowledge. Nakata (2007, p.191) calls for consideration of the transformations and disintegrations of Indigenous knowledge that result from the Western categories of classification. Nakata considers that Indigenous knowledge is redistributed, thereby constructing an intercultural space that is contested constantly giving forth a momentum of challenge and change in perpetuity.

Evidence from this study reveals that accountability from an Aboriginal perspective is embedded in the systems of nature contained in the universe, where the land represents important connections to family and culture of the past, present and future. This evidence builds on the prior research and literature and will be discussed later in the thesis.

This study provides evidence concerning Aboriginal people from remote communities in the Northern Territory of Australia and acknowledges the holistic base of Aboriginal culture and the contrasting notions of accountability. These notions of accountability create a disconnect with Westernised abstract concepts as utilised by both the private and public sector.

As mentioned earlier in this chapter, for the purpose of this thesis the term ‘Western’ refers to the mechanisms that direct the behaviour of the Australian society itself based on European influences. According to Dudgeon et al. (2010, p. 37) colonisation was premised on the belief that: “all things Western were superior
and all things Indigenous were inferior”. The belief was reinforced and imposed by military force and perpetuated in legislation that controlled the lives of Indigenous people. The oppression of Indigenous people resulted, but as Dudgeon et al. (2010, p. 37) state “a cultural renaissance is absolutely necessary for oppressed people to reclaim a sense of pride, dignity and self-worth as well as validating their own cultural and historical values”. The impact and disparity of Western dominance, to which Dudgeon refers, is explored in this thesis to identify where it negates and resists the strength of Indigenous cultural foundations. The concepts of ‘accountability’ and the ‘intercultural’ introduced above are by no means definitive; they provide a foundation only for further building and development of the underlying notions to be disclosed through the course of this thesis.

THESIS OUTLINE
The chapters comprising this thesis are set out in the following sequence:- chapter two discusses literature in the accounting field that address contractual accountability, trust in the accountability relationship, the quantitative and complex nature of accounting and the relevance of accounting and accountability practices concerning Indigenous people. Chapter three discusses the preliminary developments that took place to determine the direction for the study. This chapter also explains the methodological framework that enabled rich data and subsequent analysis to direct the construction of theory. It describes the twists and turns that were unavoidable but necessary to direct the study towards meaningful data and at the same time meet ethical and cultural demands.
Chapter four provides a background to the Aboriginal community and local government landscape in the NT by describing current reforms that have been put in place in the NT and that impact greatly upon Aboriginal communities. This chapter explores the inception of a new local government era and how these local government organisations perceive Aboriginal communities, their style of management and control over communities and the accountability factors associated with funding that is administered by local government on behalf of communities.

Chapter five presents data represented in the most part by the ‘Aboriginal voice’ and provides analysis that utilises an Aboriginal appreciation combined with the researcher’s knowledge and background over many years of working with and for Aboriginal communities and organisations in northern Western Australia (WA) and the NT. Chapter six takes a slightly different approach and examines government funding programs by analysing application forms and guidelines for funding. This analysis enables a review of the terminology and language concepts used to understand the complexities associated with the funding programs. This process aids in understanding how these complexities present barriers to Aboriginal people in accessing funding and fulfilling the funding related demands for accountability. This chapter then demonstrates, through the use of charts, the emphasis and intentions of government funding arising from the documentation. This is then compared to the emphasis of Aboriginal thinking in terms of the funded projects.
Chapter seven proposes a convergence of Indigenous with Western concepts to provide middle ground features whereby a shared common language and a shared understanding of accountability is presented, to meet the challenges of the current systems of accounting and accountability. A Mutual Concept Grid (MCG) is presented that incorporates accounting and accountability standards and recognition principles that underlie government funding. The MCG demonstrates a column by column progression to provide a perspective of what middle ground could look like. Chapter seven also introduces a visual tool that was developed by the Wangatunga Strong Womens’ group that eloquently describes their project that required funding and how their own notions of accountability to their culture are naturally embedded.

Chapter eight concludes the thesis. This chapter further develops the visual tool mentioned above to demonstrate the common accounting and accountability attributes that are the normal way of life for Aboriginal people yet not understood by the different levels of government in Australia. This final chapter refers back to the research questions and summarises the key research findings to convey important learnings from Aboriginal people and their culture for making headway towards meaningful and accessible funding programs.
CHAPTER 2: LITERATURE REVIEW

Remote Indigenous communities are a unique environment for an accounting study due to the strong cultural values that have been in existence for 40,000 to 60,000 years. In contrast, accounting is a relatively modern concept. The impact of Western accounting and accountability concepts in this context creates tensions and prevents connection with the cultural nature and the lived reality of Indigenous people. It is therefore important to analyse the literature to identify, within the Western framework, what creates the disparity when it comes to accounting and accountability.

In recent decades a critical literature of accounting has emerged. This literature critiques, challenges and has transformed a previously rigid set of rules and formal practices. This chapter will discuss a portion of this literature only where it connects with the challenges that this study encompasses.

In particular, researchers have explored accounting and accountability concerning the technologies of government, colonisation, the power of the principal over the agent, trust and accountability and the domination of masculine language (Gallhofer et al., 2000; Gibson, 2000; Greer, 2009; Neu, 2000; Neu and Heincke, 2004; Oakes and Young, 2010; Seal and Vincent-Jones, 1997). This research analyses the use of conventional accounting practices and the resultant manifestation of injustices in a non-dominant cultural context and demonstrates the impracticalities of accounting practices in certain circumstances.
This chapter will also review the literature pertaining to accountability and governance relating to Indigenous communities in Australia. Western notions of accountability are still being imposed on Indigenous communities, causing deep and emotional conflict. It is argued that people are forced to act one way when their culture and embedded systems of accountability connect to their life in other more meaningful ways that directs their behaviour. Ignoring this is detrimental and disempowering to Indigenous people as will be demonstrated by this survey of the literature (Altman, 2007; Dillon and Westbury, 2007; Martin, 2005; Martin & Finlayson, 1996; Rowse, 2000; Smith, 2008; Sullivan, 2009).

ACCOUNTABILITY WITHIN THE ACCOUNTING DOMAIN
Accountability within the accounting domain is generally associated with contracting in a principal and agent relationship. This is usually premised on narrow economic assumptions where the principal has control through a transfer of resources to the agent (Laughlin, 1990). Accountability discourse has been active since the 1980s and continued to receive attention throughout the 1990s when definitions of accountability moved away from fixed and objective features towards more flexible meanings. According to Sinclair (1995, p.221), accountability is an ideological concept depending on the nature of its use and is understood by different disciplines in ways that resemble each discipline’s focus. For example, an auditor may see the financial and numerical results as the determinants of accountability; a lawyer may see the contractual terms as the means to evaluate accountability and a political scientist as a power relationship, whereas a philosopher may see it from an ethical perspective. Hence accountability is a multi-dimensional and contextual notion which can be variable, broad or specific.
Positioning of the Principal and Agent in a Contractual Setting

In discussing accountability relationships, Broadbent et. al (1996, p.274) and Laughlin (1996, p. 227) refer to the saying ‘who pays the piper calls the tune’ (also mentioned in Chapter One). The power that exists in the government funding relationships discussed in this thesis illustrates that government is the ‘principal’ and the ‘payer’ and an Indigenous organisation is the ‘agent’ and therefore the ‘piper’. The piper plays the tune that government requests whilst receiving the funding or benefit. The Indigenous organisation or community follows the ‘piper’ as a ‘collective’, trusting that their leader, the ‘piper’, or their trust in the ‘piper’ will lead them to their desired outcome.

Broadbent et. al (1996) argue that the self-seeking behaviour of the agent may fail to meet the requirements of the principal which creates an even more controlling environment resulting from the principal demanding a tightening up of controls. The reference to ‘self-seeking’ by these authors refers to organisations seeking their own objectives rather than being ‘selfish’ in the behavioural sense. This is an important point when discussing Indigenous social structures, which are premised on a system of collectiveness for the continuation of culture benefiting the community within a holistic system.

Broadbent et. al (1996, p. 277) take the notion of principal and agent further again by explaining that contractual probity and legality are associated with lower levels of trust and create the potential for conflict, whereas communal probity is the result
of a high level of trust that reduces the likelihood of conflict. These authors suggest removal of the automatic right for economic principals to determine the behaviour of the agent and pose the question of the demands of ‘higher’ principals. The question they posed was to investigate the moral right of the economic principal in all circumstances. Where the principal and agent share high levels of trust, freedom is given to the agent in a communal form, where expectations are ill-defined and probity and legal forms of reporting are quite unnecessary. Therefore, by dissolving the value-authority conflict between the principal and agent it is proposed that a trusting environment will result.

Contracts and Solidarity

A contract specifies the obligations of each party to an exchange effectively suspending hostility for the time only during which regulation must take place (Ouchi, 1980, p.136). Consequently, limitations arise resulting from a lack of trust that increases as enforcement of regulation increases. The point here is that solidarity does not naturally arise once a contract is in place. A contract in itself will not realise that outcome. It merely represents a judicial form without the social relations element. The notion of solidarity between the parties to the contract is referred to by Durkheim (1933, p.226) as the ‘union of objectives’ between individuals initiated by their reciprocal dependence. Durkheim contrasts ‘contractual relations’ with ‘organic solidarity’ inferring that goal congruity underlies the latter. Organic solidarity is explained by Durkheim as a system of organs necessary to one another with an underlying reliance that must be predetermined to counteract potential conflict. Ouchi (1980, p.136) refers to the feelings of
personal comfort in social relations that create solidarity as being the ‘condition of communion’ and a necessary part of achieving contractual aims and objectives. It is suggested that solidarity is possible where there is complete immersion of individual interests in the interests of the whole (Ouchi, 1980; Kanter, 1972).

Ouchi (1980, p.136) makes an interesting point about the work of Durkheim with Indigenous Australians and his findings relating to ‘totemism’ and ‘clan’. Durkheim (2001) describes ‘clan’ as a group of representative organisations that come together as the system of organs providing regularity of relations and a high degree of discipline. Kanter (1972) argues that although clans demonstrate a high degree of discipline that this does not result from high levels of regulation and surveillance contained within a contract. Instead, Kanter contends that discipline arises from a system of belief that an individual’s interests are best achieved through a focus on the collective or interests of the whole.

The clan concept put forward by Durkheim (2001) resonates with this study in accordance with the deeper meaning of the social foundations. The ‘collective’ basis, the ‘discipline’ and the ‘goal congruity’ are factors that Ouchi’s and Durkheim’s reference to clans has in common with the key points of this study. Given that research undertaken by Durkheim’s students and his subsequent analysis concerning totemism relating to Indigenous people from Australia and Papua New Guinea, the concept has a deeper sense of relevance. In my research I explain these concepts through the term ‘kinship’ which incorporates all cultural
notions associated with totems, skin groups\(^9\) and the wider rules and obligation systems of specific groups. This tends to be described in English as clans or tribes. Reference to ‘skin groups’ is the more common language used in Aboriginal communities located in the Kimberleys and throughout the NT. Durkheim (2001, p. xviii) describes ‘clans’ as a large family unit, united by bonds of kinship with mutual duties whereby clan members enjoy the same relations, totems and social organisation.

**Trust and Governance**

Trust and co-operation are imperative prior to formalising a contractual agreement. Conversely, regulation and monitoring tools negate trust and promote distrust (Seal and Vincent-Jones, 1997, p.407). From my experience and investigations, government funds Indigenous communities on a contractual basis, where regulation and monitoring are very firmly stated in the funding agreements with an expectation that they are practiced throughout the contract period to acquittal stages. Remote Indigenous communities are not in a position to push negotiation to the point where they may gain power, mutual expectation or be trusted. Funding is often for basic survival items such as: grading unsealed roads, particularly after such roads are flooded and washed away, providing transport to commute ‘back to country’ for cultural and spiritual replenishment, travelling to the nearest town or city for medical treatment, building a wellness or a youth centre, recording culture for future generations, or even building a structure to house a fire engine.

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\(^9\) The Tiwi people refer to the term *Yiminga* to capture the total meaning of the skin group system which is defined as: totems, skin groups, life, spirit, breath and pulse – ‘the line of life’ (Ward, 1990, p. 17)
Generally funding is for the type of things that town and city folk can freely access or do not have to think about as it is taken care of by the various levels of government. The contractual obligations of funding place Indigenous people at the mercy of judicial and regulative demands that operate under a mainstreamed approach designed to satisfy non-Indigenous Australians. This regime does not provide for a trust-based arrangement, even though Indigenous people through their kinship systems operate largely on trust and have done so for forty to sixty thousand years (Chew and Greer, 1997; Sullivan, 2009).

To summarise the discussion above relating to trust, it is evident that contracts that are developed in a trusting environment are more likely to achieve success than those developed in a regulatory environment. There are different dimensions of trust that will create different patterns of behaviour. For instance low levels of trust will incite higher levels of control and contractual forms of accountability by the ‘principal’ in a ‘principal and agent’ relationship, whereas high levels of trust tends to create a more relaxed atmosphere of control and accountability (Broadbent, et. al, 1996).

Ivory (2005) conducted governance and leadership research in the Thamarrurr region in the NT (also known as Port Keats). Twenty clan groups are represented under the Thamarrurr region. Ivory states that Aboriginal organisations were formed in the 1960s based on a council model that allowed for consultation and Aboriginal expression, however, were primarily ‘tokenistic’. By 1978 the council consisted of members from a key local landowning group and as Ivory (2004, p. 3)
states the legitimacy was lost and the council became 'the instrument of a selected few'. Over this time the organisation incurred substantial losses and by the 1990s people of the region became curious about alternative governance structures that represented all resident's rights with the potential to operate as a legal entity in the non-Aboriginal world.

In 2003 the Thamarrurr Regional Council, represented by a 40 member council, was formally established by the NT Parliament. Its philosophy was predicated on a governance and leadership model that is inclusive of all the regions clan and language groups and promotes interaction, cooperation and respect between all of these groups. This model was an intercultural model that gave a voice to all groups and clans. The Thamarrurr governance model is an example of a ‘two way’ model that is premised on legitimacy empowering all groups. Ivory refers to this model as a having foundations of a classical leadership model whereby leaders put forward their view, however different to the traditional way the issue is then debated then a decision is made. This model is described by Ivory (2005, p. 11)

as:

*Thamarrurr is not just a council: it also is a micro-representation of the society itself. Issues emerge at family level and are communicated through to clan leaders and the Thamarrurr representatives...*

Ivory (2005, p. 11) reflects on community values in the governance system and describes the key values of Thamarrurr Council as:

- Equal and fair representation
- A say for all
- Equal opportunity to access resources (e.g. housing)
- Good communication
- Respect for others
• Particular respect for Elders

The discussion above regarding the Thamurrurr conveys a model predicated on collective input, legitimacy and trust to make decisions of high importance for all representative communities. As Ivory summarises, the Thamurrurr Council model is a story about a collective vision ‘...of where they want to go, and how they are going to get there’ Ivory (2005, p. 14).

Accountability, Governmentality and Diversity

From the fifties to the nineties accountability represented the central tenet of the transition from direct service delivery to grant funding for First Nation people of Canada. During this time the language of accountability was essentially a bureaucratic transfer between governments, resulting in an entitlement to funding that was dependent on adequate systems of accountability directed by complex definitions (Neu and Therrien, 2003).

Neu (2000) provides insights regarding the implication of accounting techniques as a means for colonisation and genocide. Neu refers to Foucault’s concept of governmentality to describe where political thoughts and actions convert to calculations and tactics to form a complex mode of power enforced by government. The implication of accountability mechanisms assisting in colonising nations is taken further by Neu by linking these mechanisms to genocide involving Canada’s First Nation people. Causal relationships were premised on power to force accounting related compliance that inevitably resulted in genocidal outcomes for Indigenous people (Neu, 2000). This helps to explain how accounting and
accountability have contributed to the background of challenges that still exist between governments and Indigenous people today. Keeping in mind that Australia was colonised by the British from 1788 and has similar arguments for genocide activity (Tatz, 1999). Neu’s research and arguments echo to a degree the Australian experience.

Accounting tools and techniques from the past have become embedded within the government system and continue to play a major role in the shaping of governments’ accounting tools and techniques, thus reproducing colonialism (Neu, 2000; Neu and Therrien, 2003). Neu’s research is fundamental to this current study in that it helps to explain the shaping of accounting and accountability conventions that remain in practice in relation to Aboriginal communities in the Northern Territory. This research provides a starting point to explain some of the underlying phenomena, which this study then investigates further through connecting with Indigenous people who deal with the system that has grown from a colonial past. The following quote by Neu and Therrien (2003, p. 31) captures this discussion:

_The bureaucratic mechanisms that helped colonial powers translate their objectives into practice relied heavily on accounting’s ability, through symbolism of numbers, to represent power relationships. The construction of incentive schemes, the definition (and often re-definition) of funding relations and the manipulation of the distribution of those funds – all based on the seeming objectivity of measurement and monetary rationalization – precipitates action at a distance._

Neu (2000) refers to ‘action at a distance’ as being the consequence of the control that government enacts through its accounting processes, policies and associated schemes that impact Indigenous people. Neu (2000, p. 282) refers to a case
whereby the Grand Chief of the Grand Council of the Cree of Quebec referred to such government actions as ‘environmental racism’. The government at that time utilised its technologies to appropriate wealth through economic subsidies for multinational companies whose activities proved to be detrimental to Indigenous people. Inadequate safety procedures by these companies receiving the subsidies led to the polluting of waterways devastating fish and wild life stocks on Indigenous land - resulting in long-term health issues for the Indigenous population.

**Complex Accountabilities**

From my experience the list of stakeholders on NT Aboriginal communities is exhaustive with religious, community, charity, sport and recreational, health, education, research, construction, land councils, mining and industry and private service organisations all involved. There are also the many federal, state and local government agencies and departments. These organisations interact with the community through many different avenues - whole of community, smaller groups or individual levels. When one travels to a remote community by plane, for example, there can be a host of different people with varying purposes aboard, such as: government staff, health workers, mining and industry representatives, anthropologists, legal experts, justice workers, consultants, non-government organisations, researchers, tourists and so forth. Some are regular visitors, some prearranged and some just turning up. These communities have populations of 150 to 2,500 Aboriginal people which may seem small. However, the number of services is just as extensive as much larger townships. The list of stakeholders
and their respective business and other activities combines to create a very complex set of accountabilities and a very real expectation of community people.

Contending with the volume of visitor traffic, meetings and activities arising as well as the sheer presence of so many people dispersing into these relatively small communities each day, has become a way of life for community people. Community people assist constantly with the variety of requests, demands and other requirements that need to be fulfilled. I developed diagram one below to illustrate what an extremely simplified version of accountability looks like involving one community organisation, one state government body and one federal government body. It is important to note that each key community-based organisation could be interacting with federal or state government in relation to over 100 funding contracts in any given year, all with their own performance indicators and reporting requirements. In addition there are many incorporated organisations that are owned and managed by community members that all have separate and independent interactions with government and other organisations. This illustration simplifies the number of stakeholders but does not show the actual volume of interactions or flow of dollars based on funding lines. Nonetheless it still represents a complex set of accountabilities.
Chris Chapman’s presentation at the Asia Pacific Interdisciplinary Research in Accounting conference in 2010\textsuperscript{10} inspired the above accountability illustration. He refers to: ‘In practice a tangled web of accountabilities…’ (Chapman, 2010). In his presentation Chapman stated that the key is to understand the linkages between the interactions. Although Chapman focuses on the complexities within the costing environment of a hospital, application of the same principle for the purposes of this study provides a basis to view the interactions and attempt to understand the linkages and associated responsibilities that are contained within each interaction.

\textsuperscript{10} I attended the Asia Pacific Interdisciplinary Research in Accounting 2010 conference at the University of Sydney where Chapman presented.
The point of applying the above model is to highlight the multiple lines of interaction that exist within an Aboriginal community. Diagram Two below is an example of the complexity of the Native Title system in Australia. This illustration provides an insight to one element of an Aboriginal community's activities. Due to the complexity arising from the displacement of Aboriginal people in the Northern Territory as a result of government policies, Aboriginal people have many outstanding native title claims. The illustration below is described in detail on the Australian Human Rights Commission website, titled ‘Native Title Report’ (2007) from where it was retrieved. It presents some of the community of parties involved in native title together with their interactions. This diagram demonstrates the number of interactions that can arise through the day to day life of Aboriginal community members seeking recognition of, protection of and ownership rights to their traditional country.
The point of demonstrating the level and volume of interactions contained in diagram two is to build a picture of the incredible expectation that stakeholders create and the compounding of accountabilities with which Aboriginal communities contend. Communities operate outside of their comfort zone and endure administrative and other processes that are not compatible with the way that they...
think or operate. Examination of the linkages reveals further complexities and questions the ability of a Western based orientation to achieve essential outcomes for the very people that it is intended to support. Matters concerning continuation of culture, healthy communities and providing a better life for future generations are paramount and are clearly areas of accountability for Indigenous communities. However, where government and other stakeholders intercept these objectives in providing funds or other resources, the process becomes complicated and the ownership of the process is removed from the Indigenous peoples’ control and the process then becomes dominated by Western based rules. The domination of Western based rules transforms the process into an abstract and fragmented set of procedures that are often not coherent and lack compatibility with Indigenous community objectives. From the evidence arising in this thesis the lack of connection with government funding processes and the lack of ownership of elements therein creates a situation where Indigenous people show an incredible resilience in their attempt to conform with government while still engaging within their own cultural realm to provide a better future for their people.

This thesis explores an accountability that can drive learning and knowledge systems, so that the Western language and meanings used by governments connects more with Indigenous ways of thinking and seeing the world. Accountability is a notion that is driven by an agenda of expectation by government which has not proven to be effective in light of the present day situation for Indigenous people (Dillon and Westbury, 2007). It is therefore important for the discovery of the ‘other’ world, a true ‘intercultural’ place where an enabling
partnership of sharing can emerge based on flexible and important notions of accountability.

**Accounting and Accountability Language**

The funding mechanisms that are central to this study represent the use of accounting systems by government institutions to enact a specific language of accountability expressed in funding documentation. This documentation contains an expectation for specific behaviour that does not link to or connect with the cultural context of Indigenous communities, which operate at the interface of two different world views. The issues are much deeper than just language. Cultural context adds further complexities and the challenge is to learn the language of such complexities (Myers, 1979; Nakata, 2002a; Nakata, 2002b; Nakata, 2007; Nakata and Langton, 2005).

Myers (1979, p. 344) explains from his observations and analysis of Pintupi people, the need to distinguish between concepts as ‘words’ from the ‘feeling-states’. According to Myers, word-use cannot guarantee feelings which are ‘complex’ and ‘ambivalent’. He further adds that a poem or a painting can express feeling but one word cannot. Myers submits that the emotions of a Pintupi person will not be about themselves but about the society’s interests and therefore the relationships of individuals as a consensual and not an autonomous state.

Lehman (2006) refers to escaping from the economic individualism of accounting and accountability through affirming the common values that nurture spirit to
encapsulate difference and diversity. He refers to the constraints of language as follows:

....it is humanity's capacity to express thoughts through language which offers a richer way to analyse the world. This way of thinking, in turn impacts on accounting and reporting functions. This cannot be achieved when language is constrained and reduced to a tool at the disposal of interlocutors who must abstract from their reality to test the validity of their maxims (Lehman, 2006, p. 775).

There remains much to achieve to formulate an accounting base to overcome the rigidity of accounting logic and its associated accountability mechanisms that are not compatible with the real world because of the way they have evolved into such highly quantitative and measurement based concepts (Lehman, 2006).

The shape and definition of accountability is seen by Oakes and Young (2010, p.64) as being dangerously narrow where it connects with transparency through production of reports. These authors discuss the detrimental impact and the perpetuation of injustices resulting from equating accountability with the production of accounting reports. They see this narrow definition as limiting and restricting in contrast to what should be a contested concept that is relational, contextual, negotiable and flexible, with undertones of power. Oakes and Young (2010) have used Bourdieu’s concept of ‘symbolic capital’ to highlight the bureaucratic mechanisms that took power away from the American Indians. Other authors referred to in this chapter, such as Gibson (2000), Greer and Patel (2000), Neu (2000), Neu and Heinke (2004) have utilised Foucault’s concept of governmentality. Collectively, these authors contribute to the body of research that relates to the bureaucratic mechanisms that governments’ utilise to control behaviour of Indigenous people. These authors call for a rethinking of Western
based accountability to understand the ways in which accounting contributes to the
detriment of Indigenous people’s lives and express the need to incorporate
foundations that include the context of Indigenous societies.

During preliminary research for this study it became apparent that a key issue for
Aboriginal people with regard to government funding documentation and processes
concerned the technical accounting and accountability based language style that
government used. Accounting literature indicates that Indigenous people are
subjected to accounting and accountability language in relation to organisational
governance and administration, managing personal financial affairs and negotiating
contractual agreements (Chew & Greer, 1997; Greer & Patel, 2000; Neu, 2000;
Gallhofer et al., 2000; Gibson, 2000). From another perspective the literature also
indicates that Indigenous people are or have been the object of accountability and
accounting systems that restrict or constrain their lifestyle and behaviour. This
perspective connects with the perpetuation of accounting and accountability
concepts that are used as tools to force accountability by imposing mechanisms on
many people who are ill equipped to understand or have the power to resist.

Previous research has laid the foundations for this study, for example Gibson
(2000, p. 290) states:

Those who are not articulate in the accounting language, or not familiar with its use
and cognisant of its effects, are at risk of being greatly disadvantaged in the race for
economic dominance.

Gibson (2000, p.291) considers the use of language and terminology as ‘an
effective weapon’ in disempowering Indigenous people. In addition to the
language barrier Gibson explores the focus on economic imperatives that fail to communicate the complexity of the real issues being experienced. Gibson (2000, p. 304) further argues that:

Until a supportive and empowering form of accounting reports, emphasising non-financial and social values, replaces the accountability measuring stick denominated solely in unserviceable financial terms, the process of Aboriginal dispossession, although changing in nature, is likely to continue.

Government continues the theory and practice from the colonial times and is therefore responsible for the creation, development, initiation and implementation of these systems of power and control over Indigenous people. These practices present in the modern day as governments’ accountability requirements and therefore carry on this legacy as another form of disempowerment (Chew and Greer, 1997; Gibson, 2000; Neu, 2000). Chew and Greer (2000, p. 293) make an important point about the relevance of accounting systems in relation to Indigenous people:

To overcome the colonizing potential of accounting systems, systems of accountability should take into account the particular context in which they operate.

There have been calls for new direction in the accounting literature concerning accounting and Indigenous people (Chew and Greer, 1997; Gibson, 2000; Buhr, 2011). The evidence presented in this nascent literature suggests that a balanced approach is required which allows Indigenous communities to have an involvement in the development of the shape and form of the funding programs, including the acquittal process. It is suggested by researchers in the social policy and social accounting arena that the emphasis on quantitative information is the underlying issue which needs urgent attention (Hines, 1992; Broadbent et. al, 1996;
The literature discussed above introduces the challenge ahead for the accounting domain, to allow culture to play a moderating role in the change of emphasis from the existing quantitative based accounting and accountability system. In the next section the discussion refers to the history of accounting and audit and the implications of accounting generally and more specifically in relation to Indigenous people.

The Historical Implications of Accounting and Auditing and its Influence on Accountability

Accounting as a means of measuring has been linked to the development of capitalism. According to Bryer (2005, p. 28):

*The capitalist mentality pursues the rate-of-return on capital employed in production by extracting surplus value from the sale of commodities or services produced by the wage labour, and the capitalist keeps balance sheets and profit and loss accounts.*

Bryer refers to Marx's theory of the British Industrial Revolution whereby the capitalist mentality is linked to the social relations of production and accounts. Bryer's discussion attempts to prove, in accordance with Marx's theory, that in fact the British Industrial Revolution was a capitalist revolution. Bryer utilises Marx's theory relating to the transformation of ordinary farmers who turned capitalists between 1670 and 1750 and the resulting capitalist mentality that then spread from farming to industry. Accounting provided the tools for calculating the rate-of-return.
on capital investment and therefore enabled the circulation of capital, or as per Karl Marx refers - the valorisation process (Bryer, 2005, p. 55).

Funnell and Robertson (2014) provide an in-depth examination of the Dutch East-India Company and the accounting practices used during the 17th century that were thought to be instrumental in the development of capitalism. There is some conjecture as to the principals and practices of accounting used at that time and whether or not double entry bookkeeping was actually used by the Dutch East-India Company in the 17th century (Funnell and Robertson, 2014; Robertson and Funnell, 2012; Bryer, 2005). According to Robertson and Funnell (2012) measurement of wealth, based on return on investment calculated using double entry bookkeeping was not a necessary condition. Robertson and Funnell claim that capitalism for the Dutch arose from a long tradition of joint ownership and a free market suggesting that the social and economic impact drove capitalism. It is also suggested that the Dutch East India Company’s debt situation in the 1780s was attributable to its lack of double entry accounting practices to calculate the rate-of-return for investors and manage its finances better.

Moving forward in time, the intensity of change to the auditing process and associated regulation increased during the late 1980s and early 1990s in England. According to Power (1997, p. 3) this period represented an ‘audit explosion’ resulting from large scale corporate collapses that created a demand for governance and accountability. This transformed auditing towards a far more regulated monitoring process over a range of organisational contexts. In light of this audit explosion, Power (1997, p. 10) refers to the ‘expectation gap”; whereby
the public expectation is that auditors will detect fraud or provide a warning about business failure. Yet this expectation exceeds what financial auditing is able to achieve and what auditors actually do. For example an auditor does not perform a 100 per cent check of all transactions but bases his or her inquiry and assessment on a predetermined process (it could be systematic or random) within a level of materiality. Power states that the idea of an audit assumed a central role during this period, particularly in the practices of government.

Power (1997, p. 43) notes that public administration in many countries underwent intense change during this era. The change process became labelled as the New Public Management (NPM). Power further explains that the NPM effectively applies private sector administrative practices and managerial ideas aimed at replacing the inefficiencies of government with the presumed efficiencies of markets. Accounting and auditing operationalise these NPM principles and values.

Rose and Miller (1992) discuss the mentalities and machinations that represent the nature of government and state, with respect to its history and how it shapes the beliefs and conduct of others:

… we suggest, problematics of government should also be analysed in terms of their governmental technologies, the complex of mundane programmes, calculations, techniques, apparatuses, documents and procedures through which authorities seek to embody and give effect to governmental ambitions. Through an analysis of the intricate inter-dependencies between political rationalities and governmental technologies, we can begin to understand the multiple and delicate networks that connect the lives of individuals, groups and organizations to the aspirations of authorities in the advanced liberal democracies of the present (Rose and Miller, 1992, p. 175-6).
These authors discuss the influence that the financial and economic controls enforced by government maintained over the environment, including private enterprises. The threat of withholding funds was a strong and intimidating incentive that disseminated a regulative flow that was seen as protecting taxpayers’ funds and gained faithful allies (the accounting firms) for government. The establishment of regulatory controls escalated, producing reinforcement and further regulation. This then created a legitimising process that evolved into an acceptable form of regulation that was adopted by other levels of government and local authorities (Rose and Miller, 1992, p. 190).

This section demonstrates some of the factors that have contributed to the background relating to the public service tightening up its financial, economic and governance control mechanisms and therefore influencing in part the way government behaves towards Indigenous funding and those organisations and groups concerned. The next section examines performance indicators at the Local Government level in Australia.

**Taking Measurement Too Far**

The rules and rituals of the accounting field have enabled organisations to have a secure, lawful and prudent system to convey profit (or loss) and manage capital accumulation (Cooper, 1992). The profit and loss statement and balance sheet which represent the key financial statements used to assess an organisation’s wellbeing outline only those things that are measurable according to a predetermined methodology. This is what Cooper refers to as the logocentric
nature of accounting. Cooper questions the double entry accounting assumption that everything in society is reducible to some kind of binary opposite. Cooper asks whether other items that exist, even if they are considered valuable to an organisation, have any real value in accounting. Cooper (1992, p.29) emphasises the comfort that society takes from following the rules of accounting, which she states originate from phallogocentric (privileging of the masculine) origins in pursuit of profit maximisation. This view of accounting represents a radical move away from the masculine perspective and overtones that have created what is argued to be an inflexible system of the binary orientation of accounting.

Cooper poses the question; “what would an accounting system developed by women be like”? This author teases out the weaknesses in the accounting framework and directs her attention to the ‘other’ things. By ‘other’, Cooper refers to things outside the official symbolic structure and outside of the law. That is, things that haven’t been considered in the wider context of the established accounting framework.

To take Cooper’s point one step further, things that are not currently considered as having value in the accounting language may become measurable in the future. Relating this back to Indigenous communities, there is a requirement for organisations to continue to conform to accounting and reporting frameworks over which they have had no influence. Government imposes predominantly accounting based themes within the funding compliance system. In addition to this the Acts that these types of organisations are incorporated under duplicate this requirement.
This framework incorporates traditional and contemporary accounting conventions that have become part of governments’ expectation for Indigenous community groups and organisations. This system fails to consider the ‘other’ things which Cooper (1992) refers. For example, cultural value is one thing that has missed governments’ radar. Culture has value but is not accounted for under accounting conventions.

Accounting standard setting has been influenced by certain industries even though multiple layers of bureaucracy exist that make it a rather complex and difficult process to penetrate. International harmonisation has added further rigour to the setting of accounting standards (Cortese, 2006). Extractive industries have had a high degree of influence on the international accounting standard setting process. The extractive industries are what Cortese considers to be the third level of overlap after the ‘Big Four’ and after the International Accounting Standards Committee and Board. According to Cortese, the purpose of International harmonisation was for standards to have a more generic look and feel. However, for some organisations compliance with the accounting standards serves to create further hardship. The behaviour of the Big Four applies pressure and influence behind the setting of accounting standards that then directs that only certain elements are important enough to be measured. These elements in turn, become part of the ‘generic’ set of standards. This process appears to be superfluous or even extraneous for Indigenous organisations. Nevertheless, eventually these standards impact Indigenous organisations as government adopts more and more

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11 The name given to the largest international accounting firms that handle the majority of audits for publicly traded companies and many private companies – KPMG, Ernst & Young, Deloitte and PCW (Pricewaterhouse-Coopers)
reporting and practices in accordance with the accounting standards. Progressively this perpetuates a cycle whereby governments’ uptake of accounting standards creates a more technical and less appropriate set of standards for those organisations that do not operate in the key industries that have power over the standards setting process.

The retention of culture for Indigenous people is paramount to achieving self-determination (Sullivan, 2006). Program success and community sustainability depends on a good foundation of governance. This can only be effective if there is a connection between the cultural values and standards of communities and their external stakeholders’ expectations (Dodson and Smith, 2003). This is where culture can play an integral part of the formula for success and sustainability.

Because of the dominance of the existing accounting framework it is difficult to incorporate the important role that culture has to play. Whether or not cultural value is measurable or should be measured is a further consideration. Findings from this study reveal a lack of cultural acknowledgement from Government concerning funding programs and compliance mechanisms for Indigenous communities. According to Rowse (2012, p.104), the self-determination of Indigenous Australians requires culturally based governance structures to progress Indigenous organisations. Yet the law and, in particular, public administration, is imposed on Indigenous organisations creating conflict with the underlying strength of self-determination. Rowse discusses this point further through reference to the government’s focus being on the weaknesses of Indigenous organisations in relation to Western governance frameworks, with no credibility given to the

I have been unable to find any examples or literature that attempts to quantify Indigenous culture but authors such as Martin (2005), Morphy (2008), Smith (2008), Sullivan (2005) and Rowse (2012) all emphasise the need for consideration of traditional cultural frameworks that can also draw on values of the general Australian society but entail legitimate processes that feed self-determination. If culture and retention of culture were equated as positive and valued factors for accounting purposes, this may require cultural aspects to be quantified in a similar manner to the accounting treatment of ‘goodwill’ or as an ‘intangible asset’, with a rating system convertible to dollar values. To put a dollar value on Indigenous culture may not necessarily be an acceptable or respectful process and would be highly contestable.

Royalty payments paid to traditional owners are not based on a calculation that values culture. They are compensation for either sacrificing culture on the parcel of land, water or air concerned or any economic, social or cultural damage to Indigenous values. Even then, compensation may be based on a portion of the value of the minerals extracted or the disturbance to the land (AIATSIS, 1998), as opposed to valuing cultural loss pertaining to cultural heritage or potential production from traditional practices. I do not intend to suggest the creation of a quantitative representation of Indigenous culture. My intent is to point out that quantification could be achieved if certain factions within the wider community
demanded it and if the system perceived it as the preferred method. This is the point that Cortese (2006) describes as the overlap that has created a rule-based accounting system that is superfluous and extraneous to many organisations.

As discussed above, Chew and Greer (1997) and Gibson (2000) indicate that Indigenous culture has no value in the accounting context, yet it remains of significant value to Indigenous people – far more valuable than any asset sitting on a balance sheet. How does cultural significance attract the attention of government agencies so that it can be built in to accounting disclosure or outcome related reporting as a positive factor? Also in accordance with the sentiment of the authors above and as illustrated in later chapters, government-based funded activities are overly represented in quantitative terms conveying a focus on statistics and dollars rather than important community achievements. This is also a key point of Broadbent’s (1998) and Cooper’s (1992) papers as discussed above.

How can we evidence the major and invaluable attribute of Indigenous culture? This needs to be done in a qualitative manner that can then amplify the positive benefits that flow from cultural foundations, which permeate benefits regarding the social, health and wellbeing of Indigenous people in remote communities. This is in preference to an accounting value where no significance or worth is applied to cultural relevance and its health and wellbeing benefits. Following generic accounting-based compliance requirements is first and foremost done to retain funding; yet it serves minimal purpose in this context. Program development needs to be intertwined with the cultural foundations of communities to provide a
program relevance and compatibility to enable success (Dillon and Westbury, 2007).

**Program Performance Measures**

The Industry Commission's report (1997) made recommendations for improving Local Government performance indicators. One of the recommendations proposed incentives to be included in funding agreements to achieve continuous improvement as well as include clear and explicit program objectives. The report also recommended that program objectives should be attainable and play a legitimate role in improving transparency and accountability. It was suggested that performance indicators need to identify gaps in performance rather than be used as a tool of intimidation. The report stated that comparative performance measurement, benchmarking and financial reporting were three measurement activities that should bring about efficiency and effectiveness. Furthermore, the report rejected that a focus on quantitative indicators purely for ease of measurement and benchmarking direct the process (Industry Commission, 1997, p.13).

The Industry Commission’s report (1997, p.13) also suggested the process for program development and compliance requirements must firstly develop the broad set of objectives then develop indicators that reflected performance in terms of achieving those objectives. The report recommended that the framework to be developed outlines effectiveness and efficiency that accommodated accessibility,
appropriateness, geographic situation, availability, special needs and the ability for the community to utilise the program.

The report stated that in the past much of the data collection for councils involved production of information that was unnecessary, repetitive, complex, irrelevant, not useful, not timely and not adequately coordinated. From this experience the lessons learned by the Industry Commission (1997, p.63) to assure a co-operative and successful process included:

- Keep funding allocation officers out of the performance measurement process;
- Participation must be voluntary including a sense of passion and commitment to foster a sense of ownership;
- Utilise a steering committee of committed people with influence to ensure participation by agencies and organisations so as to allow early challenges to be overcome;
- Have an independent chair to resolve differences of emphasis, and
- Have trustworthy technical support from an organisation that has the expertise.

The Commission’s report findings relating to the funding programs that were rolled out in Indigenous communities, highlight the disparity between what information is available for governments’ purposes and what happens in reality. Indigenous corporations are usually required to provide audited financial statements annually
and interim financial statements periodically, depending on the terms of the funding agreements. Funders also require project or program performance reports that generally contain specific statistical information, to comply with the key performance indicators, stated in the funding agreement. Sometimes the government agency sets these performance indicators at other times the recipient or service provider and the funding agency negotiate them. One can understand the ease of setting performance indicators that are quantitative, for example ‘a ten percent increase in school attendance’ or ‘visiting specialists to visit the community 12 times per year’. The question here is: - are these indicators relevant and representative of reality and have they led to effective program outcomes?

For example, from my experience and investigations Aboriginal communities in the NT generally have difficulties in maintaining high levels of school attendance. For those communities that have a swimming pool, schools can utilise the persuasive policy of ‘no school - no pool’ with which there has been a degree of success with over the past five or so years. During those times when the pool is operational, school attendances may be higher than average. In the cooler part of the year when it is too cold to swim, or if the pool has been closed for maintenance, school attendance could fall. This drop in school attendance reflects badly on the community and may pose difficulties for the community in achieving the required key performance indicator levels, as per the funding agreements/contracts. Performance indicators linked to other activities as described above may set an artificially high level of expected outcomes.
In many cases the measure for school attendances in the community is usually over twelve month period. This allows government to make numerical comparisons with past years or other benchmarks. Does this statistical comparison assist communities in getting children to school and does it reflect the intervening conditions that constrain a community’s ability to get children to school?

Dillon and Westbury (2007) criticise funding programs that are within a boxed-in time period such as 12 months or a financial year. These authors state that this short timeframe will not allow the communities concerned or government to achieve effective outcomes. The information that government utilises to make resource allocation decisions needs to be more carefully constructed to reflect a more meaningful and realistic basis. For example, in the NT, Aboriginal people living on remote communities sometimes need to move on to higher ground or neighbouring communities during the wet season when floodwaters threaten to cut their communities off from major towns and regional centres. Programs need to cater for issues such as this which seasonally affect schooling and other activities. This can cause major discrepancies when specifically based on statistical indicators or benchmarks within specific time frames. A culturally appropriate system of reporting for funded programs needs to be developed by the communities in conjunction with government to increase the likelihood of successful and effective outcomes based on reliable and relevant information and programmed over suitable periods of time (Industry Commission, 1997).
Dating back to the 17th century accounting conventions were focused on boxed-in time periods. The East India Company was instrumental in the development of accounting utilising a specific system of measurement that paid limited attention to annual profit (Foucault, 1995). The focus was not on a set time period, in fact their accounts as such were not finalised for some years. Each ship load was a project, picking up its precious cargo from a distant location across the seas and trading it over what could have been several years of sailing whilst traversing many oceans, islands and the coastlines of many continents. Stock movement was recorded and used as the official documentation, and success included strategic aspects relating to future trading and alliances. The Dutch East-India Company eventually transitioned into a modern capitalist organisation as it accumulated investors. Over time the company’s bookkeeping methods changed to enable accounting treatment so that investors could determine their return on their investment (Robertson and Funnell, 2012).

A further key point arising from this discussion about the Dutch East-India Company is how meaningless a short period snapshot would have been when so many factors impinged on the final determination of the level of success of each journey and the many important elements that led to future trading. Dillon and Westbury (2007) assert that short term niche programs are counterproductive and that there needs to be consideration of bundling programs together, based on longer terms and with aims and objectives developed by the communities themselves if they are to be more effective.
In 2011 the Commonwealth Government introduced a program referred to as ‘Improving School Enrolment and Attendance through Welfare Reform Measures’ to increase school attendance. Essentially the program links school attendance with Centrelink payments (social welfare benefits). The program is being trialled in six regions which are predominantly Indigenous communities or regional centres with high Indigenous populations. The program gained a reputation for enforcing ‘punitive measures’ for its coercive tactics, deducting a portion of the parents’ Centrelink family payments linked to their children’s non-attendance at school (Harris and McKenna, 2011, p. 12). Such deductions may mean that families will not have enough money to buy food and provisions for day to day living. Although this example does not relate to grants and funding, it demonstrates the inappropriateness of some performance indicators that government adopts.

It is imperative to have performance indicators that are contextually relevant so that performance outcomes are connected in a realistic manner. Statistical representation of school attendances in reports prepared for government do not have the scope to convey the real issues or context. A coercive measure does not get to the real problem and disadvantages families that are already facing a struggle each day. Statistics in the case of school attendance are formulated to derive what government believes are important underlying issues and background information. However, such a quantitative representation fails to present the contextual picture and ignores important facts, for example: size of community, location, available transport, cultural factors, seasonal conditions or governance.
structure. If these conditions are not taken into account, the process then affects the children, the families and the communities (Harris and McKenna, 2011).

According to the Industry Commission (1997), benchmarking could be problematic and needs careful consideration to ensure the benchmarks are relevant and that a “one size fits all” approach is not used. If benchmarks are used they need to be developed to draw out the positive elements, rather than focus on the negative outcomes and therefore the deficit model.

A Different Approach to Accountability

O’Dwyer and Unerman (2007; 2008) evaluated a program implemented by the Irish government in relation to Irish non-government development organisations (NGDOs) that provided overseas aid. As part of the evaluation process O’Dwyer and Unerman analysed the relationship between the NGDOs and their primary government funder to see if the program was achieving a more holistic and socially accountable approach. The initiative was a multi-annual scheme designed to overcome the problems previously faced with the use of functional accountability based on short term funding of components of a project. Previously there had been little attention to the outcomes of the program or any impact on the people and their community being developed.

The new initiative was outcome focussed, with the intention to create a consultative and communicative partnership approach between the funder and the
funded service provider. Downward accountability\textsuperscript{12} was a key part of this new initiative, to encourage a learning environment and sharing of experiences towards social accountability rather than an upward financially focussed accountability. This also gave the NGDOs relief from the ongoing controlling and evaluating procedures associated with the previous short term projects. The NGDOs would then develop similar partnership relationships with their beneficiaries, thus emphasising the development of strong downward accountability relationships to give rise to a rights-based focus to strengthen capacity in the developing communities (O’Dwyer and Unerman, 2008, p. 806).

It was found that the rights based approach raised awareness and eroded the power imbalance, whilst the NGDOs were held to account by the local communities. Downward accountability was found to be an important tool in improving effectiveness on the ground. It was also found to help NGDOs build awareness and become learning organisations, through a deeper understanding of their beneficiaries. The NGDOs came to appreciate how aid delivery can successfully work in harnessing community needs. The ability for the beneficiaries to effect change in the action of NGDOs became evident; however, in some cases, the level of downward accountability required was resisted by NGDOs. The authors found that further commitment by the NGDOs is needed to embrace downward accountability within the rights based approach. The need for embedding legitimacy and local context for the benefit of the communities was

\textsuperscript{12} Downward Accountability in its purest form sees that beneficiaries participate in a consultative manner that provides empowering forces to attain service delivery that meets their wants and needs to build sustainable communities. However, in reality downward accountability is watered down by reluctance by donors and NGDOs to relinquish their power and control. According to Jacobs and Wilford (2010), downward accountability is a ‘work in progress’ with the aim to develop better ways to achieve good development practice.
highlighted. This need being that the communities were in dire need of sustainable options to improve quality of life and life expectancy.

There are similarities between the above case study and Indigenous communities in Australia. Downward accountability provides opportunities for empowering Indigenous communities on the ground and puts the onus on the upper tiers including local, state and Commonwealth governments, to understand and operate within a legitimate process whereby beneficiaries contextualise their needs. Martin and Finlayson (1996, p. 21) discuss a similar concept but in their case self-determination arises from ‘internal accountability,’ whereby an organisation or group is accountable to its Indigenous members and clients and therefore its constituency benefits.

This broadens the definition of accountability from being merely ‘financial accountability’ to an accountability whereby Aboriginal organisations and communities are operating in a representative structure relevant to their own goals, and hence are internally accountable. This results in empowering the collective in the Indigenous community context (Martin and Finlayson, 1996). These authors also refer to ‘external accountability’ that is essentially public accountability (for tax payers funds). This they propose is inextricably linked to internal accountability which is achieved through developed structures within the communities. In summarising the points discussed above by authors O'Dwyer and Unerman (2008) and Martin and Finlayson (1996), we can conclude that creative approaches such as downward or internal accountability are more likely to result in self-
determination and empowerment and therefore achieve effective accountability at the community level.

Furthermore, Dillon and Westbury (2007) state that programs need to be extended beyond compliance to achieve the essential nature and the prescribed role of the programs. Additionally, these authors refer to the need for allowing sustainable outcomes to emerge as meaningful criteria, as opposed to the inappropriateness of government’s contractual reporting of information. Hence, the programs are bigger than just the compliance requirements. Nevertheless, compliance continues to play such an over-dominant role when it comes to government funding, particularly in the Indigenous sector.

**Emphasis on Accounting Logic and Quantitative Aspects**

Broadbent (1998) argues that the nature of accounting as “accounting logic” is too limiting and provides only a partial representation of reality. She adds that the focus on objectivity needs to be relaxed and other more appropriate expressions of accounting need developing. Broadbent directs attention to the negative impact of the masculine bias of accounting and she calls for the inclusion of subjective values belonging to the realm of emotion. She refers to conventional accounting as the ‘taken for granted’ practice, predicated on financial factors which evaluate the effectiveness of an organisation based on the movement of funds (Broadbent, 1998, p.271). Therefore decisions arising and related control measures rely largely on such financial evaluation. According to Broadbent, the power of accounting logic has evolved into a technology of modernity and is pervasively utilised within
Western society (Broadbent, 1998, p.273). The pervasiveness of accounting logic appears and operates as the normal practice and although Broadbent does not state that this is inherently bad, she suggests that there is a need for enriching accounting to capture feminine tones.

Broadbent proposes the need for a broadening of communication through positions informed by other values, in particular, the ‘Universal Feminine’. The following statement clearly states the intent of her paper and closely aligns with the intent of this thesis:

> What would a more enabling accounting seek to do? Clearly the first requirement is for all those who have an interest (the stakeholders) to have the possibility of providing or asking for the production of information which is seen as relevant. (Broadbent, 1998, page 290)

Broadbent’s discussion encourages a consultative landscape, where the different parties engage in the development of the account which is provided and move away from the universal prescription. Broadbent extends the work of Hines (1992) by her reference to the feminine values that she argues are the enriching factors needed for accounting to achieve a closer view of reality (Broadbent, 1998, p. 290-1).

Rather than strictly referring to the Universal Masculine or the Universal Feminine, Hines refers to Yin (feminine) and Yang (masculine) to explain the importance of these two values in the wider context of accounting and mainstream accounting research. The perception, interpretation and understanding of Hines regarding accounting language draws attention to its lack of feminine focus as follows:
What is presently excluded and repressed in the world, highly reflected and reproduced by accounting discourse and practice, and mainstream accounting research, is all that is associated with the Universal Feminine or Yin. (Hines, 1992, p. 315)

Hines criticises the values and assumptions that the language of accounting embodies. The underlying gender in accounting discourse is characterised by the goal to maximise productivity and profitability, assigning values to people and other resources according to their efficiency and emphasising material reality concerning goods and services. Hines states that the ‘absolute masculine’ represses the universal feminine that places value on caring and sharing, wholeness and interdependence of the world and the non-material values (Hines, 1992, p.314). Her contention is to highlight the rationalistic approach that should have a role in taking the attention away from the physical, external, hard and objective structures and systems and to direct attention to the inseparability of Yin and Yang and the sense of balance contained in the collective.

Hines describes accounting practice as the hard world, where accounting language is pervasive and its dictates extend to the broader society and the lived experiences of people. She refers to the economy comprising discretely bounded entities that are quantified in distinct periods of time and contained in a report represented by specific words and numbers. Hines (1992, p.328) draws attention to the financial reports as being the “full picture of an entity’s hard reality” and how objects are owned and become part of the internal domain of the entity and anything external is not realised or recognised.
Greer and Patel (2000) argue that cultural differences between Indigenous Australian values and Western capitalist values contained in the language of accounting and accountability are the basis for a conflict of values that needs addressing. They discuss the adoption of a values framework incorporating the Yin and Yang conception of values as per the work of Hines (1992). They recognise that sharing and relatedness drives Indigenous society, particularly among traditionally-oriented Indigenous communities. These authors examine the core Australian Indigenous cultural values - such as kinship, reciprocity and relatedness - as the basis for Indigenous peoples’ interpretation of the world, which is quite removed from Western interpretation.

Greer and Patel (2000) contrast Indigenous and Westernised world views and ontologies. They argue that Indigenous values are in conflict with the Westernised accounting system, which reflects a strong emphasis on calculation and quantification, being the Yang orientation. They go on to describe the importance of participation and contribution, rather than productivity in a Western work-related sense. They emphasise the importance of the Yin values of ‘relationship’ including nurturing and intuition (Greer and Patel, 2000, p. 314). These authors use the Indigenous conception of land to draw the distinction between Yang-like Western capitalist commodity values, in stark contrast to the Yin-like concept whereby Indigenous people hold land collectively and not as individuals. Greer and Patel quote from the submissions by Indigenous populations to the ‘United Nations Working Party on the Draft Declaration on the Rights of Indigenous People’ to highlight the deep respect of land that is described as an intimate part of their life.
and culture that underpins self determination from a unique and spiritual connection (Greer and Patel, 2000, p. 317).

Greer and Patel (2000) call for further research to examine the conceptual meaning of the work of Hines (1992) and Broadbent (1998) in relation to the Yin and Yang values, as a framework that challenges the validity of accounting assumptions. These authors argue the need to explore further how an alternative accounting may evolve and how to minimise the negative impact of the mainstreamed official language of business and government (Greer and Patel, 2000, p. 320).

Miller and Rose (1990) see the shaping of political power in terms of economic, social and personal existence by numerous agencies using several techniques. These authors link the actions and judgements of persons to political aims and include language as representative of a significant technique of government that serves as a ‘translation mechanism’ for political rationalities and regulatory objectives (Miller and Rose, 1990, p. 7). These authors state:

Language, that is to say, provides a mechanism for rendering reality amenable to certain kinds of action. And language, in this sense, is more than merely ‘contemplative’: describing a world such that it is amenable to having certain things done to it involves inscribing reality into the calculations of government through a range of material and rather mundane techniques. (Miller and Rose, 1990, p. 8)

Miller and Rose (1990, p.9) see language as being an indirect mechanism of rule that enables government action at a distance that is not an intervention by force, but rather a ‘delicate affiliation of a loose assemblage of agents and agencies into
a functioning network’. Shared vocabularies, theories and explanations become diverse forces within the government network, to translate the aims and values of others into its own terms (Miller and Rose, 1990, p. 10). This concept is described by the authors as follows:

*The language of expertise plays a key role here, its norms and values seeming compelling because of their claim to a disinterested truth, and the promise they offer of achieving desired results.* (Miller and Rose, 1990, p.11)

**Policies and Tactics Exercised to the Detriment of Indigenous People**

Neu (2000) presents a more extreme view relating to the use of accounting techniques in Indigenous cultures, contending that accounting mechanisms used by colonial administrators were implicated in the colonisation and genocide of Indigenous peoples. His study illustrates different levels of the role of accounting and accountability. Firstly, in relation to financial incentives and land parcels offered to Indigenous people by the Canadian government in exchange for ‘the cutting off of tribal ties’ and developing the land to meet a predetermined industry outcome. Secondly, where the Canadian Government offered funding dollars or financial incentives to third parties to eliminate Indigenous people and groups, as well as the government’s cost minimisation in relation to providing funding dollars to churches caring for and schooling Indigenous children, so as not to allow them to have the quality of schooling afforded to ‘white children’ (Neu, 2000, p.277-78).

Thirdly, Neu refers to the Canadian government’s downgrading of accountability mechanisms in negotiating deals with multinational corporations. Subsidies and relaxing of environmental standards for mining and other activities to be
undertaken in areas with significant Indigenous populations were offered to these companies by the government. The system devastated land and polluted waterways affecting the natural subsistence lifestyle of many Indigenous people (Neu, 2000, p.281). The examples presented in Neu's study illustrate the link between economic subsidies to improve profitability of multinationals and government whilst severely affecting the health and sustainability of Indigenous groups, often resulting in irreparable damage.

Neu states that these types of politically driven activities under colonial rule were commonplace across many Indigenous lands worldwide. He does not believe that the linkage between accounting and accountability mechanisms and colonialism and genocide is farfetched. He emphasises that accounting and accountability mechanisms were only part of the problem. He calls for further research to provide a detailed analysis of the role(s) played by accounting and accountability techniques in colonialism and repression of Indigenous peoples, to bring about an understanding of the current day struggles and the associated detrimental effects impacting Indigenous people (Neu, 2000, p. 283).

Other authors such as Greer and Patel (2000), Gallhofer et al. (2000) and Gibson (2000) challenge accounting logic and its application in the context of Indigenous cultures. These authors provide the impetus for a rethinking in relation to accounting techniques and the impact of accounting and its lack of adaptability to Indigenous cultural foundations. Principally, accounting in its current state diminishes the likelihood of self-determination for Indigenous people. Mechanisms
for redirecting these attitudes and formulating workable solutions are the thrust of this study.

The complexities and resulting hardships currently being endured by Indigenous communities have been discussed above. The impact of the complexities and hardships will be further explored through my analysis of the data collected from Aboriginal organisations and communities. Some of literature supports the arguments outlined above, but as will be demonstrated by my methodological approach, I proceed one crucial step further. This crucial step has enabled me to provide a platform to identify the issues relating to accountability through an evidence-based approach in a current context to give rise to real meaning for the purposes of building a solution.

**BOURDIEU'S THEORY OF PRACTICE**

There have been a number of accounting based studies using Bourdieu’s ‘habitus’ theory to analyse and understand perceptions and attitudes contained in the relationships that make up the social environments that direct and manifest accounting related behaviour. Case studies discussed later in this section demonstrate the uses of Bourdieu’s concept of ‘habitus’ within the accounting domain.

‘Habitus’ refers to the individual’s internalised dispositions and an individual’s spiritual, cultural, social and belief systems that have been learned through experience within a social context. The ‘field’ plays a role in shaping ‘habitus’ and
‘habitus’ plays a role in shaping the ‘field’. ‘Habitus’ brings the past to the present and structures the future. ‘Habitus’ changes constantly as new experiences take place and consequential shifts and adjustments are permitted within the field, forming a matrix of perception, appreciation and action (Bourdieu and Wacquant, 1992).

One case study in particular, Oakes et al. (1998), addresses accountability through the business planning process, to demonstrate the strength of ‘habitus’. The case study examines the collective construction of judgements that dictate a force to the extent that the process asserts influence and structures thinking at a societal level. These authors provide an insight relating to ‘cultural capital’ and how it is reinforced and represented in the field. A further case study discussed later in this chapter is based on Goddard (2004), who focussed on the relationship between accounting, governance and accountability in four local government organisations in the UK. Goddard sought to understand the budgeting process and how perceptions of accountability can have influence and power over such process. These case studies demonstrate the various applications of Bourdieu’s theory of practice to reveal the manifestations of language and symbolic power that dominates societies and coerces behaviour. Bourdieu (1991, p.51) articulates this notion as:

_The recognition of the legitimacy of the official language has nothing in common with an intentional act of accepting a norm. It is inscribed, in a practical state, in dispositions which are therefore adjusted, without any cynical calculation of consciously experienced constraint to the chances of material and symbolic profit_
which the laws of price formation characteristic of a given market objectively offer to the holders of a linguistic capital.

Bourdieu’s theories relating to field, habitus and capital provide another dimension of analysis that can promote an understanding of the collective environment that exists with vastly different arenas, backgrounds, experience and objects of value that make up an environment. It is possible to analyse the remote Aboriginal community environment in light of Bourdieu’s reflexive approach that links the underlying symbolic structures and their relationship to the cognitive elements of the individual and the social structures of society.

Bourdieu’s Fields of Play: Complexity of the Funding Landscape

Government interventions in Aboriginal affairs over the past 100 years or so in Australia have created a complicated accountability environment that continues to build itself in a technical and regulative manner. This has given rise to many layers and levels of accountability relationships in remote Aboriginal communities resulting in a complex network of stakeholders, governance structures and belief systems. Bourdieu’s theory of practice and concept of ‘habitus’ provide a way to view this construction of the accountability perceptions that have shaped the social space. Bourdieu’s ‘habitus’ offers a basis for understanding the divergent characteristics of accountability that are socially constructed by various groups of stakeholders from vastly different backgrounds.

Within the Indigenous funding sector there are many groups and institutions interacting with one another, contributing to the creation of a complex landscape. Existing stakeholders, seemingly with good intentions, operate in a disjointed,
awkward and ineffectual manner, resulting in a perpetuation of the very issues they wish to resolve. Indigenous disadvantage, particularly for remote communities, has continued to escalate over the years, creating further tensions between government and communities even though they strive towards common objectives. To understand the relationships and motives that underlie the current situation, elements within the collective environment can be broken down to reveal the various segments that impact and shape the field. Focussing on these smaller pockets allows an intimate understanding of the underlying issues concerning the relationships within the accountability landscape.

Wacquant (1992) in his description of Bourdieu’s reference to ‘an ensemble of relatively autonomous spheres of play’, supports analysis of the smaller environments within the broader landscape. By analysing the accountability landscape through the attributes and characteristics of each field and the players therein, there is greater opportunity to understand the magnitude of the interactions that give rise to such complexity and to reveal the underlying phenomena this thesis explores.

Oakes and Young (2010) use Bourdieu’s principles to uncover the process that the United States federal government used to pre-empt attempts of American Indians (the term used by Oakes and Young) to recover economic resources relating to land trust accounts set up in the late 1800s. The federal government was under increasing pressure to provide trust account holders with accurate records and balances of their trust accounts. The federal government had an extremely poor track record of accounting for the trust account monies owed to American Indians.
This was proven over many years of court hearings in both the federal and supreme courts. The federal government proceeded to protect itself through the distribution of a glossy brochure that conveyed narrow definitions of historical accounting procedures and untruths about the state of their record keeping. This brochure was to justify their difficulties in providing such information but also implied that they had kept complete accounting records of the trust accounts (Oakes and Young, 2010, p. 69).

The Oakes and Young (2010) case study of the trust fund debacle (continued in the next section), analyses the shapes and forms of what Bourdieu refers to as symbolic capital and it's power in the form of symbolic violence that government uses against Indigenous people to maintain its position of control through accounting based mechanisms.

**Bourdieu's Symbolic Capital and Symbolic Violence**

Oakes and Young refer to Bourdieu’s notions of capital, whereby accounting and accountability become a contested field with struggles over symbolic and cultural capital. The American Indians and the public, in this instance, were essentially being advised through the federal government’s brochure that their constant questions and accusations of fraud or lack of complete accounting records was futile because the records existed (Oakes and Young, 2010, p. 70). The preemptive nature of the brochure represents the cultural capital that acts as an authority. In this case the American Indians lacked symbolic capital as the
brochure eroded their position of power, which was to expose the lack of accountability that prevented them from accessing their trust accounts.

Oakes and Young argue that the underlying story behind this case is that millions of dollars owed to land holders was never collected or properly accounted for due to the special deals done by the federal government in the early 1900s regarding large land parcels that were being leased to mining, oil and timber companies (Oakes and Young, 2010, p.66). This is aside from the many hundreds of thousands of acres of lands that were omitted from the land holding inventory in the early part of the 1900s. Unorthodox accounting treatment and selective audit testing were used extensively by the federal government to attempt to demonstrate that all was in order. The federal government justified and reinforced their position claiming that the litigation costs, in addition to the cost of the court-ordered accounting, were cost-prohibitive for such immaterial amounts. The brochure portrays the Federal Government’s Interior Department as an agency of high integrity that was facing unreasonable demands. The management of these trust funds by the federal government highlights marginalisation, racism and colonialism from much earlier times, which continues to be played out today via blurring the truth and preventing rightful payments. This was aside from any fraudulent activity or, in more recent times, where a demonstrated lack of complete accounting records prevailed. Oakes and Young refer to Bourdieu’s notions of capital to explain the resources that parties bring to the field and the dynamics of these resources. The following extract explains how they used Bourdieu’s notions of capital:
Any location where accounting or accountability becomes central is a contested field in which struggles over symbolic and cultural capital are inevitable. Following Bourdieu, we use symbolic capital to indicate the ability to generate and control the discourse around accountability; cultural capital refers to the ability to use that discourse with authority and ease. Bourdieu’s theory also requires us to consider the concentration and interactions of other forms of capital. For example, struggles over economic capital pervade this episode, particularly efforts to control timber and oil lands. Bourdieu directs us to note and reckon with the central role that economic resources played in the formation of these trusts, and in the current contest over the billions of dollars that trust holders believe are owed to them. Further, the ability of Native Americans to generate and control economic resources enabled them to sustain a long legal challenge that would have been beyond their means earlier. Therefore, Bourdieu’s work necessitates that we interweave the struggle over symbolic capital with the struggle over these economic resources (Oakes and Young, 2010, p.65).

Economic capital, the land itself, is central to these trust accounts which initially represented economic power for the traditional owners but is now only a shared power with the federal administrators and managers of the trust accounts. This capital has diminished over the years, as land was stripped away from the traditional owners without their knowledge. Now the uncertainty about the compensatory payments that should be held in the trust accounts further breaks down this shared power (Oakes and Young, 2010, P. 72). Oakes and Young use Bourdieu’s notion of symbolic and cultural capital to characterise the federal government’s representation of accounting and accountability as a serious power, as long as the government can suppress the need to carry out proper reconstruction of all of the trust accounts and subsequent performance of proper audits.
According to Oakes and Young the brochure acted as a hidden form of power that defended and justified the federal government’s position but at the same time created symbolic violence against the trust account holders, who were rendered complicit by the existence of the brochure.

Hamilton and O’Hogartaigh (2009) employ Bourdieu’s theory of practice and his concept of ‘habitus’ to investigate the underlying characteristics and meaning of the ‘true and fair view’ accounting concept. Their study reveals how the collective belief of the accounting profession and the rituals contained therein dictate a level of legitimacy relating to the supply of audit information and that accountants themselves become what the collective notions of the institution direct. That is, that culture transforms social structure. In accordance with Bourdieu’s ‘habitus’ the accounting based and widely used concept of ‘true and fair view’ becomes more and more meaningful and relied upon by the social structure. The social structure created and constructed the catchphrase which provides accountants with credibility. This results in a symbolic violence that isolates it even further from outside the ‘habitus’, hence the wider public interest. Hamilton and O’Hogartaigh (2009, p.913) explain this as follows:

_In an accounting setting, what Bourdieu is saying is that, for example, by gaining their qualifications as evidence of their legitimate competence, auditors have the right to say what is true and fair. Structuralists ignore how the professional qualifications are recognised as the legitimate competence. Bourdieu argues that the search for connotative meaning is looking for meaning in the wrong place: what matters is whether a ‘collective belief’ (Bourdieu, 1991, p. 125) actually exists. Using Bourdieu’s analysis of legitimate language, an alternative perspective is one which elucidates and explicates the structures which control the legitimate language of the accounting profession and which imbue the TFV (true and fair_
value) with meaning, focusing on whether and why the auditor is accredited with having full control over the legitimate language. Bourdieu’s ‘practical theory’ of habitus – where a ‘sense of the game’ is inculcated by practice – offers an alternative perspective on the ‘meaning of the TFV’ as a concept nurtured by the everyday playing out of the practice of accounting. Hence, Bourdieu’s habitus – derived from practice – is apt in its application to the TFV—defined by practice.

The symbolic violence that arises from the creation of a collective belief about the true and fair view concept remains hidden but protects the field and provides legitimacy, further preserving and perpetuating the social forces that construct the field or social structure.

The statement ‘true and fair view’ discussed above is powerful and continues to define the accounting field’s social agreement. Organisations have a legal obligation to conform within the accounting standards and to achieve compliance (at least in their audited financial statements).

In another study Oakes et al. (1998), use Bourdieu's concepts to focus on fields, capital, and pedagogy to demonstrate how institutional theory can be enriched by exploring multiple, hierarchically structured fields. This study was based on provincial museums and cultural heritage sites in Alberta, Canada. These authors determined that the symbolic violence of the business planning process permanently changes the identity of producers and the capital of the field. The apparent force of economic value in the business planning process renders the historian’s view of authentic culture and artefacts as a means only to generate revenue, therefore losing the power to be a force themselves. The consequent language used, based on economic principles such as revenue generation,
products and customers; overshadows the underlying culture and history in the transformation process to economic capital. The language becomes an integral part of the field and the process of ‘monopolising of legitimate naming’ becomes an exclusive preoccupation (Oakes et al., 1998, p.272).

According to Bourdieu (1985, p.732) the ‘monopoly of legitimate naming’ refers to the language that has backing by the collective by virtue of its imposed viewpoint being made explicit by a delegated agent of the state. Hence the viewpoint becomes the accepted norm and the language of the process represents the monopoly of legitimate symbolic violence.

Oakes et al. (1998) refer to Bourdieu’s (1991) discussion where he states that pedagogy is more effective when there is active involvement rather than lessons given in a structured form or visibly imposed. Essentially this means that learning the language of the field is enhanced when the lessons are disguised in a creative and participatory manner. In the Oakes et al. case it was found that the business planning process was an act of symbolic violence resulting from a process of naming, categorising and regularising that replaced the set of meanings that previously existed in the field. This resulted in a new set of meanings shaped by external forces. These external forces being the implicit process of business planning that is based on a formulated and structured template. This process threatened the relative autonomy that people had in the field, whilst the field’s traditional cultural capital was eroded by the process giving rise to economic capital, resulting in further vulnerability to external changes. Oakes et al. (1998,
p. 285) refer to business planning as a ‘discursive consecration’ that only appears to be a neutral planning device. They further state that:

This appearance leads to a misrecognition of how these plans served as pedagogy, i.e., how they introduced a hidden curriculum into the field and involved participants in activities that undermined their own capital. In this sense, symbolic violence and the control achieved through planning is a result of the process naming and the choice of permissible (and legitimate) language, (Oakes et al., 1998, p. 285).

By using Bourdieu’s concepts of fields, capital, and pedagogy Oakes et al. were able to extend their study beyond the institutional environment of an organisation to understand the cause and effects of externally based threats. The emergent field that arose out of the business planning process displays characteristics of ‘large-scale cultural production’ that has an economic focus, as opposed to ‘restricted production’ which preserves cultural capital (Oakes et al., 1998, p. 285). It was found that the business planning process caused boundaries to fade and internal rules to resemble outsiders’ evaluations regarding the economic value of its cultural capital. Oakes et al. (1998) utilised Bourdieu’s approach to uncover the cause and effect in which external threats are a product of the structure and capital of certain fields. The authors take care to point out that the criticisms of Bourdieu’s work emanate from the oversimplified conclusions drawn from the study of only one field. By using Bourdieu’s concept of ‘habitus’ the authors were able to appreciate the melding of private and public sector values and the changes enacted by the symbolic violence of the business planning process, which permanently changed the characteristics and values of the producers and capital in the field.
Taking a further look at the Oakes et al. (1998) study, the business planning process is very removed from the way that the organisation operates and the way it positions itself to achieve its aims and objectives (preservation and interpretation of historical resources).

It is interesting to contrast the above Oakes et al. (1998) case study with the funding process that impacts Australian Indigenous groups, organisations and communities; my focus here. Although the business planning process is focussed on a structured mechanism for the organisation to achieve its aims and objectives, it also dictates a process that does not connect with the ‘on the ground’ mechanisms or thinking. Similarly, in Aboriginal communities, government employs mechanisms that are developed with the intention of helping to ‘close the gap’ on Indigenous disadvantage, but do not connect with the notions of accountability or the immediate socio-cultural rationales practiced in communities. These mechanisms create a contesting environment of culturally based accountability versus Western institutionalised concepts of accountability.

A Further Case Study Using Bourdieu’s Concept of ‘Habitus’

Goddard’s (2004) study focussed on the relationship between accounting, governance and accountability in four local government organisations in the UK. Goddard uses grounded theory to, firstly, provide an in-depth understanding of the budgeting process and the influences therein resulting from the existing perceptions of accountability. He then uses Bourdieu’s concept of ‘habitus’ to enable theoretical insights of the interplay of perceptions and practices and to
elucidate an explanation of the differences, in particular, how these differences in the budgeting process developed. Goddard states that ‘habitus’ is a way of being, thinking and feeling and shapes the way a person views the world, how they understand the world and how they interpret the world.

Goddard found that accountability ‘habitus’ was informed by accountability perceptions and organisational culture. The four organisations studied by Goddard had clearly different accountability ‘habitus’ resulting from the influences of power and trust that shaped each organisation’s accountability field. The shared perceptions within each organisation were found to be influenced by the dominant groups. Goddard was able to view the budgetary operation at a deeper level using Bourdieu’s theory to reveal the different practices that are not so visible on the surface.

Goddard utilises Bourdieu’s theory of practice rather than institutional theory, as he believes that this deeper level approach explains how accountability perceptions and organisational culture play such an important role. The field is not one entity as in an operational organisation or a department – the field is a space where activity occurs in the form of relationships. As Bourdieu stresses there are no boundaries like there are with a distinct organisation. When analysing a field there are no definitive answers, only some logical explanations behind the phenomena of a field. Goddard explains how the budgetary process is constantly changing as dominant players direct such changes to the collective ‘habitus’ and therefore the organisational culture.
If you view Australian Indigenous communities in a similar way to the four local government entities in Goddard’s study, some very different factors come into play. The strong influences of Indigenous culture do not allow significant adjustments to happen and as such preserves the field and its ‘habitus’.

If either government or Indigenous communities committed to significant changes, the environment would look very different. Therefore, within the field the change activities tend to be deflected or are repelled and therefore fail to have a concentrated or significant impact. Transformation may be taking place in small shifts on the surface, but this does not penetrate the strong cultural foundations of the communities. Imposed changes are contested and may revert back and forth from either perspective – Government or Indigenous based influences.

Bourdieu (1977, p. 76) states the following in terms of these transformations:

*It is of course never ruled out that the responses of the habitus may be accompanied by a strategic calculation tending to carry on quasi-consciously the operation the habitus carries on in a different way, namely an estimation of chances which assumes the transformation of the past effect into the expected objective. But the fact remains that these responses are defined first in relation to a system of objective potentialities, immediately inscribed in the present, things to do or not to do, to say or not to say, in relation to a forthcoming reality which – in contrast to the future is conceived as “absolute possibility”… projected by the pure project of a “negative freedom” – puts itself forward with an urgency and a claim to existence excluding all deliberation. To eliminate the need to resort to “rules”, it would be necessary to establish in each case a complete description (which invocation of rules allows one to dispense with) of the relation between habitus, as a socially structured situation in which the agents’ interests are defined, and with them the objective functions and the subjective motivations of their practices. It would then become clear that, as Weber indicated, the juridical or customary rule is*
never more than a secondary principle of the determination of practices, intervening when the primary principle, interest fails.

This may explain the lack of outcomes from government policy and programs in remote Indigenous communities. The grip on change is often lost due to the symbolic and cultural capital – that is the Indigenous cultural foundations remain to be respected and acknowledged. The failure of these cultural notions and practices to be acknowledged (by government) does not mean that they do not exist. In my experience, this is particularly obvious when visiting remote communities in the NT and Western Australia, where culture is strong and prevails to varying degrees.

COMMUNITY ENGAGEMENT

Community engagement in its purest sense continues the intercultural thread discussed throughout this thesis. Moreover it is the ‘doing’ of the intercultural concept. Findings from this study suggest that the concept of ‘community engagement’, although very much a part of government rhetoric when dealing with Aboriginal communities, still remains a one-sided concept, operating from governments’ own perspective and without the intercultural thread. Community engagement remains an important aspiration that holds the key for future relationships between governments and Aboriginal communities. Christie (2008, p. 32) describes community engagement as:

…generally defined in terms of two-way relationships that yield mutually beneficial outcomes …
Christie’s discussion of community engagement utilises the *garma*13 metaphor to conceptualise bicultural or ‘both-ways’ education. The metaphor is based on a ceremonional area that is open to everyone and therefore represents a coming together to share and negotiate ideas. This concept is further explained by Christie (2008, p.32):

*The garma metaphor is particularly valuable for conceptualising bicultural (or both-ways) education, where Balanda (European) and Yolngu14 knowledge traditions come together, work together and agree together in the context of a particular place and a particular agenda without compromise to either of the contributing traditions. The garma metaphor is also useful in understanding the interaction between teaching, research and community engagement in a university setting.*

The explanation behind the bicultural and both-ways learning notions arising from the *garma* metaphor further explains the ‘intercultural’ concept. Good engagement practice is a two-way process that respects and values Indigenous people and their knowledge (Dodson and Morton, 2005). Good engagement is the premise of the principles of the intercultural, that this thesis explores as a necessary position between government and Indigenous people. The Yolngu studies team15 have developed an ‘intercultural’ status, whereby a balance has been found to incorporate the values from both Western and Indigenous cultures for the betterment of people through an education process. The challenge is to find ways

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13. *Garma (or Gamma)* is a Yolngu word that can mean several things. It can refer to an open place where some ceremonies are negotiated and produced. It can be applied much more broadly, to any place or process in which different people gather to share their ideas. In its fullest sense, it means “both ways learning”, implying negotiation and balance’ (Marika, 1998, p. 7).

14 Yolngu refers to an Aboriginal person from North East Arnhem Land

15 The Yolngu Studies team was led by two Aboriginal lecturers from East Arnhem Land and two non-Aboriginal lecturers with over 20 years’ experience working with Yolngu communities. In November 2005 the Yolngu Studies team was awarded the Prime Minister’s Award for University Teacher of the Year.
for these intercultural notions to be accepted, understood and implemented in strategic and everyday interactions concerning funding policy, programs and their associated requirements.

Dodson and Morton (2005) expressed concern about the Commonwealth Scientific and Industrial Research Organisation’s (CSIRO) poor record of engaging with Indigenous people. These authors presented a paper as part of their participation in an organisational learning exercise connected to the potential of Indigenous engagement, research partnerships and the benefit of research to Indigenous people. These authors stated the following:

*CSIRO has undertaken only limited research for and with Indigenous people. We believe that this is a consequence within CSIRO of a lack of awareness of opportunities for contribution, the requirements of working with Indigenous people in terms of representative structures, cultural considerations and political and historical realities…. (Dodson and Morton, 2005, p.3).*

These authors further add:

*Seeking out and incorporating Indigenous knowledge about our changing environment is not an act of charity, goodwill, or even a demonstration of corporate responsibility, so much as it is necessary for good science. (Dodson and Morton, 2005, p.5).*

The benefits to be gained from an underlying intercultural thread in relationships between Western and Indigenous thinking are considered to be the way forward by these authors and can apply in many fields of study and occupation that have until recently occupied the Western space only. The fields of science and education, discussed above, represent small clusters of the Westernised based space where ways to incorporate an intercultural basis and therefore a balance of knowledge
systems have been sought. There are many other fields that have been engaging in an intercultural process to achieve the betterment of Indigenous people’s lives and seek parity by incorporating the Indigenous cultural knowledge base within the governmental system and the wider society. As Dodson and Morton argue, appreciation of Indigenous knowledge has application beyond charity, goodwill or good business sense; it enables the building of sustainable futures together via incorporating Indigenous and non-Indigenous concepts (Dodson and Morton, 2005, p. 5).

The *garma* metaphor was used above to demonstrate what ‘both-ways’ and ‘community engagement’ looks like from a particular Indigenous perspective. Metaphors provide a very rich representation for Indigenous people to relate and share their knowledge in a way that non-Indigenous people can both understand and benefit. This process allows the connection of the two worlds through the flow of knowledge and a heightened sense of understanding that strengthens and underpins the intercultural zone. This is where there is much work to be done in finding ways to understand each other, to build and consolidate the intercultural space and break down any obstructions that prevent Westernised notions in the government domain from becoming the bridge of knowledge for Indigenous people (Dodson and Morton, 2005).

This thesis utilises a number of metaphors with the intent of sharing a people’s knowledge. These metaphors provide a demonstration of how the intercultural spirit looks so promising, yet remains so elusive.
A pertinent metaphor explained in detail by Marika et al. (2009, p. 406-407) is ‘ngathu’ which is essentially the cycad nut that is used for making flour for sacred bread (damper). Ngathu contains cyanide, a lethal poison referred to as ‘dingu’, which must be leached out through what could be described as a scientific process from a Western philosophic perspective, but is a spiritual and social activity from an Indigenous perspective. A key part of this spiritual journey or ritual is the soaking of the bag of cycad nuts in still water. Children are forbidden to swim in this body of water for the five days that the bag of nuts sits to leach out the poison. The nuts are then ground and prepared into the sacred damper, and shared according to law. The metaphor that arises from ngathu represents the government intervention that needs to go through the preparation, leaching and cultural legal process before people can ‘eat’ or agree that the process is ready to be implemented. When the ‘leaching’ - or equal input, participation and consultation in government driven processes that impact Yolngu people does not happen, in reality the Indigenous people are essentially being given the flour from the raw cycad nut still containing the poison. The message that Marika et al. (2009) are expressing through the use of this metaphor is that it is imperative that Indigenous people have the opportunity to understand government processes in their own way and provide the necessary input for the process of working together with mutual respect and understanding to forge nourishing and productive relationships.

16 The first three authors in Marika et al. include R. Marika, Y. Yunupingu and R. Marika-Mununggiritj are Yolngu from North East Arnhem Land in the NT.
A further representation of an ‘intercultural’ outcome desired by the Yolngu people is expressed through verse:

Let your fragmented law
See that our law is one with land and sea
Let our laws be institutionalised and be
Recognised with yours

Leach the poison out
Let it be cleansed

(Marika et al., 2009, p.406)

This thesis adopts the ‘intercultural’ domain as an important space for Indigenous people, as they continue to seek their place in the contemporary Australian society amidst constant and great change under the Westernised dominant rule that they must now live within. The challenge is to get sections of the wider society to also become intercultural in their thinking, in particular government. Proper engagement between Indigenous people and government is the ‘doing’ part that allows the achievement of intercultural outcomes in an intercultural domain. These concepts are eloquently explained by Martin (2005, p.116) as follows:

Strategic engagement is to be understood here as the processes through which Aboriginal individuals and collectivities interact with, contribute to, draw from, and of course potentially reject, values and practices of the dominant Australian society, in a considered and informed manner that provides them with real choices as to where to go and how to get there. Strategic engagement refers to a process, not an outcome. It recognises that Aboriginal people are positioned within an intercultural domain that is constantly transforming, and that their position (as individuals and collectivities) is not fixed, but is influenced by a range of factors including individual proclivity and choice, as well as broader ‘structural’ factors. Strategic engagement can be seen as a particular dimension of ‘social inclusion’ which focuses on the agency of the excluded themselves, which attempts to encompass the possibility of worldviews and practices that entail a degree of autonomy and distinctiveness from
those of the dominant society, but which also recognises that addressing marginalisation of necessity requires negotiating forms of engagement with that society.

Martin extends the concept of intercultural to Indigenous people not always being willing recipients of Western rule and its organisational systems. Through necessity Indigenous people are forced to accept government assistance which results in transformations (Martin, 2005, p.117). Martin also argues that Indigenous people acknowledge that their values and judgements are a necessary part of the future as they have been in the past and that the intercultural domain is shaped by the contested field of transforming and transformed practices and values. Martin asserts that Indigenous people understand there is a need to become a key component within the system that now governs from a distance, and conversely, that government not only needs strategically to engage with Indigenous people but it needs to use its skills, expertise and resources to contribute to and participate in the intercultural domain. Martin adds that what was once Indigenous autonomy or government autonomy has undergone layers of transformations in forging the intercultural pathway that remains a contestable space (Martin, 2005, p.134).

SELF DETERMINATION

Self determination is the collective term characterising the freedom to pursue economic, social, religious and cultural development. In the Australian context, self determination came to the forefront in the Whitlam Labor Government era, when mining companies such as ALCOA, were winning their cases, against Indigenous

17 Gough Whitlam was the Labor Prime Minister of Australia from 1972 to 1975
land claims. Whitlam introduced a range of welfare programs to offset this loss to Indigenous people and part and parcel of these programs was the promise of self determination (Griffiths, 2006). Griffiths described ‘self determination’ for Indigenous people as Indigenous people participating in policy making and decisions that impacted on their progress and their future.

According to Tickner\textsuperscript{18} (2001) governments re-endorsed the essence of self-determination as a result of the findings in 1992 from the Royal Commission into Aboriginal Deaths in Custody (RCIADIC). The difference at this time was that self-determination was not prescriptive, it was opened up to guarantee full participation and fundamental human rights and recognition of Indigenous peoples to provide a more realistic form of self-determination. According to Smith (2002) the definition arising from RCIADIC included control over decisions on matters of political status, economic, social and cultural development and having capacity to control the future of their own communities.

As Tickner (2001) states, all was well until the Minister for Foreign Affairs, Alexander Downer\textsuperscript{19} and the Minister for Aboriginal and Torres Strait Islander Affairs, John Heron\textsuperscript{20} later decided to scrap the term ‘self-determination’ and replace it with ‘self management’ and ‘self empowerment’. These substituted terms, Tickner believed, lacked the political standing for Indigenous organisations to conform to the administrative functions. At that time it was an era where large

\textsuperscript{18} Robert Tickner, (listed here as an author) was the Federal Minister for Aboriginal and Torres Strait Islander Affairs from 1990 to 1996
\textsuperscript{19} Alexander Downer was the Federal Minister for Foreign Affairs from 1996 to 2007
\textsuperscript{20} John Heron was the Federal Minister for Aboriginal and Torres Strait Islander Affairs from 1996 to 2001
amounts of funding were being invested in Aboriginal communities. The skills and knowledge of directors and office bearers could not contend with the excessively complex accounting and accountability requirements associated with the many funding programs instituted by governments. The dysfunction arising was exacerbated by the assumption by government that compliance with ‘red tape’ would ensure program and organisational success and therefore self-empowerment (Dillon and Westbury, 2007, p.190).

This thesis proposes that Western accounting practices and formulations of accountability are not compatible with Indigenous culture, a fact that has not been well recognised by governments over many years. The complexity of the multiple funding programs over numerous time periods, plus the grant acquittal and reporting processes meant that these community organisations were being set up to fail (Dillon and Westbury, 2007). So called ‘empowering’ of Indigenous people to manage their own affairs must not ignore Indigenous perspectives. Policy and program design needs to incorporate Indigenous cultural perspectives and negotiation must underlie the process (Dillon and Westbury, 2007).

The battle continues for Indigenous communities and organisations to attain self determination whilst contending with the heavy burden of administrative processes relating to funding. The capacity for Indigenous people to administer and manage funding is further complicated by the fragmented approach of policy and its associated funding regimes. These complications include the distribution of many small and short term funding lines, constant uncertainty from period to period as to
whether the funding cash inflows will be renewed, regular and ongoing policy changes with shifting program priorities, as well as an increasingly complex set of administrative requirements that bear no relationship to the skill set and culture of the funded parties (Smith, 2002, p. 6).

Self determination is still relevant and will remain as an integral aspiration for Indigenous Australians. Smith questions why such a key future enabling factor became such a short-lived concept. History has shown that government hasn’t embraced this concept in a manner that has allowed a realistic timescale for success. Smith (2002, p.5) defines self-determination as:

\[ \textit{culturally distinct groups should have a degree of control over those economic, political and social institutions that impact on their way of life} \]

Dillon and Westbury (2007) have reflected on their vast experience of working in remote communities in the Commonwealth and NT public service. These authors comment that government needs to change its form of engagement for remote and rural communities to enable Indigenous people to make decisions about the way they wish to live rather than imposing change and controlling significant aspects of their social and economic life. These authors refer to the coercive and neo-paternalistic intervention techniques that have not worked. Dillon and Westbury (2007, p. 4) state the following in relation to the cause of issues that are still relevant for Indigenous communities:

\[ \text{......our view that it is not Indigenous people who are the primary cause of their own problems, but rather, a longstanding lack of coherent policy engagement by} \]
governments at all levels, underpinned by the absence of determination and political will to make a difference.

Smith discusses the concept of ‘jurisdictional devolution’ that depicts the process of power sharing within a system of inter-related jurisdictional parts. The process of jurisdictional devolution can provide a framework for self-determination and has proved successful internationally. Jurisdictional devolution shows the way for a solid framework to be developed locally, utilising the following design principles (Smith, 2002, p. 27):

- Financial and administrative transparency;
- Equity and fairness of funding arrangements;
- Certainty of devolved authority;
- Clearly defined responsibilities;
- Participatory and consensus-based community devolution processes;
- Flexibility and choice;
- Dispersed vertical and horizontal accountability;
- Efficiency and effectiveness;
- Cultural legitimacy and mandate;
- Sustainable leadership, and
- An alignment of responsibility with capacity.

Martin and Finlayson (1996, p. 23) describe self determination as ‘the capacity for Indigenous people to realise their goals through their own incorporated bodies’ and self management as ‘the capacity to effectively administer them’. These authors contend that the Aboriginal Councils and Associations Act 1976 was enacted to provide a medium for Commonwealth funding to be distributed to Indigenous communities. It is suggested by these authors that incorporation by Indigenous communities under this act provided a more direct funding method that avoided the lack of support by states and territories in relation to self-determination. Although this process offered Indigenous organisations legal status to receive funding in line with their own community priorities, Martin and Finlayson (1996, p. 3) refer to the
impact of RCIADC on the levels of accountability expected from these organisations which diminished the emphasis on ‘self determination’.

To conclude this discussion on self determination, Cooper (2005, p. 137-138) discusses the history of Hawaii since the advent of Captain Cook and how military might, religious self-righteousness and notions of racial superiority over powered the Kanaka Maoli and dispossessed them of their homelands. This author describes how the United States enacted imperial power thereby denying the basic right of self determination. Cooper quotes sections of the International Bill of Rights in his discussion and in particular refers to the right of self determination outlined in Article 1, paragraph 1, of the twin covenants of the International Bill of Rights which states:

*All peoples have the right of self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development.*

The next section refers to a report published by the Commonwealth Ombudsman regarding the impact of the system of grant compliance on Indigenous communities and organisations and the actions of public servants in responding to a perceived lack of compliance. It is important to note that there many remote Indigenous communities in the NT that have low literacy and numeracy amongst their populations. In the discussion of the Ombudsman’s report the issues with literacy and numeracy are not specifically stated and may have been assumed in the process of investigation. Literacy and numeracy issues exacerbate the problems

21 Kanaka Maoli are the Indigenous people of the Hawaiian Islands.
concerning the comprehension of government grant compliance systems for Indigenous people from remote communities. As will be demonstrated in chapter five the collaborators that I worked closely for my fieldwork, had higher levels of literacy and numeracy than what would be considered average in most communities. The status of literacy and numeracy in the NT and nationally is discussed later in this thesis in chapter seven.

**Ombudsman’s Report 2010**

In December 2010 the Commonwealth Ombudsman published a report based on a complaint from an Indigenous organisation in the Northern Territory regarding complex grant requirements (Commonwealth Ombudsman, 2010). The onerous nature of the administrative requirements contained in the funding agreement created difficulty for the organisation in complying with the grant terms and conditions and ultimately led to the withholding of funds by the federal government department concerned and later cancellation of funding to the Indigenous organisation.

In this case the Ombudsman recommended a number of principles to be considered by all government funding agencies (Commonwealth, State and local) when funding regional and remote Indigenous organisations so as to improve the way government administers these funding agreements (Commonwealth Ombudsman, 2010, p. 15):

1. Providing support and funding solutions;
2. Simplifying reporting;
3. Resolving disputes;
4. Meeting obligations, and
5. Communicating effectively.

More specifically the Ombudsman (Commonwealth Ombudsman, 2010, p. 7) observed the need to:

- Provide face-to-face contact rather than email and phone contact only;
- Train key staff and board members regarding funding requirements;
- Provide guidance and support to key individuals, and
- Provide templates and example reports to assist with compliance reporting.

The Ombudsman (Commonwealth Ombudsman, 2010, p. 9) found various issues that hindered the ability of the Indigenous organisations to comply including:

- Performance and financial reporting for multiple activities against quarterly or six monthly timing sequences contained in funding agreements;
- Specific requirements for reports not written into the funding agreement but required under the general terms and conditions booklet;
- Reporting requirements not aligned to the recipient’s internal reporting system;
- Consultation and cooperation with other funding agencies is not considered when imposing requirements that duplicate the effort of other agency requirements;
- The myriad of funding contracts and associated compliance reporting;
- Outcomes orientation not encouraged and an emphasis on quantitative indicators overshadows qualitative factors;
- Stakeholder input lacks in the development of grants and associated reporting;
- The costs of compliance with funding requirements could be reduced through good working relationships;
- Lack of consideration towards simplification of and synchronising reporting requirements;
- Success of programs delivered by Indigenous organisations overshadowed by the funding agencies focus on the quality of reports, and
- Short term funding creates ongoing obligations and consumes substantial resources to apply for funding each round.
The Ombudsman’s report echoes a number of the key early indications of this study, where Indigenous organisations and groups continue to experience similar issues and hardships concerning funding related administration.

CHAPTER SUMMARY

The overview of the literature discussed in this chapter on values based accountability suggests that a flexible approach to accountability is required. The approach needs to be relevant and legitimate the process for organisations, so they may direct their energy to bettering the lives of people and achieving successful program outcomes. Furthermore, the literature invokes consideration for reporting to be more meaningful and cognisant of contextual objectives and not so focussed on financial and quantifiable methods. Other factors - such as the timeline for programs, performance measurement, understanding the true meaning of accountability, enabling trust, use of mutual language and building legitimate relationships - are also integral elements stated in the literature that need to be incorporated into the funding process to promote and foster sustainable outcomes for Indigenous communities.

This thesis draws on the existing research in the accounting domain and examines the underlying meanings of accountability from a sample of perspectives of Aboriginal people from remote and regional towns and communities. The concept of accountability is a well-researched topic, both internal and external to the accounting arena. The literature discussed in this thesis is predominantly from the accounting field and in general describes accountability as a contested concept.
Data from field work in this study supports this general consensus; however, the data goes further and deeper to provide a rich insight into Aboriginal accountability. As will be demonstrated in later chapters, key findings of this study relate to the hardships and challenges that Aboriginal people face in understanding the accountability that is tied to government funding. Challenges revealed in this study are crucial to understanding why government funding and its accounting and accountability based expectations and demands are yet another set of factors restricting success in closing the gap of Indigenous disadvantage.

The next chapter outlines the story of how the study came to be and how the methodology was shaped to provide a contextual and informative study that maintains the integrity and the voice of Indigenous people.
CHAPTER 3: STUDY DEVELOPMENT, METHOD AND METHODOLOGY

Thus far some relevant contextual information of the history and background of Indigenous affairs in Australia has been presented, as well as relevant elements of the NT situation to demonstrate the pervasive reality of the impact of the Western world on Indigenous Australians. This leads to the substance of this study.

This chapter outlines the methods used to collect and analyse data towards building theory by using a participative and collaborative investigative process. Shaping and realigning the methodology allowed the researcher to stay in touch with the reality of community life and secure rich data that highlighted important notions of accountability. This chapter describes the preliminary scoping and data that aided in the shaping of the methodology so as to ensure that Aboriginal collaborators from towns and communities were able to provide their input. This helped to highlight their issues, so the study met their needs to achieve common objectives. This study was accepted and guided by the collaborators and therefore the collaborators wanted to be involved and believed in the aims and objectives. The methodology enabled me to maintain academic freedom in applying a critical analytical position whilst inviting Indigenous people to help shape the research project, which is essentially about their lives (Gibbs, 2001).

To this day my research continues to explore the culture and lifestyles of the same communities and many of the same collaborators as this study. These relationships took a long time to establish to enable the data to be collected. This

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22 The term ‘collaborators’ is used in preference to the term ‘participants’. This is a more respectful term that acknowledges Aboriginal people involved in the study as experts in Aboriginal knowledges and equal in terms of the study direction.
chapter tells the story of my inadvertently wayward, but serendipitous manner which obtained the integral data that reveals answers to the research questions. Ethnographic passages have been used in this chapter to provide a more intimate view, from my perspective, to describe the settings and methods used for workshops conducted with two of the participating groups.

This chapter sets out both the data sought to answer the research questions and the data collection techniques employed to capture supporting evidence. A grounded theory was used for analysis and to assist in the construction of substantive theory. However, as this chapter explains, there were a number of methods used as well as variations to the Strauss and Corbin (1990) grounded theory approach. I concur with Strauss and Corbin that it is not so much the precision and rigour of grounded theory that enables the researcher to ask questions of the data, it is the creativity that provides the comparisons and contrasts to elicit new insights from the data. This gives rise to both the phenomenon and unique theoretical formulations. This aspect of Strauss and Corbin’s grounded theory approach fits nicely with the enabling methods that unfolded in this study.

The preliminary investigative process used to confirm the research topic’s direction and the subsequent data collection that took place is also described. The chapter then explains the analytical process used to achieve emergent themes and the building of theory followed by a chapter summary.
RESEARCH QUESTIONS AND DATA DERIVATION

The research question outlined in chapter one has been presented again below to demonstrate the data collection activities, techniques and other methods used to elicit relevant data and reveal information pertinent to the question. As stated by Strauss and Corbin, the research question is a guide to get the researcher started and leads to the relevant areas for examination. In this study I returned to the research question during all stages of the study. This kept the study on track and enabled refinement of the question in accordance with the way the study was progressing and to incorporate important revelations and discoveries. The research question and data collection methods are as follows:

What does accountability mean to Indigenous people from remote communities and how do government funding regimes impact upon them with respect to accountability?

The first part of the research question is designed to bring forth Indigenous notions of accountability, difficulties relating to Western based accountability language, the issues in complying with government funding directives, the notions and reality of Indigenous culture and how cultural foundations could be embedded within the funding process.

To research this part of the question I have:

- Prepared write-ups, notes, memos and ethnographic passages arising from interviews and workshops;
- Pondered and reflected on all discussions leading to the write-up for the next level of analysis and understanding;
• Conducted ongoing discussions and made observations through personal participation with Aboriginal groups in day-to-day social and cultural activities to understand issues;
• Discussed findings with collaborators relating to values and principles of Aboriginal culture, and
• Confirmed permission for cultural content and its disclosure with Aboriginal collaborators.

The second part of this question is designed to illustrate the governments’ representation of funding frameworks, the general funding concerns, the factors limiting understanding and access to funding and important learnings relating to the scope for an intercultural relationship.

In researching this thesis I have:
• Surveyed literature that addresses funding and the related accountability issues concerning Indigenous communities, with a focus on the Indigenous perspective;
• Conducted interviews and discussions with Aboriginal and non-Indigenous people managing or working for Aboriginal-owned organisations;
• Interviewed local government staff to understand the funding and governance based connections between the shire councils and the Aboriginal communities that they serve;
• Held discussions with relevant Commonwealth and NT Government agencies to understand the background and the style of communication regarding funding;
• Held general discussions with Aboriginal people from remote communities
• Conducted workshops with Aboriginal groups to seek a deeper understanding of the impact of the funding forms and associated accounting and accountability processes therein, and
• Undertaken an in-depth analysis of funding documentation pertaining to ten funding programs.
The research question is designed to bring forth a basis for Indigenous input and decision making as well as empowering options for Indigenous people to attain funding for important cultural projects and reshaping of the current funding regimes to enable funding access and outcomes in line with cultural imperatives.

From the data collected, I was able to:
- Anticipate the preferred funding processes and options for Aboriginal people;
- Bring forth the key themes from the documentation analysis;
- Draw from the analysis and new data the overarching sentiments that drive Aboriginal people concerning funding and the links to cultural outcomes;
- Bring together the key themes that address how Aboriginal people want to be treated and how Aboriginal people want to act concerning funding; and
- Discuss and confirm with collaborators at each stage of analysis the findings and recommendations.

Grounded Theory as a Flexible Basis for Data Analysis and Theory Building

As noted above, my experience in analysing data stems from using a variation of Strauss and Corbin’s (1990) grounded theory approach. Furthermore, a reflexive and constructivist approach was used in line with Charmaz (2000). This approach aided the underlying methodological process by having an adaptable progression of investigation, data collection and analysis. This avoided the objectivist approach that can be associated with a former manifestation of grounded theory methods. After many years of experience researching communities and organisations in remote locations, my process of analysis changed from a fairly scientific method to a more streamlined approach. This allowed themes to emerge without the many layers of condensing, coding and categorising, as would be the case in accordance with Strauss and Corbin. By taking a more flexible approach to grounded theory, a
reflexive flow arises that captures modes of knowing and the representations therein. This allows an open and natural form of investigation, where data equates to the collaborators themselves and locates oneself in these realities (Locke, 2001).

My background and experience with Indigenous communities facilitated and helped to extend prior knowledge whilst undertaking research for this thesis. Exchanges of information and understanding came about relatively freely during discussions with Aboriginal people as a result of existing knowledge and appreciation of deeper cultural meanings. To understand and add clarity to the already known underlying concepts, many hours of thinking about the data took place, as well as follow-up notes, memo writing, further readings, re-analysis of data and discussions with relevant people and colleagues. This assisted in the shaping of emergent themes. Clearly my knowledge was developed further, but it must be understood that my knowledge is not extensive in terms of Indigenous knowledge systems. A fundamental understanding was attained but it is acknowledged that the deeper cultural elements are beyond a non-Indigenous researcher's lifetime and comprehension.

This foundational knowledge and understanding assisted this process, but the specific data arising from this study was fundamental for building the bigger picture, predominantly from people’s stories. I experienced a heightened appreciation of Indigenous cultural elements. This enabled me to find culturally rich underlying notions concerning accountability, the essence of this study.
According to Charmaz (2000; 2006), researchers enter the research scene with their own interpretive stance. This stance is based on their prior relationships, interests and modes of deriving and documenting materials and findings. This allows for a critical stance that goes deeper into the phenomenon and teases out reality and ideals and beyond. Furthermore, connecting subjective experience with social conditions in the analyses reveals its situated place within the world context.

Charmaz (2000) states that objectivist grounded theory, such as through an overdependence on Strauss and Corbin’s axial coding process, can result in the formation of irrelevant scientific terms and clumsy categories that remain outside of the experience. This also has the effect of distancing the readers from the experience. The key intent of this research project was to privilege the Aboriginal voice and not to over-analyse or fracture the data. Linda Tuhiwai Smith, (2002) argues that the voices of the research subjects gained through empirical research run the risk of being silenced through the method of organising, analysing and interpreting the data. Therefore it was imperative that a natural and fluid approach was used, whereby the essence of the data flows seamlessly into themes to reveal findings.

As stated above, the foundational knowledge base provided a degree of data in itself. However, this research project has investigated a number of communities, organisations and people to ascertain the consistency of the data and emerging concepts. The project has revealed new data beyond my prior knowledge and has added new dimensions of understanding. This in turn enables a much closer view
of Indigenous culture and the synergies that exist that can be developed further to offer better options for both Indigenous people and governments.

This approach has been aided by the many Aboriginal community people who have provided many hours of their time in telling stories and explaining Indigenous knowledge systems.

Charmaz also describes grounded theory methods as a process whereby data collection and analysis are performed simultaneously, to provide interplay between informing and focussing throughout the research process. Analysis is commenced early to provide focus and to unpack abstract ideas arising from participant meanings, actions and context. This then aids in gaining an early understanding relating to the construction of the participants’ worlds and the relationships within their social structures. In this way, grounded theory provides the researcher with integrated theoretical statements that underpin the conditions that impact the development, change or continuation of the phenomena concerned. I have conducted my research based on a constantly evolving reflexive position that enabled a sharper focus on the emerging phenomena.

Diagram Three below was developed by the researcher to demonstrate the grounded theory based process utilised in this study. This diagram demonstrates the transformation from the approach that is associated with Strauss and Corbin’s scientific based grounded theory to a more flexible and reflexive approach utilising concepts in line with Charmaz but further adapted for the purpose of this study.


**DIAGRAM 3: TRANSFORMING GROUNDED THEORY TECHNIQUE**

![Diagram of grounded theory technique]

**Keeping the scientific rigour within a flexible reality**

- **Strauss and Corbin (1990)**
  - Positivistic assumptions
  - Scientific Canons/Explicit
  - Not connected/distinctive
  - Foundational

- **Charmaz (2006)**
  - Constructivist assumptions
  - Interactive/Reality
  - Embeddedness/World view
  - Interpretive/Acknowledging

- **This Study**
  - Transcending boundaries
  - Participative/Flexible
  - Dimensional/Oneness
  - Preserving notions

- **Gathering Data**
  - Background data
  - Justice to the context
  - Revealing of Richness and Change
  - Multiple Views

- **Coding and Labelling**
  - Coding segments of the data
  - Simultaneous categorising
  - Analytic Interpretation
  - Illuminating studied life

- **Selective Coding**
  - Decisions about codes
  - Prioritising
  - Act upon data

- **Categorising**
  - Building dense structure
  - Reassembling fractured data
  - Sub-categorising
  - Making sense of the data
  - Multiple realities

- **Process & Linking Change**
  - General findings as a basis for exploration
  - Predictions based on data direction
  - Concepts as variables
  - Shaping of systems
  - Sharing experiences to create data and analysis

- **Conditional Matrix**
  - Clarifying connections and consequences

- **Theoretical Sampling**
  - Progressive seeking of pertinent data
  - Determining properties of categories
  - Emergent theoretical categories
  - Participation and exposure in real situations

- **Memos and Other Tools**
  - Sharing of deeper experiences through ethnography
  - Building holistic interpretations
  - Raising the level of interpretation
  - Negotiating refined positions through specific data

- **Self-Reflection**
  - Engaging with your data
  - Directing and developing theory
  - Paced and flexible further enquiries
  - Continual learning through listening to stories

**Cutting to the core of the study through building theory from reality**
In this study I have attempted to find a balance between the analysis and the underlying conceptual meanings emerging, so that the real sentiments of collaborators remain intact, to ensure they can relate to the theory development and readers can connect with the reality of the situation. This process still uses grounded theory principles, such as reviewing of the data, which is used repeatedly to develop new ideas and posing more questions from the same data (Charmaz, 2000). For example, during a field visit to an Aboriginal community to present a poster of appreciation to one of the participating groups, I observed another researcher commencing her research project with some of the same group members. The questions asked by this researcher teased out quite predictable and general information only and did not connect to the deeper meaning associated with the people, place or their knowing or being. These are important elements that will not be revealed or understood on one’s first, second or third visit to an Indigenous community and will need to undergo reflection and review.

The objective is to find the mutual comfort zone for the researcher and the collaborators. Once a mutual interest is found intimate and passionate conversations will flow. Charmaz believes that researchers who predominantly rely on interviewing will minimise attention to social context. Charmaz further adds that collaborators will not speak of the things of interest to the researcher if the researcher asks about the context of their lives and the taken for granted knowledge and day to day practices. Collaborators would not expect that this would be of interest to a researcher and tend to think of it as one’s own unrelated and private corner.
The grounded theory process helps to direct research towards the integral leads that arise through its inductive analysis, actions and observations that go beyond the surface. The strength of the grounded theory approach is the way it portrays a picture of the whole, a necessary and preferred outcome for researching and uncovering the social context. The Aboriginal collaborators in this study think in terms of the holistic view, where they see themselves inherently related to each other and to all of nature. The aim is to explore ways of shaping the research project to form a partnership between the researcher and the researched, to overcome the limitations of the abstract and secular presentation of Western thought processes and practices (Battiste, 2000). Dictating an unrelated position or standpoint will fail to engage with or reveal validated knowledge from the custodians of Indigenous knowledge.

The method adopted in the early stages of this thesis, before data was collected, was to find how the project could be useful for the collaborators. This enabled a sense of understanding about what is important to the collaborators concerned and gauge their preparedness to participate and continue the journey for some years ahead.

Once relationships are established and the collaborators are comfortable in explaining their views, the data collection process can initially draw out data which provides the researcher with direction. More importantly, a basis to re-formulate the inquiry enables the researcher to delve deeper into the cultural and social
concepts arising. From this point the researcher needs to continually analyse and interpret the data and its connections to start to understand its meaning. This will then provide a more finite line of investigation and redefine the methods and approaches to attain richer data again, and so forth. Pathways and patterns begin to emerge and the data collection evolves from general to specific simultaneously with the expansion of the researcher’s knowledge and understanding. This process enables a balance between viewing the data afresh at each step of the way and, importantly, not fracturing the data.

**Analysis Tools and Methods**

Ethnographic passages were written up during and after each field trip, to produce holistic descriptions of important elements of the field trip experience beyond the usual evidence. The ‘usual evidence’ for the purpose of this discussion, refers to a scraping of the surface only that neglects to drill down to important cultural notions. These passages provide the ability to ‘relive’ the experience later and reflect. Davie (2008) argues that ethnographies contribute significantly by providing an understanding of contextual experiences. Documenting these events, as an observer, advanced the learning experience and allowed for greater self-reflection and self-correction and the resulting passages remain as rich testimony. This reflective process is what Locke (2001) expresses as being ‘grounded theory logic’ that informs the investigation efforts and highlights the relationship between data gathering and theory development.
Many pictures, charts and mind maps have been developed throughout this study to further understand how accountability looks from an Aboriginal perspective and the way it is embedded in culture. These tools enabled visual comparisons and contrasts between Indigenous and Western knowledge systems. This brought to light the intervening factors that have influenced both knowledge systems to explain the present day disparity. The pictures and mind maps tend to resemble a scribbled mess of circles, boxes, lines and arrows but they all became part of the learning and growing process. Field notes, memos, ethnographic passages and desk-based research also played a role in shaping and highlighting important findings and the resulting outcomes of this study. This is aside from the many hours of conversations with collaborators and colleagues that were a normal part of the researcher’s work and social life.

To label the methodology is not the point, other than to say that a mixture of methodologies has been used to derive and analyse data that stems from knowledge of grounded theory. This thought and analysis process has provided a thematic result, with the deeper meaning revealed through storytelling, art, music, emotion and other representations that all informed theory construction.

**PRELIMINARY INVESTIGATIONS**

Preliminary investigations enabled mapping out of the development and direction for this study. As it turned out the preliminary investigations became a necessity, as some of the Aboriginal communities initially considered as potential study sites were unavailable, due to major reforms and changes taking place. Communities became over analysed and were receiving far more attention than they could cope
with from the Federal Government's ‘Intervention’ action in the Northern Territory (this is also referred to as the Northern Territory Emergency Response; NTER).

Simultaneously with the ‘Intervention’ the NT Government was rolling out the local government shire reforms. These changes created many tensions for the communities which unfortunately set back the timing of this study. Hence, the preliminary investigations went ahead in the first year with very little interaction with the important people on the ground in communities.

I started with two preliminary stages:

1. The NT Government and the newly formed shire councils
2. Interviews and discussions with respected and knowledgeable non-Indigenous collaborators

When I first conceived this project, I was working with a department of the NT Government. I sought permission from the Director of the Local Government division to research alongside the division during the initial implementation stages of the shire councils (local government reforms). A number of the newly appointed chief executive officers for the eight newly formed shire councils also supported the research. This provided the opportunity to conduct preliminary investigations in the interim until communities were ready to embrace the study. Interviews with respected non-Indigenous collaborators who were experienced with Aboriginal communities took place concurrently. The methods of organising the preliminary investigations and direction for the project methodology are explained below.

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23 Northern Territory Emergency Response: Referring to the federal government’s intervention initiated in 2007 by John Howard under the guise of responding to child sexual abuse but incorporating education, child and family health, welfare reform, law and order, employment, housing and land ownership. A huge government investment saw the employment of hundreds of non-Indigenous defence, health, and other workers as well as other consultants and experts forcibly directing activities on remote communities without any consultation with communities (Altman, 2007; Stringer 2007).
Stage 1. NT Government and the newly reformed shire councils

Discussions took place with various staff within the Local Government division of NT Government. The timing of this phase of the investigation was unfortunate as staff were still confused about their roles in relation to the eight newly formed shire councils’ functions. It was found that the perceptions of NT Government executive managers and their staff members had little in common. In addition to this, staff interviewed were preoccupied with the numerous internal conflicts that were occurring. This preoccupation blocked data collection about the topics being researched, even though it revealed very interesting data to be derived concerning the level of disarray in NT Government at that time, arising from the ‘Intervention’ and reforms. Due to the inconsistency of information derived from this line of enquiry and subsequent follow ups, it was decided to redirect energy into seeking data from the shire councils, which from all accounts were better positioned to provide their time for this study. This also enabled a closer proximity to the communities that would later become involved in the study.

A condition for granting of the ethics approval for this study was ensuring that a community leader endorsed the project and personally invited the researcher to the community. This step was taken and a visit arranged to a community located on an Island. However, the CEO of the shire council and the Finance Officer, both of whom were non-Indigenous, inadvertently prevented the prearranged meeting with the Elder, who was the interim Chairperson of the newly formed shire council. Instead, they conducted separate meetings with me. Although neither really
grasped the study context, they managed to pass on interesting information about the shire and the issues concerning government funding. They thought I was investigating ways to make the system easier for them (both staff members were trained and skilled in accounting and management) rather than for Indigenous community people in the future. The CEO had remarked that the chairperson was most definitely in favour of the study. This was good confirmation that backed up the previous phone call with the community leader who was the Chairperson of that shire.

This trip was a day trip only and was combined with some volunteer work at the primary school. Familiarisation with the implementation stage of the new shire council took place in discussions with the CEO and the Finance Officer and information was gained regarding funding and budgetary matters. This trip provided a starting point for future visits to the school for volunteer work, the shire council and more importantly, access to those key community members who later participated in the study project.

**Stage 2. Interviews and Discussions with Respected and Knowledgeable Non-Indigenous Collaborators**

To gain affirmation of the research topic, five people with vast Indigenous community experience in the fields of accounting, health and anthropology were interviewed. These collaborators had lived in the Northern Territory for over ten years. Three of these people had worked as senior executive level public servants in various sectors across government in the NT and other states and territories.
Two of these three had also worked as independent consultants undertaking work with Indigenous community organisations. One of the collaborators was a semi-retired health practitioner who had worked extensively with Indigenous communities for over thirty years. Another collaborator (the only female of the five experts) was an anthropologist who had spent five years undertaking ethnographic research in two very dynamic Indigenous communities in the NT.

Semi-structured interview questions were developed and discussed informally with these five collaborators. The first four interviews were more like casual conversations that were driven by open-ended questions. The final two interviews focussed on the areas of commonality between the research topic and the experiences of the collaborators.

The process used to collect and analyse data is explained below. Themes arising were informed by grounded theory. The process involved noting of responses and discussion points on the questionnaire instrument at the time of the interviews, to be later entered as data into a worksheet. Each response was analysed and coded then later labelled with a theme. The themes were then analysed further and condensed into broader categories. These themes arising provided a basis for further reading and researching to fine tune the study and to further support the researcher’s knowledge. None of the collaborators were Indigenous. This was a foremost consideration and kept in mind during the early stages of this study. The collaborators provided a level of confirmation and confidence that the research topic was considered as a worthy proposition in the sector at the present time. For example, two of the collaborators were state based Auditor Generals in Australia.
These collaborators provided professional accounting and accountability perspectives combined with an Indigenous context. Both Auditor Generals had experienced and dealt with accounting and accountability dysfunction relating to Indigenous communities and organisations. All of the collaborators’ responses and underlying arguments were very similar. Common themes and the issues therein arising from this preliminary investigation included:

i) **Consultative Program Development**
   - Real and meaningful consultation with community representatives to determine needs is paramount;
   - Program development must include input from community representatives;
   - Program implementation to include community consultative input, and
   - Program implementation to involve community people in lead roles.

ii) **Appropriate Compliance and Performance Measurement**
   - Too many requirements arising from funding contracts;
   - Minimise quantitative performance measurement;
   - A balance between quantitative and qualitative indicators;
   - Performance measurement needs to link in with community outcomes;
   - Financial and statistical reporting does not measure success or outcomes;
   - Reduce the compliance burden and invest in quality service delivery, and
   - Account for funding simplistically.

iii) **Capacity to Understand Western Accounting Systems**
   - Accounting is seen as a ‘white man’s’ job;
   - Paperwork is not meaningful;
   - Government assumes certain skill levels;
   - Indigenous communities need time to develop skills in their own way, and
• Training and education needs to be culturally based and not imposing government view.

iv) Rethinking of Language and Communication

• Need for simple language and communication;
• Government thinks that Indigenous people understand the documentation;
• Government language is not well understood in communities;
• Conceptual understanding is not happening from either perspective, and
• Funding contracts are long and complicated and full of legal jargon.

v) Trust and Partnership

• Imposing government rules in written contracts detracts from building trust;
• Trust is more meaningful for Indigenous people;
• Negotiated partnership arrangements are more acceptable to Indigenous people;
• One-way dialogue from government is not partnership, and
• Legal clauses in funding contracts are very rarely utilised.

vi) Incompatibility of Mainstreaming and Community Culture

• Government wants Indigenous people in communities to act like mainstream Australian citizens;
• Indigenous communities want to retain culture and also work together with Government;
• Programs need to be adaptable to cultural elements, and
• Government needs to understand and incorporate Indigenous governance structures.

vii) Funding Issues

• Long term and properly resourced funding programs are needed;
- Too many funding programs currently;
- Funding amounts need to direct different levels of accountability;
- Indigenous people feel obliged to accept funding but feel disempowered about the program not being meaningful to their needs;
- Strategic objectives of government are largely the same as communities but coming from different perspectives (political vs. culture and survival), and
- Funding contracts need to be simple and not so onerous.

The seven broad themes listed above assisted in confirming the key issues and my pathway of investigation. These themes and underlying issues remained relevant and topical throughout this study, indicating that the preliminary investigation was very helpful and that these early interviews aided in fine tuning the identification of prevalent issues.

High profile Indigenous leaders were also approached to affirm the study topic. Unfortunately they proved too hard to get hold of, due to their busy schedules. The failure to attain such affirmation during the earlier stages was possibly due to seeking national leaders as opposed to local NT leaders. Over the duration of the research a number of community leaders endorsed the research topic as being very important for Indigenous people, as did other nationally renowned Indigenous leaders.

**DATA COLLECTION ACTIVITIES**

After the preliminary stages one and two, the methodology took shape and the data collection activities began, focusing on the following groups and organisations:
a) Remote Aboriginal communities;
b) Shire councils (Local Government);
c) Community organisations, and
d) Federal and NT Government.

During this study many meetings took place with a diverse range of collaborators, stakeholders and other interested persons. Although a questionnaire had been developed, the use of this instrument diminished as the data collection started to gain momentum. For example, interviewing informants from the shire councils and government, the questionnaires were an efficient way to ensure all topics were covered and allowed the conversation-style interviews to remain on track. However, when holding discussions with Aboriginal collaborators, it was found that the questionnaire tools were less important than the stories they had to tell, which were more pertinent. This meant that listening was far more important for deriving knowledge and background about the key issues that they were experiencing with government. The stories were far broader than just about funding and provided perceptions and cultural notions that would normally lay deep below the surface, which added value to the data collected. This helped to build a holistic understanding of how Indigenous people see the world and to gain specific knowledge concerning the significance of accountability in their culture. Key knowledge was being gained that provided a much better appreciation of the emerging phenomena being studied.
a) Remote Aboriginal Communities

From my working knowledge of Indigenous communities, one message that remains loud and clear is that it is inadvisable for a researcher to have an overly structured approach. It is not prudent to work outside of the accepted protocols of the Indigenous research and ethics arena. The two problems that can arise from attempting to work outside of these protocols is that researcher will only derive superficial data that does not reflect the true spirit of the people and that such action is not appreciated and risks alienating Indigenous people. Researchers must earn their stripes by forming relationships with their prospective Indigenous collaborators, or at least be in the company of a respected colleague who has experience or connection with the relevant people. For this particular study I had familiarity with the communities, although this did not mean that there was open access. The study had to undergo the same gentle introduction to gauge interest in the study as if there was no familiarity. Relationships were formed after several visits. A colleague who was well respected in one of the communities enabled further familiarity to assist in forming stronger relationships. Only then did the key leaders seek to attain consensus about the project and ensure that everyone gave their time to my research. This is not a simple arrangement that can take place after one conversation, even if initially there is an indication that it should be okay to commence the inquiry. It takes time for people to really understand the purpose of the study. Unfortunately, the plain language statement was still quite wordy and professionally written, which I decided was not appropriate for distribution to collaborators given that they had already had difficulty understanding the funding documents. In retrospect the plain language statement was written more for the
staff of organisations, rather than community members. Obviously a different approach to gaining approval from collaborators had to be used.

In this case the project had to be presented in a contextual manner that connected with the collaborators’ cultural objectives. This was not an easy task, as the explanations about the research topic were complex. It became important to adopt a different style of explaining. The following example indicates how this project was explained to some of the key collaborators:

>You know that funding money you get from government for art and culture projects, like........ (a relevant example given), well it is very hard to read and understand all those forms you have to fill in. Government uses a different language in those forms to the normal way we talk and many of us don’t understand all that stuff” (time given to allow prospective collaborators to respond and discuss between themselves and the researcher)

“Once you get that funding, you know the money, you have to report back to government about how you are going to spend the money and give them budgets and other reports with more writing and numbers. Many people find that really hard. I am trying to understand what makes it so hard for Aboriginal people by listening and learning the point of view from community people so I can help government and others understand that there may be better ways that could make it easier for Aboriginal people to seek funds for important cultural projects.

By listening and observing the exchanges following the explanations by the leader of the group concerned, the researcher was able to get the gist of the group’s interest in the project. The groups would then be asked what they thought about the project and how they would suggest starting the study in terms of format, for example, by individual interviews, workshops or a big meeting and who should
attend. After the first workshop was run, the researcher could provide that format as an example to other groups. Collaborators liked hearing about how other communities had worked with me and generally agreed to follow the same process as a show of respect for the other community that had already been through the workshop format.

The Women’s Workshop

The first workshop with the Women’s group took place over two days. This workshop was very formal from the point of view of the community women but would appear fairly informal from the point of view of most non-Indigenous people. It was conducted outside, under a shaded structure at the Women’s Safe House sitting around an outdoor table. This workshop setting looked no different to any other day at the safe house. Below is an ethnographically styled journal of the first morning of the planned two day funding workshop.

Sitting in the undercover area at the Safe House, the place where women come if they are feeling they need protection. No needy women staying in the living quarters this morning. This is a good thing unless they are too scared to seek safety in the middle of this tiny town. Many older women were sitting around the outdoor table, quietly thinking, quietly talking, no laughter this day. My pouring of cups of tea provided little comfort to the women who had attended two funerals already today. One funeral was for an old lady who had been sick for a while and will be deeply missed, her body being sent away to her family and one young man who took his own life. The women quietly discuss the latter. Questioning themselves as to what they could have done if only they had known he had been troubled. We all chip in with helpful suggestions as to why these things happen and what can be done:

24 The Safe House is a cluster of small demountable self-contained rooms surrounding a shaded patio area within in a chain mesh fence. Safe Houses were introduced as part of the Federal Government’s intervention strategy. The rooms are used as temporary living quarters for women who are in need of protection from domestic and family violence.
“when you are young you think your problem is so bad that you are so alone and no one can help you”;
“there is always someone who is worse off”;
“we need to let the young ones know that they are not alone and that there are people to talk to”, and
“why don’t we write a song in language about supporting each other”? 

Consensus echoes around the table, the latter suggestion coming from the Aboriginal government justice worker who has worked with the ladies before in composing a community song. My musician colleague provides some further ideas which temporarily takes their minds off the sad situation. The government worker and my colleague arrange a time to get together with the ladies to start planning for the creation of the new song.

The ladies then say that they would like to get my workshop started after lunch. This surprised me as I thought the workshop may have to be put off altogether given the sad occasion. The ladies look stronger now that they have a plan to help the young ones. They look to my colleague and I in a way that shows their appreciation for us being there to help them move on to ponder ways to resolve community problems even though they have all the answers themselves. They are resilient, professional people I see before me who can carry their sadness and burdens but can still motivate themselves for other tasks that they feel are important. My workshop ranks in their sense of importance.

An early lesson that one learns when visiting Indigenous communities is that your professional needs are secondary. Community life goes on and the ever present culture must be respected and acknowledged. In the instance above it was thought that the workshop may not take place and other arrangements to derive data would be sought. However, due to the commitment of these strong ladies, the workshop went ahead. Moreover the patience and perseverance that they showed
over the course of the two days produced very rich data, including a pertinent poster that typifies this study that will be discussed in chapter seven.

The workshop took place by examining the funding application form and discussing each question in a thorough manner to ensure comprehension from all of our perspectives and knowledge systems was occurring. Accountability was not explored specifically; however responses given by collaborators related back to their culture and connected with a holistic encapsulation of accountability. The underlying emphasis of their project to be funded was about passing on culture and in particular passing on their dreaming to the young ones, so they know who they are and understand their connections to country. A more detailed discussion of the workshop is provided in chapter five.

As stated above, a poster was incorporated within the workshop plan. I thought that rather than handing the ladies a written report at the end of the workshop; a poster encompassing the underlying importance of their project would be far more useful for their purpose of conveying their project and their story to government.

**Desert Community Workshop**

A similar workshop to the one above was also run in a desert community, this time we examined a funding application from the same government department, but for a different funding program. The following passage introduces the community and encapsulates the visit:
After three to four hours driving with beautiful landscapes adorning every window of the vehicle, we arrive in the desert community, not knowing what to expect. The government worker had provided interesting conversation and safe passage along the dusty dirt road for 240 kilometres. We drive straight to the art centre to announce our arrival and meet with the art centre manager to make plans for discussing funding documentation with staff and community members the next day. The arts centre manager introduced herself and asked more specifically about our visit. After discussion about what we would like to get out of the visit she explains the issues she has had with funding and puts questions to the government worker. We make our plans and we meet a number of artists and other staff members at the art centre. Later that afternoon we visited the shire council Office to speak to the Shire Services Manager and enquire about the whereabouts of other people we would like to talk to. We manage to catch a number of people around and about in this small community of 250 people, including more artists and some local board representatives. We visit the school and arrange a meeting with the primary school principal who is keen to talk to us. We have already made a good start and recorded a number of meetings. The youth centre was closed and the community’s popular young band were busy rehearsing their desert reggae music, which provided entertainment for the whole community; we would catch up with the band and the Youth Coordinator the next day.

The next day we set out to get a number of people together to run an informal workshop to discuss funding documentation. It is a bitterly cold morning in the desert, the cold wind seeping through our scarves and beanies. We arrive at the art centre and on the padlocked metal door of the building there is a note about the art centre being closed due to a death in the community. This was the place where we were to meet with a number of community members. My colleague and I collect our thoughts and discuss other options. We start to drive back to our accommodation knowing that the people we talked to yesterday knew where we were staying and may come to visit us when they are ready. As we are driving we see two of the people we met the day before, we stop and have a chat. They tell us the story about who passed away, it wasn’t a community member it was a parent of one of the non-Indigenous staff members. We share our condolences and they inform us that they will come to our place a little later and let others know to come.
It was not too much longer before we were all huddled together in the small dining room where we were staying, heater on, plenty of hot tea and coffee flowing and discussing the funding documentation. My colleague asked the questions from the funding form whilst I penned the responses and arising conversations. A little embarrassment from some community members was evident, which we counteracted by providing comfort in letting them know that it is not their fault that they do not understand the questions but it is the way the questions are written on the form. We continue with the questions on the form, then laughter follows as we all realise the disparity between what government was asking in the forms and the responses given. We explain the meanings behind the forms and they explain the reality of their responses. Intermittent laughter erupts throughout the day helping to ease the serious nature of the funding form discussion. Whilst sitting back relaxing with community people who share very intimate culture and thoughts I feel humbled. I realise how special these cultural aspects are to life in the community and acknowledge that I have been exposed to something that is far greater than the data I am collecting. On the other hand it makes me realise how abstract my thinking is, and how my thoughts are not so universal. My admiration of this rich culture grows with each response and I only wish that more non-Indigenous people could experience what I am experiencing. We learn things throughout our life because we have to, but we don’t really think about what it all really means. The people before me can relate to their life through their ancestral lines and their country; the links are there and the strategic reality is already known. These funding documents belittle and demoralise people and I have seen it right before my eyes. My colleague looks at me and shakes his head at the forms that his department impose on people. He has felt the humiliation that these people have been feeling for a long time.

The above passage outlines the emotions, thoughts, perceptions and experiences that I had during the day of the workshop. The workshop format used with this community was similar to the women’s workshop discussed above. This workshop also derived rich data that not only related back to culture and its holistic values, but also highlighted the pressing need for the community to capture their dreaming.
In this instance the funding project was about the recording, for the first time, a particular group of women’s dreaming during actual ceremony. The paramount purpose for seeking funding is the cultural project. Of secondary importance, the way one gets funding and the western notions of accounting, administration and accountability. These secondary considerations are acknowledged but not fully understood. Culture-based outcomes are the priority and the financial and administrative related activities are not part of their natural thinking but represent a set of ‘add-ons’ created by government. Discussion of the data arising is presented in chapter five.

In the workshops, the meanings behind the terms, the terms themselves and the understanding of the underlying concepts and how they operate and impact Aboriginal people were explored. However, what was derived was profound and reveals richer dimensions that divulge an obvious lack of understanding, not just from government but also the wider non-Indigenous population, about Indigenous culture and how it is all-pervasive. What may appear as a rudimentary linguistic process actually derived results that highlight the need for more understanding of culture, so that connections to culture are incorporated in the funding process to enhance Indigenous comprehension. The revelation of important features and findings bubbled close enough to the surface so that I was able to understand and build further knowledge, whilst some of the more sacred data stayed sufficiently hidden under the cultural boundaries that separate the two worlds. These revelations told the truth and spoke of the challenges from the real world and were
understood by me to achieve a deeper understanding than if there had been no connection with the people, community or collaborators.

b) Shire councils (Local Government)

There were numerous aspects of this phase, whereby discussions were held with the CEOs and staff of two shire councils. Data collection focussed on the funding programs and compliance systems in place that administer the grants, the level of knowledge concerning grant administration and how it connected to community outcomes. The attitudes and perceptions of staff members also provided rich data to understand perspectives of expectation and accountability concerning communities. This data was derived from a questionnaire with a number of administrative staff members. A more intuitive approach was utilised with executive staff members, to tease out the strategic issues and themes that prescribed the actions of staff and the shire councils relating to the communities that they were servicing. It was necessary to understand the perspective of these collaborators in relation to the strategic objectives of the shire council as well as the interweaving of their own personal view about government policies and processes that held power over the shires. The next section tells a story about an initial visit to one of the largest shires.

**A Visit to a Regional Shire Council Office**

During a visit to a shire council office located in the desert area, I gained an understanding about how funding procedures and practices were carried out in conjunction with the Federal and NT Government. The perceptions and understanding of the CEO and other shire council staff relating to the shire’s role
were recorded at this time. Discussions were held with five non-Indigenous staff members, four of whom were extremely helpful and informative and one who was very hostile and advised that under no circumstances could this study be extended to communities or their leaders in their ‘shire’s jurisdiction’. Later that day, the CEO of that shire council was horrified that one of his staff members had given such advice and rejected any notion that they had any such power over communities. However, as a result of these exchanges a day was lost which left no time to take the prearranged trip out to two of the communities.

Fortunately, advice from a quick-thinking shire council staff member provided contacts for town based Aboriginal organisations that were managed by local Aboriginal people who represented Traditional Land Owners from a number of the communities. Meetings were arranged with three organisations and took place the next day. A trip was also arranged to a community that was not too far from town. A meeting was held with the Shire Services Manager of that community. These meetings commenced the data collection relating to Aboriginal organisations and community experiences with government funding and the impact of funding mechanisms. This also allowed an understanding about the role of the organisations and the consequences of the introduction of the recent shire reforms and ‘Intervention’. Perceptions regarding the nuances of the funding mechanisms and the hardships of compliance were also recorded at this time.

Three more visits took place to this shire council and two further visits were made to the Aboriginal organisations. On the third visit to the region a meeting took place with an additional Aboriginal organisation specifically concerning funding
documentation and compliance. At this stage, one community, two shire councils and four Aboriginal owned and managed organisations from one region had taken part in the study.

c) Community Organisations
Meetings were held with many community organisations that are Aboriginal owned and managed, or Aboriginal governed entities that are managed by non-Aboriginal staff. These organisations include Aboriginal land-owning groups, Aboriginal resource centres, art centres, women’s centres and community service organisations. Discussions took place to understand the funding needs of each organisation and the issues surrounding the funding process from preparing the submissions and complying with the terms and conditions up to the acquittal stage.

Follow up meetings and phone calls took place at different stages of the funding cycles, where further issues were revealed due to procedural changes by government and in some cases, the inability of some organisations to comply with the terms and conditions of funding.

d) Federal and NT Government
Meetings with several Federal Government public servants took place to understand the intricacies of the funding programs that were being rolled out by departments and to gain appreciation of the general attitudes of public servants involved with the funding process. Discussions also took place with senior executive public servants to learn about the attitudes within political circles concerning Aboriginal funding dollars and the reasons behind the tightening of
financial accountability for programs that target Aboriginal communities and groups.

Meetings held with NT Government public servants were more focussed on funding regimes prior to the implementation of the shire reforms and during the transitional period of reform and thereafter. Confusion within the NT Government officers tended to lead to data that was inconsistent with the data provided by the shire councils. After the inception of the shires, phone calls were made to NT Government officers to see how they were progressing with the reforms and associated changes. I was really testing the water, to determine from where the confusion was emanating. There had also been a number of staff movements whereby key staff involved with the early planning and implementation of the shire reforms had left the NT Government which led to a loss of historic memory of the context and continuity of the roll-out. It was found that the level of understanding of the background of the shires within the new pool of NT Government officers was not helpful for the purpose of this study. There remained confusion about their own individual roles in connection with the new shire councils and their jurisdictional powers, plus a degree of conflict both within NT Government as well as between the shire councils and NT Government. There was also confusion and conflict between Federal and NT Government. This was in addition to the major confusion and conflict that communities were feeling in respect to the actions and policies of the Federal, NT and Local Governments.
The above observations are explained in other chapters in more detail. The point here is to explain that a great deal of data and knowledge were gained from governments; however, analysis of my memos and notes of discussions drew out the inconsistencies within the data and revealed emerging themes. The data, while it may not have painted a very informative picture of the funding process and associated accountability, did provide a background of the negative impact of the misunderstandings of governance, bureaucracies, funding and other processes that occurred right across the board, from the Federal Government extending to Indigenous people in remote communities.

**DATA COLLECTED**

Data collected from a variety of sources (as outlined throughout this chapter) was sorted collectively to reveal common themes. Individual and group comments were kept intact, to provide quotes by Aboriginal people for direct evidence. Data was collected from communities and shires in the north of the Northern Territory (NT) and from desert locations in the southern areas of the NT, as well as from government departments in Darwin. During such fieldwork peripheral data also arose through observations, conversations, participation in activities and building relationships generally. I have provided below specific points concerning the data collection phase with one of the community groups:

- The women's workshop discussed earlier was held to collect data for the study and to build awareness surrounding what was perceived as a complex accounting and accountability based process. This group of ladies were all Aboriginal and comprised a shire councillor, artists, teachers (one a former...
primary school principal) and social services workers. These women represent part of the Strong Women’s Group for the community. Permission to present data arising from the workshop was granted by the group for a university seminar series. The ladies also confirmed that the data used and interpretations therein were accurate and that the data could be presented to government and shires and via other avenues to convey the incompatibilities that exist between government and communities concerning funding documentation.

- It is important to mention that in some cases data arose based on what was not said by the group, in particular the describing of emotions which was hard for collaborators to explain in their own language, let alone in English. They said that, in their language there are things they just know and don’t need to talk about, hence there were no words to describe such emotions in their language. Discussion tended to clarify displays of emotion; however, in many cases I relied on observation and sensitivity, then clarification upon follow-up during the next visit.

- A further point of interest was the long pauses of up to 24 seconds to answer some questions contained in the funding application form. This did not suggest that collaborators had no idea about what the question was referring to, as they would respond “no idea” or “I don’t know” if that was the case. These pauses depict the thinking process, whereby information is received in English, interpreted into the collaborators’ own language, considered and then translated back into English for speaking purposes. In many cases the longer the pause the more special and informative the answer. These pauses are discussed further in chapter five.

**ANALYZING TEXT: ‘WHY’ GOVERNMENT USES TECHNICAL LANGUAGE**

During this study the researcher became concerned that there was an overwhelming set of data collected from Indigenous people about the
inappropriateness of government funding related documentation. There was little data or evidence that depicted precisely why governments used such technical language. I had asked various NT Government officers during interviews and meetings questions pertaining to the ‘why’. There were no reasons forthcoming, moreover, they didn’t really understand why such language was used. Generally this question was met with a shrug of their shoulders, as if they had never really thought about how funding documents were derived. One key Commonwealth public servant who was a senior advisor to the then Minister for Families, Community Services and Indigenous Affairs, responded strongly that the Federal Government did not want to be embarrassed by a lack of control over tax payers’ funds. He then stated that the legal clauses in funding agreements and contracts enabled government to take action if any breaches occurred. It was further stated that the clauses can be relied upon as a ‘back stop’ in case a breach hit the newspapers. This would then imply that ‘government has got it all covered’ to avoid any back lash (even if there was no intention to pursue perceived breaches).

After the interviews above, I decided that there was a need to explore funding program documentation that was predominantly available for Aboriginal communities, organisations and groups. This was to identify the underlying sentiment of governments’ communication utilised in the funding documentation that would be accessed and read by Indigenous community organisations and groups.
Ten funding program application forms and associated guidelines were analysed using a qualitative analysis tool. These funding programs directly related to the provision of services for remote Indigenous communities and people. Two programs, although not specifically directed at Indigenous communities, included significant reference to Indigenous people and communities in the documentation. Given that Aboriginal people represent around thirty per cent of the NT population, and that there are over 600 Aboriginal communities in the NT, these funding programs effectively target Aboriginal people. A majority of the organisations being funded to provide the services are located within Indigenous communities or in remote regional centres and are formally coordinated, owned or managed by Aboriginal councils and people.

Table one below provides information on the ten funding programs analysed. The purpose of providing this table is to demonstrate that the ten funding programs analysed have an Indigenous community emphasis.

<table>
<thead>
<tr>
<th>Programs</th>
<th>Services provided to</th>
<th>Eligible service providers</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>Aboriginal people living in NT</td>
<td>Aboriginal corporations, NT Land Councils</td>
</tr>
<tr>
<td>Arts</td>
<td>Regional, remote and very remote, isolated communities in the NT</td>
<td>Individuals, groups and organisations within the NT</td>
</tr>
<tr>
<td>Employment</td>
<td>Indigenous people and communities</td>
<td>Employment Services, CDEP and Indigenous Employment Program providers</td>
</tr>
<tr>
<td>Sport</td>
<td>Indigenous people &amp; communities</td>
<td>Community-based, not for profit organisations</td>
</tr>
<tr>
<td>Health</td>
<td>Rural and remote communities</td>
<td>Aboriginal Corporations, Local government, general practice and private practitioners</td>
</tr>
<tr>
<td>Heritage</td>
<td>Indigenous people and places</td>
<td>Legally incorporated Indigenous organisations, Traditional Owners of Indigenous heritage places</td>
</tr>
<tr>
<td>Culture</td>
<td>Indigenous cultural projects</td>
<td>Individuals, groups or an organisation</td>
</tr>
<tr>
<td>Justice</td>
<td>Indigenous communities</td>
<td>Any organisation that is a legal entity</td>
</tr>
<tr>
<td>Youth</td>
<td>Indigenous youth and communities</td>
<td>No restrictions</td>
</tr>
<tr>
<td>Active Recreation</td>
<td>Remote Indigenous communities</td>
<td>Local government (Shire councils in the NT) and Indigenous communities</td>
</tr>
</tbody>
</table>

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Funding documentation was imported into NVivo software and word frequency reports were run for each of the ten programs. A table was then developed sorting words by most frequent occurrence for each program and then consolidated for all programs. Longer words of over ten letters were focussed on, as they represented more complex words likely to confuse. Shorter words were also analysed, to ensure completeness and to determine if any other themes were obvious. Analysis of the frequency of the words enabled me to readily see the predominant language used in the forms both individually and collectively. The most frequent words were then analysed individually, using text searches to refer back to the source documents to analyse the context of the words concerned. Extracts were then copied and pasted into tables against the chosen words and sorted into the emerging criteria or themes. Three key themes arose, based on the overriding sentiments of the text analysis process, as follows:

1. Regulative Accounting Language
2. Regulative Legal Language
3. Cultural References

This process enabled the key theme of ‘regulation’ to arise as the predominant theme throughout the documentation. This was an important finding, because the literature refers to the underlying financial accountability and control that government imposes on Indigenous people. Nevertheless, direct evidence to support this in relation to current funding documentation has not before been presented. I can now confidently say that such evidence does exist, to indicate that regulation is embedded in present day government funding documentation.
This then explains how government emphasises financial accountability and that its concern for tax payers' funds often overrides its concern for successful program outcomes. This finding also links up neatly with the sentiments and perceptions indicated by the Aboriginal people who participated in this study. Further discussion on these findings is outlined in chapter six.

**LANGUAGE ANALYSIS TOOL - MUTUAL CONCEPT GRID DEVELOPMENT**

Based on very early research for this study and later findings from the first workshop, I commenced the development of a mutual concept grid for the purpose of seeking a mutual language that could be understood by both government and Indigenous communities. The model continued to be developed with the intent to build links between Indigenous culturally-based accountability and the bureaucratic government-based accountability. It was designed to achieve mechanisms for explaining Western accounting and accountability in terms of Indigenous cultural concepts. Many hours were spent further developing the model which was an intensive data and language analysis exercise between funding forms, commonly used accounting terms and data collected at that point in the study. It was later found during field trips to remote communities that the data presented a very clear case of the ‘lack of parallel meanings’ between Western accounting and accountability concepts and Indigenous thinking in relation to those notions. The role of the Mutual Concept Grid (MCG) was slowly changing and diverting from its original purpose. As the accumulation of data took place, it was revealed that the MCG would be more useful in providing helpful explanations for both government and communities to promote understanding and appreciation of each other. The
intent here was to draw both Western and Indigenous concepts into an intercultural zone, where they might enrich each other’s knowledge and thus work together with a renewed sense of understanding and commitment to progress community sustainability and well-being. Hence ‘understanding each other’ and ‘appreciating each other’ as a basis of communication and socialisation was emerging as a more realistic priority, according to the data and findings. Essentially, the MCG process became my analysis process, as it required deep analysis and thinking about how the data and findings could be used in a way to benefit both government and Indigenous communities. The MCG has had numerous iterations throughout this study and will undergo further work after this study project is finalised.

**ANALYSIS TECHNIQUES**

As outlined above, note taking, ethnographic passages, memos, mind maps and diagrams were all part of the data collection process, as was a multi-layered analysis of the data. Reading and re-reading notes, passages and memos became part of the analysis process. Elements of the analysis took place in my own thoughts and reflections producing ‘realisations’ and ‘discoveries’. These thoughts were then re-noted and further memos and visual representations resulted. Quite often after a field trip, where copious notes were already taken, I would sit down for a week and just let the realisations and discoveries flow in the form of notes and diagrams. Discussions with colleagues also helped to fine tune these thoughts and the arising patterns. From this layered approach, new knowledge would then become my ‘foundational’ knowledge. This was a process of analytical thinking and acceptance of logical relationships arising which allowed
my research to move forward with the next course of inquiry. This process of consolidating knowledge occurred during the preparing of memos and notes and facilitated reflection opportunities and reminders for later.

My analysis of the data often occurred spontaneously, as new realisations took place. Pieces of the bigger cultural picture slowly fell into place. The theory was being built piece by piece in a consistent flowing manner. This was in effect the analysis process, once the flow of data became constant and the momentum continued. My experience, passion and preoccupation with the study and using qualitative research techniques, as well as building relationships with collaborators enabled analysis to take place quite seamlessly, which further enabled knowledge building and theory construction. Repeat visits and follow up discussions helped to build further findings from the analysis and this in effect reinforced the emergent theory.

CHAPTER SUMMARY
This chapter has described the various methods used to derive data and subsequent analysis. Many factors discussed in this chapter provided an honest and open basis for the derivation of such rich data. I found that the informal workshops provided integral data for this study. The informality of these workshops allowed the collaborators to feel comfortable with and involved in shaping the workshop, thus encouraging them to talk whenever they chose. This was not always easy to achieve, but I knew to remain quiet during the process to allow the collaborators to receive the subject matter, translate it, consider it and
translate back into English to respond. I was also sensitive to and acknowledged the governance and leadership positions of the collaborators within their community. These positions were demonstrated by the respect collaborators have for one another and the way that this respect was enacted in line with their kinship system of which I was growing more and more familiar with.

Over the years I have learnt many lessons about the need to be sensitive and respectful in relation to my role and position when visiting communities and therefore adopt a few common sense approaches, by always keeping in mind that I am:

a) A guest on the community or country;
b) There to learn and therefore listen;
c) Not the boss, more like a disciple or an apprentice of cultural learning;
d) Required to fit in with underlying respect systems;
e) Not better than or more knowledgeable than Indigenous people;
f) In a privileged position to learn about one of the world’s oldest living cultures;
g) Exposed to sensitive and sacred stories and information;
h) Required to be respectful and ethical with data and learnings;
i) Always understanding of who the real experts are;
j) Understood and acknowledged by Indigenous people as also having expertise, and
k) Respected by default, but earning real respect takes time.

The approach used for workshops enabled me to capture a current view even though this current view is steeped in its own history. The current view, as distinct from its historic foundation, has allowed me to learn by a process of discovery. In some instances the discovery has been in large waves and in other cases small
but important learnings occurred throughout the study. This process of discovery allows objectivity and a fresh set of issues to drive the construction of theory. This takes place naturally as shared learning reveals important fundamental and complex concepts to the researcher and the collaborators. At times both parties thought that they were understood by each other, but it was later found that this was not the case. Constant explanations and exchanges took place which slowly achieved greater understanding of one another. It is quite possible that a real understanding may never occur, but at least the collaborators and I made discoveries along the way that brought conceptual understanding to a workable level. Collaborators in this study showed their pleasure in learning and comprehending western notions of accounting and accountability, just as much as I enjoyed learning about their culture and their lives. Shared knowledge was an important outcome in line with the collaborators’ cultural obligations concerning reciprocity.

This chapter has presented an account of the methodological process used to derive data for this study. Even though there were delays in breaking through to access the pertinent people for this study, I was able to eventually make contact and many meetings and thought provoking conversations took place. To commence a study from scratch in the area of accounting and accountability with Indigenous people from remote communities and locations, was never going to be easy. Patience and perseverance were required to achieve such a rich bounty of data that was integral in the construction of theory.
The next chapter discusses the local government scene in the NT concerning Indigenous communities and how the Federal Government's 'Intervention' and the NT Government's shire reforms took place and the impacts thereof. From many different perspectives the local government reforms have had a profound effect on Indigenous communities. For the purposes of this study it was important to understand their impact on government funding programs for Aboriginal communities. The real investigation, however, concerned culturally legitimate accountability and if the new structure would further block this from happening or promote it, through the Aboriginal voice finally being heard. Curiosity tinged with scepticism drove me into the shire councils. The resulting investigation provided insight to some positive and some negative elements.
CHAPTER 4 LOCAL GOVERNMENT REFORMS

*I think closing the gaps is essential. But in my experience, when people talk about closing the gaps, they’re usually talking and thinking about individual outcomes measured by individual metrics. If we can get employment rates up, we’re closing the gaps. If we can get health indices up, we’re closing the gaps. And so forth. What we risk losing here is the aspirations of communities, of peoples, of nations.*

(Cornell, 2008, p. 126)

This chapter will initially describe the background of the local government in the NT prior to and leading into the major changes in the Aboriginal community context. The chapter will then explain the implementation process of the shire reforms and complexities arising between the shire councils and the NT Government as well as details surrounding the Federal Governments 2007 ‘Intervention’. Insight to the implementation of the shires and issues experienced concerning both shire staff and communities are then discussed.

Changes to the local government landscape directed the channelling of funding, which now effectively flows to the shire councils as opposed to individual communities. The implementation of these reforms had major impacts on accounting and accountability systems within the Aboriginal communities concerned and the fall-out of such substantial changes is still being resolved. The next section commences this discussion.
SIGNIFICANT CHANGES IN THE INDIGENOUS SECTOR FOR THE NT

Between the time when this study concept was conceived and the time when the ethics approval was granted, eighteen months had elapsed. Around this time and during this period significant changes occurred in the Indigenous sector across Australia, especially in the NT. For example, the Federal Liberal Government terminated the services of the Aboriginal and Torres Strait Islander Commission (ATSIC) after 15 years of operation. ATSIC was Australia’s national representative Indigenous organisation providing advocacy for Indigenous people, advice to governments, monitoring of government agencies and service provision to Indigenous people. ATSIC’s services at this time were transferred to mainstream government. Effects of the closure of ATSIC are still present today in relation to the lack of voice and valuable input from Indigenous people over their communities, organisations, regions and livelihoods. Further details about ATSIC will be discussed later in this chapter.

The Howard Liberal Government enacted the Northern Territory Emergency Response in 2007 – also referred to as the ‘Intervention’. This formed part of the government’s ‘Closing the Gap in Indigenous Disadvantage’\(^\text{25}\) policy (COAG, 2008). The ‘Intervention’ also changed the way that funding operates and flows in the NT. The ‘Intervention’ process caused degrees of resistance from Indigenous communities and groups (Commonwealth of Australia, 2008, p. 8). The process for rolling out the Intervention has undergone various challenges along the way,\(^\text{25}\)

\(^{25}\) In 2008, Council of Australian Governments (COAG) agreed to six targets for addressing Indigenous disadvantage, including: close the gap on life expectancy within a generation (by 2013); halve the gap in mortality rates for Indigenous children under five by 2018; ensure access to early childhood education for all Indigenous four year olds in remote communities by 2013; halve the gap in reading, writing and numeracy achievements for children by 2018; halve the gap for Indigenous students in year 12 (or equivalent) attainment rates by 2020 and, halve the gap in employment outcomes between Indigenous and other Australians by 2018.
with many changes and fine tuning taking place, and is still subject to ongoing criticism and reviews in 2014.

As mentioned in the introductory chapter, another significant national event was in December 2007 when Prime Minister Rudd’s Labor Party was elected to government and proceeded to offer an apology for the maltreatment of the ‘stolen generations’\(^\text{26}\), an apology that the Howard government had avoided.

In addition to the above Federal changes, major local government reforms took place in 2008 which involved over 60 Aboriginal community councils being compulsorily amalgamated into eight shire councils. The aim was to strengthen leadership and governance at the regional and remote local government level, targeting predominantly Aboriginal communities.

It was intended for this study to involve three Aboriginal communities as case studies. However, given the changes discussed above, the selection of Aboriginal communities as case studies and the data collection and methodological approaches were rethought and subsequently changed. There was a distinct lack of communication and explanation surrounding the proposed reforms and therefore available documentation was limited. This, combined with the sudden announcement and implementation of the ‘Intervention’, prevented any prior

\(^{26}\) The term “Stolen Generations” is used for Aboriginal people forcefully taken away (stolen) from their families between the 1890s and 1970s, many to never to see their parents, siblings or relatives again. Because the period covers many decades we speak of “generations” (plural) rather than “generation”.

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research. Reviews and reports, as well as intended policy changes documented prior to these major changes, present a completely different approach to what the NT and Federal Governments imposed and implemented. The changes represented a number of actions by governments that were very hastily put together (Altman, 2007; Martin, 2012, p. 161).

**ABORIGINAL COMMUNITIES AND LOCAL GOVERNMENT IN THE NT**

In 1978 legal recognition of Northern Territory (NT) local governing councils for communities outside the formally incorporated local government areas (mostly cities and townships) was enacted to enable Aboriginal community government councils to be eligible for Commonwealth and NT Government funding. By the year 2000 there were 68 recognised local governing bodies, including six municipalities, 32 community government councils, 29 association councils and one special purpose town council (Sanders, 2011; Smith 2008, Peterson, 2013).

After a change of government in the NT in 2001, the incoming Labor government initiated its agenda for regional solutions through its local government regionalisation policy (Sanders, 2005). As part of the regionalisation push for the NT Government’s ‘Building Stronger Regions, Stronger Futures’ (BSRSF) policy, John Ah Kit the then Minister for Community Development, launched the policy in 2003. This new policy and framework for Community Government Councils called for a ‘complete re-think in the way we look at our regions, and a re-thinking of the social structures and economies of those regions’ (Ah Kit, 2003, p.1).
As part of a speech Ah Kit gave in 2003, the following was stated:

*This is not a new tier of government, but an enhanced form of local government comprising a number of regional communities voluntarily coming together to achieve a critical mass of competent staffing and professional advice, with increased accountability and economies of scale.* (Ah Kit, 2003, p.1)

Constant concerns about financial accountability burdened communities and government with ongoing audits and compliance reviews, revealing that many of the local government councils were either highly dysfunctional or at risk in respect of their financial management, service delivery and governance (McAdam, 2006; Smith, 2008).

Elliot McAdam, the NT Minister for Local Government, at the time, stated the following in a media release in 2006, making it quite clear about the pervasiveness of the issues affecting Indigenous communities:

*In March 2006 my department conducted a risk assessment of 56 councils – that is the 30 community government councils, the 23 association councils and the 3 ‘ORAC27’ councils. …this risk assessment classified 50 per cent of the councils as either ‘high risk’ or ‘dysfunctional’,* (McAdam, 2006, p. 2).

McAdam indicated that one of the contributing factors to the widespread problem was the high turnover of the chief executive officer (CEO) positions. His department at that time was responsible for local government and was required to

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27 Formerly known as the Office of the Registrar of Aboriginal Corporations (ORAC) now named the Office of the Registrar of Indigenous Corporations (ORIC). The Registrar acts as an independent statutory office holder responsible for the administration of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act), and has powers to intervene similar to those exercised by the Australian Securities and Investments Commission (ASIC).
make numerous interventions into the affairs of councils resulting from concerns over serious financial mismanagement as well as administrative and governance irregularities.

The issue of recruitment and retention of suitably qualified staff was a key point also stressed by the Auditor General of the NT (Auditor General of the NT, 2006). The Auditor General in addressing the key issues arising from his audit of one of the community councils stated that the requirement to comply with Australian Accounting Standards within the Local Government Act and regulations was too onerous on members of a council who did not have sufficient understanding of the financial statements presented to comprehend the magnitude of financial difficulty or otherwise that their council was in. The council members were unable to act on this information due to the lack of understanding of accounting concepts. The Auditor General's report also indicated that there was a need to review legislation based on the complexity it imposes on small councils.

The NT Government attempted to instigate changes to bring several community government councils together through the establishment of regional administrative structures. There were two new regional groupings in place in 2003; the Thamarrur Regional Council located at Wadeye (Port Keats) and the Nyirranggulung Marddruk Ngadberre Regional Council located east of Katherine. The process was essentially a voluntary regional up-scaling of remote area local governments designed to create capacity for communities to come together for improved service delivery (Smith, 2008). It was proving to be a slow process with
numerous challenges and issues depending on the group of communities concerned. The average population of these communities was around 670 people and growing (larger communities can have over 2,000 people). Failure for these communities to provide normal town services to their members without economies of scale, personnel or management expertise or effective administrative systems and other resources, compared to the well resourced regional centres and other towns in the NT, has been an ongoing issue for the Australian and NT Governments (Smith, 2008). The inability for potential communities or amalgamated groups to raise revenue through rates reduced their capacity to operate in such a cooperative manner.

**Indigenous Population and Remoteness of NT Communities**

Over 70% of the NT’s Indigenous population live on Indigenous land under Commonwealth or NT tenure, this is around 45,500 Indigenous people (Commonwealth of Australia, 2008, p. 9). This statistic reveals the distinctiveness of the NT compared to other Australian states and territories and the need for formulating appropriate policy that addresses the high number of Indigenous people living in remote and very remote communities.

Map Four below depicts the remoteness factor of the NT compared to other states of Australia. Essentially the city of Darwin and a peri-urban ‘rural’ area adjoining the wider city area is classified by the Australian Bureau of Statistics as ‘regional’ and represents the only non-remote areas within the NT. Alice Springs and Katherine (not labelled but represented by a patch of ‘remote’ South of the Darwin area) are classified as remote but not very remote.
The abolition of ATSIC

In 2004, one year in to the Building Stronger Regions, Stronger Futures (BSRSF), the Australian Government announced its intention to abolish the Aboriginal and Torres Strait Islander Commission (ATSIC). ATSIC served as a statutory authority for Indigenous Australians to:
• ensure maximum participation of Aboriginal and Torres Strait Islander people in government policy formulation and implementation;
• promote Indigenous self-management and self-sufficiency;
• further Indigenous economic, social and cultural development, and

The combination of representative and executive roles of ATSIC allowed for decision making and management by elected Indigenous people. This was what the Labor Government believed was the strength of ATSIC, which also had 35 representative regional councils across Australia (Parliament of Australia, 2005).

The abolition of ATSIC at such an important time for the NT left a major void as a result of the dismantling of the regional council structure that gave Indigenous people a local voice. This then led to major changes to the regional authorities’ strategy of the BSRSF, which was re-developed into the Local Government Reform package. This remote amalgamations and community reform agenda, introduced in July 2008, was the most significant change over the thirty year post-self government period of the NT. Today there are eight administrative shire councils28 delivering services to over 60 remote Indigenous communities.

The Australian and NT Governments initially worked together to lay the foundations of the new shire structure, whilst key community representatives were invited to participate in transitional committees and to later nominate community people to

28 On the 18th December 2013 further changes took place to change the name of the eight ‘shire councils’ to become ‘regional councils’.

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form an advisory board to support the implementation process and provide recommendations. The selection of a chairperson and other positions to form the advisory board was essentially made by the NT Government, to ensure an ‘appropriate’ group of people formed the advisory board. The NT Government wanted to ensure that they maintained control over the implementation process, even though the shire councils were eventually to be based on duly elected representation. I was present at various NT Government and Local Government meetings at the time the advisory board was being chosen. There was a strong sense of NT Government having the power to select the individual representatives for the advisory board as opposed to communities and regions selecting their chosen representatives.

**Shire Reforms and ‘Emergency’ Intervention Rolled Out in the NT**

In tandem with the implementation of the BSRSF policy period, there were a number of reviews commissioned in communities. One such review was commissioned by the then Chief Minister of the Northern Territory – Clare Martin, in relation to child abuse in NT Aboriginal communities. This review (Chief Ministers Department, 2007) was completed in 2007 and outlined 97 recommendations which the NT Government had commenced considering. A number of the recommendations arising from the review referred to all government agencies to collectively (whole of government) and effectively engage in a consultative manner with communities and to do so on an ongoing basis. A fundamental theme that the report conveyed was that consultation and close working relationships with Aboriginal communities was key to implement any change process. The Prime Minister of Australia, John Howard, ignored the
important learnings and recommendations conveyed in the report and took immediate action. He did not provide the Chief Minister of the Northern Territory with an opportunity to respond, nor did he consult with Indigenous communities to garner support for his actions. According to Martin (2012, p. 161):

*The Howard response totally ignored the report and its recommendations, all of them. Instead, over the period of a few days in Canberra, a very different response was put together that took a military approach to the very complex issue of child abuse and teams led by soldiers in fatigues entered Aboriginal communities right across the Territory with the mission of stabilise, normalise and exit. And Howard could enter those communities without any negotiation with the Territory government because the Aboriginal Land Rights Act was a Commonwealth Act and those communities were on Land Rights land.*

Around sixty remote NT Aboriginal communities were taken over with government compulsorily acquiring leaseholds for five years over many of them. Previously there were long standing permit systems that protected the privacy of communities, allowed for preservation of Aboriginal heritage and culture, safeguarded the natural environment and ensured visitor safety. These were revoked with the backing of legislation. Changes to the permit system now specifically allow entry to intervention related workers and other government officers without the need to seek a permit from the land councils or Elders of the communities. The Australian Government appointed Government Business Managers to work under the direction of the Emergency Response Taskforce, which consisted of the Australian Army, the Department of Families, Community Services and Indigenous Affairs and other government officials. These placements were made for the sixty communities that were identified as a priority (Smith, 2008).
The hard work over many years of fostering, promoting and building self determination seemed to be forcefully stripped back. The pressure to conform to the ‘Intervention’ swept aside the important underlying feature of Ah Kit’s steady direction, as conveyed in the following statement:

...a central tenet of the Stronger Regions-Stronger Futures strategy – that regions should have the power to determine their own future (Ah Kit, 2003, p. 14).

Most communities were in shock at the pace and magnitude of the reforms and intervention (Smith, 2010, p. 114). The hastily put together implementation left no time for understanding or resistance by the communities and people affected (Altman, 2007). The intervention was pervasive and intrusive for all communities concerned. Many communities and regions were in the process of introducing negotiated models of governance that they had been working on for some time in conjunction with the NT Government. One such region was the West Arnhem area that, like many communities, had been subject to several changes by governments’ in the past and felt that matters were taken completely out of their hands, when the reforms and ‘Intervention’ were imposed with such force. The following comment by Smith (2008, p. 85) describes this point:

In the context of this hyperactive policy – with its extreme swings from collaboration to coercion and intervention – the Indigenous organisations and leaders involved in the West Arnhem initiative were forced to cope with several major, imposed changes of direction.
Martin (2012, p. 161-162) describes below Howards' Intervention as a tactic only, to win the 2007 federal election:

*It was Alexander Downer, the Howard Government Foreign Affairs Minister, who on 25 November 2007, the day after the Howard government had lost office, who told the truth about the reason for the emergency response. He was speaking on the ABC's Insiders Program and was reflecting on the election loss. He said – and I can't quote his words exactly – that the Howard government made the decision to intervene in the Territory in the swift and bold way it did because they thought such an action could be a winner with voters and turn around their flagging performances in the polls. Downer then added, in a matter of fact way that the tactic hadn't worked as they had hoped – it didn't lift their numbers in the polls.*

The bureaucratic process of the shire reforms eliminated what was being developed as a flexible arrangement under the BSRSF policy that supported communities to develop their own governance structure premised on the concept of voluntary regionalisation and including contextual culturally based structures. The shire councils and their boundaries were determined by governments and not by the NT Aboriginal communities and their leaders. The shire council model was then implemented with little ability for communities to resist (Smith, 2008).

The next section takes a look at supporting theory that in part explains the political and social environment that Indigenous communities contend with in the contemporary world. The discussion refers to remote Indigenous communities in the NT and compares and contrasts the underlying mechanisms using Bourdieu’s ‘theory of practice’ in relation to the collective actions that form the total system and the realities therein. By using Bourdieu’s theoretical process, the many and varied relationships within the environment can be broken down in to smaller entities of
interaction to understand accountability from the perspective of government and Indigenous communities.

THE INTERPLAY BETWEEN TWO WORLDS

I have previously explained the disparity between the two worlds (Indigenous and Western) and their respective embedded concepts of accountability. The two fields of interaction described in this chapter are predominantly Indigenous communities and government. The interplay between the two fields and the perceptions of each other in relation to accountability are incongruent, which minimises the effectiveness of governments’ proposed program outcomes. The lack of connection between these accountability perceptions alters the social space creating actions in the shape and form of policies and regulation, on the one hand, and passive and reactive behaviour based on a lack of understanding, on the other. Perceptions and attitudes drive and deform the process. Therefore, in an inadvertent way behaviour is acted out without really understanding the individual social spaces between the two worlds. This results in resisting and manipulating one another towards some common objectives, but for very different reasons. Capturing this in the analysis using Bourdieu’s theories relating to ‘field’, ‘habitus’ and ‘capital’ aids in understanding the collective environment that exists featuring vastly different playing grounds, backgrounds, experience and objects of value.

Acknowledgement of accountability within the government domain implies and imposes an expectation. This expectation is framed within a regulative accounting driven system that penetrates Indigenous communities by utilising government-
based methodologies that impose process and structure to achieve government outputs. The respective Indigenous funding applicants, recipients or community members involved do not necessarily perceive or value these processes and structure in the same way as government. According to Wacquant (1992), it is unrealistic to think of a society as anything other than a differentiated society where each field exists in a manner prescribing its own particular values and adopting its own principles. Wacquant (1992, p. 17) refers to Bourdieu’s thoughts on society to support this claim and he further states:

...each field prescribes its particular values and possesses its own regulative principles. These principles delimit a socially structured space in which agents struggle, depending on the position they occupy in that space, either to change or to preserve its boundaries and form. Two properties are central to this succinct definition. First, a field which is a patterned system of objective forces (much in the manner of a magnetic field), a relational configuration endowed with a specific gravity which it imposes on all the objects and agents which enter it. In the manner of a prism, it refracts external forces according to its internal structure.

This statement helps to describe the way in which Indigenous communities exist in the contemporary world. External parties such as government penetrate the community environment to impose systems. These systems, once implemented, never really resemble the programmed specificity of the original formulation that Government intended. Funding programs are based on government policies but the policy development is not inclusive of input or consultation from remote Indigenous communities. Hence, informal processes and divergent reactions result from various forces (internal and external) that represent a different interpretation of the program. Moreover, coping or survival mechanisms kick in
that shape the emerging processes within the community. These mechanisms occur in much the same way as Wacquant’s analogy above, referring to a prism. The refractions result when government attempts to penetrate and introduce systems to Indigenous communities.

Government in its history, and even more recently with the NTER in 2007 imposed systems on communities without consultation or warning. In many cases implementation of radical change resulted, for example, in 2008 with the shire reforms. These reforms overhauled existing Aboriginal community systems that were being successfully implemented, or in key stages of development (Smith, 2008). Communities needed time to understand what government’s interventions were about, as well as to come to terms with the swift action of the ‘Intervention’ which they did not understand or have time to prepare an appropriate response. Once they became better informed and knowledgeable, their reactions varied between communities and regions. There was a strong tone of resistance, but at the immediate time, remote communities had little power to do anything to prevent government’s force majeure.

The change from Howard’s Liberal/National coalition government to Rudd’s Labor government (elected in 2007) saw more compassion and understanding (and the ‘apology’). Ironically, the ‘Intervention’ policies continued with much the same force and rigour. Hence the shaping of accountability in this domain remained heavily dominated by government at nearly all levels, except for the oldest system of resilience that remote Indigenous communities have in their power. That is, their cultural and spiritual connections and their own embedded accountability and
governance foundations and concepts. Such ‘resilience’ is (unfortunately) perceived by government as ‘resistance’ which creates a tightening up of policy implementation to push refined Western ideals (including accounting and accountability tools) even harder, resulting in highly technical and regulative practices. This increased pressure from government overpowers community people, but the strength of their culture creates an informal reactive resistance that ultimately changes the look and feel of the government's style of accountability and gives rise to the refractions to which Wacquant (1992) refers. In varying degrees, refractions are occurring all the time, changing the impact of government driven programs, even though government perceives that it achieves (by virtue of its own meanings) key objectives with regard to mainstream financial accountability and outputs. This is not the case though when it comes to outcomes on the ground for Indigenous community people: outcomes concerning life expectancy, health, education, employment, crime levels, substance abuse and youth suicides (Australian Council of Human Rights Agencies, 2012; National Human Rights, 2011).

INVESTIGATION OF THE SHIRE COUNCILS – ‘SUPER SHIRES’ IN ACTION

After planning, preparation, recruitment and training by NT Government to roll out the local government reforms, as well as the appointment of an advisory committee chaired by one of the country’s foremost Indigenous Leaders, Pat Dodson, the implementation of the shire structure commenced as planned on the 1st July 2008.
Eight shires were formed\textsuperscript{29}, with shire elections taking place on the 25th October 2008 to appoint the inaugural council members. Map Five below indicates the shire borders that the NT Government implemented in 2008. Each shire commenced with a generic structure. However, visits to a number of shire councils eight months after inception showed that there were slight changes and modifications resulting from what each region’s peculiarities and local situations demanded. These changes are discussed later in this chapter.

\textsuperscript{29} Eight Shire Councils are: Barkly - 6 localities, population 7,531; Central Desert - 9 localities, population 4,591; East Arnhem - 9 localities, population 9,120; MacDonnell - 14 localities, population 6,571; Roper Gulf - 9 localities, population 6,919; Tiwi - 4 localities, population 2,512; Victoria Daly - 8 localities, population 6,678; West Arnhem - 5 localities, population 6,591.
Review Board’ outlines the concerns relating to the shire councils that support the points made by Smith (2008) as well as the issues raised in my earlier discussion:

A complicating factor in the rebuilding of community governance is the new regional shire governments in the Northern Territory. They have taken over delivery and management of core municipal and other services from the former community councils.

This is part of a strategy intended to: develop strong regional local government, provide economies of scale in service delivery, underpin stronger management structures, increase the focus on local Aboriginal employment, and provide a stronger voice for local communities with other governments.

How effective these new local government arrangements will be is yet to be known. Although the structures have been established, CEOs appointed and business plans developed, the first elections are yet to be held. One particular concern is whether the new arrangements will be regarded as culturally legitimate and supportive of community decision making, economic and social development. The Northern Territory Government, on the recommendation of an advisory committee chaired by Pat Dodson, is proposing to establish local community boards to facilitate community representation and involvement in the new shires.

As with community governance more broadly, if the nature of the local community boards, and representation on them, is externally imposed, it is unlikely to be successful and sustainable. The development of community boards should be integrated into the process of rethinking leadership, participation and other governance issues in all their dimensions, not separate from it.

The bilateral agreement approach to building Indigenous governance that the Northern Territory and Australian Governments entered into before the NTER, but which was effectively bypassed under the NTER, should be rehabilitated. It is a potentially valuable mechanism for recreating a more collaborative approach to facilitating and developing strong community and regional governance in the Northern Territory. Now that the regional shires have been established, it is a timely
and important opportunity to include local government in a trilateral agreement that focuses on building and sustaining capable, legitimate Indigenous governance.

That Aboriginal people are becoming increasingly alienated from government and its systems can be seen in recent political events. In the 2012 NT elections, voters in the regions and Indigenous communities were a major factor in the change to a Country Liberal Party leadership. After over 30 years of voting Labor Aboriginal voters swung their vote massively to help elect the Opposition (Gerritsen, 2012; Sanders, 2013). The new CLP Territory Government did not alter service delivery systems to its Aboriginal constituents and in the 2013 Federal election swung their votes back to Labor and saved it from losing the NT seat of Lingiari (Gerritsen 2013).

My findings show that the shire reforms are not achieving a ‘stronger voice’ or a ‘culturally legitimate process of community decision making’, and therefore still remain as key issues in many communities. After much investigation over several years, I continue to find that shire councils are under-resourced and not able to achieve projected revenue. This has impacted many community programs that have ceased to operate since the shire reforms commenced, or have been significantly downsized to the extent of almost being ineffective. Key community services, for example, youth diversion services, are faced with having to find alternative funding sources to enable employment of locally grown young leaders. From my own experience between 2008 and 2013, there has been major disappointment in communities surrounding the role and responsibilities of the
shire councils and the perceived lack of connection with community needs and lack of effectiveness in achieving community based demands.

Early in this study communities were initially in shock from the shire reforms, then they became hopeful and relatively accepting of the shires. During the course of this study conversations with Aboriginal people from the communities visited revealed that people do not feel that their voices are being heard. Community people do not tend to speak up about the inadequacies of the shires and the confusion that the shires have brought about. I have been asked by numerous community leaders from one particular region over the past five years to assist them in a number of key areas where the shires had taken over the community’s role, but were achieving very poor outcomes. One particular community has been very reluctant to speak freely about these problems to the shire or government but regularly seek outside help to prevent further suffering.

**Relevance of shire councils in the context of this study**

The shire councils are supported by an elaborate staffing structure. This is the initiative of the NT Government’s to overcome the issues experienced with the previous ‘community council’ model where councils were extremely under resourced and existed on very limited resources, but with overwhelming demands. The local government councils and associations in the former model, failed with governance matters and in particular financial management. The shire councils have been provided with a larger scale operational and administrative workforce comprising of skilled staff and executive management to overcome these failures. This included staff for specific governance roles and a finance and accounting
section. They were also set up with government selected accounting and technology systems to ensure high integrity of accounting records and reporting systems.

A majority of Indigenous funding agreements in the NT are now between government and the shire councils, bypassing the many Indigenous organisations that were previously the recipients. From my investigations the funding recipient process and associated responsibilities now belong to the shire councils, and are orchestrated by the shire council staff rather than the actual governing body, the council, deliberating over and deciding on important decisions. This new process relieves, to some extent, what the community and council associations endured in having to understand the complex funding agreements and acquittal processes. Predominantly, the onus is now on shire council staff to understand and comply with funding agreements. The shire councils may be quite innocently (or not) bypassing Indigenous leaders given that the headquarters of each shire council have taken on the administrative and financial roles quite independently of the communities themselves. The financial delegation system rests with staff within the shire headquarters to make decisions on expenditure, with the CEOs now signing off on funding agreements and audited financial statements. Some shire councils have put in place joint signing with the elected mayors as the duly delegated shire council representatives. Legally, the councillors representing the shire councils are responsible for the full gamut of accountability pertaining to government funding that the shire councils contract to on behalf of communities. The issue is that there is less responsibility or decision making by the councillors,
being the individual representatives of communities (the elected arm), and more responsibility and decision making by the employees of the shire council.

Each community has a Shire Service Manager. The Shire Service Managers have minor delegation rights only and the more important decisions are made by management staff located at the shire council headquarters for each region.

The regional shires, as the predominant recipients of funding, relieve the communities of the overly burdensome administrative processes relating to funding. This means that much of the determinations, with respect to allocation of funding, terms and conditions, acquittal reporting and setting of performance measures, remain in the bureaucratic domain. Given that the shire council headquarters undertake such a dominant role in the funding process, this then restricts the ability of communities to partake in future and further developments of the funding programs. This in turn obstructs Indigenous people from fully embracing and understanding government funding regimes. Shire councils can opt to seek opinion and feedback from communities but they do not have to. Evidence from this study suggests that shire council administrative staff oversee this particular area related to funding and contracting. They then implement what they believe is in the best interest of the numerous communities within each shire council jurisdiction.

Evidence also suggests that NT Government imposes funding contracts on shire councils without the shire councils’ knowledge. This effectively bypasses them
altogether and has the NT Government acting in the name of shire councils. An example of this was where the NT Government had ordered fire trucks on behalf of several communities without the shire councils being advised. During the data collection period for this study I met with the finance officer of one of the shire councils on a regular basis. The finance officer had talked generally about the issues experienced with NT Government, but this example demonstrates the frustration that was dealt with frequently. The shire council in this instance was not aware of any of these arrangements until the finance officer received a phone call regarding the proposed delivery of a fire truck by barge to one of the communities within that shire council’s jurisdiction. A further issue was that there was no suitable structure to house the fire truck, no consideration of the significant cost associated with such a structure and no planning strategy for a local team to be trained to utilise the fire truck in an emergency. This example presents a situation whereby shire councils, who were placed in communities by NT Government to focus on such core community services, were not consulted or part of the process. Moreover, the senior Indigenous people who are the elected councillors had no part in any of the process even though they are ultimately responsible for the community and have fiduciary responsibilities by virtue of their council representation.

Funding agreements are now regionally based rather than based on individual communities, as they were in the past. Instead of a specific funding project for a predefined purpose relating to a particular community, funding is now in much larger amounts to be distributed by shire councils across all the communities
serviced by each shire council. Shire councils determine allocations on the basis of need and demand from each individual community. Essentially these allocation decisions are based on feedback from the local board structure in each individual community. However, community people are still coming to terms with their lack of input under the shire council system. Culturally and traditionally, the shire council system is not the governance structure that these communities are accustomed to; consequently many community people fall outside of the decision making sphere. Also, a number of smaller communities that sit within a large shire council jurisdiction do not have representation on that shire council and feel that they do not get an opportunity to be heard. Many community members consider that they are much worse off now than they were under the previous community council structure.

From my investigations it was found that shire councils are committed to paving the way for a more simplified funding process. Nevertheless, the accounting systems and administrative processes that the shire councils inherited were designed by the NT Government. These systems did not allow the shire councils to progress and develop in line with the proposed shire council model. This led to funding difficulties in the first two years of operation resulting from accounting and accountability failure. I also found that in late 2009 and 2010 shire councils were able to make significant changes to their accounting systems based on the needs of each individual shire council and in the interests of the regions and communities that they represented. Such changes were approved and paid for by the NT Government. Accounting and accountability systems that each shire council
manages internally eventually became the responsibility of each of the shire councils rather than the generic approach that the NT government initially put in place to have each shire council identical from governance, administrative and operational perspectives.

In matters pertaining to the betterment of life in communities, collaborators have stated that they would prefer the shire council system be based on a ‘bottom up’ approach, where communities through their local boards can work with the councillors. The councillors would then feed through the local requirements that would then direct the funding requirements and associated activities and operational demands back to the shire council headquarters. In theory this is what was meant to be happening and many shire council staff believe this to be the case or would prefer this to be the case. My discussions with community people reveal that this is not the case, and the shire council staff, NT government and Australian Government still maintain much of the power over the communities. The communities themselves have very little power to achieve their own individual goals and objectives. Nevertheless, I found that shire council staff have good intentions of working with and for the communities, but government funding systems and procedures do not allow the flexibility to utilise an appropriate approach to benefit communities in ways that communities want and need.

Findings from this study provide evidence that the shire reforms process continues to deal with a number of issues that were problematic under the previous structure and still remain such today. These findings are as follows:
• Lack of community and culture-based input in to funded programs and policy;
• Government funding contracts dictate and impose inappropriate; performance indicators and measures on to communities;
• Commonwealth Government funding agreements are not flexible;
• Funding agreements remain complex, lengthy, overly wordy and utilise bureaucratic and technical language;
• Systems and processes are not open for discussion with the people they impact;
• Government funding systems are based on accounting and accountability concepts that are not understood by local boards and council members;
• The accounting systems and financial reporting arising have been riddled with ongoing problems causing inaccuracies and lack of financial analysis and prudent financial planning;
• Substantial funding dollars have been withheld by the Australian Government departments due to accountability issues;
• Shire councils now carry the responsibility for previous funding accountability failure resulting from lack of action of the Federal and NT Government under the former local government model;
• Poor engagement with the shire structure by communities;
• Aboriginal people and their communities not being heard;
• Shire councils experience very high staff turnover, in particular CEOs, and
• Shire council staff perceive that the shires do not operate as independent and legitimate organisations.

The NT Government with the Federal Government’s support, put the new shire councils in place, but the shire councils have been required to carry the blame for failings by these governments from the pre-shire council era. I found this to be the case during meetings with ‘consultants’ who were seconded from the NT Government to fulfil the requirements of outstanding acquittals. These funding
acquittals dated as far back as 2005 and the shire councils were required to honour these old funding agreements as their own even though they were from the former local government structure. The Australian Government withheld current program funding until the shire councils acquitted these older funding agreements. These acquittals were not investigated by the Federal Government under the former structure when community and local government councils existed within individual communities. For one shire council that represents 14 communities, preparation of these old acquittals was a major imposition. In many cases there were few or no accounting records available. In some instances auditors had withdrawn their services from some of these communities due to financial dysfunction many years before the shire structure commenced. The demand for old acquittals held back some of this particular shire council’s progress and prevented them from receiving funding that was needed to move forward under the new structure to provide communities with important services. In the case of the Tiwi Islands, the former Community Council worked hard to acquit old grants and achieve audit sign off prior to the inception of its new shire council. They were able to ensure a smooth transition to the new shire system.

I also held meetings and discussions with two other shire councils that were experiencing the same problems as the shires discussed above. These shire councils also had had a high turnover of staff and experienced difficulties in providing financial reporting back to government, as a result of the problems with the accounting systems. They also had funding withheld and their annual audit reports delayed by over a year.
This major shift added an element of challenge to this research, with some government and shire personnel perceiving that this study became redundant with the inception of the shire councils. In my view this change actually represented a good opportunity for such a study and provided the impetus to analyse the pre and post shire situations to see if government funding regimes improved in a way that benefited communities once the majority of funding was funnelled through the shires. One must remember that the Commonwealth and NT governments imposed the shires and the resulting boundaries and the structures and processes were not developed by Aboriginal leaders who represented the communities involved. The shires are now in a better position to gain a more intimate knowledge about their communities and improve relationships with communities, compared with either the Commonwealth or NT Governments. This is not to say that the shire councils are sympathetic with the various communities’ wants and needs. This study found that people generally felt that the former community council structure was more involved with the community and worked for the community. The present view is that shires directly maintain power over communities, where the NT Government essentially exercised power under the previous structure.

An example of the type of services that were being provided under the former structure is the ‘back to country’ trips. This service allowed families to take council vehicles to their homelands or ‘out bush’ for connecting with country and get away from the humbugging in town and seek respite. Sometimes the council would drive people to their homelands and pick them up a week or so later. On many
occasions I would see people return from these experiences and be so happy, healthy and spiritually restored. These trips were important and the councils at the time understood this need. When the shire council model was implemented these opportunities ceased and all vehicles became unavailable for non-Shire workers and ‘back to country’ trips not considered as ‘core business’ of the shire councils.

When the shire structures were first implemented, some of the CEOs perceived that they were to build strong relationships with all of the communities within their shire’s jurisdiction. They were keen to operate outside of the NT Government realm and drive downward accountability and therefore self-determination for communities. This was why several of the CEOs and staff initially responded with: “you are speaking our language” in relation to my study, as it was proposed to investigate ways to simplify the funding process and incorporate Indigenous cultural foundations into the process. A number of CEOs agreed that the issues raised in this study were particularly relevant and that my study was worthy of being pursued and that they wanted involvement. Five of the eight shire councils replied to an introductory email and requested to be part of this study. Logistically, this was too many and I settled for two key shires where contact had already been established and I had familiarity with the regions. The point here is that the perception of the new CEOs was challenging to the NT Government’s funding process. In reality a number of CEOs inadvertently created a further layer of bureaucracy themselves, thereby preventing the communities from taking control of their own community.
The new layer of government represented by the shires may take some of the administrative and municipal services responsibilities away from communities. Nevertheless the programs and associated policies should incorporate Indigenous peoples’ aims and objectives. This study still carries the relevance of my original intention, whereby government funding agreements and acquittal requirements still present an overly complex process that is not appropriate for remote Indigenous communities and does not incorporate culture-based connections or foundations.

There are many smaller Aboriginal organisations that are still funded directly and must therefore comply with terms and conditions of government funding. A number of these organisations were approached as part of this study to share how they managed to cope with funding applications, acquittal requirements and the relevance of performance measures and reporting frameworks contained in the agreements. They shared the same concerns as expressed by the shires, in particular regarding the lack of the culture based relevance of programs and the complex terms and conditions of funding agreements.

In essence, this section of this study is of utmost importance because it is looking for something that government has missed and that the shires have (for the moment) inadvertently pushed further away from achieving. This is the very thing that Minister Ah Kit was determined to achieve with his department’s policy development in relation to communities and regions, something that he recognised could not be achieved hastily and something that needed time to formulate and implement. That was, a sense of ‘connection’ between government and the
important cultural elements that drive the lives of the remote community people of the NT. This is the link between the Western world and the Indigenous world. Unfortunately the shire council model that is now in place is unlikely to achieve this important sense of connection for which Indigenous leaders have been lobbying for over the past fifty years or so. It is a key piece of the puzzle, yet remains unrealised. This ‘connection’ is the factor that will strengthen government programs and policies and build the robust foundations that are needed for program success, with or without the shires. It is a process that is more important than the institutional structures that currently enact a sense of governance and control under the dominant Western-based systems.

Unfortunately, the integral factor of ‘connection’ is still as elusive now as it was prior to the introduction of the shire reforms. Funded programs and subsequent accountability - whether related to overarching community governance, employment and education, housing and infrastructure, enterprise development, community health and wellbeing, financial and administrative or acquittal and performance management - must all connect up to cultural legitimacy. It is hard to find positives in the imposition of the shire reform. However, people from remote communities do not blame the shires and they see the inflexibility of the system resting firmly with the Commonwealth and NT governments. Data collected for this study suggests that the communities preferred the former community council structure.
Further Findings Relating to the Shire councils

For the purpose of this research two shires were visited and data sought. From observations, interviews and general discussions within the shire councils visited the following findings (A,B and C) arose:

A. Perceptions and Attitudes of Staff within Shire Structure

- Generally, staff understood that decisions should ultimately or eventually be made through a bottom-up process, particularly once local boards and council members become more knowledgeable about their respective positions and responsibilities within the structure;
- Funding and funding related matters are dictated by funding bodies, hence the Commonwealth and NT Governments have retained power;
- Some shire council staff think that the shire is the ‘boss’ of the communities; however, this type of attitude was to be weeded out;
- Some shire council staff believe that they are the first contact point for any communication with any community located within that the shire’s jurisdiction;
- Shire council staff are very skilled, knowledgeable and efficient and generally work very hard;
- Most shire council staff managerial positions are filled by non-Aboriginal people;
- The shire council mobilisation process from the commencement and through ongoing operations has continued to be pushed fairly aggressively across the NT and appears to be building a stronger presence and achieving some of the desired results from a civil works and infrastructure point of view ;
- There is a perception in both NT Government and shires councils that community property that was taken over by the shires was justified because the local government councils owned the property prior to the shires, and the property was part of a handover from one local government entity to another (community people do not see it this way);
In some instances, according to the shire staff, they are thoughtfully and efficiently attempting to address issues and problems that arise as a result of the difficulties experienced with the implementation and structure of the shire council;

Some community shire services managers (employed by shire councils) located out at communities feel like their hands are tied and they are unable to assist the very community for whom they work. They believe they have become government robots processing and administering grants, rather than assisting the communities to achieve their objectives on the ground;

After 18 months of the shire reforms some shire council staff were questioning the agenda of upper levels of government;

Over time the shires have made changes to their procedures and operations to suit the communities they represent, therefore changing the NT Government’s generic approach;

Shire councils have been reacting to pressures from community people and in the process freed up some of the inflexibilities of the generically formulated processes, and

Some practices of the shire councils are becoming similar to the former local government council practices.

B. Perceptions and Attitudes of Aboriginal Communities and Other Aboriginal Organisations

Some stores, art centres and other private enterprises have been taken over aggressively and inappropriately by the shire councils;

Shire councils are not sticking to their core activities and are stepping in to other areas that were not specified in the Local Government Act, therefore the shires are taking a very wide interpretation of ‘core municipal functions’;

Shires represent a strong power base that will get stronger and will be able to put pressure on upper levels of government in the future;

Shire councils will eventually take more and more decision making ability away from Aboriginal communities;

In some cases shires have inappropriately taken over assets and property;
• Community people do not have access or use of what was previously considered as community assets, and
• The generic approach of the shire council structures does not cater for the varying degrees of remoteness of communities and their diverse landscapes. For example, desert locations versus coastal or island locations require different designs for housing and other infrastructure.

C. Acknowledgement of Power
• Some shire council members are not fully aware of their roles and responsibilities or authority under the shire council structure;
• Some shire councillors still look to the CEO or other prominent community leaders to make decisions without realising they also have rights and power;
• Cultural interplay prevents certain leaders from asserting their authority even if they have expertise relating to the matter concerned (e.g. cultural and gender restrictions);
• Traditional hierarchy structures do not sit in alignment with shire councillor authority, particularly where clan and language group dynamics and differences\(^{30}\) still exist;
• Due to cultural relationships, some Aboriginal shire council members discuss inadequacies of the shire council practices in closed circles rather than voicing their concerns during local board or council meetings;
• In some cases the larger communities have more representatives on council where smaller communities do not have any representation, and
• The role of the local boards of each community to lobby council about important issues is not widely understood or utilised.

\(^{30}\) From early government interventions in Australia, a number of clan and language groups were rounded up and placed away from their traditional country. Some of these groups had a long history of conflict with each other yet are now living together on one group’s country. This has created ongoing struggles, including underlying aggressive behaviour towards each other and ongoing authority and power challenges (Austin-Broos, 2009; Gerritsen, 1981; Ivory, 2005)
The Grant Administration Process

Shire councils utilise a system called Technology One (Tech One) to manage grants. One shire council in particular administered over $36 million in 2009-2010. This amount related to over 100 grants and serviced a large number of communities. Communities, for the purposes of the Tech One system, are referred to as ‘service delivery centres’. A shire council staff member stated that the name ‘community’ will eventually drop out of their shire’s vocabulary, as it is believed that it is too vague within the shire council’s administration system.

As mentioned earlier in this chapter, some of the grants managed previously by community councils under the old structure (i.e. before 2007/08) remained unacquitted and yet became the responsibility and liability of the new shires that represent those communities. This represents a challenge for shires, as some of the old community councils did not have constant financial or management staff or experienced operational or financial problems and therefore acquittal documentation was not available. The Department of Families, Housing, Community Services and Indigenous Affairs31 (FaHCSIA) has provided the shires with lists of various breaches relating to these old grants to be followed up and reported back. Subsequent releases of grant funding to the shires depended on the ability of the shires to complete and furnish FaHCSIA with the acquittal documentation. The new shires had responsibility for addressing the previous breaches to ensure the release of millions of dollars of withheld funding, even though they (the new shire council) did not enter into the funding agreements and

31 In late 2013 FaHCSIA changed its name and redistributed its responsibilities to the Department of Social Services and the Department of Prime Minister and Cabinet.
the acquittal periods were from some years previous. During this time of withheld funding, community members were fearful that jobs would be lost and many vital services diminished.

It is also important to note that only financial information was to be collected from these old acquittals relating to the former community councils (2007/8 or earlier). Actual performance outcomes were never part of the assessment against key performance measures according to NT Government and due to the lateness of the acquittals from the previous structure, they were not part of the acquittals process either.

The shire councils have a much larger pool of funding to administer compared to the previous structure. This is largely due to the Australian Government increasing funding significantly as part of the ‘closing the gap’ policy and the fact that most shires represent numerous communities, whereas funding under the former structure was received and managed by individual community councils and associations.

**THE DIMINISHING RETURN FOR COMMUNITIES**

To the untrained eye, remote Aboriginal communities in central and northern Australia could be overlooked as small dusty and desolate towns set in a landscape of red dirt and under a burning sun. These under-resourced and neglected locations belie the volume of government funding activity that has taken place for over forty years. In the sixty key communities in the Northern Territory
populations can be between 150 and 3000 people. In 2008 the Australian Government and the States and Territories committed 4.6 billion Australian dollars towards early childhood development, health, housing, economic development and remote service delivery (Commonwealth of Australia, 2010). Much of the commitment is delivered through mainstream government services. A sizeable proportion is allocated through funded programs managed by Indigenous groups and organisations.

The complexity of the funding environment increases as funding dollars travel through the hands of many stakeholders without having an impact in communities. The environment becomes quite competitive between the numerous stakeholders, internal and external to the communities. Power and control shifts from stakeholder to stakeholder and as a result people from these communities enact resistance and resilience as they are not involved in the key planning and development stages of the projects but are expected to conform with the imposed changes. Unfortunately large amounts of time elapse, funding diminishes, and the remaining service delivery lacks compatibility; so poor outcomes result.

From spending time in communities for over twenty years I have has seen first-hand the slow pace of program implementation and lack of improvement as well as the disconnect between the policies and programs, the substantial amount of money invested by government and the lack of outcomes. Diagram Four below provides a simplistic demonstration of the large sums of funding that diminish as they weave their way through the bureaucratic maze. Shrinkage results from the
many bureaucratic and administrative processes. For example, the government program funding can go through many hands including consultancy fees for strategic development and planning, NGO’s as middle men, shire councils having their own set of priorities and funding obligations and employees external to the community or other stakeholders involved who receive their cut of the funding line. The competition for funding dollars throughout the process is highly competitive and therefore impacts the ability to resource programs effectively at the local level, utilise local people to keep the dollars in the community and therefore benefit the community.

**DIAGRAM FOUR: THE SHRINKAGE OF FUNDING DOLLARS**

(Start: $5 million)

- FED GOV DEP’T 1
- NT GOV DEP’T 1
- FED GOV DEP’T 2

(remaining: $4.0 million)

- CONSULTANTS/DESIGN AND DEVELOPMENT
- NT GOV DEP’T 2
- SHIRE COUNCIL

(remaining: $3.0 million)

- NGO’s

(remaining: $2.0 million)

- CONSULTANTS/PROJECT MANAGERS

(remaining $1 million)

- COMMUNITY EMPLOYEES
- COMMUNITY LEVEL OUTCOMES

I developed Diagram Four to demonstrate funding dollars flowing through the complex community funding system, where there are many funding withdrawal outlets that utilise funds along the way leaving little funding to drive local outcomes. The ‘community level outcomes’ layer at the bottom represents the layer of funding that is available that potentially stays in the community to provide community
outcomes. This diagram is indicative but only a crude representation of a very complex landscape.

CHAPTER SUMMARY
The main purpose of this chapter is to provide a synopsis of the shire councils that were introduced in 2008 and the resultant funding issues that still hamper progress for Indigenous communities under the shire structure. Although I believe that there is a role for the shire councils, the lack of Indigenous voice penetrating through the levels of government is disappointing. The following points convey the key issues arising from my investigation of the shire councils:

- Indigenous people have less input (therefore responsibility and accountability) about their own communities than they did in the past;
- Achieving government based accountability (financial and otherwise) is still problematic;
- The shire process obstructs Aboriginal people from having a voice and from learning and understanding the strategic management principles associated with funding and contracting;
- A legitimate process that empowers communities still eludes Indigenous people living in remote Indigenous communities, and
- The ability of the shire councils to better engage with the communities in understanding their real demands and desires still represents a great challenge for the shires.

If the shire councils were to be successful in improving health, education, housing, employment and other issues across NT Aboriginal communities, this would be a positive outcome that would be welcomed by communities. Unfortunately, over the past five years there is little evidence that supports this case. From analysis of
data arising from investigations involving the shire councils in this study, some of the improvements are more in line with rubbish being collected more regularly than they are with the priority needs, in particular empowerment and legitimacy for communities. Sadly, the important principles of self determination for empowering Indigenous people - the key thrust of Minister Ah Kit’s push for an enhanced form of local government for Indigenous communities, has not so far been realised. This process is captured in the comment below by Cornell (2008, p. 124).

…external impositions of governmental form have such a poor history of success around the world. They cannot capture the allegiance of the community because they do not express the community’s own vision of what governance should be and do.

The following are some concluding comments arising from the Commonwealth of Australia report (2008, p.58) to further demonstrate the concerns and lack of assurances that the government driven changes imposed on communities will achieve their intended purpose:

…..No matter how good the framework, no matter how much money is available, you cannot drive change into a community and unload it off the back of a truck. That is the lesson of the Intervention.

Deep seated change - safe healthy families - must be grown up within the community. That is the challenge for Aboriginal people.

Developing the capacity to engage - genuinely and respectfully, mindful of Aboriginal culture - and to invite the active participation of Aboriginal communities in the determination of their own future. That is the challenge for government.
The above comments acknowledge my point about the need for communities to be the drivers of change within their own communities and that success and sustainability is linked to respect and acknowledgement of Aboriginal culture. The next chapter provides data and analysis of field work that presents the sentiment and notions of accountability from the Aboriginal perspective. The chapter brings forth the Aboriginal voice and conveys a view of the reality of a forty to sixty thousand year old culture that remains strong even after dispossession, colonisation and alienation.
CHAPTER 5: FINDINGS FROM FIELD WORK

The previous chapter explained the landscape of remote Aboriginal communities inclusive of the shire councils and the attitudes and perceptions within that environment. In this chapter the data has a more direct role in relation to building the analysis and theory. This chapter uncovers the strong and constant themes that are expressed by collaborators that describe meaningful and continuing notions of their accountability and readily explains the role that culture plays within a social space with competing demands.

In this chapter it may seem that the collaborator responses appear to be simple and lacking knowledge, however, this is not the case. The process that I used was not patronising in any way and each response was treated with care, sensitivity and with the utmost respect for what I understood the collaborators were attempting to articulate. Expressing the collaborators’ responses was difficult at times given that the written form is often without the emotions and the atmosphere at that time. The responses recorded in this chapter represent important contributions by collaborators that convey rich meaning in terms of their culture and the underlying respect system that remains a valuable resource and a natural way of thinking.

WORKSHOP AT AN ISLAND COMMUNITY

For the purposes of collecting data related to NT Government Indigenous based funding programs, a two day workshop with a group of Aboriginal women from a Tiwi Island community was run. The purpose of the workshop was to discern the women’s level of understanding of documentation pertaining to an application form
for art and culture project funding with which the group had already been experiencing difficulties.

As mentioned in previous chapters, these collaborators engage with the community as carers, counsellors, interpreters, leaders, managers and artists, with some being former teachers and school principals. The women speak their own language amongst themselves and tend to speak English only when non-Indigenous people are present. Many regular visitors to the island start to incorporate a selection of Tiwi words in to their English sentences as part of their vocabulary. This is encouraged by the community and seems to help to progress conversations and relationships to gain more respect and trust.

**Interpreters**

When the workshop was being planned the need for translators was discussed with the group involved. It was felt that a translator would not be necessary because most of the collaborators had acted as interpreters themselves for many years and have a good grasp of English. The key speaker for the group had been quite adamant that they talk directly to me, given that the workshop also represented an opportunity to build awareness of the funding process with the group. The funding form that was the key document for discussion in the workshop was already understood to be extremely challenging by the group and was one of the reasons the workshop was proposed in the first place. The group were prepared to accept the challenge as part of a learning process.
In this instance it would have been quite offensive to use an interpreter, which is not to say that language issues did not present themselves during the workshop. Moreover, an interpreter may have had more difficulties than the group in interpreting the accounting and accountability concepts contained within the funding forms, as this is not an area that is commonly known within a wide cross section of people and, as this research demonstrates, there are few parallels to draw on between Indigenous language and Westernised accounting and accountability concepts.

**The View Beyond Accounting**

As explained in earlier chapters, the workshop worked through an entire funding application form. Many of the responses discussed below may appear to be broader than what might be considered as Western accounting concepts. However, these responses help to provide and share knowledge about what accountability essentially is to many Aboriginal people. Even though it may seem at times that the data is not relevant, collectively it helps to build an understanding of the differences and distinctions that are preventing an intercultural meeting of the Western and Aboriginal ways of thinking, particularly in relation to accountability notions. The data demonstrates how existing funding programs miss the mark in being effective in Aboriginal community terms. The responses are provocative and deep, even though the English language used is complex and repetitive and contains heavily bureaucratic connotations. The responses convey a knowledge that is timeless and endless.
Long Pauses

Certain patterns of behaviour occurred during this workshop. In particular, long pauses often occurred after presenting some of the questions from the funding documentation (these long pauses were briefly discussed in chapter 3). I am accustomed to the long pauses associated with conversing with Indigenous people. There are different meanings behind the pauses. From my past experience in meetings with Elders and senior community leaders, there were often long pauses or periods of silence. These moments showed respect, to allow the knowledgeable ones to think about the situation (as only they can) and the importance of the Elder giving the right response on behalf of his or her clan. These pauses play an important role in this context. Hence, as explained below, the interpretation and translation process seemed to be in part responsible for the pauses during this workshop.

One of the main speakers on behalf of the group was a key figure in the community, having been a school principal in the past, manager of the women’s shelter and a local government councillor. It was apparent that these pauses did not mean a fundamental lack of understanding or a lack of care. They were representative of a fairly long and complex sequence that reveals an intensive thought process with informative responses forthcoming after the pauses. On the occasions where confusion or lack of understanding took place, it was easy to discern from body language or the quick responses to say they did not understand. The long pauses in this case can mostly be explained by the five steps that the
researcher has formulated from the field data and in discussion with Aboriginal people.

1) Listening and interpreting the spoken English statement;
2) Translating into their own language;
3) Thinking about the subject matter;
4) Translating back into English, and
5) Stating response in spoken English.

The long pauses lasted from six seconds to 23 seconds. There is also the element of pressure to say the right thing and, as mentioned above, to articulate in a way that respects culture and those who are present. Patience is very much a virtue in these exchanges and field workers must really relax and sit back and appreciate the pauses as much as the responses. There is also the issue of cultural sensitivity, whereby Aboriginal people cannot talk about certain matters that are sacred. This could also explain some of the delayed responses in certain situations.

The important point here is not necessarily the pause itself but rather the extremely rich and meaningful responses that show a great deal of thought and are very carefully worded. The depth of culture that tends to be contained in the responses reveals a high level of understanding within the collaborators’ own context, even though there appears to be a lack of understanding in the stricter sense of an accounting or accountability based subject matter. Hence the English words that get left out of the thought process tend to be the technical terminology, leaving the question more general but leading to more meaningful reactions. Ironically, the
replies demonstrate the transformation of the original question into the collaborators’ own cultural circumstances by dropping out the words that do not register within their understanding. The resulting phenomenon is a bit like a beautiful gem being revealed from within a knotty and uninspiring rock. Reference to these pauses will occur as the responses below are discussed.

Women’s Workshop Data, Analysis and Findings

Data from the workshop are presented and discussed below. The workshop ran over the course of two days. Numerous follow up meetings took place thereafter with the group of ladies to discuss the analysis and findings and to confirm the interpretation and meaning in English. A diagram arose specifically from the workshop which depicts the women’s song project that formed the central focus for illustrating where cultural notions converge with accounting, accountability and business attributes (the diagram is shown and discussed in chapter seven). It is important to note that the extracts discussed below represent a small but key parcel of the data collected from the workshop. The extracts quoted below represent the pertinent questions only from the funding application form and corresponding responses.

The first question or statement presented below has many facets and had to be broken down and explained. It is important to note that it is not necessarily the individual words that cause difficulty in understanding but the combinations thereof.
a) …accurately costed and viable budget demonstrating 50% of the activity budget from sources outside the request…

Initially there was a long pause with many heads shaking and the collaborators looked around at each other and indicated to me their lack of understanding. This statement combined too many concepts to consider at once, such as:

**Accurately costed budget**

**Viable budget**

**Activity budget**

**Budget to be 50% only of the activity budget**

**Relying on other 50% of funds outside the funding request**

**Demonstrate that this is the case**

Due to the obvious difficulty, the question was then broken down to just ‘budget’ with the following responses:

**Using money, save money, bank, budgeted**

The ease of these responses indicated a basic understanding. Further discussion demonstrated that something as intangible as a ‘budget’ created difficulty for the group to describe or explain. The responses and further discussion also showed that they were aware of the need to save the money and only use it as required, keep the money in the bank and only use it for designated purposes. The concept was easier to understand once it was stated in short sharp parcels. The way the statement was written doesn’t register as anything coherently understandable.
This brings to light the need to state the more complex accounting related concepts in fewer and simpler words, as the collaborators’ responses demonstrated during this workshop.

A pattern started to emerge that suggested that Aboriginal people use far fewer words than do English only speakers. This is not just because of the obvious English language limitations, but is indicative of their own language that uses fewer words. Osborne (1974) states that the Tiwi language consists of a vocabulary that is very small compared to European languages. He further states that the European languages are used by large numbers of people with far greater demands on it, whereas Indigenous languages are only used by small numbers of people. Osborne makes the point that the grammar used in the Tiwi language is complex. Osborne (1974, p. 118) further adds that:

\[\text{The verb morphology and morphonology, in particular is a device of incredible complexity and sophistication which can be used to express a wide range of subtle distinctions with great precision and economy. The reader who has mistaken notions about ‘primitive’ languages has to be told that he could never, by any conceivable expenditure of time and intellectual effort, attain the degree of fluency in the use of this device which is possessed by the older Tiwi. The subtlety and precision of their thought, as exhibited in their use of this very complex system of rules, is equal to anything found in European languages.}\]

A further point that Osborne (1974, p. 3) makes is that:

\[\text{….Tiwi has virtually no lexical cognates with any other Australian language – even with Jiwadja and Larakia, the two languages which are its closest neighbours geographically, each being separated from it by about fifteen miles of water.}\]
In breaking down the question above, the following list of concepts emerged and demonstrates the combined effect of too many words together, which made it hard to absorb and consider at once. This was too much information and it was expressed in a confusing and complex manner. Only certain key words became part of the translation process; the following words appear to drop out when translation takes place:

- **Costed**
- **Viable**
- **Budget (mentioned twice as two different things)**
- **50%**
- **Activity**
- **Demonstrating**

Interpreting and understanding question ‘a’ above took some time for this group of collaborators and much discussion and explaining took place. The reference to ‘50%’ was difficult for collaborators to comprehend. They recalled percentages and decimals from their school days but only one of the collaborators understood this to mean ‘half’. Even then there was difficulty in understanding that the fifty percent related only to the proportion that they were applying for and they would need to provide the other half of the total cost of the project from other sources.

From my research, percentages as a concept are not used or understood by many Aboriginal people from remote communities and have limited use in these
locations. This is supported by Trudgeon (2000), who states that percentage is an inappropriate term to use with Aboriginal communities. This stems from his experience with the Yolngu people and the difficulty that they have in understanding explanations of medical conditions expressed in English by using ‘percentage’ to describe the degree of the illness. Although Yolngu have a highly developed intellectual understanding of their body, the use of unfamiliar medical terms combined with the use of percentage to assess severity, results in a lack of comprehension. An example given by Trudgeon related to a Yolngu man who was advised by a doctor that only two percent of his kidneys were working. Percentage is a concept that Yolngu people do not understand, and unfortunately, many non-Indigenous people do not realise this and think that Indigenous people do not really care and do not appreciate the medical help and advice that they are given.

The remaining parcel of words was gradually understood after explanations were given:

**Accurate**

**Budget from outside the request**

Lengthy discussion took place to explain the different segments of the question and the group eventually understood that they were applying for a portion of the required sum of money and that they needed to provide money or resources from elsewhere. I further explained this concept and used examples of the in-kind support and other money that the group had already organised for the project. The group was asked to reword part of the above question in relation to the proportion of money or in-kind support that they need to seek. The response was:
**What other money will be used to support the project?**

The above suggestion shows a conceptual understanding that simplifies a string of repetitive words that dropped out of the interpreting process. It is interesting to note that, from the collaborators’ perspective, the emphasis of the question was on the ‘other’ funds as they were aware that the grant would not cover all their project costs and they had already sought funds from other sources. It was found that the group relished the opportunity to simplify the question and seemed very proud that they could actually have some input to suggesting adjustments to a government document.

Another question in the application form is presented below. It is important to note that this statement is without the extensive notes attached to the question that included phrases like ‘demonstrating capacity’, ‘sound financial management and project management principles’ and ‘a proven track record’:

**b) Evidence of Sound Financial and Project Management**

Long Pause.................................**how you manage the sound**

The words that were meaningful were ‘sound’ and ‘manage’ (without the ‘ment’). The words ‘evidence’, ‘project’ and ‘financial’ were not considered. The collaborators were musicians and dancers in a fairly high profile singing group and were applying for funds related to their music. So, naturally this is what they heard and understood even though ‘sound’ and ‘manage’ were combined with other
words. An additional response following the above reinforces this point is as follows:

Long Pause..................................... *Lots of music all around*

Further discussion took place at this stage to explain that the question was actually asking for ‘evidence’ and the following responses were forthcoming:

**Evidence:**

- *See something*
- *Keep records*

These responses demonstrated a conceptual understanding about the word ‘evidence’, which is a word that is more commonly used from a legal perspective in relation to land claims or criminal court cases in respect to Aboriginal communities. The collaborators understood about government requiring them to keep records and had a general understanding about what constitutes evidence. Nonetheless, this word, used in the above context, failed to invoke the understanding that they needed to articulate in answering the question appropriately for government purposes.

The group reworded this question to:

*How will you manage the money to complete the project?*

This rewording highlights their preferred language. Note that the word ‘financial’ has been dropped and substituted with ‘money’. This was a common occurrence
throughout the workshop, as it was found that the word ‘financial’ did not invoke a response. The underlying discussion that took place to arrive at this understanding related to deep cultural processes about their accountability to their music and culture. The collaborators were challenged by the technically written questions. However, they responded in a very rational, professional and intellectual manner with an underlying focus on the significance of their culture. Collaborators appeared to be unpacking and translating the language and the resulting discussion demonstrated that their minds were steeped in their collective cultural being and this shaped their responses. Culture was therefore directing collaborators for each response. Their quest to continue culture was first and foremost. Their need to derive income was also important but mainly to enable this cultural maintenance to be realised.

The next question represents another instance where extensive discussion took place after a shaking of heads and no responses initially given:

c) Evidence of employment or income generation or other benefits for Territory artists or arts workers

Phrases were broken down and animated discussion took place. The pattern of culture continued to dominate their thoughts and responses. Culture was the predominant underlying force that directed the group in the process. For example, the group were performers and taught traditional singing and dancing. These activities preoccupied their thoughts and influenced their day to day activities. This was an important role in their community, hence the following responses:
Income: *When we perform, keep money to perform*

Generation: *Handing down from old generation to young generation*

The collaborators recommended the following rewording of question ‘c’ above:

*How will you make money or other benefits from the project?*

In isolation, this response appears to be common sense in business terms. However, the discussion was much deeper, reflecting on the cultural basis of their performances and music. The collaborators stressed the continuation of culture through young people, who aspire to the accomplishments of the senior leaders. Enabling the cultural project to take place was their primary focus. Funding compliance was thought of as simply paying the costs associated with achieving cultural outcomes.

A further question read out to the group related to ‘artistic merit’:

*d) The artistic merit shows the values, themes and concepts that inform your activity. It relates to the innovation, originality, artistic vibrancy, the power to communicate and the execution of the idea or project. It is recommended that you provide support material relevant to your activity……*

The response was: *Doesn’t make sense to me*
After a lengthy discussion about what the question was trying to find out, the words were discussed one at a time. Not many of the words were understood and it was found that some words had similar meanings and that there was a tendency for this question to be repeating the same concepts, thus adding to the difficulty of trying to explain the concepts behind the statement. The responses were as follows:

**Execution: Killed or killing**

There was a slight hesitation before the ladies were confident to speak up about their understanding of the word ‘execution’, even though they knew it was not what the form was asking about and they felt a little embarrassed about responding. The concept of ‘originality’ for example was confusing for the collaborators, as the following response indicates:

**Originality:** Long Pause.............*My originality is Tiwi*[^32], *group originality is Tiwi*

This response was perfectly understandable, given that the collaborators’ understanding of originality related to their old and ‘original’ culture, as opposed to a new, unique and innovative project. This was further demonstrated by their explanation about their father’s fathers who created the old songs that they are now accountable for as custodians.

[^32]: Tiwi refers to the Aboriginal people from the Tiwi Islands near Darwin on the north coast of Australia. Although close to the mainland of Australia, the people practice distinctly different elements of culture and language from the Aboriginal people from mainland Australia (Osborne, 1974).
The use of so many nouns and adjectives in question ‘d’ above did not achieve an understanding and initiated a different dimension of thinking. The collaborators were from a unique culture where everything they do in their life that is related to their culture is original. Their response demonstrates their connection with their cultural origins and the overarching nature of this connection in their life.

After explaining more about what the question was asking, discussion took place about the modern songs that are being developed. These are based on original Tiwi songs but the modern versions are considered as ‘new and original’ because of the different beat. An example was discussed based on one of the group’s younger members, who had developed a ‘hip-hop’ version of an old ceremonial song that had been passed down through her mother. More responses pertaining to ‘original’ then followed:

Long pause.............................That song was born, only had clap sticks and clapping hands. Now same song with guitars and music and, Beginning, being old, the old original songs

The understanding of ‘originality’ was more from the perspective of being old, as opposed to ‘originality’ pertaining to a new, unique and innovating production. The group demonstrated this concept from their cultural roots to provide their explanations. Their perception of the question was from this traditional base, as opposed to the project funding requirements that focussed on a new project idea that was not connected to the past.
A comment made regularly by government funding officers responsible for this particular funding program was that the project idea must be original to get the funding. Therefore a funding bid could fail if the applicants are not able to articulate an original and unique idea.

The ladies were asked to reword question ‘d’ above and responded as follows:

**Why is the project special?**

This suggestion represented a simple, concise and easily understood version of the question that enabled community people to tell their story about their special cultural project which would enable fulfilment of their accountability to culture. The above funding application form was considered one of the more simple forms compared to other funding programs. This particular funded program distributed over fifty per cent of its funding directly and indirectly to Aboriginal organisations and individuals. The program documentation made 52 references to Aboriginal people and Aboriginal cultural activities.

My collaborators often emphasised that they wanted government to come and talk to them so that they could tell their story. Their story in this instance stems back to the early work of an anthropologist (Baldwin Spencer), who filmed a ceremonial dance (*Pukamani*) as well recording a number of Tiwi Songs in 1912. These films and recording were discovered by musicologist - Genevieve Campbell\(^{33}\) in 2009.

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\(^{33}\) Genevieve Campbell is a musicologist who worked with the Wangatunga Strong Women. Many of these women are members of Ngarukuruwala, a collaborative singing group including Genevieve and her jazz musician colleagues producing contemporary Tiwi music. Ngarukuruwala have performed across Australia and produced two CDs.
whilst producing contemporary music with the Tiwi women and also undertaking PhD research on Tiwi music. Her research took her to the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) and led to her finding this ‘unknown’ material (Campbell, 2011). The Tiwi people were unaware of the material’s existence. The recordings contained voices of family members who had passed on, some of whose voices were familiar to the more senior Tiwi people. I was with Genevieve and the Wangatunga Strong Women at the time when they first listened to one of the old recordings. It was a very emotional occasion but momentous, especially when the women (my collaborators) realised that the recording was of a song that they still sing and dance to. The recorded material also provided an opportunity to re-align their version of the song to the old beat of that song and hear some of the ‘old’ language that is not spoken anymore. The group of collaborators and other Elders needed to travel around 4000 kilometres to Canberra to repatriate this sacred material that had been discovered. Repatriating and relocating this sacred material was foremost in their minds and seeking funding to support this trip was just about making the cultural journey (project) happen.

After the application form had been discussed at length, I then talked with my collaborators about the accounting terms and concepts used in the forms. The term ‘ownership’ was discussed, to try and gain a sense of their understanding of the western influences of activities such as owning cars, boats, houses and other assets. The word asset was not understood but when explained, elicited the comments below:
We own our culture, we own our dance

As demonstrated from the above response, ownership in a Tiwi sense is very different to Western understanding. These responses showed a deep affinity and a deep sense of value regarding culture and cultural capital. Ownership is a collective concept that stems from this cultural premise. I had experienced, in a small but valuable way, how important these connections to culture were. When I was visiting Melville Island (one of the Tiwi Islands), people introduced themselves firstly by name, then by totem and then by dance. I found that this was very helpful, because naming their ‘dance’ helped to draw connections to their family groups that lived on Bathurst Island, that were from the same dance. This level of understanding enabled quicker progress in forming relationships because they knew that I had knowledge of their family and therefore they did not have to explain in so much detail and could move on to further discussions. This level of detail that I learnt in the field, even if in small parcels, helped me appreciate and understand in a deeper way about the connectedness and relatedness of Aboriginal culture, more specifically Tiwi culture.

It was explained by my collaborators, that ownership for Tiwi people is more like custodianship, where everything belongs to everyone and the nominated custodians keep the things of cultural significance safe. The collaborators knew about some Tiwi people owning cars and a few owning boats, but even then they did not see ownership as the definitive right of one person. Owning boats and cars in this particular community (not a regular occurrence), was not seen as exhibiting
exclusive rights to the owners as such. Collaborators stated that people within the kinship group also had rights over those assets. Hence, in this instance I was not convinced that Western-styled ownership was fully understood, or that the concept was comprehended or transferable in terms of their culture.

Goodale (1971, p. 266-7) provides background on how a sense of ownership has cultural relevance in relation to certain objects. The example below refers to what happens to deceased persons’ possessions and how they become taboo for all after the death of a close kin.

\[ All \text{ material possessions owned and, in most cases, used by the deceased are in themselves taboo. Items of little worth that can be fairly easily replaced (this includes almost all traditional possessions) are taken to the grave along with the body and left lying on top of the mound at the time of burial. If anyone touches them, he will become ill. …Inheritance of material objects is thus very simple. None of the close relatives want these items, for they will be reminded of the deceased. } \]

\[ There \text{ are some items, however, particularly today, which have an undeniable value, such as canoes, axes and even permanent or semipermanent settlement houses. These are not destroyed or left on or near the grave but are eventually inherited by someone in the immediate family of the deceased. Both men and women can inherit. …before ownership can become a fact, these items must be made 'clean'. Cleaning is done by smoking, which drives the spirit of the deceased away…} \]

From the above, it becomes apparent that possessions do carry a sense of ownership; although cultural foundations and rules apply. Goodale (1971, p. 267) made references to instances where rules had been broken and items had been
removed from the burial mounds which caused confusion and trauma for those involved. Cultural consequences of ownership may make it difficult to fully grasp the concept of ‘exclusive ownership’ for Tiwi people. The collaborators in my study indicated that cultural mechanisms relating to ownership still apply.

Swain (1993, p. 52) brings to light further cultural elements that relate to ownership. Swain asserts that ‘…people were prohibited from eating their own totem’ and that ‘…Aboriginal people neglect the economical face of their traditions, but they avoid equating identity with total ownership’.

In the above descriptions of the cultural interplay concerning ‘ownership’, it becomes clear that cultural values are complex and dictate a number of different rules and positions for owning or using land and objects. For Aboriginal people ‘ownership’ is not individually exclusive.

Ironically, the collaborators had some understanding about the community assets that now belonged to the shire council. They knew that certain buildings, plant and vehicles were not available anymore unless the shire council granted them access. Even this was a very confusing area for them, because they perceived that the assets did originally belong to the community under the former governance structure and that the Shire council had actually confiscated these assets from the community (under government legislation that was enacted when the Shire councils were put into place in 2009).
Summary of the Island Community Workshop

The basis of a simplified version of the funding application unfolded during this workshop. This was not the original intention of the workshop. Importantly, it showed the relative ease of breaking down the language barriers, giving rise to an empowering form of communication based on mutual understanding (Morphy, 2005; Muecke, 2005; Trudgeon, 2008). There does appear to be a long way to go in relation to breaking down accounting concepts and practices to an extent that would be more comprehensible. As demonstrated above, once you establish an effective communication system, incorporating a two-way cultural understanding, it is possible to work towards better communication pathways to exchange and enrich such concepts. In this instance there was a sense of amazement from collaborators that they could create a more logical and meaningful representation out of a mound of technical words and complex concepts. Collaborators felt empowered and proud of their group’s negotiated results.

It was found that questions contained many words that were technical, confusing and accounting and accountability based. Many of these words were rarely used in everyday language. The combinations of descriptive words used changed the original meaning causing further confusion. The terms and concepts used in the form utilised many layers and dimensions of meaning that could not be readily grasped by my collaborators who have good literacy and comprehension skills. The formal nature of the language used depicted a tone whereby Aboriginal people do not feel trusted and experience a sense of guilt and shame from not
understanding the jargon used, or sense that they are being blamed for not conforming before they even get the funding.

Accountability is an English word and a direct translation does not exist in traditional Australian Indigenous languages. Obligation and responsibility as is generally known and understood by many Indigenous people, have a broader and more purposeful meaning when talking of underlying responsibilities to one another and reciprocity in a cultural sense. The collaborators and I have discussed the terms accountability, obligation and responsibility on numerous occasions. These discussions have revealed that similar notions exist but words in English do not capture the depth of the meaning behind the cultural concepts. Folds (2001, p. 71-72) found that the Pintupi people referred to their values of sharing as 'walytja' and that through their relationships the obligations to one another created the sense of accountability and responsibility. Folds specifies more detail about walytja and how its continuity is accumulative, extending to more and more relatives as new relationships are formed including marriage. Folds refers to the demands and dependency of walytja that are constantly active and requiring ongoing maintenance.

Findings from this study also suggest that Indigenous people who are proficient English speakers still struggle to find words in their traditional language that can express specific English terms such as ‘trust’. Often an important story or a kinship relationship is described with a very pointed meaning and purpose to aid in the explanations. I found that the meanings behind the stories told including the
reference to relationships better articulated the basis for understanding. This overcame the difficulty collaborators had with using direct language comprising specific words or phrases as is the case with fluent English speakers.

Harkins (1994, p. 157-159) refers to the example of ‘shame’ to describe the complex layers associated with the deep emotion that Aboriginal people feel that severely inhibits their ability to fulfil their day-to-day functions. In Aboriginal culture, ‘shame’ is not a selfish concept and relates to a number of emotions felt on behalf of family or in relation to others. ‘Shame’ can be a fear of doing the wrong thing, worrying about bad consequences or suffering the impact of people’s opinions and wanting to remove themselves from an unpleasant situation (Harkins, 1994, p. 158). These types of emotions are difficult to understand from a Western standpoint, furthermore the English translation of these concepts being described through the use of the word ‘shame’ does not provide a parallel explication.

Using English-based constructed descriptions of culturally founded notions practised and prevalent in communities was a difficult task for collaborators in this study. As described above, there is so much meaning that is not encapsulated when translating Indigenous languages into English terms (Morphy, 2005; Harkins, 1994). Describing the sentiments and values surrounding ongoing obligations and responsibilities is more likely to convey the complex, important and multi-dimensional concepts and practises pertaining to Indigenous people. This includes the way Aboriginal people interact with each other and their cultural connections with the land, dreamtime spirits and Elders. Language difficulties are often
presented, which is why translating and understanding funding documentation containing the bureaucratic-styled language of government coupled with technical accounting terms make translatability of English into comparative Indigenous concepts and vice versa almost impossible (Morphy, 2005).

The workshop revealed a strong sense of achievement and empowerment that the group had gained by having the opportunity to put their case for simplicity forward.

The quote below, by Nelson Mandela, eloquently sums up the findings outlined above - that for Indigenous people to embrace the concepts within a policy, a funding program or other Western forms of accountability based activities, there is a need to understand and appreciate what is important to the people so that we all speak the ‘same language’.

‘Without language, one cannot talk to people and understand them; one cannot share their hopes and aspirations, grasp their history, appreciate their poetry or savour their songs’ (Mandela, 2011, p. 144)

For the next workshop it was also felt that interpreters would not be required, as the staff from the arts centre and the artists that participated in the workshop spoke English reasonably well. One of the collaborators had attended a private school external to the community and, although she only spoke English as an additional language, her English language skills were advanced and enabled her to translate for those who had less fluency. This had its advantages at times. However, I noticed the tendency for collaborators to let this particular collaborator speak for
them or proceed to explain things that she herself clearly did not understand. At some stages during the workshop this particular collaborator was unavailable and although explaining concepts was a tougher process during her absence, the other collaborators spoke up more and appeared to be really trying to understand the government form and its concepts. The dynamics of the two scenarios, with and without this particular collaborator, were quite different but both had very rewarding aspects. I derived more meaningful data having had both experiences. Another of the collaborators was a more senior lady, who was an artist and a Local Board member of the community (second tier of Local Government). She too contributed greatly to the group during the sessions that she attended through her vast experience on community and local government boards.

WORKSHOP AT A DESERT COMMUNITY

This particular workshop was based on the funding process from the same department of the NT Government, only this time focussing on smaller community-based funding programs. These programs had very similar funding forms and some common features to the form discussed above. One of the programs was a new program that targets only individuals and groups in Aboriginal communities. An NT Government arts broker and I facilitated the workshop.

My collaborators struggled with several pages at the start of the application form that asked for general information pertaining to the applicant. Some of these items were not related to accounting or accountability. Still they demonstrated the
potential for Aboriginal people to experience frustration at the very beginning of the funding application form:

a) Do you identify as? Aboriginal or Torres Strait Islander
   Youth
   Senior
   Person with a disability
   Person who experiences disadvantage
   Non-English speaking background (specify)

One participant asked: what does ‘identify’ mean?

The meaning of ‘identify’ was explained, plus the reasons why such information is required. Some of the collaborators were surprised that this question needed to delve beyond the fact that they were Aboriginal and remained puzzled about the concept even after a lengthy discussion took place. The collaborators felt that they only have knowledge of Aboriginal people being Aboriginal people and why would they need to then say ‘yes, I am Aboriginal’. The issue here was that Aboriginal people from remote Aboriginal communities did not necessarily realise that identifying as an Aboriginal person was not a standard process for some Aboriginal people whose families had experienced a disconnect with their culture, as a result of Australia’s past. These remote communities and regions can be quite unaware of the urban Indigenous realities elsewhere in Australia.

One participant was confused about the reference to ‘Senior’ and stated:
**Senior can be taken two ways**

This participant was referring to the ‘Senior people’ of the community such as Elders. But these people may not be classified as seniors who are over 65 years old, which is the government mandated pensioner age to which the form referred.

The form actually stated that the information was to be used for statistical purposes only. It is interesting to note that at the time of this research, the government funding system was unable to provide accurate statistics regarding the proportion of Indigenous people and groups funded, or who had applied for funding compared to non-Indigenous funding applications or recipients. Essentially this means that, although these questions were asked, they were not used to distinguish between different groups within the industry. A new government recording system was under development at that time to enable derivation of such data sets and therefore the questions may be justified in the future. Unfortunately, these questions had only served to confuse rather than encourage potential Aboriginal applicants.

It was thought that question ‘a’ above could be reworded to:

**Are you?**

This would replace ‘Do you identify as’ then give same options to circle or tick.

Continuing on from the same page under the ‘Contact Details’ section the form stated:
It was thought that this section would be straightforward, however the collaborators asked:

**What is ‘other’?**

It was thought at the time that one thought of a man as ‘Mr’ and a woman as ‘Mrs’ or ‘Ms’ so what else can one be? It was later explained about other titles such as doctor or professor. My collaborators thought of this as being confusing and excessive in terms of grant funding for community-based Aboriginal people.

The two questions above were at the very start of the section within the form to be filled in and proved to be difficult, even with people available to provide explanations in language. This tells us how ‘taken-for-granted’ English language is readily used and how difficult it is to understand for people with English as a second, third or fourth language. Even the word ‘Title’ above is quite formal. My collaborators seemed to think that a better way to state this section of the form would be to just have check boxes with an array of meaningful selections.

Stumbling over questions on the first page of a form would be a discouraging experience and may account for why Aboriginal people do not often apply for funding themselves. Obviously help being available to them would be advantageous. This is not always the case and people may be too embarrassed to seek help if they feel disempowered or shamed by their lack of understanding.
On the same page a reference to Australian Business Number\(^{34}\) (ABN) was made and the collaborators did not understand what this meant. The purpose of the ABN was explained in the context of the wording from the form that stated:

**ABN Details (including references to GST)**

If you do not have an ABN you must provide *the department* with a completed “Statement by a Supplier” form (NAT3346), which is available from the Australian Taxation Office at http://www.ato.gov.au/content/downloads/nat3346.pdf. The grant will then be paid exclusive of GST.

Unfortunately the form and the guidelines referred to above would firstly have to be found on a website, and secondly, filled out by the applicant if they did not have an ABN. This is a fairly complex process and the form uses further confusing accounting and business language such in the following examples:

- …wholly input-taxed,
- …relating to the supply on which the supplier’s ABN is quoted
- …withhold 46.5% from the payment
- …in the course of carrying on an enterprise in Australia
- …the whole of the payment is exempt income for the supplier

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\(^{34}\) The Australian business number (ABN) is a unique 11 digit identifier that makes it easier for businesses and all levels of government to interact. It is an essential component for businesses to operate within the goods and services (GST) system, (http://help.abr.gov.au/content.asp?doc=/content/16974.htm&usertype=BC).
This would involve a fairly convoluted process adding further complexity to an already complex process on page one of the form. On page two, the next set of questions was headed: ‘Administering Body Details’, the first item being:

Name of administering body

There were confused looks and shaking of heads around the room and responses were not immediately forthcoming. It took quite a bit of encouragement by the facilitators to help the collaborators share their thoughts and feel comfortable about speaking. There were numerous attempts to respond then the collaborators would pause. Sometime later responses started to flow as follows:

A funeral
A body (dead)
Minister (of religion)
Call someone for money

There was laughter and embarrassment displayed by the collaborators. The facilitators explained to the collaborators, that it is the way the form is written that is causing these emotions. These types of responses are very important in understanding the hardships that the forms create. The collaborators felt comfortable with this and understood that they were helping the facilitators understand the disconnect that they experienced with the forms.
The phrase ‘administering body’ used in the application form highlights the use of a formal business language that is to Aboriginal people ambiguous and confusing. Once you hear responses like the above, it becomes obvious that this question is inappropriate – the word ‘administering’ is a technical word that has different meanings depending on the context (there are five different meanings offered in the Collins Concise Dictionary) and the word ‘body’, naturally was thought to be about the human body. Two of the collaborators in particular thought that the question related to a funeral and that ‘administering’ referred to a ‘minister of religion’ leading the cremation or burial process. Initially these collaborators were too ashamed to share their interpretation as they knew it did not make sense, given that the funding project related to art and culture. Fortunately, as stated above, the facilitators were able to sensitively provide a sufficient level of comfort to allow the collaborators to air their thoughts and emotions.

The above section of the form had a number of questions that again referred to GST and ABN’s and quoted ‘Administrative Body’ a further three times.

The next section was on the third page of the application form and referred to the following question:

b) Title of Activity

There was further laughter and a little embarrassment. The collaborators related the word ‘activity’ to a physical movement and not to the form’s intended meaning of doing or executing the project itself. The collaborators thought that it was funny
that such a word would be used in a funding form. ‘Activity’ was used 24 times throughout this particular funding application form (the word ‘activity’ was used 135 times in another funding program form) and each time it was mentioned collaborators would gesture a bodily activity and laugh. Naturally their responses were:

*Sports*

*Movement*

At this stage a fairly lengthy discussion took place about the English language used in the form and how the collaborators would really like to understand more about these types of forms and the process for funding. They indicated that they would like to apply for other funding programs that could help continue their cultural stories and knowledge. Throughout the workshop the collaborators referred to the important projects in which they felt the community must engage to provide opportunities for the young people to learn from the Elders. The following comments were then made:

*The form is hard*

*It is in Government language*

*Should use simple words*

The collaborators were then asked how they would reword ‘Title of Activity’, they suggested:

*What do you want the money for?*
Discussion continued about the two different projects for which they were keen to seek funding. One was to fund staff members to travel to Broome in Western Australia with two older artists for an exhibition of their art work. The other project was related to the recording of old ceremonial singing and dancing by Elders, so they could teach the young ones to continue the sharing of knowledge. These particular dances are not often performed and there was a genuine fear that these stories could easily be lost; this thread of importance was a constant theme throughout the workshop.

The collaborators were then asked how they would word their response in the application form in view of the question that they developed above, they responded:

*Take artists to Broome for exhibition*

Simple and direct use of language was forthcoming and very clearly understood by all. The next question asked:

**c) Amount requested from Arts NT**

The word ‘amount’ did not register, nor the word ‘requested’. Further discussion took place to explain these terms. The terms were reasonably understood separately but not together. The collaborators thought it would be better to reword this question to:
**How much money do you want?**

The collaborators then noticed a further question in small, pale writing next to the original question that stated:

**d) *NB Must not exceed 50% of the total activity budget***

When this was read out there was a long pause and some confused looks. This concept was explained to the group by one of the collaborators in *Luritja* (a Western Desert language). This explanation referred the collaborators to the Arts Centre’s art sales policy, whereby the artists got half of the sale value of the art and the art centre got the other half. Collaborators started to understand, but asked?

**what does exceed mean?**

This was explained firstly by me; then one of the collaborators explained further in *Luritja*. At this point I asked what word describes ‘exceed’ in language and what does it mean? This was answered as follows:

**katurri or wiya mawirriliritjaku**

Meaning:

*Do not go any higher* or *do not go any further*

This was elaborated further by one of our collaborators:
if a child is wandering too far away from the group an adult would then say ‘katurri’ and motion to the child not to go any further

Discussion regarding the reference to the fifty percent stated in the question ‘e’ above is presented later in this chapter. The budget section of the application form was then referred to, in particular one of the columns in the budget pro forma that asked for dollar amounts relating to:

e) in-kind support

This concept was explained to the respondents firstly by me in English. Then it was attempted to be explained in Luritja but it was found that it was too hard to explain. Examples were then proffered, such as the usual wages of the staff member of the Arts Centre that would take the ladies to Broome for the exhibition and the estimated saving resulting from the lady in Broome who would provide beds and meals for free at her house. This concept took some time to be understood by all of the collaborators. It was then explained by referring to the Art Centre’s contribution to the Broome trip plus other help (not money). This discussion referred to how much relating to the exhibition in Broome is free, what other support or services are provided for free or even the saving of money by using volunteers. The problem of understanding was not so much in listing the types of ‘other contributions’ but in assigning a dollar value to the ‘in-kind’ support when it was thought that no money was involved.
A discussion then took place about the use of parallel concepts between language groups that they were familiar with using a language from neighbouring countries (Pitjantjatjara):

**Ngapartji, ngapartji**

Meaning:

*I give you, you give me*

Collaborators seem to accept that the term related to the cultural concept of reciprocity whereby the obligation system of kinship\(^{35}\) was relevant. It was then stated by one of the collaborators that in *Luritja* this concept is explained by the phrase:

**mara wanala**

Meaning:

*you gotta chase the hand*

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\(^{35}\) The kinship system is based on interpersonal relations and includes people, land, animals and, ancestors. Historical, cultural and social associations provide value and power that provides cultural identity (Berndt and Berndt, 1970; Povinelli, 1993). The kinship system is also described using the terms ‘relatedness’ and ‘reciprocity’. The following passage depicts a further description of this embedded notion:  

*For Araban becoming who you are is accomplished by knowing your reciprocal relationships. Fulfilling reciprocity, understanding embodiment and working in relatedness requires experience or engagement in life and in this way identity is known and “grown” – education and learning occurs…..reciprocity is tied to the related essence within each of us, family and wadalhu (land, country)*’ (Arbon, 2008, p.34)
This discussion provided a well-rounded understanding. This was only achieved, once the ‘in-kind’ concept was explained with reference to culture as well as the use of the working examples of the planned trip to Broome. All collaborators then agreed that this section of the form would need further development to make it easy for community people to understand. Unravelling the in-kind concept took some time. The revelation about the assigning of a dollar value to the ‘in-kind’ support, when it was thought that no money was involved, provided an insight to the realm of difficulties that arise from using accounting concepts whereby something must be valued in terms of numbers and dollars. This was a further layer of complexity beyond the language issues.

One of the collaborators was able to interpret and explain some of the more complex concepts in Luritja to the other collaborators. This interpretation and explanation elicited more views and discussion and helped me to appreciate further difficulties the collaborators experienced in understanding the form.

The next page of the application form presented a budget pro forma. Collaborators agreed that this was very hard to understand and had too much happening on the page with many boxes, lines and dollar signs. Some of the terms referred to in the budget pro forma were explored with collaborators. Their responses in relation to these terms are as follows:

f) **Income and Expenditure**  
     *I sometimes hear that word*  
     *To do with how we spend the money*
Talk about money

My collaborators were vaguely familiar with the concept of income and expenditure but this did not provide a connection with the term ‘budget’. The term ‘budget’ was referred to nine times on this particular page, potentially nine times that the word could fail to register. Discussion took place about ‘the amount of funding needed’ for the project. This was better understood at this point but collaborators did not understand why amounts were once again required for when the form had already asked for how much funding they were applying. It was explained by the government arts broker that one question is asking how much is being applied for and the budget page is asking the applicant to break down how the funded amount will be spent (two different amounts). The collaborators looked perplexed and further discussion took place. Our collaborators then suggested the following wording:

How much money will you need to spend?

It is important to note that the form required the full amount of project costs to be included in the budget, even though the amount being applied for would be fifty percent or less of the total amount of funding available. This amount included ‘your contribution’, ‘in-kind support’, ‘Corporate/Business Sponsorship’, ‘other’ and ‘amount requested’ (from the funding agency) in the income section.

'Travel Expenses' and 'Other'. As above, for the income section the expenditure included all project costs.

This fully inclusive ‘project costs’ concept created a lot of difficulty for the group. This same difficulty was experienced with the group of Tiwi collaborators discussed earlier in this chapter. The Tiwi group ended up applying for more money than they needed on the basis that their estimated expenses, plus in-kind support for the project, totalled an amount which they thought then needed to be halved to arrive at the appropriate value. This resulted in them applying for several thousand dollars above what they actually needed. When the funding body informed them that they had been unsuccessful in their application for funding, the NT Government officers advised that had they applied for a lesser amount they may have been successful.

The irony is that these programs supposedly targeted Aboriginal communities in the NT, where not only are people less likely to have strong literacy and numeracy skills, which creates great difficulty in firstly understanding budgets in this formal way. In addition they are required simultaneously to grapple with the fifty percent and ‘in-kind support’ concepts. When discussing this same ‘fifty percent concept’ with non-Indigenous management staff at a number of art centres and art support organisations, I found that it was a confusing concept that was also time consuming, particularly given that the amounts being applied for are so small. Some of these funding programs being applied for were what governments term ‘quick response grants’. This was supposed to mean a quicker and easier
application, with a quicker turn around for assessment and subsequent approval. Art centre operators were not impressed because these applications still take more than a day to prepare and still require the same budgeting, costing and level of accounting and administration skills to complete.

A further query that often arose was that Aboriginal communities undertake projects all the time, in conjunction with government-driven research, with little or no resources and did not often receive payment for their expertise or contribution. In the instance of this desert community being studied, the women who are the cultural keepers of their particular creation story were not accounted for in the costing process. Nor was it suggested by the government officers that they should be; a fairly common oversight. The funding form did not state in an obvious way that contributions from Elders should be costed into the amount applied for. According to the NT Government Arts Brokers, few applications for funding of art and culture projects incorporate the input of time that the Elders provide, or the expert knowledge that they share whilst recording culturally important events. The point here is that the assigning of value to a number of days’ work undertaken by an Elder from a remote Aboriginal community who is sharing a women’s sacred story, that is forty thousand years old (or older), was not an easy task.

It would be easier to value a person’s time if they were a lawyer, an accountant, a doctor or a plumber. Collaborators did not know of any precedents for valuing an Elder’s time. Amongst researchers at the Charles Darwin University it is becoming more common place to pay Elders at the daily rate of a daily professorial level that
recognises the Elders are ‘top level’ experts in their field. Even then this was not a straightforward process and involved much paperwork including taxation exemptions or else means creating casual positions for each Elder. In summarising this point, the complexity that this question poses and the added confusion of the fifty percent rule does not lend itself to being understood. The in-kind concept is not applied consistently or explained adequately and was not a compatible approach to use with the groups that the funding programs targeted.

In discussion with the collaborators during the workshop, it was found that the budget template form was too complex. Visually the page is very cluttered with many boxes and dollar signs. To add to this, the template includes written formulae to add and subtract columns from one another. Collaborators suggested that the form could have a fewer boxes, with questions to fill out that build the costs and also that those costs should relate to the funding being applied for. They also suggested to keep it simpler and straightforward and not necessarily include all the project costs.

It would be prudent for an organisation or group applying for funding initially to cost out the project to understand all the costs involved. The questions here would be – ‘is it government’s role to ensure that this is done?’ A further question, ‘is there an alternative method?’ I have officially made recommendations to the NT Government specifying the need to simplify the form. Also for arts brokers to work more closely with prospective funding applicants and for arts brokers to work with
art centres and art community organisations to provide regular training for prospective applicants prior to and during the application period.

A further question on the form asked:

**g) In what region will your activity take place and provide benefits?**

The response was:

*What the hell are you talking about?*

It was thought that this question did not make sense. In the view of the collaborators this question asked two questions at once, which made it hard to focus on the first part of the question about the region and the activity as well as the second part of the question, asking about benefits for that region in the same breath. Again, the question contained the word ‘activity’, which was known to confuse my collaborators. In this instance the group of collaborators thought that this question was a waste of time, given that the government officer was sitting right next to them in the room and he knew that they were from the Central Desert region. So why did they have to keep stating the obvious? The front page of the form established that they were from this region and other project details included the other information for which this question asked.

In relation to the reference to ‘benefits’ in question ‘g’ above, one of the collaborators stated that there is quite a bit of confusion when using the term
‘benefits’. Aboriginal people think of benefits to be their ‘basic card’ or ‘money’ or ‘welfare payments’. My collaborators did not mention the further meaning of ‘benefit’ in terms of positive spin-offs of the project to which the question was actually referring.

After a long discussion the collaborators suggested the following rewording

**Where will you be doing it?**

For the second part of the question they suggested a separate question:

**What do you want to get from this project?**

Or **Who does this project help?**

The collaborators suggested that the form could be set out like the example below. This would allow the planned positive outcomes, to be achieved by the different people involved in the project, could be shown each level.

**Example One**

Artist: ____________________________________________

Art Centre: ____________________________________________

[36] The basic card is an electronic card that is available at designated supermarkets and other shops to provide compulsory income management for Aboriginal people living in Aboriginal communities in the Northern Territory who are on the welfare payment system. It is designed to ensure that money provided for the welfare of individuals is spent on priority needs and expenses. This compulsory system introduced as part of the NT Intervention is regarded by many as discriminatory (Australian Law Reform Commission, 2012).
Community: _______________________________________

**Further Accounting and Accountability Terms Discussed**

Towards the end of the workshop a list of terms were read out, from a list prepared by me, to gauge their knowledge within the accounting field. These terms were ten characters or over in length or used repetitively throughout the form and had an accounting or accountability context.

**Abide**

Context: ‘and agree to abide by those requirements’

*Be with me*

*Go with*

*Do it how they want you to do it*

**Appropriate** - Context: ‘include a letter of permission from Elders, custodians, land councils or other appropriate community representatives’: ‘Have you given credit and appropriate acknowledgment for the use of Aboriginal cultural material?’

*What do you want to use it for?*

Although the response above did not indicate a full understanding, it must be considered in light of the culture of the group and context of the workshop. The collaborators developed this comment together and were happy for it to be stated in this way. The word ‘appropriate’ is not a term that the collaborators used on a
day to day basis and they were trying to state their understanding in terms of the funding application, as well as their own cultural obligations. The application form had strong undertones of the government requesting to know why the funds are required and how the funds will be used. Collaborators saw this as the need to spend the funds properly, as well as to ensure that cultural obligations and guardianship of sacred items are in place. This was assumed from the collaborators’ perspective. The collaborators did not consider that funds could be sought by non-Indigenous groups who do not have ownership over sacred items; they assumed that only Indigenous people could seek funding regarding cultural material. Unfortunately there is no legislation that protects intellectual property based on Indigenous knowledges. The custodianship structure is normally very complex for song and dance and there are usually only one or two Elders that have responsibility for certain ceremonial dances. In this instance it was two senior women who had custodianship of the different elements of the ceremony.

Given the age and circumstances of the two senior women, written permission is hard to attain. What I have learnt from both workshops is that authority to record these activities is not documented; it is passed from family member to family member in a very structured way and is usually dependent on when the new custodial recipient has earned the cultural respect from the Elder. It would be very difficult for a government officer to appraise who in fact had authority to approve a project involving ceremonial activities. Governments often accept such approval from the land councils in each region. From my experience, however, many Elders will not allow the land councils to dictate who has such ownership.
I can understand why the NT Government wants to ensure that these cultural projects are authorised by Elders but there has not been much thought regarding the best process for such authorisation. For years and years projects of this nature have been undertaken with inappropriate authorisation or the fabrication of such authorisation. Many aspects of Indigenous culture have been exploited, misrepresented and published in breach of cultural property rights (Janke, 2009). This issue continues to be problematic with no real process in place to ensure exploitation does not occur.

Through their kinship system, my collaborators knew who the appropriate custodians were from whom to seek permission. They also knew what is not to be spoken about or seen and who can be part of or witness to ceremonial activities. For example, with the ceremonial dancing and singing that is part of the women’s creation story for this community in the Central Desert region, men can discuss women’s ceremonial activities in women’s company but the men will not discuss their creation stories in front of the women. I have found that the gender-based cultural protocols change with each community. In the Kimberleys I found that the *Mirriwoong* men would go to out of their way to avoid womens’ business. One time, for a week or so, the women’s bus was parked in front of the resource centre office. The men would not enter the office to cash their welfare cheques until the bus was relocated. These types of cultural elements could pose difficulties for an Aboriginal person, from a remote community, preparing the application form,
depending on what gender they are, how culturally senior they are and what the funding requirements are for such disclosure.

Further words investigated from the form:

**Assessment** - Context: ‘...meet the objectives and assessment criteria listed on the front page’

*Whatever you do*

*Assisting*

*Look in to it*

*Paperwork*

*Get back to you*

**Arts Broker**  Context: ‘Please contact a Regional Arts Broker for advice’

*Someone who breaks things*

*Wall Street – Stock brokers*

*Dealers*

At the time of the workshop the NT Government arts and culture department employed three ‘Regional Arts Brokers’ to support projects concerning art and culture for the entire NT. My collaborators had mentioned several times that they did not understand the title ‘Arts Broker’ and did not understand what their role was.
The importance of this term is that the Regional Arts Brokers are public servants who are employed to bridge the gap between the communities, groups, individuals and government for the promotion of available funding and for assistance with funding applications. The title of these positions was not self-explanatory to the collaborators, even though the Arts Broker for that region was present during the entire workshop.

The next terms discussed were:

**Commercial** Context: ‘Are the relevant Indigenous people sharing in the benefits from the commercial use of their cultural material? Include details (200 words max)’

*What are you trying to tell people?*

**Advertisement**

*What you want to sell*

**Contribute** Context: ‘How the proposal will contribute to the individual, group or organisation’s future’

*To give*

**Corporate** Context: ‘Group (e.g. band, unincorporated theatre company)’

**Corporate/Business sponsorship**
**Group**

*Central Land Council*

**Objectives**  Context: ‘Your application must demonstrate that it meets the following objectives’

**Something**

*A thing that doesn’t belong*

**Outcomes**  Context: ‘Quality of Artistic Outcomes’

**Important**

*What you do*

*Make something happen*

**Profit, Not-for-Profit**  Context: ‘Not-for-profit organisation to administer your grant’

*What you make*

*Money*

*Profit is money*

*Profitable business*

**Quality**  Context: ‘Quality of artistic outcomes’

*Is it good enough?*

*Is it made really perfect?*
Although some of the words above are reasonably well understood, the discussion that surrounded each sentence was confused. This meant that in terms of the full question the contextual meaning of some terms were not fully understood. This was the result of the combination of terms used. For example, the term ‘profit’ was understood as money that is made from artistic activities but the term ‘not-for-profit’ met with some confusion. My collaborators did not understand why you would not try to make a profit or money from artistic activities. This concept was explained but collaborators were still surprised that ‘not-for-profit’ did not preclude making a profit.

The above discussion provides sufficient evidence to demonstrate the potential for the forms to confuse Aboriginal artists applying for art and culture grants. Art centre coordinators are mostly non-Indigenous. These coordinators understand the need for Aboriginal artists to be able to apply for funding in their own right. From my research with a number of art centres, the coordinators have said that they have tried to teach community artists and art workers to prepare funding applications but feared that the lack of understanding of what the forms require would not produce quality applications. Art and culture funding is highly competitive, with some community organisations paying consultants to prepare the submissions. The peer-assessment process is very strict and each question and section of the application form is graded in relation to evidence demonstrating the applicant’s ability to meet government requirements. There was an expectation that the questions would be answered in a manner conforming to what has become
standard practice over time. In my experience, some art centres prefer not to apply for government funds as they find it too time consuming and are usually unsuccessful. One art centre coordinator had failed in several bids for government funding and stated that if the art centre needed more money for new projects they should just sell more art rather than seeking grant funding.

The Concept of Accountability

At the end of the workshop session the term ‘accountability’ was discussed. The group inquired as to the meaning of the term, which was explained through reference to using government funds for the purpose of the grant and being able to show government what was achieved and how the funds had been spent. The conversation turned to a discussion of ‘outcomes’ versus ‘record keeping’. My collaborators suggested that it was not the money that government should be so worried about, it was improving the lives of Indigenous people and therefore the outcomes of these funded projects. They referred to issues in their community, such as poor and limited housing, the high number of sick people, the lack of facilities, and lack of activities for the youth. They explained that their culture needed to stay strong and art and culture projects had an important role to help record and continue culture. They emphasised how important it was for the young people to be involved in art and culture projects to help them learn and use their skills in ways that involve culture, such as recording the old peoples’ stories and using electronic tools to develop DVD’s for future generations to learn from and pass on knowledge.
It was suggested by the group that accountability is in line with:

*Obligation*

*Responsibility, and*

*Appropriate*

Obligations were discussed in line with their obligations to each other within the kinship system. Although they did not see government as an extension to the familial obligations with which they are born, they see government as being influential and collectively as someone that they must obey. The older generations were willing to conform to compliance-based demands. The younger people had heard of the issues and complaints in their communities from their parents and grandparents and over the years have seen very little improvement in their communities. As a result of this, the younger ones were more prepared to speak up against government and were becoming a little reluctant to accept funding from government. The government expectations associated with the funding and inappropriate demands that flowed from such acceptance was off-putting for the younger generation. On the one hand there was acceptance that they must be accountable to government for funding dollars, and on the other hand, once they had the funds they wanted to ensure that the community benefited, which was seen as being more important than compliance to government requirements. In previous chapters this attitude has been referred to as the 'informal' practices that arise, based on a sense of survival where community needs override government expectation.
The term ‘appropriate’ mentioned in the responses was again used in a sense that appeared as though it was not understood conceptually by my collaborators. They used this term to describe ‘appropriate and responsible behaviour’ in accordance with each other’s cultural obligations.

The group suggested that the following Luritja word describes ‘obligation’, ‘responsibility’ and ‘appropriate’:

\[ \textit{tjukarrurru} \]

meaning

- right one
- right way
- proper way

The above responses demonstrated a common finding that I came to understand over the years from working in Indigenous communities. ‘Right way’ or ‘proper way’, in this context, refers to doing things in a culturally correct manner that honours and respects the kinship system. I have also heard these terms used to describe the learning of a western-based concept so that community can execute the concept correctly. One example was when I was a volunteer athletics coach at the primary school in Wurrumiyanga (formerly Nguiu) on Bathurst Island. After school when I was visiting the Women’s Safe House, the children from the school came to tell their grandmothers (the senior women) how much fun they had at school doing athletics with me. The grandmothers told me how it was very important that the children learn these types of things the ‘proper way’ so that they
can go to the championships in Darwin to compete and do it the ‘right way’ like all of the non-Indigenous children.

**SUMMARY OF THE DESERT COMMUNITY WORKSHOP**

This workshop highlighted a number of barriers that existed in relation to the initial reluctance of the collaborators to communicate their feelings freely and their reluctance to say negative things about the government forms. In the early stages of the workshop my collaborators would start to comment about a particular point and then withdraw from commenting. When asked by me if everything was okay and if there were any problems that they would like to discuss, some of my collaborators were a little hesitant to speak up. One of my collaborators suggested that the reason they were behaving this way was due to not understanding why the forms are written for people with a greater level of English comprehension but did not cater for Aboriginal community people who speak very little English. Once my collaborators realised that the workshop was to tease out the problems with the form and that their feedback and comments were very important to provide to government, in an attempt to bring about changes for future funding of Aboriginal art and culture, they seemed very happy to oblige.

My collaborators were encouraged to talk about their thoughts and use whatever language they felt comfortable using. Many discussions relating to this point took place throughout the day and also about the importance of speaking up about their frustrations. It was revealed that the frustration felt by these collaborators was what prevented them from finishing their sentences and related to two concerns.
Firstly, they did not want to say anything negative about government and policy makers, and secondly, they felt guilt and shame for their lack of knowledge. These ongoing discussions gave collaborators more confidence each time to speak up and they progressively became more comfortable in articulating their thoughts without hesitation.

One point that was strongly put forward during one of these side discussions was that they did not support the use of ‘generic’ forms and ‘generic’ programs for all peoples. This point took a long time to finally be expressed, though it was touched on at different stages throughout the workshop. They didn’t want to point the finger at any politician in particular and did not want to show negativity. They were aware of who the key people were that influence the policy makers in the NT and in Australia on behalf of Indigenous people. To some extent it was these people who they were protecting as much as they wanted it to be known that they did not agree with their push for generic and mainstream Indigenous policies. Although no names were mentioned it was hard for them to conceal some particular identities as they knew they were obvious to me, given that the politicians were from the desert region.

From the above dialogue it has been demonstrated that use of simple language and fewer words would be of great assistance. There was also a pattern emerging about the benefit of using some ‘Luritja’ language, to help to explain concepts that are very complex. One of the underlying issues was the constant use of formal
accounting terminology. My collaborators really struggled with this yet could find simpler words that produced understanding.

A FURTHER ANALYSIS - LANGUAGE, GENDER AND SYMBOLIC VIOLENCE

Indigenous people have a different view to what accountability is compared to governments’ written view of accountability. This problem presents itself with documentation which creates an unfair and unequal playing field for Indigenous people. This ‘unfairness and inequality’ is embedded in history (Greer, 2005). The reason that Indigenous people are unable to understand governments’ bureaucratic language is embedded in history as much as it is obvious that people who do not speak English as a first or second language will have difficulty reading and understanding the technical complexity of government documentation. Language and communication is a popular weapon used around the world to undermine or overpower groups and also a valid excuse for not understanding. This is where analysis is required to identify the features and characteristics embedded in this phenomenon.

I found that asking public servants about the reasons and justifications for using such complex language in relation to funding programs concerning Indigenous people did not provide any direct or helpful answers. That is because the question is not that simple and the answer is not something that can be revealed on the spot in an informative way by government officers, who haven’t really thought about the funding forms but tend to work with them or at times side step their intent where necessary. It is the understanding of the phenomenon in a deeper sense that
reveals the history of funding documentation and therefore the thinking, purpose and conventions that have evolved. This is combined with government protecting itself and indicating this to its constituencies and tax payers. For example, NT Government funding forms are designed by its officers who may understand the socio-cultural context of the NT. But all forms undergo various layers of review. This occurs within the respective departments or across all departments, depending on the nature of the program. More importantly the form will undergo a legal review. Once reviewed and finalised the forms will then contain legal and regulative clauses that may change the intent and tone of the funding form. The intent and tone of funding forms is a critical issue aside from any attempt to make the forms more straightforward using fewer pages, less text and more commonly understandable language. It becomes difficult to liberate the process when the process is directed by a bureaucratic pathway that tends to build complexity. The intent and tone of funding documentation is explored in detail in chapter six.

The field being analysed within an organisation can be likened to the culture within an organisation, which is less tangible with no real structure or boundaries but consists of complex characteristics built over a period of time. One needs to understand the interactions and complexities that make the field what it is, that is the dynamics that dictate why public servants continue to accept the use of such complex language used in funding documentation when they know Indigenous people have great difficulty with such language.
When analysing this ‘field’ (government culture) in an Indigenous community context, it has been found that Indigenous people are reluctant to participate in the space where government dominates but do so because realistically they have no choice. A perpetuation of symbolic violence pervades this space, which has proven to be damaging to the prospects of Indigenous sustainability and healing.

Bourdieu and Wacquant (1992, p. 98) refer to the ‘value of a species of capital’ and the existence of a field where ‘this competency’ can be employed. Capital can be different things to different players in the field. Hence it can be of economic value or cultural value or exhibit juridical, knowledge or political power. It can be a weapon or a weakness that presents a source of power over another. Bourdieu often refers to ‘illusio’ to describe the specific interests that attach themselves or belong to participants in the game which differentiates itself according to the position occupied in the game. Illusio has a historical connection and draws on ethnocentric origins that give value to the stakes in the game. Bourdieu and Wacquant are very careful to point out that interest is more than ‘material interest’ and that any relationship that directs itself towards economic imperatives is not necessarily a descriptor of capital. Bourdieu and Wacquant see the maximisation of profits as a very narrow concept in terms of behaviour in the field. They also recognise various types of capital such as economic, cultural and social as well as ‘symbolic’.

The following statement highlights the dynamics within the field (Bourdieu and Wacquant, 1992, p. 100):

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The following statement highlights the dynamics within the field (Bourdieu and Wacquant, 1992, p. 100):
The principle of the dynamics of a field lies in the form of its structure and, in particular, in the distance, the gaps, the asymmetries between the various specific forces that confront one another. The forces that are active in the field – and thus selected by the analysts as pertinent because they produce the most relevant differences – are those which define the specific capital. A capital does not exist and function except in relation to a field. It confers a power over the field, over the materialized or embodied instruments of production or reproduction whose distribution constitutes the very structure of the field, and over the regularities and the rules which define the ordinary functioning of the field, and thereby over the profits engendered in it.

Bourdieu and Wacquant (1992, p. 142) state that; ‘linguistic relations are always relations of symbolic power’ that present through relations of force between the speakers and their groups. These exchanges, whether simple or otherwise, consist of complex and consequential historical power relations. As has been demonstrated in this thesis, language and communication is a key barrier to understanding between government and Aboriginal communities. The domination of formal English, as used by governments at all levels both in documentation and orally, has been a weapon that has caused and continues to cause great hardship for Indigenous people who live in remote communities.

Collins (1993, p.119) refers to the metaphor of market, as in a ‘linguistic market’, to describe the role of language in the social world. If Indigenous people have little English then they have little market power. Language means power. The power is with government as it wields technical language that overpowers Indigenous people. Symbolic power concerning language is a highly valued form of capital that leads to symbolic violence. Symbolic violence presents in the field when all
players accept that the dominant language will prevail. Although not complicit or legitimate, as Collins (1993) describes it, acceptance takes place as there is no other option given the dominant force.

In the case of Aboriginal communities, back in the 1950’s, government imposed a permanent arrangement for the use of English. Indigenous people from communities not only had to become proficient English speakers or writers to engage in the economic and social world, but they have had to sacrifice their own languages in many cases. An example of this process currently relates to the NT Government policy of restricting the use of Aboriginal language and bi-cultural teaching in community schools across the NT. Symbolic violence may not always come about as a conscious and direct strategic action of governments to denigrate Indigenous language and culture. Nevertheless, it continues to have strategic impact of highly detrimental proportions concerning the erosion of Aboriginal language and culture.

Putting this into a Bourdieu perspective, many factors come into play here. On the one hand Indigenous people in the 1930’s were forcibly removed from country or rounded up on their own country or neighbouring countries and placed in to the care of religious based missionaries. Their fight to retain language and culture in many cases was lost, a result of an overt form of violence arising from government policy. On the other hand, in the more recent times of equal formal rights, Aboriginal people are still fighting to retain their language and culture. Their
conformance with Western law has been to their own detriment resulting from symbolic violence against them by the imposition of English by governments.

Indigenous people did not agree to relinquish their own language and culture effectively stripping themselves of their strength and purpose – their ‘habitus’ was under construction for over forty to sixty thousand years prior to 1788. Where Indigenous language and culture prevail today is testament to their way of balancing two cultures so skilfully when the system inadvertently (or not) works against them. Bourdieu’s symbolic violence describes this subtle, covert form of violence, hidden in the technical exercises of government (Oakes et al., 1998).

Bourdieu (1991) refers to the evolution of the education system and how its role (in France) became that of the imposer of legitimate language, causing the loss of language and dialects. The following statement elucidates this point:

_The educational system, whose scale of operations grew in extent and intensity throughout the nineteenth century, no doubt directly helped to devalue popular modes of expression, dismissing them as ‘slang’ and ‘gibberish’ (as can be seen from teachers’ marginal comments on essays) and to impose recognition of the legitimate language. But it was doubtless the dialectical relation between the school system and the labour market – or, more precisely, between the unification of the educational (and linguistic) market, linked to the introduction of educational qualifications valid nation-wide, independent (at least officially) of the social or regional characteristics of their bearers, and the unification of the labour market … which played the most decisive role in devaluing dialects and establishing the new hierarchy of linguistic practices. To induce the holders of dominated linguistic competencies to collaborate in the destruction of their instruments of expression, by endeavouring for example to speak ‘French’ to their children or requiring them to speak ‘French’ at home, with the more or less explicit intention of increasing their_
value on the educational market, it was necessary for the school system to be perceived as the principal (indeed, the only) means of access to administrative positions which were all the more attractive in areas where industrialization was least developed.

Government has done more to break down Indigenous language and culture than it has done to support its continuance. Examples here are the colonial and genocide policies in the 1800’s (Neu, 2000), housing and hygiene policies (Greer, 2009), and more recently the interventionary policies (Commonwealth of Australia, 2008) and the language policy in NT community schools discussed above (Devlin, 2011).

Language from this perspective goes further than being just a spoken form of communication. The disregard of Aboriginal language is a disrespect for Aboriginal culture and the way that it operates at a professional (for senior cultural matters) or social level. From my personal experience there have been many occasions where Indigenous people have had to isolate government from their community determinations. For example, at times government officers have been asked to leave the room when community members want to discuss a matter in ‘their way’ and not ‘white fella way’. There have been many occasions where I have been accepted in to private situations but government officers have not. Or, where projects have been undertaken by me as a result of the lack of trust in government to listen and understand important requests. These projects relate to assistance provided to Elders to develop and implement mechanisms that strengthen culture, particularly targeting young people - important projects with wide reaching benefits.
I have seen instances where the disregard of government officers for community protocols have been noted by community people and used as valid reasons for excluding government from certain projects or activities on the community. Although rarely practised this resistance is an overt form of symbolic capital, exercised by the community to protect their own knowledge systems and integrity from being eroded and to demonstrate to government that there is a proper way to do business when on country. Bourdieu’s theories regarding linguistic authority provide a basis for understanding that these forces exist and play a role in shaping the field.

CHAPTER SUMMARY
My collaborators from both workshops emphasised the need for a simple and common language to be used, giving all people an equal chance to understand government forms. It was also suggested that an application form could be developed specifically for art and culture funding programs aimed at Aboriginal projects. It was thought that for the desert community area, which includes over fifteen remote communities, it would be useful to incorporate Warlpiri language and symbols to support the more complex concepts contained within the funding application form and guidelines.

One must take care when quoting Indigenous community people’s responses. The responses must be analysed, understood and presented in the context of language, culture, history, isolation and remoteness, environment and the nature of the inquiry and its impact in the past and present. Responses may appear to be

37 Warlpiri country includes parts of the central and northern desert region of the NT
very simple and lacking knowledge, when the real situation, as demonstrated in this study, is quite the contrary. It is paramount for the researcher to appreciate the holistic picture and remain objective and understanding. Otherwise a researcher runs the risk of assuming and presupposing with very little knowledge and reaching incorrect conclusions that could be damaging to and belittling of the people concerned. Data presented in this chapter is not intended to paint a simple picture, quite the contrary. One of the most obvious findings in this study is that Aboriginal people and their knowledge individually and collectively is rich and meaningful and encompasses two worlds – one with many abstract notions (Western) and one with holistic values (Indigenous). The resilience that Indigenous people have demonstrated in protecting their knowledge systems for future generations has been revealed consistently throughout the course of this study. Given the language and culture issues that Indigenous people contend with every day, many of the responses presented in this chapter show extraordinary depth and understanding and demonstrate a multi-dimensional and holistic knowledge about matters, even when governments' formal language prohibits clear communication.

Further delving into funding forms produced an interesting finding regarding the existence of an NT Government funding guideline that was very well set out, concise, clear and used simple language, without accounting or legal based directives. The only issue here was that Indigenous Community organisations were ineligible to apply under that particular program. At the very least it showed that government is capable of producing funding related documentation that is
easily understood. I cannot categorically state that this shows a sense of lesser accountability expected from non-Indigenous organisations or if government has greater confidence in the ‘other’.

The points below depict the key principles and considerations that arose out of workshops, meetings and other discussions with Aboriginal people regarding developing funding documentation and associated accountability systems in the future:

- Understand the target audience;
- Incorporate Aboriginal cultural aspects;
- Understand Aboriginal accountability concepts;
- Do not assume Aboriginal people cannot be trusted;
- Assume Aboriginal people will need to understand the documentation;
- Match language to funding recipients;
- Promote a mutual, equitable and reciprocal partnership flavour;
- Share knowledge;
- Do not assume people’s level of knowledge or skill;
- Do not use confusing or complex language;
- Use simple and natural language;
- Be concise and clear and do not use too many words;
- Do not repeat the questions or concepts;
- Assume people will have difficulty with the documentation;
- Focus on achievable outcomes;
- De-emphasise financial accountability;
- Do not overpower with the government legal position;
- Incorporate a consultative approach, and
- Talk to us (prospective Aboriginal applicants) about our projects - listen, discuss and learn.
The overarching lesson for me was that accountability is very much an understood practice in Aboriginal communities and that, in their world, everything connects. Many Westernised abstract concepts, such as accounting and compliance based accountability mechanisms, do not have concrete and tangible meanings in line with Aboriginal cultural thinking. Consequently, these concepts continue to hover without ever melding in to the holistic based system.

The next chapter analyses the documentation of ten funding programs designed for Indigenous people, organisations and communities. The analysis identifies several key themes that demonstrate the intent of governments concerning their funding, even when programs are specifically developed for Indigenous people. The chapter also uses pie charts to demonstrate the difference between the mindset of government through its forms and my Aboriginal collaborators’ mindset as demonstrated through the workshops and other discussions.
CHAPTER 6: EVIDENCE OF GOVERNMENTS’ ACCOUNTABILITY LANGUAGE AND CONCEPTS

This chapter contributes analysis in the tradition of Chew and Greer (1997), Neu (2000), Gallhofer et al. (2000), Gibson (2000), Neu and Heincke (2004) and Greer (2009). This research shows how governments' tools and technologies in the form of accounting and accountability directs behaviour to the detriment of Indigenous people. My findings demonstrate the utilisation of accounting jargon, practices and accountability expectations that restrict and limit Indigenous people. They are restricted in firstly, securing funds and secondly, in complying with funding agreements and contracts that are in place but which they don’t understand. In addition to this, government funding documentation carries a set of expectations that are not explained but nonetheless dictate standards of practice.

This chapter sets out the findings arising from the examination of funding documentation. As stated in earlier chapters, governments’ notions of accountability are conveyed through its technical and complex language that regulates, directs and disempowers Indigenous people (Greer and Patel, 2000; Gibson, 2000). The examination of this documentation was initially to draw out governmental accounting and accountability concepts. However, the examination brought to light the underlying intent behind the use of such documentation, which manifests itself in a language style that prescribes a regulative-based accountability. It has been stated earlier that technical language and complex accounting and accountability language fails to invoke a spirit of partnership and may contribute to the failure of government to support the achievement of sustainable outcomes for Indigenous communities. As a result of analysing the
language contained in the funding documentation more closely, this chapter reveals that governments’ regulative approach adds a new dimension to this theory and provides evidence of the underlying intent of government concerning funding programs intended for Indigenous communities. It also highlights the inherent issues that such a language style poses for Indigenous people and organisations.

Indigenous languages are the primary means of communication in the remote parts of Australia. Considering their limited English literacy, Indigenous people are faced with a daunting challenge of coming to terms with accounting and law or other heavily Westernised and institutionalised fields. These documents have strong proscriptive tones of what not to do to avoid penalties or prosecution, rather than emphasising support and partnership towards achieving positive outcomes that equate to healthy and sustainable communities. Indigenous Australians are given the impression that there is an expectation by government that they are intending to break the rules.

Findings from this study indicate that many public servants are under the impression that community funding matters are administered by skilled and qualified non-Indigenous people. This study has revealed that Indigenous people are involved in the funding process and at a minimum validate the funding agreements. They also sign the audited financial statements on behalf of the councils and organisations as part and parcel of the grant acquittal procedures. Responsibility and liability associated with funding still rests with many traditional owners who live in small remote communities. While shire council staff have taken
on a large responsibility for administering grants on a day to day basis in remote NT, the councils are comprised of Aboriginal councillors who are the policy makers. The councillors work closely with the chief executive officers of the shire councils and sign off on contracts, agreements, audited financial statements and annual reports. Many communities and groups are still directly funded; hence government funding documentation remains extremely problematic regarding Indigenous people’s understanding of fulfilling funding requirements.

This chapter commences with analysis and then presents the subsequent analytical findings of the government funding documentation, followed by a discussion on text analysis. The latter refers to academic analysis by experienced language experts, who have encountered the same issues concerning bureaucratic language and its impact on Indigenous people. The chapter then moves on to a series of pie charts. These provide a visual presentation of the fundamental differences between the findings from Aboriginal people in remote locations, in relation to funding documentation and associated objectives, in contrast to the findings concerning the governmental intent behind funding documentation.

**ANALYSIS AND FINDINGS**

The first stage of this section is based on data arising from text and language analysis of funding application forms, funding guidelines and funding agreements for two NT Government programs and eight Federal Government programs. This describes the language landscape that government perpetuates in its accounting and accountability requirements.
Funding documentation is a major part of the communication process between government and funded organisations. The funding process is a laborious process from the initial application stage through to the final acquittal stage. Most funding programs are on a cycle of one year and often have quarterly, six monthly or annual reporting. Triennial periods are offered with annual reporting occasionally. In most cases ongoing programs require an application to be lodged each year or in the case of one-off grants, applications need to be lodged for each grant within the funding rounds.

The funding programs analysed in this study are predominantly directly related to the provision of services for remote Indigenous communities and people. A majority of the organisations being funded to provide the services are located within Indigenous communities or in remote regional centres and are coordinated, owned or managed by Indigenous councils and people. Indigenous councillors or representatives are generally the strategic decision makers, who work closely with the chief executive officers and sign off on contracts or agreements. Many communities and groups are still directly funded. Thus government funding documentation remains central in regards to understanding and fulfilling funding obligations for Indigenous people.

**Findings from the Text Analysis**

Chapter three of this thesis discussed the method of how the themes were attained from the text analysis. More detail about the funding program documentation that
was analysed for this study is also presented in chapter three. The three themes that arose out of the documentation analysis are presented and discussed below:

1. Accounting Based Language
2. Legal Based Language
3. Cultural References

1. Accounting Based Language

The textual analysis process enabled this important theme to be discerned. From reading these verbose documents it was obvious that the forms over-used technical accounting and accountability concepts and jargon. The text search process revealed the repetitive and regulative nature of the accounting and accountability based language used in the documents. Table Two below depicts some extracts from the ten funded programs analysed as part of this study, relating to the use of regulative accounting language and its associated contexts.

### TABLE TWO: ACCOUNTING AND ACCOUNTABILITY TERMS

<table>
<thead>
<tr>
<th>Challenging Words</th>
<th>Examples of Extracts of Actual Wording from Funding Documentation (Frequency)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts</td>
<td>You must keep accurate records and accounts (including receipts, proof of purchase and invoices), to show how you spend the Funding (12)</td>
</tr>
<tr>
<td>Accountability</td>
<td>accountability to Government and members of the organisation (12)</td>
</tr>
<tr>
<td>Accounting</td>
<td>Are these statements fully compliant with Australian accounting standards? If “No” what is your rationale for preparation of Financial Statements which are not fully compliant with Australian Accounting Standards (15)</td>
</tr>
<tr>
<td>Acquittal</td>
<td>Financial acquittal, clearly setting out how the funding was expended; A financial acquittal report must be in accordance with the Agreement, Applicable Australian Accounting Standards and based on proper accounts and records (25)</td>
</tr>
<tr>
<td>Accrued</td>
<td>In addition, any debts that the applicant has accrued to the Commonwealth may be taken into account (6)</td>
</tr>
<tr>
<td>Assessments</td>
<td>be subject to due diligence assessments, financial viability assessments, and other assessments (33)</td>
</tr>
<tr>
<td>Asset</td>
<td>ensure that Assets are used only for performance of this Agreement and for the Intended Purpose for that Asset during the Retention Period for that Asset. The Participant must not use Assets or permit Assets to be used other than for their Intended Purpose during any applicable Retention Period without first obtaining the written consent of the Commonwealth (76)</td>
</tr>
<tr>
<td><strong>Assets Acquisition</strong></td>
<td>purchase of assets with an acquisition value over $5,000 exclusive (7)</td>
</tr>
<tr>
<td>------------------------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td><strong>Budget</strong></td>
<td>an income and expense budget, for the financial year for which funding is sought. Excluding the funding being applied for in this Application. (85)</td>
</tr>
<tr>
<td><strong>Commercialisation</strong></td>
<td>Indigenous participants and custodians sharing in the benefits from any commercialisation of their cultural material (18)</td>
</tr>
<tr>
<td><strong>Compliancy</strong></td>
<td>provision of your financial status is mandatory and a compliancy issue (97)</td>
</tr>
<tr>
<td><strong>Contingent</strong></td>
<td>contingent liabilities that might materially affect the organisation (7)</td>
</tr>
<tr>
<td><strong>Contributions /In-kind</strong></td>
<td>You must also keep proper accounting records for all project costs, including your cash and in kind contributions (35)</td>
</tr>
<tr>
<td><strong>Depreciated</strong></td>
<td>‘Depreciated’ means the amount representing the same reduced value of an Asset as calculated for income tax purposes under, and in accordance with, the Income Tax Assessment Act (6)</td>
</tr>
<tr>
<td><strong>Disposal of the Asset</strong></td>
<td>sell the Asset for the best price reasonably obtainable and pay to the Commonwealth within 20 Business Days of the date of sale the proceeds of sale, less an amount equal to the sum of the Participant’s proportionate contribution to the purchase price of the Asset and the Participant’s reasonable costs of disposal of the Asset (3)</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td>the potential capacity to attract equity contributions from other participants (8)</td>
</tr>
<tr>
<td><strong>Feasible</strong></td>
<td>Is the methodology appropriate and feasible and have costings been provided? (3)</td>
</tr>
<tr>
<td><strong>Financial Institution</strong></td>
<td>Nominate the financial institution account you propose to use for the management of this Activity (14)</td>
</tr>
<tr>
<td><strong>Financial Viability</strong></td>
<td>The Department may not fund applicants that are assessed as high-risk in terms of financial viability (36)</td>
</tr>
<tr>
<td><strong>Forecast</strong></td>
<td>for organisations with no past financial history please provide a 12 month financial forecast (6)</td>
</tr>
<tr>
<td><strong>Grossed</strong></td>
<td>Grant monies provided to registered GST organisations under the grant agreement will be grossed up to include GST (3)</td>
</tr>
<tr>
<td><strong>Indebtedness</strong></td>
<td>require it to make any payment or delivery in respect of any financial indebtedness before the scheduled date for that payment or delivery; (6)</td>
</tr>
<tr>
<td><strong>Insolvency</strong></td>
<td>Any significant financial matter which may impact on the organisation, e.g. insolvency or voluntary administration (3)</td>
</tr>
<tr>
<td><strong>Interest</strong></td>
<td>you must pay interest on the amount from the end of the 20 Business Days until the date of repayment (and interest is calculated at the general interest charge rate as specified in section 8AAD of the Taxation Administration Act 1953 (Cth) on a daily compounding basis) (44)</td>
</tr>
<tr>
<td><strong>Instruments</strong></td>
<td>number of funding instruments, including equity investments and grant payments (3)</td>
</tr>
<tr>
<td><strong>Investments</strong></td>
<td>support small and medium-sized business investments which foster wealth-creation (16)</td>
</tr>
<tr>
<td><strong>Leverage</strong></td>
<td>Where possible, funding should leverage investment from other sources, including the private sector. (3)</td>
</tr>
<tr>
<td><strong>Liability</strong></td>
<td>The Funding under this Agreement includes an amount in respect of your GST liability (33)</td>
</tr>
<tr>
<td><strong>Liquidated</strong></td>
<td>Has this person been a director or occupied a key position in organisations that have been liquidated or failed to comply with previous funding agreements? (5)</td>
</tr>
</tbody>
</table>
Minimisation | also underpins their respective fraud and risk minimisation responsibilities (3)  
Obligations | held liable for all obligations contained in the terms and conditions of the funding agreement (68)  
Outcomes | specific project objectives, measurable outcomes and a defined timeframe (99)  
Procurement | procurement process and in a manner that maximises, in a demonstrable way, value for money (3)  
Remuneration | Have you provided for remuneration for the appropriate Indigenous participants and custodians including for cultural elements of any works? (3)  
Risk | Triennial funding applicants should provide a brief outline of key risks here and include a detailed risk assessment as part of your Strategic Business Plan (132)  
Verification | As a part of our financial viability verification process (9)  
Viability | undertaking a consultancy and community/stakeholder consultations to assist the development of appropriate health service delivery models to address community needs and to enhance the long term viability of the services (38)  

The above table includes only 37 examples to illustrate the incomprehensibility for Indigenous people, from remote communities, of over 100 different accounting related terms that were frequently used. Some terms were used in the context of how to fill in the application form and budget, others based on the self-evaluation of an organisation’s financial capability, or some related to a government’s assessment of an organisation’s capability. Some accounting terms were used to describe the governance and management aspects expected of acquittal procedures. Others were used to explain what would happen if the organisation breaches their agreements. Higher level accounting terms pertaining to investment, leveraging, feasibility, insolvency and indebtedness were used. Discussion of further technical or complicated terms is presented below. These terms are not listed in Table Two above but warrant attention.

Another confusing area relates to the goods and services tax (GST) which was stated over 136 times across the documentation. One program mentioned ‘GST’
27 times and another referred to the paying back of an amount of GST based on a fraction of ‘1/11’ of the grant. As discussed in prior chapters, written fraction or use of percentages for many of the Aboriginal people in remote communities is incomprehensible. These abstract and mathematically based accounting concepts are not well understood in communities. The issue here is that taxes tend to be a complex area for most people, let alone a population known to be challenged by literacy and numeracy. To utilise tax related jargon up to 27 times in a 16 page document related to funding for a community based activity (in the case of this particular funding program) is not only excessive but confuses any message that government is conveying. It must be possible to either minimise the use of the term ‘GST’ or eliminate it altogether. The clauses relating to the GST mostly refer to default or error, as opposed to how the process works. A further difficult concept used to convey GST is that when funding is approved a dollar amount is established, but that amount plus GST is offered in the initial letter of agreement. Recipients must then sign for the greater amount but only receive the lesser amount in their bank accounts. This particular query was raised a number of times during this study. The concern arising here is that people start to question the funding agency’s own accountability when recipients receive less than the amount for which they signed.

In the previous chapter the word ‘financial’ was discussed in light of how collaborators dropped it out of their translation and interpretation process. This was a pertinent finding revealed during the field research discussed in the previous chapter. This is the case for words like ‘financial’ that are not part of the key pool
of English words used by Indigenous people living in remote communities. The term ‘financial’ was used 211 times across the documentation. In the documentation of a remote health funding program this term was used 61 times. Use of words like ‘cash’ or ‘money’ are understood and used regularly as part of the community based languages and have been for some time.

The word ‘asset’ was used 126 times overall and 76 times in the remote health funding program referred to above. Asset is a word that takes on a different meaning in an Indigenous context. Ownership of assets (custodianship) represents obligations but does not exclude others, as does the Western concept of an asset. The concept of Aboriginal ownership was discussed in chapter five. Close and overlapping association between groups of individuals is the premise of ownership and sharing is part of ownership (Gibson, 2000). Ownership is a notion that pertains more often to cultural elements, such as song or dance. Even then this is merely respect and acknowledgement of custodianship rather than denoting exclusive use.

Folds (2001, p. 62) refers to the behaviour of Aboriginal people from the western desert regions in relation to material goods. He describes how after an old woman passed away, her priceless art work painted on the walls of a school were removed and her other possessions were destroyed. Folds refers to another story where a man burned his car to prevent his relatives fighting over it. These stories further reinforce the cultural foundations discussed in chapter five of this thesis, regarding ownership. Folds further states, that even though people readily purchase material
goods such as cars and televisions, they do not place the same value on these goods as they do on their culture (*walytja*).

Reference to the term 'business plan' occurred 169 times overall and 67 times in an Indigenous culture support program. Many Aboriginal people from remote communities who represent Councils or other organisations have a fundamental understanding of a business plan. However, this does not mean that they could develop one, read and understand fully or ‘expand on the contextual analysis of the business plan’, as is required of them in the funding documents. Business plans do not have a common template in non-Indigenous arenas and take many different forms. This requirement presents an ambiguous concept not easily reproduced for many people or groups without seeking non-Indigenous assistance. The number of times that this concept was referred to in the documentation demonstrates an emphasis by government on potential recipients taking responsibility at a higher level than just stating that they can manage the funding, as is required in the body of most of the documentation. This request needs a further layer of accountability based on a Western strategic perspective, which should be considered unreasonable for many of the smaller projects for which funding is supplied. The underlying expectation of government concerning the reference to business plans shows a lack of understanding and connection with the skill levels of the target recipients. It imposes a level of responsibility on the recipients that is not aligned to the risk levels of the funding program.
Lastly the word ‘budget’ was mentioned 153 times overall and 36 times in one program relating to remote health. This word was used consistently over twenty times in each program. Reference to ‘realistic and sound project-based budget’, or ‘evidence of sound financial and project management’ may seem relatively simple language for accountants to understand. Notwithstanding that, the word ‘sound’ in the context of being ‘accurate’ is not easily understood by Indigenous people and is more likely to be interpreted as ‘music’ or related to music, as the findings presented in the previous chapter demonstrate. Aboriginal groups and organisations situated in remote communities are constantly exposed to budget processes, arising from managing their own households mostly on welfare based income, or are involved with committees, councils or boards that are funded or deriving enterprise based income relating to their community. Hence the use of the word ‘budget’ is not the problem. The problem is the way the sentences are worded and constructed and how Aboriginal people understand the same concept in a much more complex manner. A further problem is the repetitive use of the word and concept in any one document.

2. Legal Based Language

Many legal terms are used regularly around communities and over time these words have become more familiar. This is not to say that they are understood properly, or that there are equivalent words in Indigenous languages. In a research project undertaken in Arnhem Land in the NT (ARDS, 2008) it was found that Yolngu38 people have misunderstandings, knowledge gaps and different perceptions concerning the Australian legal system. Thirty legal terms were

38 Yolngu refers to an Aboriginal person from North East Arnhem Land
explored, including terms such as ‘accused’, ‘alleged’, ‘charge’ and ‘offend’. It was found that these terms were either not understood at all or not correctly understood. It was found that the word ‘charge’ had a number of different meanings, like the bull charging, being charged for purchases at the supermarket or charging a car battery. People were not aware of the less used meaning of the word, when one is charged for an offence. It was also found that even interpreters who spoke English well, often made mistakes in explaining legal terms in their own language. The unfortunate consequence of this lack of understanding of complex terms used in such a formal or professional manner is that Indigenous people suffer unnecessary stress. This makes Indigenous people vulnerable and places them at risk, which can lead to further offences as they do not understand their rights or what the process or system entails (ARDS, 2008).

Table Three below presents legal based language which represents another formal or professional language. The table below is an extract only of the terminology data collected.

**TABLE THREE: LEGAL BASED ACCOUNTABILITY TERMS**

<table>
<thead>
<tr>
<th>Challenging Words</th>
<th>Extracts of actual wording from Funding Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>No misrepresentation or appropriation of Indigenous Cultures</td>
</tr>
<tr>
<td>Binding</td>
<td>binding obligations between the Department and an applicant</td>
</tr>
<tr>
<td>Implied</td>
<td>make no express or implied representation or warranty that any statement as to future matters will prove correct;</td>
</tr>
<tr>
<td>Indemnify, Indemnity</td>
<td>Your liability to indemnify us under this clause 20 is reduced proportionately to the extent that our own fault caused our loss.</td>
</tr>
<tr>
<td>Intellectual Property</td>
<td>'Intellectual Property' means all copyright (including rights in relation to phonograms and broadcasts), all rights in relation to inventions (including patent rights) plant varieties, registered and unregistered trade marks (including service marks), registered and unregistered designs, circuit layouts, know-how and all other rights resulting from intellectual activity in the industrial, scientific, literary or artistic fields</td>
</tr>
</tbody>
</table>
Irrevocable  The Participant grants to the Commonwealth a perpetual, irrevocable, royalty-free and licence fee-free, world-wide, non-exclusive licence to use, reproduce, modify, adapt, publish, perform, broadcast, communicate, commercialise and exploit the Intellectual Property in the Project Material.

Liable  Funder is not liable to the applicant in relation to the assessment of its application, including without limitation, when Funder does any of the following: varies or terminates all or any part of the Application Process or any negotiations with the Applicant whether it is successful or not;

Pertaining  the nature of the offence pertaining to the Serious Record, Criminal or Court Record and the circumstances in which it occurred;

Prosecution  Applications that are knowingly false or misleading will not be considered and may be subject to criminal prosecution

Precedence  The funding agreement takes precedence if there is any inconsistency between the funding agreement and the guidelines

Restorative  Early resolution of disputes, including through restorative justice practices

Tortious  Participant’s liability to indemnify the Commonwealth under clause 20.2 will be reduced proportionately to the extent that any negligent or other tortious act

Unfettered  For the avoidance of doubt, the Commonwealth has an unfettered discretion to terminate this Agreement in accordance with clause 18.1(i)

In addition to the legalistic language used there were many legislative Acts referred to in the funding documentation. Over twenty Acts are referred to throughout the program documentation, usually around six in each program; yet many pertinent Acts were not mentioned. For example, there are many Indigenous art centres that are funded, some of which produce Indigenous designs on fabric. So should the funding forms also quote the Designs Act, or, for the benefit of those organisations harvesting crocodile eggs, should they require reference to the Environmental Protection and Diversity Conservation Act? Intellectual Property was mentioned 34 times across the program documentation. Notwithstanding this, there was no reference to the Intellectual Property Act or any guidelines therein. The issue here is that the documents cannot be fully inclusive of all the relevant Acts so should they be referred to at all? For instance, it is hard to imagine funding recipients being able to understand the ‘Financial Management and Accountability
Act’ that was referred to in one program’s documentation? There needs to be a better way to express this level of compliance, if it must be mentioned at all. Some of the Acts referred to are:

- Privacy Act 1988
- Financial Management and Accountability Act 1997
- Copyright Act 1968
- Public Service Act 1999
- Statutory Declarations Act 1959
- Taxation Administration Act 1953
- Corporations (Aboriginal and Torres Strait Islander) Act 2006
- Corporations Act 2001
- Administrative Decisions (Judicial Review) Act 1977
- A New Tax System (Goods and Service Tax) Act 1999

Reference to the Acts in the funding documentation was stated in the context of protecting government or ensuring that Aboriginal organisations were compliant so as to reduce governments’ potential liability. The word ‘liability’ was used in the legal sense 28 times. The statements below that were used in the same application form that was being used during the workshops sum up the protective and self-preserving sentiments of government across a number of programs:

- We will not be, responsible or liable for the accuracy or completeness of any information in or provided in connection with the Guidelines and Application Forms

- We are not liable to pay you compensation for any loss of profits or benefits that you would have received had the termination or reduction not occurred

Disclaiming government’s liability was a predominant tone asserted throughout the documents, as was the onus on recipients to indemnify government against various liabilities. Unfortunately, this emphasis by government only serves to confuse a government’s role in the minds of applicants. Indigenous people feel
confused and disempowered by the language used in funding documentation. The feeling that one is always justifying and defending themselves, or that government does not trust them were important emotions arising from discussions and workshops with Aboriginal groups.

Folds (2001) refers to numerous instances whereby government interventions were a source of much bewilderment and conflict for the Pintupi. These instances from the 1970s, include, for example, the use of vehicles, the distribution of food, the cleanliness of school children and mandatory health checks of children. Government officers could use strict rules where breaches occurred. Folds (2001, p. 96) refers to this strict application of rules administered by government officers as, ‘...reinforcing a view of government as an unfathomable and unpredictable boss’. Governments actions in the examples above, could deny a mother her ration of food, if she failed to present her baby to the non-Indigenous nurses, to be fed institutionalised food under a government intervention program. Or, a government officer allowing men to use a women’s vehicle designated for women’s business.

Folds draws the conclusion that government-delivered intervention programs were intended to send out a clear message to the Pintupi that they are being looked after by government. This created a wider social distance between the two societies and, therefore, was not the government’s desired result. In the case of Pintupi in the 1970s, acculturation occurred (Folds, 2001). Today the objective is ‘closing the gap on Indigenous disadvantage’.
According to Folds, Aboriginal people still contend with the expectation that they will adopt the models and strategies of government. The unfortunate consequence of this is that the meanings of interventions are not shared between government and Aboriginal people. This is still the case today. The language and intent of the funding forms uncovered in this study continues the unfathomable, unpredictable and inconsistent rules which Folds referred to in the 1970s.

As discussed in the earlier chapters about ‘trust’, my collaborators did not understand why government does not trust them. The following three statements depict sentiments that can be responsible for these emotions experienced:

1. I/We acknowledge that it is an offence under the Commonwealth Criminal Code for a person to give information to a Commonwealth entity, knowing that the information is either false or misleading or omits any matter or thing without which the information is misleading

   Applications that are knowingly false or misleading will not be considered and may be subject to criminal prosecution

2. I certify that the information given in the application is complete and correct. An application that contains information that is, to the applicant’s knowledge, false or misleading may result in the funding being revoked

To demonstrate the underlying feelings arising from this government’s strict requirements, the following statement was made during a field trip meeting with a traditional owner who is a leader of his clan in the Alice Springs region:

…why does Indigenous funding have higher accountability requirements – comes
down to perception and lack of trust. Can Indigenous people be trusted with money? According to the funding agencies, no!

This comment shows that Indigenous people do not feel trusted by the government. It indicates that accountability requirements were the underlying mechanism creating this perception. Terms like ‘interlocutory’ and ‘unfettered’ are generally not utilised by many people with English as a first language let alone many non-English speakers. These terms could be substituted with much simpler words. These words were used in the context of dispute resolution and government exercising its powers to terminate the agreement if required. Government taking an over-protective stance instils a sense of guilt and mistrust in Indigenous people.

The regulative tone of the legalistic language presented above demonstrates the high expectation of accountability that government assumes from recipients. The program documentation establishes the expectation that the recipients will follow the specified accounting procedures and practices, as well as conforming to government accountability regimes articulated in technical language and stipulating penalties arising from breaches that government presumes may arise.

A further table was developed from references made to culture in the funding documentation. Two of the funding programs analysed showed that some attempt was made to acknowledge cultural aspects. Unfortunately, for every positive cultural reference made there were terms that negated the benefit of the cultural
references in the same sentence or paragraph. The next section depicts such a paradoxical arrangement in the documentation.

3. Cultural References

I interpret the cultural references discussed in this section as attempts by government to utilise a culturally embedded style of language designed to provide a better understanding for Indigenous people. The benchmark that was used to filter problematic language structure arose from conversations with Aboriginal people during fieldwork. It must be noted that the context relating to how a word is used is very important. For example, one would think that the term ‘fabric’ would be easily understood, but this would only be the case if it described clothing or materials. In Table Four the word fabric is used in the context of composition or special presence. Table Three below italicises specific language used in the documentation that is likely to create difficulty in understanding.

**TABLE FOUR. CULTURAL REFERENCES**

<table>
<thead>
<tr>
<th>Technical Terms likely to be understood</th>
<th>Extracts of actual wording from Funding Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Culturally</td>
<td>Interpret the significance of an Indigenous place through mechanisms such as interpretative signage, for example, to ensure culturally appropriate behaviour of visitors and stakeholders</td>
</tr>
<tr>
<td>Heritage Values</td>
<td>Retain the heritage values of a place, whilst modifying the fabric of a place to suit a different, but compatible, future use</td>
</tr>
<tr>
<td>Conservation Heritage Preservation</td>
<td>Conservation is defined as all the processes of looking after a place so as to retain its Indigenous heritage significance. The definition includes maintenance and may, according to circumstance, include preservation, restoration and adaptation and will commonly be a combination of more than one of these</td>
</tr>
<tr>
<td>Conservation</td>
<td>How do these activities comply with sound conservation methodologies and/or practices</td>
</tr>
<tr>
<td>Indigenous Languages</td>
<td>What mechanisms will be used to increase the use of Indigenous languages?</td>
</tr>
<tr>
<td>Cultural</td>
<td>Please provide information on the broader positive social, cultural,</td>
</tr>
</tbody>
</table>
Community
Country Beliefs Cultural Generations Law Language Spirituality

Environmental, economic or other outcomes you expect the project to deliver to your Indigenous community
Indigenous Heritage is dynamic. It includes tangible and intangible expressions of culture that link generations of Indigenous people over time. Indigenous people express their cultural heritage through ‘the person’, their relationships with country, people, beliefs, knowledge, law, language, symbols, ways of living, sea, land and objects all of which arise from Indigenous spirituality.

Secret Knowledge Religious Customary Tradition Traditional Custodians

During our assessment and making of recommendations concerning an application which contains Secret Information (which is defined as all information and knowledge of special religious, spiritual or customary significance considered to be secret, exclusive or restricted by an Aboriginal person or according to Aboriginal tradition), we will make all reasonable efforts to comply with the wishes of the traditional custodians of the traditional materials about the way in which the traditional materials or information is to be dealt with.

Payback

To the community by resolving payback issues

The table above highlights governments’ persistence with formal business language, even when using or embedding culturally based references. Two of the ten programs analysed in this study incorporated cultural aspects; the other eight programs omitted all cultural elements. One group of participants that took part in this study made it very clear that they did not want generic programs and would prefer programs that were more intimately related to their community and its needs.

Conflicts often arise in completing funding documentation that asks for cultural information that is secret or sacred. Many Indigenous people do not even know what the secret specifically entails so as enable them to write about it (Meucke, 2005). Custodians of Indigenous knowledge cannot write about or discuss certain cultural matters, due to their sensitive nature. This sensitivity factor prevents custodians and other people from revealing such information, otherwise tribal punishment may be a consequence for their families (Burns-Coleman and Fernandes-Dias, 2008). This is an issue that is not understood by the many
government departments that constantly demand information from funded communities. It puts pressure on these groups to reveal sacred information that can result in the project being abandoned altogether, or being non-compliant by not divulging forbidden information. As presented in Table four, there was an attempt by government to articulate the ‘secret’ nature of some information. Unfortunately, this is not easily captured due to the verbose nature of the documentation, some of which is technical, confusing and repetitive. In my experience it is the non-Indigenous people that refer to ‘secret business’. In NT communities it is usually referred to as ‘sacred’, ‘very sacred’ or ‘not talked about’ or otherwise indicated by facial expression and hand gestures to the researcher indicating that it is not to be discussed any further.

The extent of the formal wording presented above presumes a cultural commonality of language, which is not the case. The tables above have resulted from intensive analysis of the ten funding programs for remote Indigenous communities. Indigenous people are responsible and accountable for achievement of program-related contractual objectives including financial compliance. Findings from the analysis suggest that government funding documentation is essentially a mechanism for accountability with an emphasis on accounting compliance and cannot incorporate Aboriginal sacred knowledge.

**Discussion Regarding Text Analysis**

As demonstrated above, the potential for confusion and trepidation that such language use brings about is extensive. Funding documentation continues to
follow the same formulation, regardless of the level of skill and understanding of the targeted recipients. The documents remain difficult to interpret because of the constant repetition of wordy clauses and regulative jargon, which are essentially there to protect government and its fiscal resources. Recipients feel that they are already guilty of misappropriation before they get to spend the first dollar. Thus a paradox exists – government is funding remote communities to address Indigenous disadvantage, while disadvantage continues to result through the very system that is supposed to relieve it.

The language of government in relation to accountability compromises both the purpose and access for Indigenous people to much needed funds. Indigenous people have governance and accountability structures based on their own systems of obligation and values (Gibson, 2000; Smith, 2008). To cooperate strictly with governments' compliance requirements would be to abandon their own systems and go along with a system that they do not really understand and which has not proven to be effective.

Unfortunately, accountability in the shape of compliance is a priority for government. As a result, funding documentation has become over-complicated, and constrains those who need to understand it. Thus it does not contribute to the fundamental need to achieve sustainable outcomes in the context of remote communities. I recognise that this regulative approach of government also extends to non-Indigenous funding recipients. However the lack of positive outcomes for Aboriginal people has presented itself in many forms during this course of study.
The health and wellbeing of Indigenous people living in remote communities continues to suffer at the hands of governments’ ignorance of their situation, which in part relates to an ignorance of their language and cultural needs in the funding environment.

Funding documents are not written for the recipients of the funding, nor their managing entities. Utilising formal jargon, rather than more common usage, perpetuates a syntax that bestows an intention to control and assert influence. According to Meucke ‘transgression followed by punishment’ describes the legislative discourse to which Indigenous people are subjected. It is recommended that a referential discourse, along the lines of having a conversation, is needed rather than over-emphasis on legal procedure. Western law fosters a sense of silence and denial; a more suitable linguistic form would go a long way to bridge the communication gap (Meucke, 2005).

In a submission to the Senate Select Committee (Trudgeon, 2008, p. 1) the following points were raised:

A. Australian governments at all levels have failed to recognize the role language plays in communicating adequately with the original citizens of the land. This has produced the very conditions on Aboriginal communities that created the need for the Australian government led intervention.

B. The intervention to date has done little to change this underlying lack of adequate communication which causes lawlessness, lack of school attendance, and the situation where Aboriginal children are unable to learn if they do turn up to school.
C. The situation on these Aboriginal communities will not change after the many millions spent, because communication between all levels of government and the Aboriginal people has not changed.

D. Aboriginal people will remain the most severely economically, socially and informationally marginalized people in Australia, displaying all the negative social indicators now evident, until the failure to communicate is adequately addressed.

Further to this, a report by the Aboriginal Resources and Development Services (2008) put forward a methodological note about communication. Amongst other things it states the following:

- Communicate in language of people;
- Respect traditional Indigenous ways of doing things;
- Develop culturally appropriate education resources;
- Discover and use culturally appropriate terms and concepts which generate understanding within Indigenous culture worldview, and
- Discover knowledge gaps.

Nakata (2002a; 2002b) gives the perspective of an Indigenous academic who emphasises the way that Indigenous people operate at the interface of two different cultures with different world views. Nakata states that Indigenous people are constantly engaging with changing ideas and knowledge external to their communities, as they shape and reshape both worlds. He sees the issues as being much deeper than just language. Cultural context adds further complexities and the challenge is to learn the language of such complexities. He calls for future education frameworks to cater to and consider this reality.

Meucke (2005) states that the system of learning and understanding, is more about understanding the interpretation. Until such time as it is known how something has
been interpreted by Indigenous people, there is no guarantee that there is a level playing field of communication. Muecke undertook some work for the Australian Law Reform Commission to take formal written English and translate it into spoken Aboriginal English\(^39\). To do this he asked several questions to successfully bridge the cultural gap (Muecke, 2005, p. 122) as follows:

- Can one assume the possibility of free exchange, or do institutions or their agents introduce constraints?
- Is the sole function to remove linguistic difficulty?

As per Saussure (1959), significations do not connect with the underlying concepts, so care must be taken when removing the linguistic difficulty by using terminology that is simpler. Simplification may not necessarily give rise to meaning. Nevertheless, culling out the many repeated technically-based words and utilising connections to culture would go a long way towards removing the Western cultural baggage to which Morphy (2005) refers. Morphy’s language unpacking is discussed in more detail in chapter eight. Her reference to ‘baggage’ relates to the complexity of the concepts that are embedded in English terms that make understanding difficult for non-English first language speakers.

It is important to understand that the funding documentation analysed for the purposes of this study was intended for Indigenous communities and organisations. For example the word ‘Indigenous’ was used 521 times and the word ‘Aboriginal’ was used 1042 times across the documentation of the ten...

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\(^{39}\) Aboriginal English – The name given to dialects of English spoken by Aboriginal people throughout Australia. A tool of communication that expresses and maintains Aboriginal identity that is considered to be a sustainable form of communication by non-Aboriginal people (Eades, 1993).
programs. It is remiss of government to think that Aboriginal people are not faced or challenged by funding documentation and associated accountability processes. Evidence from my research demonstrates that there is a direct and negative impact on Aboriginal people in communities arising from the funding documentation. For government officers and policy makers, it may be a matter of seeing for oneself how the system works in reality, as opposed to the second guessing that goes on from within well-serviced major cities and behind the confines of office walls.

The work of both Muecke and Trudgeon is recognised here as being pertinent and highly important. Both authors acknowledge the confusing and technical language that exists and both attempt to make legal language more understandable for Indigenous people. There are many published and publicly available reports circulating in government offices, libraries and on the internet that use the same basic principles presented by Meucke and Trudgeon. These reports and papers argue for a better way forward; yet current funding documents are still inappropriately written, in use and still hampering progress towards sustainable communities.

**CHARTING ACCOUNTABILITY**

The following charts show a snapshot of the key findings from this study so far. Comparing and contrasting community priorities with government priorities in these charts allows a quick visual understanding of where accountability lies. The charts demonstrate the underlying issues that prevent a mutual understanding. These charts are referred to as the Community Expectation, Responsibility and Accountability Models (CERAM) and Government Expectation, Responsibility and
Accountability Models respectively (GERAM). Essentially the charts convey that there are expectations and responsibilities on the part of both government and communities and that these expectations and responsibilities represent or produce accountability.

The wedges of each of the pie charts depicts the proportion of focus and priorities of communities as per the findings in this study (CERAM series), in contrast to the focus and priorities of governments as per the findings in this study (GERAM series). From my findings I constructed the pertinent categories and then on a percentage basis I estimated the amount of focus and priorities.

**Meanings Behind the Categories Used**

As stated above the categories were derived from the findings of this study. These categories are explained below. The first two charts illustrate the application stage for communities and the assessment stage for governments. The third and fourth charts illustrate the implementation of the project by communities and the contractual priorities of governments. The fifth and sixth charts typify what the project has achieved from a community perspective in contrast to the acquittal priorities of governments.

Community based categories utilised in the CERAM pie charts include: *custodian acknowledgement* and *custodial obligation*. These relate to the emphasis that the collaborators placed on acceptance of the project by the senior Elders who have custodial responsibilities over song, dance and other cultural elements.
Community development, developing young people, shared learning, community backing, community participation and relevant outcomes relates to the priorities that collaborators demonstrated regarding their projects towards the betterment of the communities and in particular to get young people involved. These criteria actually refer to community relevance in a holistic way and not in an ad hoc way that does not benefit the community in the longer term.

Learning basis (dance, song, country), cultural implications, ethical practices, knowledge shared, conforming to kinship system, continuing culture and keeping the story alive refer to the importance of strengthening and continuing culture in a manner that obeys the rules and obligations of the kinship system and respects the custodial rights and ancestors.

Project story, contributions to the project, project of cultural significance, practical cultural and environmental variations, project completed and project celebration refer to the key underlying achievements that were the shared vision of the collaborators. Collaborators made it clear that the project story was their story (not governments) and that they wanted everyone from the community to have the opportunity to contribute in some shape or form. They understood that there may need to be modifications as cultural leaders shared their input and they wanted to remain informed about how the project was going and share in the celebration of the project outcomes. This gave them a sense of achievement and a step towards realising their vision of strengthening and continuing culture.
Budget and doing project, pooling funds, contractual and sharing of resources refer to the understanding that collaborators knew they needed a budget to conform to funding requirements and they understood that there were contractual obligations, but this was a step that they would take so that they could actually do the project. Collaborators demonstrated how resourceful they were at pooling funds by approaching other agencies to seek funds as well as sell their art and craft to raise funds. Sharing resources is a natural process within the culture of the collaborators and represents a constant theme in this study.

Findings from this study show a distinctively different set of priorities for governments. Project outcomes, project requirements, project relevance, financial management ability, budget, financial requirements, resources, timeframe/timeliness were all of paramount importance by governments as per the themes arising from the analysis of the funding programs in chapter six. These requirements are all in terms of strict government based process. Other criteria such as liability clauses, breach clauses, justification, substantiation and outcomes were common themes contained in funding related documentation. Often the justification requested by funders did not relate to the community project itself. The justification was more in line with proving that the project was relevant in terms of the government funder’s idea of what is an important project. For example criteria such as permission, unique idea and protection stem from culturally based permission but this does not relate to ‘custodial permission’. Government cannot know who the correct custodian’s are to provide permission for a specific art or culture related project. Also, the ‘unique idea’ was a high priority in some funding
programs but how do Indigenous people from an old culture present a unique idea, particularly when there are so many Indigenous communities who, for example, need funding to document and preserve language or develop art and culture programs for youth. Protection was another common focus that related to governments protecting themselves with disclosures of liability and breaches throughout the funding documentation.

It is quite clear from the CERAM (Chart One) and GERAM (Chart Two) below that the priorities of communities and government are clearly different. GERAM is effectively based on the funding documentation rather than the assistance that government staff provide (which tends to be inconsistent). It must be noted that the financial accountability focussed systems associated with the forms prevail over the common sense approach and understanding that some government staff may demonstrate or offer to prospective fundees. From my experience, some government staff understand the inappropriateness of the system but they still have to conform to it, despite its obvious failure to consider important cultural and contextual elements.
CHART ONE. CERAM – Community Completing Application Stage

Remote Community Project Application Accountability

- Pooling funds
- Contractual
- Custodian Acknowledgement
- Community Development
- Learning Basis (Dance, song, country)
- Community Backing
- Project Story
- Project of cultural significance
- Cultural Implications

CHART TWO. GERAM – Government Assessment Stage

Government Assessment Accountability Priorities

- Project Outcomes
- Financial Management Ability
- Project Relevance
- Unique Idea
- Timeframe
- Permission
- Protection
- Resources
- Budget
CHART THREE. CERAM – Community Implementation of Project

Remote Community Project Implementation Accountability

- Contributions to project (incl. in-kind)
- Budget and doing project
- Living story
- Ethical Practices
- Practical cultural and environmental variations
- Community participation
- Custodial Obligation
- Developing Young People
- Shared Learning

CHART FOUR. GERAM – Government Contractual Obligations of Project

Government Contractual Accountability Priorities

- Outcomes
- Financial Requirements
- Project Requirements
- Breach Clauses
- Timeframe
- Liability Clauses
- Protection
- Budget
One of the most obvious points in comparing these pie charts is that there is a distinct lack of overlap in the priorities between government and communities. CERAM (Chart Three) above depicts the priorities associated with implementing the project. For example Aboriginal priorities are the ‘shared learning’ that comes about within the community between the senior men and women or between the senior men and women and the younger generations. Also, the ‘ethical’ considerations relating to custodianship and the community involvement that is demanded by the community when considering and implementing funded projects. By contrast GERAM (Chart Four) depicts the documented contractual obligations that dictate the terms of the funding, including the emphasis on accounting for the funds and indemnifying government against future liabilities. In GERAM (Chart Four) items such as the liability clauses are often not understood by prospective Indigenous funding recipients.

As depicted in GERAM (Chart Four), government funding works on very specific timeframes and deadlines. This is hard for communities to conform to, given that ceremonial timing is not always pre-determined and the duration and frequency of funerals and ‘sorry’ business are also not known in advance when applying for funding. Seasonal variations can also delay projects. For example, the wet season with its constant rain means communities may lose several months of the year; flooding can cut communities off for several weeks at a time and cyclone activity closes communities and towns down for anything from a few days to weeks. These timing issues create difficulties in accepting funding agreements with specified
periods that reflect a financial year or shorter and do not allow for specific time based projects.

Although government acknowledges the artists’ intellectual property over Indigenous knowledge or cultural copyright in some of its funding documentation, it is often written in the context of government having ownership, access to and use of such material. This is presented in GERAM (4) under ‘protection’ and is contrary to what artists would want if they understood the meaning behind the language and concepts. In CERAM (Chart Three) you will note ‘ethical practices’, this is based on the normal community cultural practices and an assumption by community artists that their rights as the owners and producers of artistic materials are being protected and upheld. These artists have difficulty understanding or clearly do not understand that government can take ownership of these materials once the funding contract is in place. Their livelihood and wellbeing stems from their ability to maintain custodial rights and protection. It is assumed by them that their cultural accountability prevails. This is a very serious breach of trust that results from governments’ ignorance of important cultural norms. There is a lack of acknowledgement of the high degree of exploitation in which government is inadvertently engaging. This results in the destruction of custodial rights of Indigenous people. Respect and protection of Indigenous knowledge, intellectual property and cultural copyright is an area that requires far more rigour, understanding and awareness from government and other external stakeholders.
CERAM (Chart Five) and GERAM (Chart Six) below distinguish between the perception of achievement of the Indigenous groups that were funded and the expectation of government in acquitting the grant. From the communities’ perspective, real outcomes on the ground are what community people have experienced in terms of improved situations, in some shape or form, as a result of the project. Consideration of the financial aspects of the funding does not hold a priority ranking. Many groups that apply for art and culture funding, for example, go ahead with the project even if they are unsuccessful or have received only a proportion of the total amount needed. Aboriginal groups investigated in this study are very resourceful and know where they can access funds for significant purposes, particularly in relation to cultural matters or children. It is important to note that there is never enough funding and there are always cultural projects that are urgent but do not take place and culture is lost as the senior culture leaders pass on. Therefore their focus is not on the intricacies of how every dollar was spent or linking budget lines to outputs.

CERAM (Chart Five) below shows that the celebration of the project, knowledge shared and continuing culture are substantial outcomes – having widespread benefits that cover many aspects of community life. For example, health and wellbeing outcomes arise from culturally-based outcomes but would not be seen by government as a benefit of culture and heritage based funding programs.
In GERAM (Chart Six) the emphasis is on how the expenditure marries back to the budget and if there were any substantial deviations from the budget. The official
focus is also on justifications from a performance perspective, in line with meeting stated measures and milestones. Outcomes must be demonstrated and substantiated, which could involve written passages of very concise and high level analysis and articulation of the project or may involve a physical sighting of the project achievement – for example a video of a dance, a CD of music or a photo of the artwork etc. – all of which may have intellectual property consequences or cultural sensitivity ramifications.

FROM LANGUAGE AND CULTURE TO SYMBOLIC POWER

Wacquant (1992) invites the reader to ‘think’ beyond Bourdieu. This is an important point when faced with finding a suitable theory to help to explain the interaction between one of the oldest cultures in existence and a contemporary government system with colonial beginnings. Although Bourdieu’s theory may be adaptable and pliable, it does not reveal the finer detail that relates to the underlying phenomena of this research project. It has enabled a process to unravel a complex environment and realise a more structured investigative approach to enhance my thinking and paint a clearer picture of the environment being studied. A forty to sixty thousand year old Australian culture has been revealed to me during field trips and other research associated with this study. This culture has become interwoven within a contemporary non-Indigenous culture over the past two hundred years in Australia and more specifically less than one hundred and fifty years in the NT. The contemporary culture carries the history and background of the Western civilisation from England and Europe, which has
continued to evolve and prosper at the same time as it has overridden an old, rich, and traditional culture.

The drivers of this new society are governments and other influential organisations that have steered Australia to where it is today. This history has sewn a strong thread of elaborate and bureaucratic practices through a society that has only recognised Indigenous people as its equal members since 1967; 47 years. Hence, when analysing ‘accountability’ between Indigenous communities and government, there is an entanglement of issues that affect this environment at all levels. This underlying confusion requires a flexible and compatible theoretical framework to clarify the positions, practices, tools and outcomes of interactions from many perspectives and dimensions. Utilising Bourdieu’s reflexive sociology as a background framework has eased the confusion and allowed the emergence of some degree of clarity to understand the deep and embedded meaning behind the cultures that make up ‘totality’ in the Australian environment.

Bourdieu’s work is based on the concept of a relational perspective that prioritises social classes and economic capital in the social space. Though, influenced by Marx, Bourdieu has re-worked his theory to analyse the social world within a multi-dimensional space. This supersedes the collectivism of Marx whereby it is not about the individual, it is about the sum of the connections and relationships that incorporate individuals within a one-dimensional space (Thompson, 1991, p. 29-31). These relationships and connections exist in Bourdieu’s ‘field’ and ‘habitus’. Rather than exploring ‘society’ as an umbrella entity that runs the risk of
misinforming and overpowering the intricacies of the accountability space; Bourdieu drills down deeper to the field and social space. This is where the substance and detail of the social space is revealed. Culture, conflicts, authority and other important socio-political qualities and characteristics are uncovered that do not conform to standard classifications (Bourdieu and Wacquant, 1992). The ‘bundles of relations’ that Bourdieu refers to, are the very essence of what I seek to understand in this research.

Bourdieu’s notion of ‘field’ is explained as being more than a simple effect of mechanical aggregation. Rather it is a patterned system of objective forces, which has its own specific gravity, impacting all who play in its space. Thus, the structure is formed through objective and collective actions rather than concerted plans and offers flexibility as it continues to evolve. ‘Habitus’ provides the ‘field’ with historic qualities, creativeness and inventiveness within the constraints of the field based on an integration of past experiences, the present and the future. The mental and corporeal schemata of the individual are translated into a relational functionality with its field, the field offering an underlying structure for its agents to conduct reality (Bourdieu and Wacquant, 1992).

Bourdieu builds social theory on the premise that everything is related to some degree and that the existence of the social space has been shaped and formed via these relationships. Hence internal and external factors co-exist and are reactive to one another, blurring any potential to see lines of distinction that would separate the two. This notion resonates with Stanner’s (1979) findings that initially caused great conflict for him. Coming from a background of scientifically based structural-
functionalism, Stanner attempted to push the boundaries to show what he believed Aboriginal culture was really like, as discerned in his direct experience in the field. He chose not to dig and delve to reconstruct the past to determine what it was like before contact time. Stanner found that in practice things were quite different to the structured theory that underwrote his discipline. In particular, he found that the instruction given to him by his mentor to ‘go back to the time before contact’ was an impossibility. He rapidly learnt that to study Aboriginal people and their culture, one can only go from ‘contact time’ as change has already set in and one can never learn precisely how it was before such time. The lines were already blurred and behaviours changed internally, externally and holistically.

Stanner overcame this conflict by focussing on the present, rather than reconstructing the past, therefore pushing the boundaries of the structural-functionalist logic. This enabled Stanner to understand what the field was really like and explore the meaning of embedded relationships in practice, as an integral part of the construction of reality that gives life to theory and creates knowledge (Hinkson, 2005). Bourdieu endorses this approach of not letting the theory dictate, but allowing a massaging process of the theory to bring out the underlying meaning and reflections of actuality (Bourdieu and Wacquant, 1992). In Stanner’s case he fought against the structural-functionalist logic and chose to work in the ‘present’.

Bourdieu’s reference to field comes with a value on the essence of the ‘game’ itself in that ‘competitors’ want to be part of the game and feel that the game is worth playing. Bourdieu further clarifies the reference to a game with some caution. He
refers to a game as the ‘product of a deliberate act of creation’ (Bourdieu and Wacquant, 1992, p. 98). In a game players agree to play, and by their act of playing, they know the game or system and can have a reasonable expectation of the outcome.

Indigenous communities are not necessarily willing participants in the ‘game’ that government creates as such, but are coerced or feel obligated to play as a result of the forceful and one-sided tactics used in the past and the uncertainty of the consequences for their future. Motives for Aboriginal communities are based on a reluctance factor that is overcome with the need to survive and ‘doing the right thing’ in accordance with government. This is often to the detriment to their beliefs and values. Essentially this is what Bourdieu refers to as ‘symbolic violence’.

The rules of the game are based on the Australian Government’s rules and Indigenous people have had very little say about control over these rules. In accordance with Bourdieu’s theory they play the game to maintain or improve their position, or to increase or conserve their capital (objects of symbolic value), remembering that what is valuable to Indigenous people is very different to what is valuable to government. Ultimately government needs to win over its constituents to remain in power. To achieve this it needs to keep its ‘back yard’ in order. Its back yard includes Indigenous communities with atrocious standards of living. The Australian government therefore invests large sums of money on Indigenous communities but on its own terms, which do not necessarily reflect the wants and needs of Indigenous people. Its total investment shows it is attempting to do something to reduce Indigenous disadvantage, with mixed success. Diagram Four
(chapter four) describes this point about the investment by governments and how it is diminished or siphoned off resulting in a failure to convert dollars to outcomes at the community level.

Government investment is based on the premise of taking its own actions and contracting its own workforce. This alleviates the direct ‘accountability’ burden from community people and places the burden on to the various tiers of government. However in so doing it unfortunately displaces the self-determination and self-government principles that were supposed to be important factors to achieving long lasting developmental potential in many communities (Cornell, 2008).

Many Indigenous people living in remote communities continue to practice their culture and traditions and shape their lives accordingly. They understand that they cannot pursue their own interests without working with government to some degree. Hence the ‘core’ community in the ‘cycle of accountability’ tries to push on with its traditional ways, while interacting with the different levels of government. To enter into this fundamental interaction as part of contemporary life is the only option available to Indigenous people. Community people acknowledge the demands of the present day and accommodate this as a key to the future for their young people.

Accountability plays an integral role in these interactions, especially given that cultural notions of accountability are the very basis of thinking for Indigenous
people living in communities. Government systems, policies and procedures prevent visibility through a lack of understanding of the other. So the distinct worlds continue to operate on different levels with different value systems. In one world Indigenous people hold traditional structures and cultural positions of power as ‘capital’ and in the Western world fiscal value and power of government is paramount and dominant. As Bourdieu explains, there are no obvious boundaries of a field, it merely consists of social interactions, although it may well be linked to land and ownership rights or institutions. The accountability environment does not describe fields as such; it describes the layers of accountability that bring about the existence of social networks or institutions. The field represents the interactions that take place between the layers – like a mezzanine floor that is not a complete layer or structure between two floors but creates an architectural interaction between them. The field does not belong to any particular layer, as all interactions and relationships are worthy and represent fields of play. The notable difference between the fields is the value assigned to capital, the different forms of capital and the underlying history, backgrounds and adjustments that construct the ‘habitus’. These attributes and characteristics change the playing field and shape the matrix which activates the dynamic force in the space. The limits of the field are where the dynamics have no impact or decline.

Bourdieu rejects that a ‘machine’ or an ‘evil will’ is responsible for events in the social world. A field could start to function as an apparatus where there is a dominant player (or evil will). However, he stresses that there is more to it than just one strong action and that this is represented by the struggles arising as a result of regularities and rules of the space. Hence, as life is played out in reality
within the boundaries of the field, ongoing adjustments are made that result from resistance and other reactions that take place. Again, it is the collective nature of these adjustments that have an effect on the field.

Applying Bourdieu’s rationale to the accountability environment reiterates what I have stated earlier, in terms of the informal resistance of Indigenous people in response to government derived tools and practices that are coercive and dominant. In most cases government cannot impose change if it gets no reaction at all from Indigenous people. So this in itself stimulates a change for government to keep trying until it gets a reaction – then once a reaction is forthcoming, a system may then be imposed thus creating changes and adjustments to the ‘field’ and ‘habitus’.

During the NTER (the 2007 intervention), even though communities were initially in shock and did not have time to understand the situation or consider their options, their uncertainty and questions prevented the planned swift action of government. For example, health teams accompanied by the Australian Army were sent in to communities by the Australian Government. This was to assess young children to determine if they had been subjected to any abusive behaviour. Community people reacted to this by preventing their children from attending the health clinics or taking their families to their homeland communities, away from the main communities that the interventionary measures were targeting. Community people likened the intervention to earlier times, when welfare legally removed children from families. This fear of history repeating itself created a resistance that resulted
in a number of changes to the forceful and non-consultative manner in which government was implementing the health checks.

Government believed the NTER to be the appropriate action to take even though it has been suggested that the banner of tackling ‘child abuse’ was a disguise for a much broader set of initiatives that government executed concurrently, namely ‘mainstreaming’ or ‘normalising’ (Altman, 2007).

The interactions between the many layers of accountability as described above shift and evolve as the power struggles that take place are represented by force, resistance or inaction. The many and varied ‘habitus’ of an Indigenous population that has continued to evolve for over 40,000 years now operate in a field dominated by the Australian Government. This is a structure around 200 years old with its own evolving ‘habitus’ and ‘field’. Accountability in this conflicted space is an apparatus that is evolving with each struggle or interaction but fails to find the mutual, neutral or intercultural position between the two worlds. This ‘undiscovered field’ waits in the balance.

CHAPTER SUMMARY
The area of language and communication regarding Indigenous societies has been moving forward for many years now. Meucke formulated phrasing of Australian law in spoken Aboriginal English back in 1981. It was recognised then, by the Australian Law Reform Commission, that communication of legal language to Indigenous people was a major issue.
Realistic notions of accountability, in relation to being responsible with funding and achieving program outcomes, can be incorporated into existing culture based systems of people and vice versa. A system could be developed that works from either perspective, as long as the point of intersection is captured within the scope of an intercultural view. The cultural links that Indigenous community people live by provides an important resource for government to utilise, for achievement of successful program outcomes that must connect with the people that the funding programs target. The CERAM and GERAM charts presented in this chapter provide an immediate visual appreciation of this point.

This research has attracted interest from some departments in the NT Government that are keen to develop simple and easily understood funding documents and processes for a system of meaningful accountability. Given the NT Government’s close proximity to, and potential to understand communities, it should be able to see more readily the issues at hand. This knowledge should enable government to seek legitimate and culturally acceptable ways to operate. This study highlights that this is not the case with the Federal Government, whose funding documentation, policies and programs remain problematic under the ‘mainstreaming’ approach that is continuing a trend. The major theme (obstacle) arising from the data in this study is accountability expectations of governments. This emanates from the protective nature, the legacy of power and control and its need to preserve its own political agenda to maintain its reign. The culmination of the factors discussed in this chapter shapes accountability into something that is not realistic or compatible for Indigenous groups, organisations and communities.
The emphasis on ‘ticking and flicking’ of bureaucratic tasks, based on bureaucratic funding policy and its associated processes, does not make real headway towards ‘Closing the Gap’ on Indigenous disadvantage, which is the key policy of the Australian Government arising out of Kevin Rudd’s apology in 2008.

In line with Oakes and Young (2010) accountability has been studied from every conceivable angle over many years. These authors suggest it is paramount for the concept of accountability to be seen as a relational, negotiable and flexible concept that shifts its shape depending on its environment. The findings from my research highlight this precise point by demonstrating accountability notions of government through its documentation. Rudimentary data analysis techniques have been used in this study to demonstrate the significant patterns of regulative accountability and technical accounting practice. From this analysis Governments’ representation of accountability is fixed and rigid in nature no matter how distinctly different accountability can be. This is a disregard for contextuality and a disregard for the culturally embedded environment. The challenges that are presented in this chapter underlie a number of the same concepts that Neu (2000) analyses relating to accounting tools and techniques that continue to produce and reproduce colonial practices of domination.

The next chapter brings together the findings from Chapter Five and this chapter to provide a middle ground between government and communities relating to accountability language and language concepts contained in government funding.  

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40 Closing The Gap: This Australian Federal Government policy being directed towards reducing the vast difference between Indigenous and non-Indigenous people, concerning socio-economic disadvantage.
documents. Language concepts and an appreciation of a cultural context, provided in the next chapter, provokes thought and contributes a stepping stone towards an intercultural space. The key messages and stories that this thesis seeks to delineate provide a way forward for funding and accountability between government and Indigenous communities. This message becomes more specific in the next chapter.
CHAPTER 7: CONVERGING WESTERN AND INDIGENOUS ACCOUNTABILITY CONCEPTS

I ask the old ones of my dreamtime
Their secret guarded for years
Show us to know the old homeland
Show us what is truly ours
With the wisdom still from Dreamtime past
Folks pass the stories true
Who will listen? Who will tell?
Those who heed the heart are few

What we seek still surrounds us
Now painted different though
Look long and deep but find yourself
Before our old ones go
Times are quickly changing
Young eyes no longer see
The beauty of Dreamtime union
Of the land with you and me

Big country, big water, big Dreaming
Could be a thing of the past
Speak now old ones I beg of you
While you still have breath to last
For the love of our country
Show me your spirit concealed
That I may continue forever
A son of the Dreamtime revealed

I seek the Joys my father knew
I seek the Peace my mother sang
Dreamtime Spirit still holds you
Listen to their song

(Birch, 2003, p. 217)41

41 Reginald Birch is from Wyndham in the East Kimberley of Western Australia. He was born on an Anglican mission on the Forrest River. He is a descendent of the Stolen Generation. He is an author, artist, community leader and former ATSIC Commissioner and was named ‘Aboriginal of the Year’ in 1990. The reference to ‘yella fella’ in his book title is based on the situation that arose as part of the stolen generation and mission days where people like Reginald did not have Elders to teach them about their Aboriginal spirit dreaming and as such were not accepted by Aboriginal people and at the same time were not accepted as part of mainstream white society. Therefore, he perceives his Indigeneity not as a ‘black fella’ or a ‘white fella’ but a ‘yella fella’. (I worked with Reginald in the Kimberleys in the 1990s).
Pre-Discussion of Language

Reading words is only part of the communication process, connecting with the underlying meaning provides the deeper understanding. In the poem above, the reader can readily understand the writer’s strong sentiment of spiritual ties to country prevailing through the dreamtime, amidst ancestors and memories. It is the conceptual understanding of what we read that allows us to see through the author’s eyes, understand the author’s inner thoughts and feel the emotion through the author’s heart. In the poem the land represents such an important link for understanding oneself and continuing the culture and traditions of ones ancestors, wrapped up in a deep understanding of purpose in life and dependency on the past for the future. This strong sense of belonging to the land and the spiritual connection therein represents an important underlying concept that separates Western philosophies and Indigenous thinking. The poem demonstrates the use of simple language that reveals a powerful sentiment.

In stark contrast to this poem, below is a sample of sub-clauses from a 64 page document containing 71 definitions and over 200 clauses and sub-clauses outlining the general terms and conditions for funding agreements relating to Indigenous programs for 2008-2009 administered by the Australian Government (Commonwealth of Australia, 2008-2009). Documents similar to this can often be the only representation of communication that is received by recipients or fundees about funding programs.

5.4 The Funding must be spent by You only for the Project in accordance with this Agreement. You must not use the Funds:
a. for any loan or gift;
b. for payment of sitting fees to Directors and members of Your organisation;
c. for any overseas travel without our written prior approval;
d. to make payments that are inconsistent with the Project;
e. to relieve cash flow problems in other projects;
f. to settle, agree to consent orders in relation to, or otherwise resolve, any proceeding or application for reinstatement and/or wrongful dismissal by a current or former employee of Yours for an amount in excess of $15,000 (GST exclusive) without Our prior written approval; or
g. to pay “commissions” or “success bonuses” or other like benefits to directors, staff, members or consultants as payment or part payment for work undertaken.” (p. 14)

6.6 You must: (a) not dispose of, transfer, lease, license, encumber, part with possession of, or otherwise deal in any way with an Asset or any part of it without having first obtained Our written consent, which may be provided subject to any conditions specified in Our consent notice (including conditions that relate to the full current value of the Asset). (p. 19)

6.11 Failure to comply with clause 6.10 will accrue interest on the amount outstanding and be payable in addition to the principal. As such these funds, without prejudice to any other rights available to us under this Agreement or at law, are recoverable by Us as a debt due. (p. 20)

11.4 You grant to Us or must arrange for the grant to Us of a permanent, irrevocable, free, world-wide, non-exclusive licence (including a right of sub licence) to use, reproduce, adapt and exploit the Intellectual Property Rights in Existing Material included in the Licensed Material for any Australian Government purpose related to reporting, research, planning or promotional purposes. (p. 28)

It is hard to conceive why language such as used in the clauses above is necessary. From data arising from my field work as presented in earlier chapters,
there is evidence that Aboriginal people and groups from remote communities understand that they need to conform to governments’ funding and accountability mechanisms. Also, the findings from this study demonstrate a very clear understanding of Aboriginal people and groups having strong notions of accountability stemming from their obligation system that connects with family and community and in particular to those in time dimensions before and beyond the present. The language and language concepts used in funding agreements are difficult for many people to understand. For people who speak English only as a second, third or fourth language, it is even more of a struggle to comprehend these technically based words. Grappling with the underlying meaning of the terminology used in the clauses prevents conceptual understanding. The very legalistic style of the language used in the clauses above depicts accounting concepts in an even more complex manner than the approved accounting standards that guide accountants. Westernised accounting terms and processes are acknowledged to be inappropriate for Indigenous cultures (Chew and Greer, 1997; Gallhofer et al., 2000; Gibson, 2000; Rowse 2000). The Australian Government uses an inflexible language style that makes comprehension unlikely for Indigenous groups for whom the funding programs are designed. Therefore the issues lie in the documentation and the inability of governments to achieve compatibility and contextuality. These perpetuate a lack of understanding which further isolates Indigenous people.

**INTRODUCTION**

This chapter explores common ground principles of accountability based on the learnings from this study discussed in previous chapters concerning language
usage. Findings thus far reveal important connections that need to be captured and acknowledged to overcome the barriers that prevent community sustainability and success in northern Australian remote Indigenous communities. Field data, collected from a number of remote organisations and communities supports the re-shaping of the accounting and bureaucratic language used by governments and emphasises a more simplified approach to create a mutually intelligible language. Difficulties endured by Indigenous people in attempting to understand and respond to government funding documentation have been revealed and this chapter provides concepts and ideas designed to counter government rigidity and provide a platform for mutual understanding.

It is frequently noted that Indigenous groups, communities and organisations experience difficulties in satisfying government imposed accountability requirements (Chew and Greer, 1997; Gallhofer et al., 2000; Gibson, 2000; Muller, 2008; Rowse, 2000). Findings from the Indigenous perspective reveal that the key issue for communicating accountability may be eased by utilising what my collaborators refer to as a simple and natural language. Both the literature and the findings from this study presage the development of mutual concepts that promote understanding. The contribution of this part of the thesis is a culmination of all learnings to which I have been exposed and achieves the following outcomes:

1) Exploring the usefulness of accounting and accountability language concepts by discussing funding documentation and associated processes with Indigenous groups, communities and organisations. The ideas and concepts as per Cooper (1992), Hines (1992), Chew and Greer (1997),
Broadbent et al. (1998), Gibson (2000), Greer and Patel (2000); Greer (2009) are used as a basis for evaluation of the impact of accounting and accountability concepts. This study, in a sense, tests the validity and application of *a priori* literature in a real life situation;

2) Identifying the underlying forces of the trust and accountability cycle by interpreting and understanding how Indigenous people and government relate to one another in a funding contractual sense. Analysis of relationships arising extend and affirm the work of Seal and Vincent-Jones (1997) by introducing Indigenous culture and thinking into the trust and accountability cycle;

3) Furthering the understanding of the subaltern notion of accountability compared to notion of accountability within all levels of government. The argument here relates to understanding the background and tone of the constructed accountability regimes of government and its technologies, as contained in the specific funding program documentation analysed. These findings harness and strengthen the underlying concepts and notions of Neu and Heincke (2004), Gibson (2000), Chew and Greer (1997). The voices of Aboriginal people in this study have provided important evidence in understanding how governments’ tools and technologies and lack of understanding disadvantages Indigenous people of Australia.

4) The presentation of a mutual language model in this chapter provides a distinction between the two philosophical positions and highlights the difficulty in matching Western based accountability concepts to Indigenous
ones. This model has been developed from the technical and complex language used in funding documents as compared to the culturally based and more commonly used language and concepts of Aboriginal people from remote NT communities. The model represents an evidence-based approach, presented through the voices, sentiments and perspectives of Aboriginal people.

5) The development of a pertinent poster (presented later in this chapter) during a workshop has proven to be a valuable visual tool that depicts a group’s story about their accountability to culture through the project for which they were seeking funding support. The relevance of visual tools and the power of metaphors is eloquently demonstrated through the poster.

This thesis is about people who are having difficulty understanding government mechanisms and presents ways that they believe can help their people understand government and its mechanisms, as well as being understood by governments. In essence this thesis represents the wishes of people who have not had the opportunity to share their story with government and do not feel a sense of reciprocity from government. Aboriginal people from remote communities in the NT have been guided by me through the complexities contained within government funding documentation. Comments and other data arising from this study depict a level of understanding that conveys knowledge systems that are holistic and strategic. This provides a basis for positive outcomes linked to cultural growth and maintenance. Their story, I believe warrants deep consideration for sharing and understanding with government and the accounting domain. This chapter attempts
to provide a bridge for understanding and interpretation towards the development of a more equitable position for all Aboriginal stakeholders. Aboriginal people have conformed to what they believe is the process to build a sustainable existence for future generations within their understanding of the Western framework. Barriers continue to thwart their efforts. This thesis is a small contribution towards the process of reconciliation and this chapter offers a *modus operandi* for mutual communication between two worlds.

**FUNDING PROGRAMS**

The Australian and the Northern Territory government are the major funders of Indigenous groups, communities and organisations. Across Australia there are literally thousands of government and other funding programs that relate directly or indirectly to Indigenous people. It is difficult to calculate how much funding is allocated specifically for Indigenous purposes (Central Land Council, 2008). Since the NT Emergency Response in 2007 there has been a significant increase in funding dollars for NT Indigenous communities. In 2010 there was around three million dollars available for art and culture through the NT Government for the whole of the NT. Although there is not an amount specified, or a ceiling, regarding the amount available strictly for Indigenous groups, it has been indicated by NT Government that around thirty per cent of this amount is the target that is used as a general rule (this equates to the Aboriginal population of the NT which is also around 30%).
Further to this, it has been suggested by some NT Government departments that the demand for funding by Indigenous groups has been limited mostly as a result of a lack of awareness of the funding programs within the more remote regions and communities. This study has found evidence to suggest that in part this is the case. Stronger evidence supports the view that the reason for such a lack of access relates both to the incompatibility of the government process and the inability of Indigenous people, groups or organisations to understand government funding forms. Aboriginal people find that the forms are too complex and too time consuming to complete. This is further exacerbated by the very low literacy and numeracy rates of Aboriginal people in the NT. For example, in the NT the reading and writing levels of year nine Aboriginal students (around 15 years old), against national benchmarks were 29% and 22% respectively compared to non-Indigenous student in the NT achieving rates of 83% and 74%. For low socio-economic status students, the results are even worse. Most of the NT low socio-economic status students are Aboriginal and live in very remote locations; hence the literacy and numeracy rates for Aboriginal people living very remotely would almost certainly be lower again (DET, 2009, p.51).

This study has focussed on funding programs that in the main target remote Aboriginal groups, communities and organisations in the NT. Given the statistics outlined above, the incompatibility of the funding programs’ documentation and processes becomes abundantly apparent and accentuated.
AN HOLISTIC APPROACH

Stephen Muecke posits that it is important for government to utilise a holistic approach because:

“Talking about specific issues disrupts the usual ways of talking about Aborigines as a totality” (Muecke, 2005, p. 20)

This sense of ‘totality’ has been expressed constantly by the Aboriginal people involved in this study and is also supported by the literature discussed in earlier chapters. To focus on issues in isolation of this is to deny reality. I met with Commonwealth Government officers after they had heard about my research. These discussions resulted in these officers appearing to have gained a better understanding of the issues. Unfortunately, these officers isolated this new knowledge as if it was interesting information but inapplicable within their own roles with government. They had learnt something important but did not know how they could relate this new knowledge to the Commonwealth funding systems they implemented as these programs do not allow for story telling or cultural revelations to have any impact or part in the process.

Essentially, this chapter represents a merging of Western abstract constructions towards Aboriginal totality and therefore is an intercultural approach, an approach that government needs to be responsive to, based on shared knowledge and its potential to ‘close the gap’.
COLLABORATOR COMMENTS AND DISCUSSION

As a non-Indigenous person, I am sensitive to not presuming to portray myself as a spokesperson for Indigenous people. It is important to identify cultural differences in Australia and to utilise specific expertise, access and privilege to develop collaborative opportunities, within an intercultural approach (Brady, 2002; Hollingsworth, 1995). For this study I utilised my background in accounting, coupled with research data, to convey the problem and related inequities in a system that is clearly not working. The complexities of the funding process, connected with accounting requirements, represents further calls for assistance in a field where few Indigenous people have skills (Dillon and Westbury, 2007; Dodson and Smith, 2003).

Presented below are some comments arising from one of the collaborative groups. This group was perplexed about how their achievements (outcomes) went unnoticed by government, yet they still had to provide evidence about expenditure to demonstrate their ability to manage financial matters. The group had received a small grant some months earlier to cover travel costs to perform in Sydney and were discussing how they had achieved the key objective (as they understood it).

Just need to prove that we sang at the Opera House and made music– we know we used the money to travel to Sydney and did what we said we would do, doesn’t government trust us, will they make it harder? Why don’t they trust us?

No word for trust. You know when your family group does things together that is trust. No language just doing things together. Our language doesn’t have words to describe trust. Beliefs and values, not words just understand that, know that.
The two statements above depict a number of underlying concepts pertaining to trust. The group were concerned with the NT Government’s lack of vision for what they were achieving, which was so important to them. They saw their achievements as continuing culture through language, music and dance, which are of great significance. Trust is an ever-present state that is intrinsic to the way of being, knowing and doing. It is a concept that cannot be imposed or separated from cultural foundations as under a funding contract. The overriding sentiment arising from the statements above is that the collaborators wanted to be trusted by government and they wanted to trust government but the funding process broke down trust. The break-down of trust was disempowering and emotionally draining, which was a key and constant finding during field trips.

The questions about the use of the funding and financial management therein were difficult concepts for my collaborators to understand. Applying the concepts in a practical sense and understanding why they are necessary was hard to appreciate within their own limited understanding of Western based accountability. This is why these Aboriginal groups thought that government was more interested in the money side of things rather than important outcomes for the community.

Indigenous groups receive funding from many sources, which creates a complexity that creates further confusion. There are many different levels of government and agencies providing funding and many different funding programs. The collective funding picture is very confusing for Indigenous communities and more so for small remote Indigenous community groups. Some funding programs are direct funding
from federal departments, some are tied federal grants to the NT Government and some are programs generated by the NT Government. This is aside from other agencies organisations that provide funding and services to organisations such as, Australia Council, Red Cross, Anglicare, Land Councils or other small organisations.

**AN EMERGENT THEORY CONCERNING TRUST AND ACCOUNTABILITY**

Chew and Greer (1997) discuss the role of trust and how mutual trust is the heart of Indigenous society. They state that non-financial and social values need to be the emphasis for accountability and until such change is initiated the process of Indigenous dispossession is likely to continue. This insight is shared by many authors (Gallhofer et al., 2000; Gibson, 2000; Greer and Patel, 2000; Jacobs, 2000; Neu, 2000), who have expressed the need to consider a more appropriate method for evaluating accountability and accounting measurement for the Indigenous people of Australia and other nations.

The message of the authors above is that Westernised accounting concepts are not useful or meaningful for Indigenous societies and that accountability regimes imposed by government are complex and unreasonable and contribute to failure at all levels in Indigenous societies. Findings from this study strongly supported this message. Furthermore, findings from this study inform the emergent theory that:

1. **Being accountable for the program outcomes as opposed to accounting for the program funding is a more culturally acceptable process for Indigenous people.**
This is by and large what is reflected in the data arising from numerous interviews, discussions and other forums with Indigenous organisations, Indigenous people and other individuals. The difficulties and frustration relating to the systemic expectations of formal accounting and accountability has produced an ongoing lack of trust (Chew and Greer, 1997; Neu, 2000; Sullivan, 2009). This lack of trust goes two ways – government does not trust Indigenous people with funding and self-management and Indigenous people find it hard to trust government where it has intervened without consultation. The more the trust breaks down from a government perspective the more stringent the accountability regimes become. This in turn heightens the lack of trust in the eyes of Indigenous people and creates propensity for resistance, apathy and uncertainty. A further emergent theory arising from this study is that:

2. **This pattern of trust and accountability results in a process whereby accountability gets tougher for Indigenous people and the likelihood of accountability failure rises.**

I have developed Diagram Five below to illustrate this point:
It would seem practical, in the long term, for governments at all levels to take a more consultative approach and to incorporate a more culturally sensitive business style, including the use of mutually understood language in funding documentation and associated contractual agreements. This development would be consistent with moves toward culture relevancy, as advocated in Chew and Greer (1997), Greer and Patel (2000), Dodson and Smith (2003), Coles (2005), and Dillon and Westbury (2007). Many organisations involved in this study stated that they had made their concerns about the funding process known to government on numerous occasions. Nevertheless, for the Federal Government a strategic change to Indigenous funding processes seems currently unlikely. By contrast some sections
of the NT Government\textsuperscript{42} are interested in changing the funding process for better synergies with Indigenous communities.

The NT Government and other agencies have also shown interest in my model of the mutual concepts grid, as having broader application. An example of the grid is provided later in this chapter (Table Five below). The model could represent an operational tool to provide a middle ground between the legally binding and technically presented documents with which Indigenous people have experienced difficulty. A document of this type could also demonstrate to government the importance of simplifying language and accounting related requirements, particularly for smaller Indigenous funding programs. The specific application of the tool is still to be explored; nonetheless the Mutual Concept Grid highlights the initial issues.

Findings from this study support the notion that from a government perspective, program funding is loosely connected to the contractual intent of the funding. The incongruences between policy and program implementation on the ground means that at times government accepts that there are constraints and valid reasons for lack of achievement in strict accordance with funding agreements. Funding recipients provide a service to their community members and it is assumed that they are broadly complying with any contractual agreements. Communities are invoking an informal process that enables them to continue running their

\textsuperscript{42} I found this to be the case during the years of 2010 to 2012. The NT Government Departments/Divisions - Arts NT and Sport and Recreation both approached me to undertake consultancies to improve their uptake of funding by Indigenous groups and to also improve the funding forms and processes. The Arts NT project – “No Boundaries” I completed in 2012. I did not undertake the Sport and Recreation project.
communities without being overburdened by the high accountability expectations of government. One may conclude that this may or may not be compliant with the very complex and legalistic funding agreements. Nonetheless it represents a realistic approach to getting the job done.

LOCAL GOVERNMENT FUNDING ACCOUNTABILITY EXPERIENCES

As mentioned in chapter four, local government underwent significant change during the course of data collection in this study. The eight shire council headquarters have become the regional hub of each shire and have been located either in major towns or larger communities, such as Alice Springs, Katherine and Nhulunbuy. A large portion of government funding is now administered through the shires. Some of the small not-for-profit community and enterprise organisations that were previously managed independently are now, in some cases, managed by the shires. Many other smaller independent organisations continue to be funded directly by government agencies.

Initial and subsequent visits to two of the shire councils, plus discussions held with shire staff and community members, indicated that the governance process is in its developmental stages and accountability continues to evolve. Some council and community members were experiencing frustrations with communication and were finding it hard to get any feedback about prospective funding and programs.

This post-2008 change in local government is seen by community members as eliminating the need for community involvement in funding associated processes because the shire councils have many skilled employees to administer the funding
within their jurisdictions. This has brought the situation to a crucial stage. Now is the critical time to ensure that an intercultural process that uses shared and legitimate accountability concepts is incorporated into funding programs. From my research so far, it has been revealed that the shire council system could eventually represent a ‘mainstreaming’ process, whereby communities have a significantly reduced influence over the funding process. Time will tell if communities will have influence over the outcomes. The NT Government’s rationale is to let communities deal with their everyday lives and the shire councils will look after the core community services and associated financial management connected to each community. This loss of control over program and funding management has been perceived as a loss of ‘voice’ and ‘power’, according to community members. The loss of voice could impact the way that funding is administered by the shire councils. For example, take the situation where shire councils undertake the early stages of funding negotiations and fulfil all operational and reporting requirements thereafter. Aboriginal councillors should partake in key phases of the process and have available the relevant funding program documentation for discussion. Obviously this documentation needs to be presented in a form that is understandable, relevant and appropriate to them. This will give rise to a community focussed approach, to ensure funding programs and implementation align with community objectives rather than the financial accountability based objectives or the non-cultural contextual objectives of shire council staff or government.
It is difficult to completely understand the role and workings of the governance structures at this stage, particularly where structural changes and CEOs and staff turnover have already taken place resulting in some disruption. Aboriginal people explain the governance process quite differently from the shire council staff. NT Government officers have yet another way of looking at it. Findings from this study revealed that the community saw itself as separate from the Shire council and accepted that it is a government-like body, and not part of their own community. They understood that services were delivered by the shire council. However, they were confused about the services the shire council is responsible for and for what services that the community is responsible. There is confusion also about the governance structure, ownership of assets and how the community can advocate their needs. Hence community accountability has become blurred and fragmented and not clearly defined in relation to who is responsible for what.

Findings from this study suggest that, from the perspective of NT Government, the shire council is the top authority within a community because it has jurisdiction over the community based on a ‘one entity’ concept. The shire councils see the structure slightly differently, in that they accept that policy control is vested with the shire councillors. My research revealed power struggles between shire staff and councillors. This study has also revealed that the bureaucratic and business-styled language used by government and shire council staff places Aboriginal shire councillors in the awkward position of not understanding their rights to question language that they do not understand. This is a serious problem when shire councillors, who have responsibilities under the Local Government Act, are being
overpowered by an abstract knowledge system that does not connect with their own way of thinking. This introduces further complexities that this study is unable to delve into. Nonetheless it highlights the fact that failed systems have origins within the continuance of inappropriate language usage. The power of language raises a variation to the quotation presented earlier from ‘he or she who pays the piper calls the tune’ to ‘he or she who wields the dominant tongue carries the power’.

Interestingly, shire council staff have been supportive of this study, more so than other levels of government. Shire council staff are interested in the mutual language tool arising from this research. Some shire staff understand the lack of connection with culture that results from the current systems. However, the shire council system has such stringent administrative directions imposed by the ‘Local Government Act’, coupled with a multi layered government system that makes it difficult to cater for culture. In time the shire council governance structure may improve. For example, one shire council staff member who was responsible for providing support to the Aboriginal councillors explained that the current focus is to ensure that councillors know that they are accountable. This staff member believed that the improvements in the governance system had already arisen from training shire councillors. This staff member stated that:

*I am worried about leading in with recommendations but Council really explore avenues and ask questions so they can make informed decisions. Councillors are really aware of their role and they really think about things and make good decisions. The Councillors have been trained and have been given time to understand. It will take some time for staff to understand.*
The shire councillors are very knowledgeable and receive training to further their skills and build on their experience. The staff member quoted above believes that governance training has and will further assist councillors to break down the overuse of government business language and develop a sense of balance with their own terminology.

In one of the shires, there is a strong move for major changes in the way government funds programs, to bring about simplicity, streamlining and cultural appropriateness. Another shire staff member, to explain how compliance is not possible due to the inappropriateness of the funding agreements, stated:

\[
\text{Compliance has been hard to achieve and the shire has had to contend with not complying but the shire shoulders complaints and keeps moving forward.}
\]

During a discussion (about how the funding process could be made simpler and more culturally compatible), a shire council staff member was asked firstly about what kind of reports could present understandable grant and financial information for councillors and local board members, and secondly, what a mutual language tool could look like. Her responses were:

\[
\text{Local board members won't be getting anything financial, councillors will be provided simple cash flows.}
\]

And

\[
\text{There is a role for a visual tool and needs to come from the communities and local boards to describe and explain. The visual tool needs to be developed by translating western concepts for easy understanding. Time needs to be spent explaining and helping understanding and continue and continue to explain.}
\]
The staff member went on to clarify that understanding was a two-way process and that a lack of respect in some instances has prevented the promotion of understanding. She added that this can sometimes be obvious in meetings during discussions between Aboriginal and non-Indigenous people. Agreement would be hard to reach when people were thinking from an Indigenous as opposed to a Western perspective. Furthermore, this staff member stressed that communication needed to be brought into alignment through taking time to learn to communicate concepts better and explain them in a universal and holistic manner that connects Western concepts with Indigenous concepts and vice versa.

I had similar discussions with the CEO of an NT Aboriginal land organisation. The CEO stated that the generic guidelines may not be appropriate for all groups and the government needed to allow for variations to bring about cultural relevance. The CEO also stressed that the strict guidelines imposed by government were not based on actual results. He added:

*How many Indigenous organisations have had action taken against them? Accountability requirements and standards set down by government are not the same as government’s own accountability requirements. Why does Indigenous funding have higher accountability requirements – comes down to perception and lack of trust. Can Indigenous people be trusted with money? According to the funding agencies, ‘no’.*

The CEO suggested that a funding agreement be developed as part of my research project and include culturally appropriate concepts, using plain and simple language that was outcome focussed and initiatives explained. The CEO
also emphasised that overarching outcomes must be stated in funding agreements. This was to ensure that if the program is part of a wider program initiative, that this was stated to keep consistency with other programs and present the whole picture. Also suggested was that accounting and economic outcomes can still be specified within the funding agreement as part of the requirements, but not as the overriding focus. The CEO stressed that the accounting and economic outcomes could be expressed qualitatively.

One shire council CEO argued that government and funding agencies should ‘butt out’ of the financial reporting arena. An example used by this CEO was that when you catch a taxi or use a service that you pay for, you do not ask the taxi driver or service provider for a financial report on how your money will be spent? The point emphasised by this CEO was that it is the shire council only that should only be interested in financial reports. The CEO concluded that government and funding agencies should only be interested in service delivery; after all, that is what was being funded. This study found that funding acquittals under the previous NT local government structure were not assessed on the basis of outcomes and many acquittals were never completed or followed up.

It is apparent that the shire councils are experiencing issues relating to the content of funding agreements. One shire staff member gave an example of a very small grant being offered by a Federal Government department with a funding application process that included a 76 page document with a long list of requirements. This staff member contended that to apply for the funds would end
up costing the shire council more to administer than to deliver the actual services
to the community. The staff member explained that the government department
that was heading up a ‘red tape reduction’ initiative was the very department that
designed its funding agreements with pages and pages of accountability-related
requirements. This department did not understand why shires were rejecting some
of the funded programs on offer. This demonstrated the need to change funding
agreements and their associated documentation, to use a simpler approach with
less legally-based terms and technical accountability requirements. It also
illustrates the importance of a focus on actual outcomes, rather than compliance,
from the funded service delivery.

Shire council staff understood the need to incorporate culture in the overall funding
process, as they were dealing with the issue of the mismatch of funded programs
to the day-to-day reality in the communities.

After the first year of implementation of the new structure the shires endured many
months where they were owed millions of dollars from the federal government
under existing funding agreements. Obviously this caused highly stressful
situations for the shire councils and the communities, where job security was at risk
and service delivery put on hold until funds once again flowed through. This was
partly the result of the multi layered bureaucratic system that had its focus on
accounting and accountability requirements. Moreover, funding was being
withheld because shires experienced difficulty in complying under the Local
Government Act. Non-compliance resulted from the lack of accurate and quality
information. The inability to furnish accurate financial reports was due to the limitations of the accounting and grants administration system - a system that the NT Government itself provided to shire councils. This point demonstrates that a complex accounting environment existed that restricted the promotion of a simpler and more relevant systems able to achieve understanding and compatibility.

**LANGUAGE CONCEPTS (MUTUAL CONCEPTS GRID)**

According to Trudgeon (2000) English is a difficult language for Yolngu people, who speak Yolngu-Matha. Trudgeon states that English terms used in professional fields such as law, commerce, economics and medicine have not been fully integrated by Yolngu-Matha speaking people and therefore remain linguistically incomprehensible. The same applies to English speaking people in relation to Yolngu-Matha. Effective communication is therefore problematic.

Translating words from an Indigenous language to English is not a straightforward process. Even if there are some words in both languages that describe the same thing, this is not to say that a direct translation exists. The concepts and meanings that are the foundation of a single word or group of words make such a direct translation difficult or impossible. The differences between Yolngu and English definitions of words explored by Morphy (2005) were found to be too hard to ‘unpack’ completely. Morphy believes that even for Yolngu people with good English, it is hard for them to really understand what terms in English mean to English speaking Westerners. Morphy describes this as ‘Western cultural baggage’. For example the definitions in both English and Yolngu of the word
'governance' go much deeper than terminology alone. As Morphy (2005, p. 4) states in terms of the governance and leadership structure:

Leadership in Yolngu society existed and continues to exist at several levels, in the context of patrilineal estate-owning clans linked together in a complex marriage system.

This statement demonstrates that Indigenous governance and leadership concepts create an added dimension when compared to the Western meaning behind the same concepts. According to Morphy, in Yolngu society leadership is a governance process and not a position. The system of governance places the leader not at the apex in a vertical hierarchy, as would be the case in Western society, but on the same horizontal plane as the support base conferring authority. The leader must constantly earn support. There can be no (valid) assumption that an English word can be translated directly to a Yolngu word, or words in other Indigenous languages, when there are so many dimensions to the underlying concepts and meanings.

So, even if language familiarity is present between a non-Indigenous English speaking person and an Indigenous person with English as a second, third or fourth language there are still doubts as to the interpretation from both perspectives. Morphy (2005, p. 9-11) refers to this as non-translatability and draws a distinction between translation and explication.
According to Leitner and Sieloff (1998), Aboriginal expressions and concepts are based on abstract terms. Even though mainstream Australian English has around 400 loan words borrowed from Aboriginal languages (for example dingo, koala, kangaroo, billabong, budgerigar, corroboree, Koori, Nunga and Yolngu), it is interesting that meanings are not really understood and have undergone deviations. For example, “koala” is often stated in English as ‘koala bear’ even though a koala is a marsupial mammal and not a bear. This would be a bit like saying “tiger cat” or “eagle bird”. The Aboriginal words usually describe the animal or thing based on a particular characteristic. In the case of the koala the meaning relates to words like dryness, drought and no drink.

The poetry opening this chapter depicts and conveys more than the words used, as does the extract of the quoted clauses from the funding guidelines. According to Saussure (1959, p. 114-122) literal word interpretation does not identify with the underlying meaning. Saussure refers to the signifier (the sound image of the word) and the signified (the concept connected to the word). Saussure (1959, p. 113) suggests that the idea or ‘phonic substance’ that a sign contains is not as meaningful as the surrounding signs; therefore the totality of the concept being delivered is in the relationships of the signs collectively and that the individual words or signs have reduced significance.

Applying Saussure’s law to the funding terms and conditions discussed in chapter six, we can see that an attempt to understand the text is only achieved through an overarching understanding of the collective and therefore the governmental,
political and administrative context (even then the language concepts do not always connect). This is how I have attempted to understand, but government mechanisms are not consistently applied and its rhetoric adds further complexity. In the funding terms and conditions documents, not only are the individual words technical and not used on a daily basis for the recipients, the added complexity of using an assortment of technical terms contained in each statement is not comprehensible for most people. Many examples provided in chapters five and six highlight this point. The numerous combinations of the significations contained in each paragraph and the collective underlying meaning of the relationships of these significations creates difficulties. This is the situation for somebody with a good level of understanding who is a monolingual English speaker, let alone for people who speak an Indigenous language first and English as a second or third language.

The mutual terms suggested in Table Five below are to promote the concept of simplifying the funding language used by government, to offer an equitable playing field for both government and Indigenous people. Building a government’s capacity to understand Indigenous people is essential. Exploring concepts used by government with Indigenous people would break down some of the cultural baggage that Morphy (2005) refers to and create capacity for those involved to allow a better understanding. Language can be used in an enriching sense, as in poetry, and does not have to be used to confuse or disempower people. The way in which accounting language is used in the administration of Indigenous funding tests the validity of a governments’ own maxims (Lehman, 2006).
I have developed a sample of accounting and accountability terms that have been commonly used in government funding documentation and have received attention in prior research. For example, some of the terms that are commonly used are: assets, liabilities, financial statements, financial position, discharge, dispose, transfer, trading stock, legally binding, ownership and debts. Table Five below shows how mutual concepts and a common language could be used to promote understanding and empower communities.

The grid does not necessarily suggest words that can be used interchangeably. Instead it identifies the concepts that could be used in documents, explanations and discussions. The mutual concept grid may have greater application if further developed but is used here as an ‘indicative’ tool only. It is not an exhaustive representation of a product ready for widespread application.

Government, in conforming with its own accounting requirements, uses harsh, restrictive, hegemonic concepts in its choice of language. Conversely the funding recipients use relational expressions such as obligation, reciprocity, loyalty, responsibility and family (Broadbent, 1998; Cooper, 1992; Hines, 1992). The Mutual Concept Grid in Table Five below gives rise to reasoning that may evolve into a more holistic and mutually intelligible way of understanding accountability. It contrasts the approaches of the accounting domain, government documentation as well as evidence from this study, and utilises terms that arose out of my investigations.
Middle ground concepts, as conveyed in Table Five below, can be used in the re-phrasing of communications. A common understanding of the terms selected for use can be reached more readily if they are a compromise between legalistic aggression on one side and the apparently more passive approach on the other. The number and range of words to be used should be significantly reduced to further enable understanding.

We must be mindful of what is being looked at here. Whilst I am attempting to secure a middle ground, it must be understood that the situation for Indigenous Australians has been that they have had to learn Western ways. Government has not adjusted its mechanisms to create a truly intercultural position. The terms ‘middle’ or ‘mutual’ are essentially referring to ‘understandable’ or ‘compatible’. The terms are still in English but the intention is to promote an understanding of Indigenous knowledges through utilising relevant English terms.

In chapter five, discussion took place with my collaborators in relation to the scope for governments to incorporate Indigenous languages into the funding process within regions that share common languages. Some of my collaborators considered the use of Pitjantjatjara and Warlpiri as suitable languages that have widespread application in the Central Desert area.
**TABLE FIVE: MUTUAL CONCEPTS GRID**
(Shaded sections relate to funding forms or accounting based descriptors)

<table>
<thead>
<tr>
<th>WESTERN CULTURE MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</th>
<th>ACCOUNTING AND ACCOUNTABILITY CONCEPTS (Literature and Findings)</th>
<th>SUGGESTIONS FROM FINDINGS TOWARDS MIDDLE GROUND (Alternative Thinking)</th>
<th>COMMON LANGUAGE (Collaborator Responses)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounting:</strong></td>
<td>Holistic approach with interconnectedness encapsulated in ‘the dreaming’, (Chew and Greer, 1997)</td>
<td>1) Reflecting a more holistic perspective with corresponding values of culture (Gallhofer et al., 2000)</td>
<td>Manage money</td>
</tr>
<tr>
<td>Monetarised, numerical transactions and techniques</td>
<td>Giving an account of, or identifying, one's ancestors, kin, and familial linkages from which one's place in society is determined (Gibson, 2000)</td>
<td></td>
<td>Keep records</td>
</tr>
<tr>
<td>Translate abstract policies into practice</td>
<td></td>
<td></td>
<td>Invoices</td>
</tr>
<tr>
<td><strong>Accounting:</strong></td>
<td>Accounting controls reinforce dispossessive processes (Gibson, 2000)</td>
<td>2) View based on collective status towards broad and strategic outcomes</td>
<td>Accurate</td>
</tr>
<tr>
<td>“Are these statements fully compliant with Australian accounting standards? If &quot;No&quot; what is your rationale for preparation of Financial Statements which are not fully compliant with Australian Accounting Standards”</td>
<td>From the collaborators’ perspective the emphasis of the question is on the ‘other’ funds as they were aware that the grant would not cover all their project costs and they had already sought funds from other sources</td>
<td>3) Qualitative emphasis, less specific, and less structured ; More story like – linked to realistic outcomes and reality</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>Deriving income to make the important art and culture project happen was the desire – it is hard to relate financial statements to this desire – easier to relate achievement of project aims – to preserve, teach, practice and continue culture</td>
<td></td>
<td>Using money</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Save money</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Bank</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Budgeted</td>
</tr>
<tr>
<td><strong>Verification:</strong></td>
<td>Concept of sacred traditions and sites need preserving and protecting and should be guarded as such, hence secrecy is paramount (Chew and Greer, 1997)</td>
<td>4) Communication of demonstrable outcomes through common mechanisms that cater to local community and broader stakeholders, hence accommodating diversity (Martin &amp; Finlayson, 1996)</td>
<td>Outcomes</td>
</tr>
<tr>
<td>Rules of evidence, open and transparent;</td>
<td>Systems of control rely on trust, trust exists in accordance with the law; Performance quality and value is in the relationships. Things that are considered wealth in a cultural way have no value in western measurements systems;</td>
<td></td>
<td>Cultural outcomes</td>
</tr>
<tr>
<td>Numerical representation (Gibson, 2000)</td>
<td></td>
<td></td>
<td>Proof of success</td>
</tr>
<tr>
<td>WESTERN CULTURE</td>
<td>ACCOUNTING AND ACCOUNTABILITY CONCEPTS (Literature and Findings)</td>
<td>SUGGESTIONS FROM FINDINGS TOWARDS MIDDLE GROUND (Alternative Thinking)</td>
<td>COMMON LANGUAGE (Collaborator Responses)</td>
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<td>-----------------</td>
<td>-----------------------------------------------------------------</td>
<td>---------------------------------------------------------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</td>
<td>Verification:</td>
<td>5) Cultural elements to underlie systems of evidence</td>
<td>See something</td>
</tr>
<tr>
<td></td>
<td>As a part of our financial viability verification process</td>
<td>6) Qualitative expression, visual tools and other methods to replace financial depiction of the burden of proof</td>
<td>Keep something</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Just need to prove outcomes were achieved</td>
</tr>
<tr>
<td></td>
<td>Value:</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Values are depicted in terms of money; Visibilities considered the only important elements; Inputs and Outputs in measurable terms (Broadbent, 1998)</td>
<td></td>
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<tr>
<td></td>
<td>Accounting measurements are hard and objective; Based on economic and rationalistic principles (Chew and Greer, 1997)</td>
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<td></td>
<td>Exchange of goods and services based calculation and quantification (Greer and Patel, 2000)</td>
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<td></td>
<td>Value:</td>
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<tr>
<td></td>
<td>The artistic merit shows the values, themes and concepts that inform your activity. It relates to the innovation, originality, artistic vibrancy, the power to communicate and the execution of the idea or project. It is recommended that you provide support material relevant to your activity......</td>
<td></td>
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<tr>
<td></td>
<td>Culturally derived goals are difficult to measure; The value of cultural significance is expressed through kinship and familial obligations; The value is in the culturally defined rights (Chew and Greer, 1997)</td>
<td>7) Stakeholders to have the possibility of providing and receiving information that is seen as relevant to the relationship (Broadbent, 1998)</td>
<td>Story of project</td>
</tr>
<tr>
<td></td>
<td>The value is in the quality of the personal interaction, not the objects exchanged (Greer and Patel, 2000)</td>
<td>8) Culture is of the highest value</td>
<td>Cultural values</td>
</tr>
<tr>
<td></td>
<td>9) The valuable elements that have existed in the past and present must now be transferred to the future of the younger generations</td>
<td>9) The valuable elements that have existed in the past and present must now be transferred to the future of the younger generations</td>
<td>Contributions to culture</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10) Visual tools can depict the value of the underlying program objectives in a cultural way and achieve culturally based accountability. This is understood and provides a good foundation for future determination of success</td>
<td>Continuing culture</td>
</tr>
<tr>
<td></td>
<td></td>
<td>11) Change of emphasis to the value of a program in a qualitative sense in the context of the recipients. Measurement does not have to be in numerics but can be determined in terms of stories about the success</td>
<td>Teaching culture</td>
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<td>Relationships</td>
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<td></td>
<td>Why is the project special?</td>
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<td>Beliefs and values</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Our poster tells our story</td>
</tr>
<tr>
<td>WESTERN CULTURE MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</td>
<td>ACCOUNTING AND ACCOUNTABILITY CONCEPTS (Literature and Findings)</td>
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</tr>
<tr>
<td><strong>Profit:</strong></td>
<td>Cooperation is valued over competition (Greer and Patel, 2000)</td>
<td>12) The concept of measurement for accounting purposes does not provide any connection to culture. Acquittal of funding is often a process that is done in isolation to reality and context.</td>
<td>Success of the project</td>
</tr>
<tr>
<td>Performance linked to profit making</td>
<td></td>
<td>13) Focus on accountability for achieving outcomes, not necessarily quantitative data. Utilise qualitative approach and expression to convey outcomes that are culturally linked and determined.</td>
<td>Project life</td>
</tr>
<tr>
<td>Based on accounting periods</td>
<td></td>
<td>14) Custodianship concept where land is held in trust for future generations needs deeper consideration in terms of program development.</td>
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<tr>
<td>Intricately political in nature</td>
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<tr>
<td>Shareholders and market orientation</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>(Gallhofer et al., 2000)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Profit:</strong></td>
<td>Reciprocal relationships; Sharing and family underlies wealth not profitability; Participation not productivity; Societal harmony through cultural and spiritual means produces long lasting benefits derived from human resources as opposed to material goods</td>
<td>15) A more specific cross-cultural focus to promote participation, achievement and learning for all people within their own contextual space.</td>
<td>make money</td>
</tr>
<tr>
<td>Is this organisation not for profit?</td>
<td></td>
<td>16) A cultural understanding of the purpose of the funding program needs to be explored and involve participation from the community in customising and rebuilding the generic programs to include important locally driven outcomes, hence productivity.</td>
<td>working together</td>
</tr>
<tr>
<td>Please provide information on the broader positive social, cultural, environmental, economic or other outcomes you expect the project to deliver to your Indigenous community</td>
<td></td>
<td></td>
<td>profit is money</td>
</tr>
</tbody>
</table>
## WESTERN CULTURE MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)

### ACCOUNTING AND ACCOUNTABILITY CONCEPTS (Literature and Findings)

<table>
<thead>
<tr>
<th>Income:</th>
<th>What do you want the money for?</th>
<th>SUGGESTIONS FROM FINDINGS TOWARDS MIDDLE GROUND (Alternative Thinking)</th>
<th>COMMON LANGUAGE (Collaborator Responses)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide also, details of any income that may be generated by the organisation in carrying out this Activity</td>
<td>Income – as the enabler of continuing culture:</td>
<td>17) Income can be derived from many aspects of community life. Community people tend to be very entrepreneurial and industrious. Income raising activities include: arts and craft sales, performing, selling music CD’s, royalty payments from land, royalty payments from music, eco-tourism, land management, fish farming and fishing etc…</td>
<td>When we perform keep money to perform</td>
</tr>
<tr>
<td>The income obtained from the services or funded Assets should be included as Activity generated income in the Activity budget</td>
<td>Income Generation - Handing down from old generation to young generation</td>
<td>18) Community people tend to be very entrepreneurial and industrious</td>
<td></td>
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<td></td>
<td></td>
<td>19) Community groups work together and help each other produce art and crafts, music and dance to connect with and continue culture</td>
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<td></td>
<td></td>
<td>20) Cultural activities provide many opportunities for earning cash and providing a sense of sustainability (making ends meet)</td>
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</tbody>
</table>

### Contractual, binding, comply:

<table>
<thead>
<tr>
<th>Contractual, binding, comply:</th>
<th>Resource pooling - through channels of mutual obligations of people who are kin (Coombs, Brandl, Snowden, 1983)</th>
<th>21) Trust is the driver for reducing the perception or existence of power and control from principal to agent. Allow for autonomy for the agent (communities) and pursue the ‘central’ meaning behind the relationship (Broadbent et al., 1996).</th>
<th>Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic relationships serviced and supported by accounting practices (Gibson, 2000)</td>
<td>The societal structure based upon a process of co-operative ties and extended associations; Obligations to each other and fulfilment of those obligations are examples of an underlying sense of a binding arrangement; Objects exchanged create an underlying value between people which overrides any sense of contractual arrangement; Relationships are enriched on an ongoing basis (Gibson, 2000)</td>
<td>22) Those that are held to be accountable to be involved in determining meaningful accountabilities (Broadbent et al., 1996).</td>
<td>Responsibility</td>
</tr>
<tr>
<td>Principal controls the agent’s actions; Principal defines expectations in a formal manner; accounting-type output measures linked to input resources; economic consequences are the focus (Broadbent et al., 1996)</td>
<td></td>
<td></td>
<td>Collaboration</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>Partnership</td>
</tr>
<tr>
<td>WESTERN CULTURE MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</td>
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</tr>
<tr>
<td>Contractual, binding, comply: Applications that are knowingly false or misleading will not be considered and may be subject to criminal prosecution</td>
<td>The ability to frame accounting definitions, formulations, and boundaries becomes a powerful means of controlling the final allocation of both dollars and political privilege how dominion over accounting definitions, formulations, and boundaries, and the right to define the adequacy of a particular “historical accounting” become powerful means of controlling the final allocation of both dollars and political privilege (Oakes and Young, 2010)</td>
<td>23) Agreement to be based on trust and respect along the lines of partnering, collaborating, sharing and reciprocity. 24) Obligation is a well understood concept in Aboriginal communities. Non-financial outcomes are the common connection, therefore should be the focus in any agreement.</td>
<td>Agreement Sharing Understanding one another</td>
</tr>
<tr>
<td>Assets, equity, ownership: Notions of individual, economic property rights; Land as a commodity or right that can be traded for profit (Greer and Patel, 2000)</td>
<td>To own is to share; Custodianship represents obligations but does not exclude others as does the Western concept of an asset; Close association between groups of individuals is the premise of ownership; Human resources as one with the environment (Gibson, 2000)</td>
<td>25) Culture is a valuable asset. Cultural knowledges can be used to produce income (see points 13-15 above)</td>
<td>Custodians Traditional Owners Economic rights: Royalties</td>
</tr>
<tr>
<td>Assets, equity, ownership: Provide details of capital items to be purchased from the requested funding. When adding a capital item, please include a short description of the capital item (e.g. 3 Houses) or Assets (vehicles or computers, etc) in the relevant year column and provide justification as to why the capital or Asset item is required and how it will assist you to achieve the objectives. Note that not all Programs fund capital or Asset items.</td>
<td>26) Culture is protected but is not excluded. 27) Equity is earned and granted through trust 28) Custodianship does not exclude others from accessing the item and the item is not a commodity that can be sold 29) Breakdown the distinction between business culture and Indigenous culture. Infuse an intercultural flavour into this intercultural space</td>
<td></td>
<td></td>
</tr>
<tr>
<td>WESTERN CULTURE MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</td>
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</tr>
<tr>
<td>Principal and Agent</td>
<td>Authority of individuals depends on ritual knowledge, expertise, relationship to the land and seniority; Elders knowledgeable in the Law enable people to maintain belief and customs (Chew and Greer, 1997) Leadership driven through involvement with everyone where everything belongs to everyone in equity. Different people take lead roles depending on the task. Leaders are accountable to community and the community seeks information from leaders; In general terms stewardship is about taking good care of resources. The kinship system shapes and orders behaviour to achieve this (Ivory, 2005)</td>
<td>30) Find the balance where the accountability relationship is reciprocal and all parties empower and benefit each other. 31) Accountability evolves from empowering through participation and involvement of Indigenous people during program development, implementation and evaluation. 32) Principle and agent (i.e. Government and funding recipients) creates inequity. Trust and relationship equity will give rise to collective empowering. 33) Government needs to build capacity and move into the intercultural zone itself. Indigenous culture and ways have real meaning and foundation that will provide answers and solutions to the many issues that exist today in Western society. 34) Government representatives to become more knowledgeable and understanding about the real context of the programs they are rubber stamping.</td>
<td>Participation  Involvement  Kinship  Belief and customs  Leaders  Elders  Community  Responsibility</td>
</tr>
<tr>
<td>Accountability</td>
<td>Financial and procedural accountability; Demands on organisations to discharge obligations to the wider system Increasing demand of public accountability; Accountable and effective service delivery (Martin &amp; Finlayson, 1996) Formal institutions of governance provide accountability; Procedures or rules of relationships;</td>
<td>35) Matters of a sacred nature to have alternative modes of disclosure or non-disclosure 36) Accountability to the people is about mutual responsibility 37) The intrinsic connection to the traditional concepts and the responsibility to past generations 38) Spiritual fulfilment and enrichment of culture for young and old which will have long and lasting benefits</td>
<td>Providing relevant services to the community  Managing the money  Artwork and posters tell the story</td>
</tr>
<tr>
<td>WESTERN CULTURE MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</td>
<td>ACCOUNTING AND ACCOUNTABILITY CONCEPTS (Literature and Findings)</td>
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</tr>
</tbody>
</table>
| **Answerable, responsible and liable** (Cornell, 1993)  
Financial accountability is the emphasis of government (Chew and Greer, 1997) | Percentages and numerical concepts fail to express social structures and values of wisdom and experience (Gibson, 2000)  
Accountability systems to be representative of the ‘intercultural’ environment, hence balancing traditional culture with contemporary forces incorporating government requirements (Martin, 2005; Rowse, 2000) | **39) The intrinsic connection to the traditional concepts and the responsibility to past generations**  
**40) Spiritual fulfilment and enrichment of culture for young and old which will have long and lasting benefits**  
**41) ‘Outcomes’ versus ‘record keeping’**  
**42) It is not the money that government should be so worried about, it is the improving the lives of Aboriginal people** | **Responsibility**  
**Obligation**  
**Our Story**  
**What we did with the money**  
**Just need to prove outcomes were achieved**  
**Our Money Story** |
| **Accountability**  
**Evidence of Sound Financial and Project Management** | Make a domain of behaviour visible and amenable to intervention; Part of the matrix of administrative techniques forcibly used to govern Indigenous people (Neu & Heincke, 2004)  
Focus on real outcomes  
De-emphasise financial accountability  
Do not overpower with Government’s legal position | **43) Being liable for something or having a liability is quite removed from Indigenous thinking**  
**44) The accounting meaning of liability is not often used and the legal reference to liable works in reverse to having positive and constructive notions regarding a culturally based project**  
**45) Risks are always around but it better to plan for success**  
**46) Manage the known risks and be alert for things that may go wrong that you do not expect to go wrong.** |  |
| **Liable**  
We will not be, responsible or liable for the accuracy or completeness of any information in or provided in connection with the Guidelines and Application Forms | Works against cultural sentiment of trust  
Potentially removes trust before a relationship can be formed  
Offers no partnership or protection for a collaborative project  
Perpetuates a ‘solo’ arrangement within a partnership agreement – “we will fund you but if anything goes wrong you are on your own” | **(Note: It was difficult to find even a remotely parallel meaning for liable. The overriding notion was that there is a yearning for Indigenous community people to do things the right way which would avoid having to plan for the wrong way)** |  |
<table>
<thead>
<tr>
<th>WESTERN CULTURE MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</th>
<th>ACCOUNTING AND ACCOUNTABILITY CONCEPTS (Literature and Findings)</th>
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<th>COMMON LANGUAGE (Collaborator Responses)</th>
</tr>
</thead>
</table>
| **Liable**  
We are not liable to pay you compensation for any loss of profits or benefits that you would have received had the termination or reduction not occurred | 47) Better to predict and work towards positive outcomes then to predict failure up front by covering every legal angle to protect Government in case the project fails  
48) Collaborating and partnering projects that are planned on the basis of success with proper resourcing should help government feel more positive about its investment | right one  
right way  
proper way  
‘tjukarruru’ | |
| **Liabilities & loans:**  
Future sacrifices of economic benefits that the entity is presently obliged to make to other entities as a result of past transactions or events  
SAC 4 – Australian Accounting Standards Board | Liabilities are more in line with obligations to each other rather than owing money or material goods  
(Gibson, 2000)  
Yes, we do that (borrow money) but you don’t have to pay back, we all share, if someone needs money we just give to them | 49) The sense of sharing through kinship is a powerful system  
50) The obligations arising from relationships are a permanent privilege. Kinship does not work on a financial year basis to determine current value of obligations or sacrifices.  
51) Obligations are not liabilities but provide a good contrast for comparative purposes. | Share money |
| **Trust**  
Trust is more a consequence of contractual obligation; you have to trust each other as you have an agreement to perform, although actions in accordance with the contract can be executed in isolation to trust for the sake of compliance. | The examples drawn from the “caring professions” suggest that the introduction of economic contracts, and the intrusion of economic reason more generally, will perhaps inevitably lead to value clashes.  
(Broadbent et al., 1996)  
The presence of “high trust” may lead to the use of “communal” forms of accountability, where expectations are left ill-defined and ex post probity and legality forms of reporting are likely to be acceptable (if needed at all). In a “low trust” situation it is possible that “contractual” forms of accountability will be more apparent with expectations clearly spelt out and, where possible, expressed in measurable form. (Laughlin, 1996, p. 230). | 52) To have and convey a sense of trust in the funding recipients and the future partnership arrangements is to show a sense of respect and equality which will close the gap of existing mistrust and promote better outcomes.  
53) Mutual obligation and caring for members of one’s family and community are so implicit that there is no word for a concept such as ‘trust’  
54) Contracts can still exist but be built on trust. | Respect  
Equality  
Plan for success  
Obligation to one another  
Work together |
<table>
<thead>
<tr>
<th>WESTERN CULTURE</th>
<th>ACCOUNTING AND ACCOUNTABILITY CONCEPTS</th>
<th>SUGGESTIONS FROM FINDINGS TOWARDS MIDDLE GROUND (Literature and Findings)</th>
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<tr>
<td>MEANING OF CONCEPTS FROM LITERATURE (Including Funding Documentation)</td>
<td>(Literature and Findings)</td>
<td>- Trust: The imposition of systems of financial accountability on Aboriginal organizations not only signifies a lack of trust, it also acts to undermine trust. (Chew and Greer, 1997)</td>
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<td></td>
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<td>- “No word for ‘Trust’ in our language”. What about obligation? “Yes obligation”</td>
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<td></td>
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<td>- “You know when your family group – they do things together that is trust. No language – doing things together”</td>
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<td></td>
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<td>- “Beliefs and values – not words just understand that, know that”</td>
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<td>55) Trust is a powerful state. A trusting relationship will empower the process to lead to better outcomes.</td>
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<td>56) Trust is embedded in life and remains unspoken and very much inherent in everything</td>
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<td></td>
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<td>“Do things together” “Beliefs and values”</td>
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Support for a Mutual Language Tool

My discussions with a number of Aboriginal organisations and community leaders showed support for changes to the current funding process, including the use of a simplified mutual language, fewer legal and technical terms and reduced emphasis on Westernised accounting concepts and practices. A number of smaller Aboriginal organisations, as well as the NT Government and several shire councils, have indicated support for the tool.

The Federal Government, through its current ‘red tape reduction’ initiative, is attempting to work with shires and other stakeholders to improve funding agreements and associated terms and conditions. During my preliminary meetings with NT Government officers, initial support was given to my research project relating to changes to funding agreements to incorporate culture and mutual...
language concepts. Due to the drastic change in the landscape of local government in the Northern Territory, including the advent of the shire structure in 2008, achieving this type of change may take some time. The NT Government has experienced many changes of staff in the local government area during the past two years and a departmental restructure has recently taken place. Unfortunately, this appears to be a process that occurs quite often in government in the NT and serves to undermine the ability of departments to focus on more strategic issues, such as those canvassed here. Both Federal and NT governments are aware of the need to amalgamate grants, have a ‘whole’ of government approach and reduce the tedious grants administration process. There is also a recognition that a need exists for all levels of government to build capacity in understanding Aboriginal culture and accountability concepts so as to improve program funding-related mechanisms. Such capacity building by government would be an important step towards bridging the gap between Western and Aboriginal thinking.

As demonstrated above, there are many factors that hinder positive outcomes for Indigenous people and there are a number of options available to achieve such outcomes. There have been some interesting tools developed with Indigenous communities to break down technical processes and barriers and promote improved outcomes. One, for example, in Arnhem Land of the Northern Territory, is where doctors and health workers have been utilising local culture in the form of paintings by Indigenous artists to teach Aboriginal people about medical conditions and good health. These traditional paintings depict very intricate details about organs in the human body and provide a good medium to explain various diseases,
related symptoms and other medical information to Indigenous people (The Art of Good Health, 2008).

The workshops described in chapter five demonstrated the difficulties experienced by Indigenous community groups in understanding funding documentation. My collaborators in the workshops worked extremely hard to understand a small proportion of the funding documents. At times I struggled to explain many of the concepts and words without using further complex words. The workshops proved beyond doubt that Indigenous people face hardships associated with government funding documentation. At the same time my collaborators’ awareness of the NT Government funding process was raised. Many positive and productive aspects of the workshops allowed the cultural expression of accountability from an Indigenous perspective. However, the workshops also demonstrated that my collaborators experienced frustration, disempowerment and disappointment in attempting to understand the documentation. They expressed their irritation about of this type of confrontation with language and language concepts that were foreign to them. I observed that, despite the language barriers, the depth of knowledge and the strategic nature of cultural thinking demonstrated an understanding of accountability that has been completely missed by government. Another key finding was that my collaborators actually felt empowered by the learning and sharing process that the workshop encouraged.
VISUAL TOOL

One of the participating groups developed a poster as part of the workshop to illustrate their culturally significant project (story). The poster below eloquently represents the accountability themes and features arising out of the workshop and the essence of this thesis.

DIAGRAM SIX: POSTER OF A CULTURALLY SIGNIFICANT PROJECT

‘The past, the present and the future connected by the music through the women and the collaboration’: A poster of the Ngarukuruwala song project drawn by Augusta Punguatji in 2009 from the collective input arising from the government funding language workshop as discussed in chapter five.

A key group of women designed the above poster during a workshop. The central, upper image is the tunga (basket) that is symbolic of women in the Tiwi community. The large spear to the right of the tunga symbolises the men at their side, who
became curious and active in the group at a later stage. The smaller *tunga* to the left and the smaller spear to the right represent the younger generation - girls and boys. The circular design in the middle of the *pukamani* pole, symbolizes the jazz band from Sydney (refer footnote 33) - represented by a symbol meaning music through which the women and the band are connected. This then connects to the women’s group meeting with the band to form the collaboration (the Ngarukuruwala). The footprints walk in both directions between the women and the collaboration, signifying the two-way nature of the learning and interaction experienced in rehearsals. The ceremonial *pamijinni* (armband) on the left represents the old ceremonial songs that the collaboration contemporise and perform. The new songs and music arising from the collaboration are represented by the hand woven mat on the right of the poster that symbolises a ‘new sun rising’. The new sun rising is representative of the new contemporary music. These two images also portray the past and the future, connected by the music, the women and the collaboration. This collaborative depiction is mounted on a *pukumani* pole, which signifies respect to past generations and highlights the significance of the collaboration. This poster is an important and meaningful representation of the Ngarukuruwala Song Project. The word Ngarukuruwala translates as ‘we sing songs’ or ‘we come together to sing’.

The word Ngarukuruwala was chosen by the group as the project name because it conveys the intrinsic connection of the women to each other, to their community and to the band through song. The design is therefore a pictorial representation of this multi-directional connection that continues culture in a new form but in keeping
with the old ceremonial, cultural foundations. I facilitated the workshop together with a musician who was part of a non-Indigenous jazz band from Sydney and who formed the collaboration to become part of Ngarukuruwala. Permission was granted, by the artist and the Ngarukuruwala group (located at Nguiu on Bathurst Island), for me to utilise this picture in various forums, connected to this study.

On the surface this hand-drawn poster represents the women’s singing group incorporating the collaboration of a non-Indigenous jazz band, the men, the girls and boys, all coming together to make contemporary music from old ceremonial songs. There is a deeper meaning of the collection of metaphors that the group used. The significance of the picture lies in the ‘continuation of culture’ and the enrichment of lives through the contemporising process. The Aboriginal group’s notion of accountability has no place on government funding forms, yet represents such important accountability notions. The following key features of the picture are the underlying focus of their story:

- Spiritual fulfilment and enrichment of culture for young and old people;
- Strong and unbroken obligation to the memory of the songs and stories of their Elders;
- Responsibility to past generations to preserve culture;
- Handing down culture from old generations to young generations;
- Singing and dancing together today and tomorrow, and
- Strengthening relationships and culture through cultural activities.

These features are in Diagram Seven below to demonstrate accountability to culture, the overriding emphasis of Aboriginal voices arising from this study. It is important to note that this representation of the picture was discussed with the
women. The group were very surprised that I was able to capture the strong connections to culture from the workshop, which was essentially about government accounting and accountability language. They appreciated my effort to present their story in a way that articulates the importance of culture within the project. I have inserted these key elements in Diagram Seven.

DIAGRAM SEVEN: CULTURALLY SIGNIFICANT FEATURES OF PROJECT

CHAPTER SUMMARY

Government funding mechanisms continue to create great challenges for remote Indigenous communities and groups. This chapter has discussed how documentation pertaining to Indigenous funding is packaged up with Westernised
accountability concepts, laced with technical terminology, lacking a focus on Indigenous accountability and bereft of important cultural aspects and outcomes. There needs to be a re-consideration by government about ‘whose accountability’ (Western or Indigenous) is important in a sector with a history of policy being negated by program failure. I have argued in this chapter that such failure is linked to a government’s use of language, in particular the accounting and accountability based language used in funding documentation.

This chapter has contrasted Aboriginal poetry to the Federal Government’s funding terms and conditions to demonstrate that a common language is needed to counter the inappropriate use of technical accounting and accountability concepts, as well as other forms of language that are not understood by Indigenous people. Accounting research has provided fundamental awareness of the issues concerning accounting and accountability between Indigenous people and government. Greer (2009) recognised that there is an opportunity to research accounting in the context of Australia and the impact of the micro processes of government in relation to Aboriginal people. A number of authors referred to in this thesis have highlighted the need for further research to provide a more detailed analysis of the role that accounting and accountability mechanisms have played in policy setting, program development and Indigenous funding (Chew and Greer, 1997; Gibson, 2000; Neu, 2000 Buhr, 2011). This section of the thesis recognises this and provides evidence that an injustice has occurred through government’s use of inappropriate accounting and accountability language and language concepts. Data collected from individuals, communities, groups, private
organisations and shires plus the NT and Federal Governments, demonstrates that such government practices continue to impose hardships today.

This chapter provided important accountability notions and the development of a mutual concepts grid. This is a key ingredient to create understanding between Indigenous people and government. The grid represents a useful tool to build the capacity of government by allowing the holistic underpinnings of Indigenous culture to become understood by all. Also discussed in this chapter is the importance of trust in funding agreements with government. The existence of trust reduces the need for bureaucratisation and legally based contracts (Broadbent, et. al, 1996; Chew and Greer, 1997; Seal and Vincent-Jones, 1997). Capacity building for government workforces would enable trust building through much needed understanding (Dillon and Westbury, 2007).

My emphasis has been on the impact of such language and how the power of government’s language obstructs an intercultural movement, whereby Indigenous people wait patiently for government to step into the intercultural zone to share stories and understand each other’s knowledge systems. Many scholars have researched the reasons behind a government’s usage of accounting and accountability concepts and put forward their interpretations based on colonisation, assimilation and genocide policies as well as power, control and the regulation of the behaviour of Indigenous people (Gibson, 2000; Greer, 2009; Neu, 2000; Neu and Heincke, 2004; Oakes and Young, 2010; Rowse, 2000). In line with Neu (2000), and as Foucault (1991) determined, my findings show that at all levels of
government the use of accounting and accountability language and concepts is in essence, a technology of government perpetuating dominance over Indigenous people.

I recognise that the bridging effect of mutual language usage would not alone be sufficient and such bridging also requires good engagement and the active participation of Indigenous people in governmental policy and decision making processes. It is vital that Indigenous cultural differences are respected and accommodated, that Indigenous people are involved, that sufficient time is allocated to developing community support for the implementation process and that Indigenous people feel a sense of ownership over the process and the outcome (Social Justice Report, 2007).

The next chapter concludes this thesis. Chapter eight provides a strategic view of how the two worlds can work together in bringing knowledge systems and cultural sharing in to an intercultural zone. Funding was the lens by which this thesis has been able to tease out the strengths of Indigenous culture and highlight the weakness of existing government processes. The message is far deeper then funding but funding remains the tool by which government implements and acts out its behaviour through programs and policies.
CHAPTER 8: CONCLUSION

INTRODUCTION

This study has described the contextual circumstances of Aboriginal people from remote communities in the Northern Territory and contrasted their understanding of accounting and accountability with the bureaucratic manifestations of accounting and accountability associated with government funding. Numerous issues have been identified that demonstrate the hardships that Aboriginal people contend with and that prevent them from accessing funding or conforming to the contractual obligations contained in funding agreements imposed by governments. These issues impact on the sustainability of Aboriginal communities. In the early 1990s I first observed and experienced the inappropriateness and complexity of the funding mechanisms imposed by governments on Indigenous organisations, groups and individuals. Unfortunately, twenty years on these issues continue to hamper progress for Aboriginal people. This study has achieved a small degree of change in relation to the incorporating of compatible processes within funding programs and systems for Indigenous community people in the NT. The collective benefit of my research and other similar research projects concerning Aboriginal people in the NT will gradually bring about further important changes. These small changes will provide Indigenous people with the ability to be heard and respected and their cultural foundations and knowledge systems understood.

Importance of Collaborators and Indigenous Academics

My research focussed upon a cultural perspective of investigation that is not normally the case conducted within the accounting domain in Australia. This focus
has contributed to the accounting and accountability literature through insights into the impact on Indigenous people of government processes and actions.

I have learned that non-Indigenous researchers need to tread very carefully and respectfully when researching Indigenous people’s lives. Ethical and appropriate study methods must be a foremost consideration every step of the way. Consideration of the need to protect Indigenous intellectual property and cultural copyright is essential. In this study, I have acknowledged and expressed gratitude to all the Indigenous people who participated. I also sought permission and advice from the custodians for the writing up of material and how it might be disseminated.

The Aboriginal collaborators with whom I spent many hours during this study are ‘professors’ of the highest order. They have studied their culture and lived their culture all their life. Cultural law, skin group systems and the relationships therein are very complex and the custodianship foundations relating to handing down traditional and sacred material from generation to generation is an extremely complicated mapping process. The way the systems all meld in to a universal totality is impressive and must be respected. Comprehending all of this as part of my learnings has at times been overwhelming but nonetheless proved to be a welcome growth and development phase.

It was no coincidence that I found, learnt, applied and treasured the important work of contemporary Indigenous academics during this study (Batiste, 2000:2008; Marika, 1998; Marika et al., 2009; Nakata, 2007; Smith, 2002). This was not only
a crucial part of the journey but should be mandatory for any researcher. Indigenous academics provide insightfulness about Western and Indigenous notions and research methodologies that enriches the research journey for both Indigenous and non-Indigenous researchers. The sense of balance that these academics offer, considering their own struggles, is a further testament to the points the researcher has attempted to convey in this study. The contribution to my academic learning from these academics has been a major step forward that has facilitated this study and added dimensions to the researcher’s own knowledge and understanding.

DIAGRAMATIC REPRESENTATION OF THE STUDY FINDINGS

Diagram eight below illustrates my perception of an inclusive style of accountability arising from the findings of this study. The diagram’s upper section, in part depicts the Indigenous perspective on accountability which is entrenched within cultural systems. The important feature of the diagram is the active and fluid intercultural domain that invites new knowledge. It is here where Indigenous people attempt to understand and comply with government funding conditions. However, the lack of connection with these compliance requirements means that Indigenous people continue to respond to governments’ requirements without really understanding them. Similarly, governments continue to implement programs without understanding Indigenous culture. Indigenous people try to meet governments’ accountability demands, learning about Western mechanisms and therefore changing their own behaviour in a way that allows them to progress and
‘interculturalise’, whilst still retaining their own culturally based notions of accountability.

The section of the diagram contained within the big circle represents an accountability environment arising from understanding and working together towards agreed, compatible and relevant objectives. The whole environment becomes a fluid ‘accountability’ zone, acceptance takes place and the sharing of knowledge happens freely so that understanding and acceptance occurs. This strengthens partnerships and constructs an active intercultural space.

The top section (the entire circle) of Diagram 8 represents the collective knowledge systems of Indigenous communities. The arrows depict the ripple effect of how Indigenous knowledge is shared for all who permit understanding and effective building of relationships. The four headed arrow that sits within the Indigenous knowledges environment demonstrates the pervasiveness of the intercultural zone once understanding takes place. This understanding strengthens relationships and builds knowledge. The circle represents the deep sense of accountability that is embodied in Indigenous communities. It is this rich and pervasive form of accountability that is truly representative of self-determination and empowerment. Usually it is overlooked and subjugated by governments’ tools and techniques that, inadvertently or otherwise, enact power and regulation rather than partnership.
My depiction of how accountability in the government domain remains rigid whereas a fluid and inclusive accountability can be achieved through an intercultural and integrated approach based on good engagement, sharing knowledge, respecting and acknowledging other knowledge systems and implementing contextual and compatible practices.

The bottom section of the diagram (the bridge-like structure) represents the formal Western mode of accountability through government rules regarding funding. This is where accountability is based on rigid rules aligned to administrative and
accounting systems. Accountability through this process resembles a government’s own model of accountability and although the policies and programs filter into the Indigenous sector, they do not connect in a fluid manner with the intercultural zone; they fail to encourage compatible forms of accountability. The policies and programs that sit marginally in the upper circle of the diagram (where the bottom arrow intersects) penetrate Indigenous communities and cause implementation of certain functions associated with the formal compliance regimes of government. These communities need more than just implementation of a program. This section of the diagram reflects the lack of program flexibility that results in a disconnect with the people from communities despite any well intentioned governmental aims and objectives. Some utilisation of the community generated ideas for adapting programs and policies takes place but government rarely changes its expected outputs to incorporate important community and cultural outcomes. The diagram conveys that the design of government programs do not allow for information exchange around important factors from a community-based perspective. Accountability within the government domain provides important information for government but fails to provide meaning to Indigenous community groups. The sharing of knowledge is marginal at best. The tip of the arrow in the diagram represents the intersection between governments’ restrictive behaviour on the one hand and the willingness and potential of Indigenous communities to exchange information on the other. The thrust of this thesis suggests that government needs to move further into the intercultural zone and raise its accountability through productivity and partnerships that demonstrate good engagement and acknowledgement of other knowledge systems. Governmental
acceptance at this level has the potential to promote positive activity within the intercultural zone and inspire a shared sense of accountability.

**ACCOUNTING AND ACCOUNTABILITY FINDINGS**

Evidence herein has shown that there is a disparity between government funding programs, documentation and processes, compared to the wants and needs of Indigenous communities. This debilitates the capacity of Indigenous people to operate in a bureaucratically based Western system. The funding process incorporates inappropriate language, unrealistic expectations and lack of outcomes for Indigenous communities. These issues restrict Indigenous communities from knowledgeably engaging with the programs. The issues also prevent communities from achieving sustainable community-based outcomes and adjusting to the external forces of contemporation.

The evidence arising from this thesis concerning the lack of cultural connection to funding programs, policies and procedures provides insight to the system that Indigenous people and communities constantly attempt to operate in. This study has found that parallels between the two world views are not readily visible, but critical elements can be overlayed to harness the strengths of both worlds to create positive change. The issues are complex but not insurmountable and the challenge for government is to ‘learn the language’ of such complexities.
More importantly, this research has provided a step forward in bringing current issues to the fore, utilising the Indigenous voice from NT Aboriginal communities to describe the issues in their own way and provide options for the future.

Furthermore, the work of Cooper (1992), Hines (1992), Chew and Greer (1997) and Broadbent (1998) laid the foundations for this study on the basis of referring to the need for accounting to reduce the focus of assigning quantitative values through rationalistic approaches and to consider the sense of balance contained in a more flexible and collective approach. I acknowledge the critical and insightful approach of these authors upon which I have expanded. I consider that this study has provided an ‘action research’ view that supports the demand from Indigenous communities to operate in a system whereby a more qualitative accounting and accountability measurement system is the norm. The funding system should consider and provide for the value contained in and derived from stories and visual representations, so that cultural elements and relevant information can be used to incorporate the priority needs and values of communities. I do not suggest that financial statements, budgets or statistical outputs are not valid or relevant, only that the system needs to be more flexible and take heed of the Indigenous voice and contextuality of the target audience and the environment within which they live.

The issues and struggles that Indigenous groups and communities experience with contractual requirements contained in agreements and contracts with government reflect the chapter two discussion, notably the work of Broadbent et. al (1996), Laughlin (1996) and (Seal and Vincent-Jones, 1997). The balance of trust
according to these authors is important in determining where regulation is required. They contend that high levels of trust provide an opportunity to achieve positive outcomes for all parties, whereas low levels of trust incite oppressive regulation and probity. This value conflict is critical in contractual relationships. These authors provide support to my argument about the relationships that exist between government and Indigenous communities.

DISCUSSION ON DOWNWARD ACCOUNTABILITY AND PROJECT TIMING

Reference to the work of O'Dwyer and Unerman (2007; 2008) in this thesis was for the purpose of highlighting the empowering forces that are available through a different approach to accountability. The rights-based focus that these authors investigated in relation to NGDO’s provides a capacity building dimension for developing communities. The ability of this approach to empower Indigenous people and their communities in Australia, rather than the bureaucracies, is a much needed outcome. It would embed legitimacy and bring a ‘local’ rather than a generic context to the funding equation. The strength of the downward accountability tool is the sharing of knowledge, and providing an understanding of what communities really want and need to achieve.

O'Dwyer and Unerman (2007; 2008) found that extending the life of programs was essential for the achievement of long term goals. This is reinforced by Dillon and Westbury (2007), who call for small short-term programs to be bundled to build stronger and more meaningful programs that continue over a series of years rather than a series of months. Similar to O'Dwyer and Unerman (2007; 2008), Dillon and
Westbury (2007) contend that program compliance should not diminish the critical focus on program objectives.

HIGHLIGHTING THE ACCOUNTING AND ACCOUNTABILITY ATTRIBUTES

Diagram nine below builds on Diagram seven (presented in chapter seven) by demonstrating the accounting, business and accountability attributes that are highly valued within the intercultural accountability representation diagram. This cross referencing of accounting and business attributes with Indigenous cultural meaning is another important set of findings from this study.
I have built this study in a way that expresses the reality that Aboriginal people have well developed accountability notions. These notions are based on strong relationships and kinship systems that are premised on preserving, maintaining and continuing culture. In the above diagram these notions have been mapped against accounting attributes to demonstrate the embedded and essential ingredients for the strong governance required for contemporary business contracts and environments. These attributes are well-practiced by communities.
The point of this mapping process is to highlight the need to build an intercultural realm, premised on trust, for collaborative funded projects. Diagram 9 shows that there is scope for a much wider application of these principles to funded projects and beyond, including business and enterprise activities. The next section will summarise the discussion about the important elements that arose from the building of the study and led to the construction of theory.

**The Contribution of Bourdieu to this study**

Bourdieu's approach captures many elements of the environment on which this study focuses. He provides the landscape from another perspective. The different way of looking at the fields of play and the actors within that field and the different forms of capital are articulated neatly by using the Bourdieu approach. This enabled me to then develop the theoretical framework. Research on Aboriginal societies was undertaken for this study to formulate resolutions to develop the knowledge base to provide Aboriginal groups and organisations with better access to funding.

A further objective was to find alternative accountability methods that incorporated cultural foundations. The plan was also to share knowledge with government officials, so they in turn would enact positive changes for the future. The Bourdieu approach did not provide new constructs to achieve this outcome but did provide explanations and ‘labels’ that aided in the articulation of the phenomena from another perspective.
The Bourdieu based perspective assisted my thinking about what is the field, or habitus or capital in respect to Indigenous community accountability and the incongruent government accountabilities. This provided a framework to organise perceptions I collected over many years. This again enabled a different viewpoint as to how these perceptions link into the social space of accountability with government funding to Indigenous communities. Examination of the social space and the interplays therein, based on Bourdieu's social theory, has augmented this study.

**THESIS SUMMARY**

Early in this thesis a paradox was introduced. This was between the intention of governments to reduce Indigenous disadvantage through policies and programs; and results achieved. Indigenous communities continue to be disadvantaged as a consequence of these programs. The research focussed on the impact of Westernised accounting and accountability concepts associated with government funding, the meaning of accountability and the empowering forces that could legitimate the funding process for Indigenous people. The research was framed within two key contestable concepts; accountability and the intercultural. Accountability was analysed both from a government point of view and from the Aboriginal remote communities' perspective. Funding programs and their associated documentation and processes present complexities that are neither legitimating for Aboriginal communities nor achieving sustainable outcomes. It was found that funding complexities needed to be addressed through incorporating
Aboriginal contexts and refining and streamlining funding programs and funding practices.

My findings highlighted the need for an intercultural focus. The concept of the intercultural was presented as having the power to provide fertile ground for future convergent practices, to overcome the lack of connection that government currently has with Indigenous cultural concepts. I also stressed the importance of acknowledging and working with the strengths of Indigenous knowledge systems.

The research methodology used in this thesis brings together conventional research methodologies and Indigenous research methodologies. The benefit of this approach is the opportunity for my collaborators to embrace and direct the research journey, given that the research was about their lives. This important process allowed findings to emerge that provided a rich and real portrayal of the funding phenomena. This process also built my appreciation of Indigenous knowledge systems, not always uncovered by conventional research approaches.

Utilising a grounded theory approach allowed themes to emerge in a more natural manner. This was achieved through a number of variations to the more traditional concept of grounded theory. The methods of data collection and analysis used in my study minimised the need for an intensive condensing, coding and categorising process. This enabled findings based on a more crude representation of analysed data, to maintain proximity to reality and prevent fragmentation of the data. Furthermore, this reflexive approach allowed for the capturing of modes of knowing
and conceptual understanding to occur, producing an open and natural form of investigation where data equates to the collaborators themselves and locates itself in their realities.

Through using a mixed method approach and allowing the emergent data to inform the findings, I was able to construct theory that remains linked to reality. The knowledge gained from the custodians of Indigenous knowledges assisted in building practical approaches to facilitate a more sustainable outcome for Indigenous communities.

This thesis has described the fields of play that construct the NT political environment, where Aboriginal communities contend with Westernised regulatory mechanisms at all levels of government. A complex environment has been described that pulls in all directions causing the perpetuation of dysfunction. As I have demonstrated, Aboriginal cultural foundations are key to the solutions. My thesis utilised government funding mechanisms as its lens, but my findings have a much broader application and more specifically the need for change. From this small but valuable step it can be seen that incorporating contextuality has the potential to lead to appropriate funding mechanisms. These should include an accountability that incorporates important cultural notions as well as culture based and community desired outcomes.

The imperatives of theory construction in this thesis are discussed in light of the research questions presented in chapter one:
What does accountability mean to Indigenous people from remote communities and how do government funding regimes impact upon them with respect to accountability?

Government funding documentation is used to monitor and evaluate the impact of funding regimes. Analysis of the language concepts used in the funding forms was crucial in determining the impact of the funding regimes on Indigenous community groups. It was found that the funding forms utilise language that is not commonly used in communities and also use concepts that are heavily laden with accounting and legal foundations. These create a complexity that is not easily unpacked. The multi-dimensional notions contained in the Western-based administrative systems perpetuate what Neu (2000) refers to as the tools and techniques that perpetuate the production and reproduction of colonial practices of domination.

Another finding revealed from the language concept analysis, is that it is difficult for Indigenous groups seeking funding to articulate their funding needs and desires within the legalistic confines of the funding application process. Indigenous people from remote communities want to share their story about cultural importance in the context of their lives and the future of their young people. They seek culturally legitimate accountability but the funding process does not allow them to achieve this, from their own perspective. Flexibility is required in the funding process so it can incorporate their culturally based needs. Language does not present an insurmountable barrier; the barrier arises from the deeply ingrained stance of
government that is constantly acted out as authority, regulation and a lack of trust, all from a distance. This distance provides a barrier that prevents government from understanding the potential and potency of the intercultural domain. Importantly, the language represents what Bourdieu refers to as symbolic capital. In the case of this study, governments’ language is coercive and directive in nature and is the dominant language. This positioning of language undermines Indigenous people and enacts a symbolic violence that sees Indigenous people forgo their connection to culture (Oakes et al., 1998) and conform to a dominant position.

Chapter seven uses a poster developed during one of the workshops to demonstrate how a metaphor based on a musically-based project articulates accountability stemming from culture. Findings discussed in chapter six strongly suggest that accountability is central to the cultural foundations of Indigenous communities. Indigenous accountability relates to strengthening and continuing culture in the fulfilment of the obligation to ancestors and Elders (past and present), as well as a responsibility to build relationships and implement cultural activities.

This underlying practice of accountability builds and constructs fundamental learnings arising through the lens of government funding regimes. Being accountable for the program outcomes, as opposed to accounting for the program funding, is a more culturally acceptable proposal for Indigenous people and a better long term outcome for Government and tax payers.
My collaborators in this study have spoken. They have made it very clear that they struggle to understand and operate under governmental funding systems and cannot adequately engage with governments’ technical and regulative approach. Language and cultural difference plays a large role in this state of affairs. Governments’ lack of acknowledgement of Indigenous people and their cultural foundations perpetuates this situation.

These issues remain constant and disempowerment continues. Listening to and appreciating the stories and concepts that provide cultural meaning to life within the framework of Indigenous culture reveals the strategic nature of their thinking. The communities and groups involved in this study have a strong connection to culture and want to continue culture. This is what they believe will keep them strong and promote wellbeing now and in the future. Therefore all program activities connected to government funding must be mindful of and compatible with Indigenous culture and community wants and needs.

And finally a request from a collaborator directed at government:

*Talk to us about our projects - listen, discuss and learn*
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