

To speak or not to speak the language of numbers

Accounting as ventriloquism

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“The cooling, reducing, framing of economic agents is never complete or stable (...).

How can the emergence and formatting of calculative agencies be explained?”

(Callon, 1998, p. 50)

Not everything can be counted and not everything counted counts

(Einstein)

Why do numbers matter so much in modern society? How can we explain the taken for granted assumption that they can say something to someone? How “things” can be done and changed by *making them speak*? Among the vast literature dealing with numbers “as a language” – the discursive, narrative, communicational nature of (ac)counting practices in a broad sense (accounting, reporting, costing, budgeting, etc.) (Burchell et al, 1980; Morgan, 1988, Blomfield, 2007, Llewelyn & Milne, 2007; Vollmer, 2007) – some studies have explored the performative nature of this language at the market (McKenzie & Millo, 2003; Callon, 2007) or organizational (Gond & Cabantous, 2011) levels. This research aims to extend this literature by focusing on the conversational enactment of this performativity. On which conversational mechanisms or properties relies their performativity by the simple fact that they are pronounced? To what extent could this performativity of numbers provide insight about the conditions of social innovation?

In this paper, we first present the extant research dealing with numbers’ performativity by reviewing the historical and structural conditions of their growing importance in today’s world. We then propose a ventriloqual perspective that, we believe, could explain where this performativity is coming from. As we point out, people make

numbers say things in a way that could be compared with the way ventriloquists make their dummies speak or do things. Three laws of ventriloquism – the law of oscillation, the law of authority, and the law of matter – are introduced to explain the polyphonic, authoritative and accountable nature of the language of numbers. Accounting can thus be compared with a form of ventriloquism.

In the analytical section, we then focus on various ways numbers manage to speak or do things in the context of video-recorded conversations taken from a fieldwork completed with Médecins sans frontières (a.k.a Doctors Without Borders) in the Democratic Republic of the Congo. These analyses first shows what happens (1) when numbers do not say the same thing, (2) when numbers speak in competition with other figures and (3) when numbers backfire on their own promoters, an interesting case of the biter bit. The last section discusses the implications of this research on how business and social innovation could be performed through accounting inscriptions. In particular, we try to show why *accounting talk* should not be considered as a peripheral skill, competence or practice in account making. It is, on the contrary, the only way by which certain numbers, if any, will end up talking to problems and dictating potential courses of action.

The performativity of numbers: A brief literature review

Equality is a primary form of veridicity of numbers whose origin is lost in the prehistory of (ac)counting. Most of the first written forms of counting and accounting were indeed meant to compare a volume of goods, animals and resources across time and space. If the Sumerian pastor counts the sheep on his stick during the spring, it is to

compare this number with the one he will get in the winter to check if none of his animals has been lost. The science of number (mathematics) might have developed numerous other forms of veridicity of numbers but, in practice, equality remains one of the most powerful mean by which numbers become plausible, non contestable. If the same number can be calculated in two different ways with the same result, its veridicity (its capacity to convey the truth about something) is supposed to increase and more things can be done with it. On the contrary, a difference limits its veridicity. This is why it is so important to create the technical conditions for calculating these differences.

Most developments in the techniques of accounting, banking, financing primarily rely on the constitution of what Cooren (2004) calls textual agents, which can be related and equalized one by one within a calculation center (Czarniawska, 2004). The double-entry accountability, which has been discussed widely as a form or foundation of capitalism (Weber, 1995; Sombart, 1930; Goody, 1999), is basically a book-keeping principle that extend to any monetary transactions the technique that consists of systematically equalizing tables of numbers (debit and credit, profit and loss, loan and debt, assets and results...). Nowadays still, the first control of any accounting audit consists of testing randomly the reliability of chains of numbers (bills=orders, orders=payment, payment=banknote, banknote=debit, etc.).

Similarly, the development of various forms of management by numbers across sectors, cultures and specialties has paved the way to new opportunities/circumstances/contexts/ways of talking about numbers differences. All over the world, the implantation of systems of cost management, budget control and performance report have contributed to introducing new ways of calculating differences

and speaking about them (Power, 1997, 2004). Numbers became the language of cybernetic forms of management by excellence: strategic objectives/quantified goals, periodic report/measure and corrective actions/feedback (Anthony, 1962). In this view, differences make differences when they are exceptional (management by exception).

Being able to interrelate numbers through a consistent – centered vs. dispersed (Czarniawska, 2004) – calculation system has been a crucial issue in the constitution of modern organizing. If the “invisible hand” of the market needs the invisible work of accounting, the “visible hand” of management needs the visible work of reporting and budgeting. In both historical movements, numbers gain authority when they can be calculated equally in different ways. Here seems to reside, in the first place, the performativity of numbers: creating the condition for speaking about differences. Document must be provided and numbers must be equal. If the participants to the conversation share these assumptions/principles, the conditions are there to *make a difference by speaking about numbers differences*.

But through which forms of talk can the authority of numbers be enacted? Previous research on this issue suggests that the authority of numbers is mainly enacted through a series of questions and responses, which are implicit in any conversational context (Fauré et al, 2010). This conversational frame – or pattern – organizes the numerous ways of speaking in the name of numbers, which can be performed in modern management. As previously said, numbers gain authority when they can be related one by one, when they can be scaled up/down (Cooren & Fairhurst, 2009) or up/down keyed (Vollmer, 2007). A chain of agency – a form of embedded accountability – thus is (re)constituted through talk when each interlocutor, at each step, accepts the authority of

a question about numbers. Responses can be incomplete, unreliable, delayed, etc. But they are always due. The same pattern frames interactions all along the embedded chains of responsibilities: being accountable both consists in being authorized to ask questions (accountor) about numbers and being able to answer such questions (accountee).

Fauré et al (2010) suggest that this form of meta-conversation (Robichaud, Giroux & Taylor, 2004) is triadic and always implies a third role: the one of the accountant. Once admitted the premise that questions are authorized, speaking in the name of numbers becomes a flexible performance, the collective and situated enactment of an agreement about who is – was and will be – authorized to say – ask and respond – which number to whom and in which circumstances. Most accounting talk is constituted by speech acts that are produced by the accountant who is not accountable of anything else than accounting and is thus authorized to ask questions about numbers to anyone.

The embeddedness of this authority in chains of accountability is enacted through the repeated conversational staging of the figures of the agent and the principal. The economical agency theory of the firm (Jensen & Mecklin, 1976) is thus socially performed through the flexible enactment of these three roles identified by the accountability paradigm (Munroe & Moritsen, 1996): accountor/accountee/accountant. The simple existence of the accountant is evidence that numbers matter. Speaking with them (in both senses of the term “with”) becomes a performance always cultivated (Cooren, 2010) and (re)enacted for another next first time (Garfinkel, 1967, 2002) through embedded question-response turns of talk.

The premise that numbers matter just because they serve a global principle of veridicity is now a taken for granted assumption that sustains most ways of speaking about numbers (and their differences) and/or in their name (and their social roles). But to what extent can we say that numbers indeed speak or say things during a conversation? Although attributing a voice to numbers can a priori sound way too figurative or metaphorical, we would like to show that recognizing their voice can allow to demonstrate why they can indeed matter a lot in a discussion (although we will also see that they can cease to matter). Furthermore, if people make numbers speak, we will also see, reversely, that numbers make people say things too.

Ventriloquism

In order to identify and analyze this type of oscillation or vacillation, we propose to use the metaphor of ventriloquism (Cooren, 2010, 2012). Why ventriloquism? Because this lower form of entertainment – which is often identified with the art of “making voices” (Connor, 2000) – has, we contend, a lot to tell us (pun, of course, intended) about the way we mobilize and are mobilized by numbers in a discussion. As pointed out by Goldblatt (2006), ventriloquism is indeed marked by a form of vacillation or oscillation, since it is extremely difficult, analytically speaking, to identify who is indeed speaking when a vent – the name ventriloquists sometimes use to speak about themselves – makes her figure – the name they also use to speak about their dummies – say things.

As Goldblatt (2006) points out, ventriloquism is illusion without deception. If the audience knows, of course, that it is the vent who is making her figure say things, the

performance needs to entertain the illusion that it is the figure that is talking. The vent's self-effacement is therefore always limited to the extent that the audience needs to marvel at her capacity to artificially produce this effect. Furthermore, once we recognize that the vent makes the figure say something, we can always attribute to her some form of responsibility or agency for what appears to be the figure's words or deeds.

If, for instance, the figure starts to insult someone (Cooren, 2010; Goldblatt, 2006), at least two options are at our disposal to identify who is the author of these offenses. We could claim that it is, of course, the vent, to the extent that she is the one who is actually making the figure uttering insulting phrases. She is the real author given that she is responsible for putting these words in her figure's mouth. But we could also point out that it is the figure that is ultimately positioned as the one who is expressing itself in this situation. Indeed, the vent could even defend herself in saying that in no way she said what the figure should be accused of saying. In other words, recognizing ventriloquial effect has, by definition, effects of deresponsabilization, even if such effects are also always limited.

Although each of us can have an idea or opinion about this question, it is this oscillation/vacillation that we find fascinating in ventriloquism, especially when we start comparing this art with what happens when people interact with each other. As pointed out by Cooren (2010), an interesting way to analyze an interaction is indeed to unfold effects of ventriloquism during discussions. As we quickly notice when we pay attention to the detail of interaction, mobilizing or ventriloquizing figures is something that people keep doing when they talk or interact with each other, since it is, as we will see, the way

by which what is said is made accountable, answerable or intelligible (Garfinkel, 1967, 2002).

In order to illustrate this point, let us imagine the following situation, which we are familiar with. You arrive in a store where a take-a-number system has been installed. Knowing how this kind of system functions, you do not forget to take a number from the dispenser positioned at the entrance of the store and start waiting until your number is called. Let us say that your number is 51. While the other clients are being served, you regularly look at the indicator, which displays the numbers that are called one after the other. At last, you notice that the number that has now just been called is 50 and you then get prepared to show your ticket once your number is displayed. At some point, one of the employees finally presses the button that will change the number displayed on the indicator, she looks at this latter and says, “51.” You then tell her, “It’s me!” and show her your number, which allows you to be served.

What happened in this interaction and to what extent could it be compared with a form of ventriloquism? First, we could focus on what the employee is doing and notice that by calling number 51, she is, in fact, voicing the number that the indicator shows after she presses the button. If she can certainly be identified as the author of this call, what makes her call accountable or intelligible is that the number that she is calling is also the number that the indicator displays. In other words, she is *authorized* or allowed to call this number because the device indicates that this is indeed the number that should be now called. She can therefore be considered the ventriloquist to the extent that she is *making the device speak*, not only by pressing the button, but also by voicing a number that indicates who is going to be served next. *She makes it say something.*

Reversely, and by oscillation/vacillation, we could also note that the device *makes her say* something too to the extent that by showing her what the next number is, this device leads her to call this number and not another one. She is made to call this number by the device in which she finds herself imbricated (Taylor & Van Every, 2000). In this case, she could be considered the figure while the device could be identified as the ventriloquist.

If we now look at what you are doing in saying, “It’s me!” while showing your ticket, we can notice that a similar form of ventriloquism is taking place. Showing your ticket is indeed supposed to prove that you are number 51, which means that handing it to the employee amounts to *making the ticket say* that you are undeniably the next client to be served. You are the ventriloquist while the ticket is the figure, a figure that says that you are the right person. By oscillation/vacillation, you can also be considered the figure in that this ticket *makes you say* that you are the right client.

Whenever someone makes something speak, an oscillation/vacillation automatically takes place, which leads this thing to make this person speak too. This is what we could call the first law of ventriloquism, called *the law of oscillation*, which comes to deconstruct the traditional way we conceive of the world that surround us. If we try to apply this kind of analysis to the way we experience our world in general, we can indeed notice that we are constantly making this world say things, but that this world also constantly makes us say things. We are therefore in a ventriloqual relationship with everything that surrounds us. We make, for instance, signs say things because they make us say things. Reading a stop sign consists of *making it say* that we should stop at the level it was installed, while recognizing that it also *makes us say* that we should stop

where it is located. Similarly, interpreting a painting or a text consists of making it say something while recognizing that this painting or text also makes us say something.

Therefore, one thing that the metaphor of ventriloquism allows us to see is that the beings that we keep mobilizing and ventriloquizing in our discussions (and that keep, of course, ventriloquizing and mobilizing us) can enable us to look more *authoritative* and *legitimate* when we speak and interact with each other. This is what we could call *the law of authority*, the second law of ventriloquism. As we already saw, the numbers that both the employees and the clients are ventriloquizing/mobilizing in their interaction allow them to be authorized/entitled/legitimated to do what they do. If I am the right client to be served, it is because I can show the employee the number that she called. As an employee, it is legitimate that I serve this client because he has the number that I called.

Ventriloquizing/mobilizing figures thus allows us to make them say the same thing we are saying (this is why there is oscillation/vacillation), which consist of lending weight to what is said (Cooren, 2010). Lending weight means that the human interactants are not the only one who say what they say, but that what they say can also be attributed to other beings that they ventriloquize (and that ventriloquize them). In our illustration, we saw that the indicator, the employee, the client and the ticket all indicate/say/show that the next client to be served is the 51. Questioning this would amount to questioning these *four sources of authority*.

Interestingly, this concurs with Benveniste (1969) who noticed that *augere*, which is the Latin root of authority, means “to augment.” Having authority thus means that we

can *augment the number of beings that speak when we speak*. An expert is, for instance, someone who, when speaking in appropriate circumstances, can manage to make many beings speak: not only her expertise, but also the facts she mobilizes, the theoretical models she comments or the graphs, figures and tables she displays. All these beings come to speak when she speaks, saying the same thing she says, which adds to her own authority and to the authority/legitimacy/credibility of her claims.

As pointed out by Joerges and Czarniawska (1998), *authorizing is therefore authoring* (as Benveniste (1969) also notice, authoring and authorizing both have the same Latin root *auctor*, which itself comes from *augere*). This means that whenever we feel or are considered authorized, legitimate or entitled to do what we do, it is because we are not the only one who ends up authoring what we say, but that other authors can be identified. In keeping with Bakhtin (1984, 1986, 1994), the world we inhabit should therefore be considered polyphonic or heteroglossic, that is, humans are not the only ones who should be deemed as speaking; other beings should also be considered as saying things. These beings, of course, never speak by themselves, since we, as human beings, need to make them speak, but making them speak also means that they make us speak. As pointed out by Latour (1996), the key in this argument is to notice that *to do is causing to do (faire, c'est faire faire)*. We are never alone when we act, since sharing our actions is the condition of their accomplishment, but also of their accountability and even morality (Bencherki & Cooren, 2011).

Furthermore, this polyphony or heteroglossia is never arbitrary. It depends on what is meant to *count* or *matter* in a given interaction. Ventriloquizing figures indeed means, as we already saw, that these figures animate, preoccupy or even sometimes

obsess us (since they make us speak and we make them speak). For instance, if the ticket I am handing to the employee makes me say that I am the one that should be served now, it is because (I consider that) this ticket *counts* or *matters* in this situation (Cooren, Fairhurst & Huët, 2012). Whenever something or someone is supposed to count or matter in a given interaction, this thing or person will be, in one way or another, be given a voice.

This is what we call the third law of ventriloquism, *the law of matter*, which says that *what counts or matters to us always speaks to us*. If something indeed matters to us, this thing (whether it is a situation, a sign, an artifact, a number, etc.) is supposed to animate or preoccupy us in one way or another. It is a matter of concern. For instance, if someone tries to be served before his number is called, you might show him your ticket in order to prove that you, and not he, should be the one to be served next. This ticket *matters* or *counts* because it is supposed to tell you and everyone who can read it that you are entitled to be served now. Of course, people do not need to agree about what a specific thing dictates or tells them to do. In other words, ventriloquism does not consist of saying that things talk univocally or unambiguously. It just says that they can say things and that *we cannot always make them talk the way we want*.

So let us recapitulate. While the traditional communicational scene involves just two or more human beings interacting with each other, the metaphor of ventriloquism allows us to show that people are, in fact, not alone in this scene. Humans are not alone because that they are actually quite good at ventriloquizing other beings that are positioned as saying the same thing they are saying, which means, by oscillation/vacillation, that these beings also ventriloquize them, i.e., they make humans

say things too (first law of ventriloquism). This multiplication of beings thus allows humans to lend weight and authority to what is put forward, since the source of authoring and authority is precisely multiplied (second law of ventriloquism). Furthermore, if these other beings speak, it is because they are supposed to matter or count in a given situation, that is, they animate, preoccupy or even sometimes haunt or obsess the people who make them talk (third law of ventriloquism). Analyzing interactions can therefore consist of unfolding these many voices that end up defining or determining how the interaction will unfold.

At this point, the parallel with the performativity of numbers should be, we think, rather clear. Accounting, whether as a professional endeavor or as a mundane activity, indeed consists of defining what counts or matters in a given situation. But saying what counts or matters in a given situation also means that these things that appear to count start to speak or say things. For instance, they dictate or demand that some specific actions be taken. So how does this work?

Accounting as a form of ventriloquism

Let us see how the three laws of ventriloquism (vacillation, authority, matter) insight numbers' performativity. As we already saw, the performativity of numbers relies on two ways of using them as a language: speaking about them or speaking in their name (speaking with them or making them speak). The laws of ventriloquism enable us, we contend, to detail these two ways of speaking the language of numbers. What do we mean exactly when we say that we make numbers speak? Is it just a way of speaking that

could be discarded by any kind of rigorous analysis of how numbers really work? The ventriloquist view suggests that such expression means more than that.

It first suggests that an oscillation/vacillation is occurring. We make numbers speak, but they also make us speak as shown in our analysis of the take-a-number system. Accounting talk provides numerous examples of such symmetrical ventriloquism. In a dialogue studied by Fauré et al (2010), a management controller is (re)calculating the total cost of a foundation line not only to know here and now a more specific estimation than the one provided by the site engineer, but also because, as he says, “With this number you see, you can say to your crew: it’s an expensive wall we are doing!!”

As we notice in this example, the fact that it is an expensive wall will, according to the controller, not only be asserted by the site manager, but also *by the number* that he has just calculated (first law of ventriloquism). An oscillation/vacillation will be taking place because, on one side, the site manager will be able to *make this number say* something to his interlocutors, but also because, on the other side, *this number will make him say the same thing* (this is, at least, what the controller is taking for granted). Numbers are indeed not transparent, which means that people are supposed to be able to know what they say. Most accounting talk consists in defining who is allowed to say which number to whom and in which circumstances. In other words, we make numbers speak, but to do so, we have to spend a great deal of time defining where, when, how and to whom they will be made to speak.

Regarding the question of authority (second law of ventriloquism), we see that mobilizing/ventriloquizing a number also means that this number is supposed to *augment*

the number of beings that say the same things someone is saying. By definition, the site-manager could not be the only one saying that the wall they are building is expensive. In order to put forward this assertion, he needs to have numbers and calculations that say/confirm/prove basically the same thing he is saying. The accountable/reasonable/intelligible/authoritative character of what he is saying and doing thus comes from the beings he is able to ventriloquize.

But what even adds more to his authority is that numbers are themselves supposed to be filled with other authors. In other words, numbers are ventriloquists. As suggested by Robson (1992), their authority relies on their capacity to incorporate numerous beings through just a few immutable mobile. Behind one number – a global budget for example – we can find numerous things, actions, calculations, facts, beings and events that *manage to speak in only one voice*. Numbers thus appear as a purified case for understanding how the many voices of a collective become the one voice of an organization (Taylor & Cooren, 1997). As this issue is crucial in modern organizing, this is maybe why numbers are so important in the daily functioning of organizations: they are unique means for up/down keying (up scaling, bearing down) many matters of concern.

It finally suggests that numbers speak to us, make us speak and have authority only under the condition that they matter or count for us in a way or another (third law of ventriloquism). In other words, if the controller takes the trouble to calculate a number, it is because he thinks, by definition, that this number might matter or count in the situation the site manager will be confronted with. Of course, this does not mean that what matter to him will matter to others, but ventriloquizing a number means, by definition, that it is

supposed to count and if it counts, it is because it is supposed to say something that we should pay attention to. As we will see, when this condition is not fulfilled, numbers do not speak, do not have authority and do not perform anything.

Various ways numbers do things in conversations

In what follows, we propose to analyze several excerpts that will illustrate, in vivo, this type of polyphony. It portrays the language of numbers by contrasting episodes during which this presumption that numbers matter - that they will speak by themselves - is embodied in talk. The data collection consisted in videoshadowing interactions of MSF volunteers (the specificity of such fieldwork is discussed later). The data analysis consisted in analyzing interactions dealing with numbers in the light of the questions raised about the performative ways of speaking numbers.

When numbers do not say the same thing

The first sequence involves two MSF volunteers (international staff) dealing with the budgeting of the construction of an incinerator and a waste pit in a northeastern region of the Democratic Republic of the Congo (see appendix 1). Fred is a logistician working for the local mission, and Luc is the regional coordinator in charge of logistical matters for the whole region where this MSF mission is located. Luc, who is located in Kampala, the capital city of Uganda, is passing by and takes this opportunity to inspect the ongoing projects that Fred is in charge of. The incinerator and the waste pit are being built for a hospital that MSF is supporting and, as this excerpt begins, they are talking about unexpected expenses that Fred, the local logistician, might need to account for. For anyone familiar with budgeting and number making in a broad sense, the conversation

relates to two classical issues: how to subdivide budget lines (expense by expense or global accountabilities)? Is it good or not to spend less money than forecasted (good management or bad forecast)?

Beyond the local (cultural and ideological) context of this interaction, two visions of the language of numbers are skillfully enacted in this conversation: making an account or being accountable. Whether they like it or not, these logisticians/managers know how to speak, teach and perform the language of numbers, and do so quite mundanely even when dealing with the cost of water painting. As any modern manager of a big/small, profit/not-for-profit organization, they spend time dealing with numbers and enacting various discourses – or roles – in their name (local accountee, or global accountant). Obviously, what they say, which discourse they talk, what they perform by doing so is something universal in contemporary management: numbers matter.

But how do we see them mattering? First we could notice how Fred repeatedly positions himself as having to account for all his expenses vis-à-vis a third person, Mike, who is the MSF operations manager in Geneva, Switzerland. As he points out at the beginning of the excerpt, “But, it’s the same, I **have to** put it back in the budget” (line 1); “I **have to** note everything. I **will justify everything**, I’m gonna make a narrative, you see (.) so that he can follow and then that- so that Mike- **It must be clear for Mike**” (lines 9-11); “I’m telling you, I **did it line by line**, we looked and-” (line 17). As expressed through these turns of talk, Fred knows that numbers (here, representing expenses) matter because they need to be accounted for, line by line, to his boss in Geneva. If they appear to matter so much, it is indeed because they constitute the ways by which his supervisor – Mike – will control at distance his activities.

If these numbers count for him, it is therefore also because they count for Mike.

Responding to Luc who portrays Mike as obtuse, Fred says:

Not obtuse, but **he is a perfectionist**, you see. **He is like a dog with a bone** on a:: on everything. **Any penny has to be justified**. He is right uh, personally I think that it's not necessarily bad, you see. He made me save money on painting. If he hadn't told me that, **he pissed me off**, I had to redo the calculation. (lines 25-29)

Numbers and the accounting of what they represent is therefore presented as what preoccupy both Mike and Fred: Mike because he wants and has to know what each expense of this local mission consists of (he is even presented as being obsessed by this form of accounting) and Fred because Mike is on his back, so to speak, asking him to justify everything, something that Fred seems to accept. Even if Mike “pisse[s] [him] off” (line 29) sometimes, Fred also says that he likes to work with him (line 21).

An oscillation/vacillation can thus be identified to the extent that the expenses and their accounting appear to both ventriloquize and be ventriloquized by Fred and his supervisor Mike (first law of ventriloquism). The accounting of expenses ventriloquize them because they can make Fred and Mike say that everything is justified, i.e., authorized or legitimate. And the accounting of expenses is ventriloquized by Fred and Mike because they make it say the same thing, i.e., that all their expenses are legitimate and taken into account. We see also how this form of strict accounting allows them to augment their authority (second law of ventriloquism). It is not only Fred and Mike who will be able to say that the expenses are legitimate, but also the strict form of accounting they will be able to rely on.

It is because numbers count that they can say something (third law of ventriloquism). But what do they really say? Interestingly, Luc seems to disagree with this very strict form of accounting. As he points out,

Uh yeah (.) but it's not- **It's not the way we should do with money like that.** Personally, I see the money that is there ((gesturing with both hands as to signify something in front of him)). **If the money is available, we:: can-** (lines 49-52)

And a little later:

No, for me, I think- **a budget well spent, it's a budget that is spent at ninety, nine- one hundred percent,** it's- it's a budget, at least, it's:: it's perfect (...) If we need it, we must- **It is there, we must use it.** We should not say "Ah well, this money, if we don't spend it, it will serve for another project." No (.) It's not at all:: **at least not with MSF.** MSF on the contrary, they- if if you spend seventy percent or sixty percent of the budget, they are not happy because they say "Well, here- (line 77-82)

As we see, Luc disagrees with Mike – he previously spoke about him as someone obtuse – in that this line-by-line accounting appears to him way too strict and in contradiction with MSF's philosophy.

According to Mike, a strict form of accounting allows MSF to reallocate the unspent money on other missions (as Fred says, speaking of Mike, "Yeah, but he tells me 'If we do not spend this money, this means that we can use it on a- another project or that xxx'" (lines 54-55)). However, according to Luc, this form of accounting contradicts principles, which Luc ventriloquizes and presents as MSF's principles. What do these principles are supposed to say or dictate? That "a budget well spent, it's a budget that is spent at ninety, nine- one hundred percent" (lines 71-73). In other words, "if it is there,

we must use it” (line 77). As Luc points out, “if you spend seventy percent or sixty percent of the budget, they are not happy” (line 80-81).

Although many voices can be heard in Luc’s intervention (MSF’s, its representatives (“they”), its principles’, Luc’s own voice, as many sources of authority and authoring), they all seem to converge in saying that the type of micro accounting that Mike instituted is not productive. In other words, this kind of accounting tells Luc (and, according to him, MSF) that the budget is not well managed, that it was “not properly evaluated” (line 102). While portrayed as a perfectionist by Fred and the type of accounting this latter was describing, this new portrait makes Mike look obtuse and insensitive to what good management is supposed to be. Everything thus happens as if Luc were saying that these expenses that Fred has to account for do not matter that much. What actually matters or counts is that the money is well budgeted and spent entirely among the local community. If this is what counts, it is what will tell us that MSF is well managed.

As we see through this excerpt, numbers and their calculation matter to both of Luc and Fred, which means that these numbers literally and figuratively speak to them (after all, they know, as people in charge of the logistics, that they have to be accountable for their expenses). However, we saw how they differ in the way they make these numbers say things (which is the same thing as saying, by oscillation, that these numbers make them say two different things). Therefore, numbers matter (third law), which means that they (make people) speak (first law), which means that they authorize certain actions and decisions (second law). Let us now examine a situation where numbers can cease to matter.

When numbers speak in competition with other figures

In this sequence, three meetings follow each other. The first meeting (meeting #1) involves four MSF managers – George, a regional coordinator, Carole, a medical coordinator, as well as Arthur and Marianne, who are both local managers – talking about the way they could demonstrate to their local partners that MSF does not disrupt the local health system in which this organization operate. Given that MSF always provides healthcare for free wherever it intervenes, one of the problems this humanitarian organization often faces is that their activities can end up competing with local health centers. These health centers indeed rely almost exclusively on the fees patients have to pay when they come to receive medical treatment on their premises. But once MSF implements healthcare for free in a particular region, their operations can result in attracting many patients who therefore do not show up at the local health centers anymore.

In order to avoid this problem, MSF has installed a triage station in front of their hospital. Two types of patients are identified through this triage: a first category of patients who are diagnosed as in need of *secondary care* (urgent, acute and intensive care), which means that they are allowed to enter the MSF hospital to be treated for free, and a second category of patients who are diagnosed as in need of *primary care* (non urgent care) only, which means that they are then redirected to the local health centers where they will have to pay approximately two dollars in order to consult. According to the Congolese law, only hospitals are allowed to take care of secondary care, while health centers are only supposed to take care of primary care, i.e., non-urgent matters. The problem is that some local health centers started, over the years, to take care of

secondary care, which means that MSF ends up competing with them, even if, according to the law of their own country, they should not be in competition.

In the following excerpt, we thus see George telling Marianne and Arthur that some work needs to be done to explain the health centers how the references should proceed and that MSF is not here to disrupt the system.

1 Robert This this is a thing, for me, speaking of this this of sensitizing. That
2 that would be great if you could find the time during the next week
3 to pay a visit to almost all the health centers here, I don't know,
4 from Karangi to Kanyouga
5
6 Marianne XXX
7
8 Robert **and to explain how we do the references** uh (.) **say that if they**
9 **refer in time in one hour etcetera, we will gain people's**
10 **confidence, that we are not here to disrupt the system.** On the
11 contrary, but that it is- that people have to pass through their centers
12 before being referred to us, so that would be great that we we pay a
13 visit to the the different health centers of the zone hu (1.0) When
14 there are meetings here with the town [at the BCZ there is one ..

One of the other problems MSF is indeed facing is that some health centers tend to keep patients who are in need of secondary care and who should normally be referred to the MSF hospital. Keeping these patients certainly means, for these health centers, that they will be able to keep a source of income that would suddenly disappear should they decide to transfer them to the MSF hospital. Sensitizing the health centers thus consists of reminding them how the official system of reference should work: you take care of the primary care / we take care of the secondary care. Therefore we cannot be accused of taking your patients.

The problem is how MSF representatives can demonstrate that MSF does not

take patients from the health centers. As we will now see, numbers, of course, play a role in this demonstration. Having learned from Arthur that a management meeting is supposed to take place the day after between the various health centers of the region, Robert immediately says, “We got to be there” (line 26) and start planning a strategy in preparation for this meeting. As he points out, “Well tomorrow if there is a meeting, I’d like that Carole go with you ((turning to Carole))... that you go for instance present the quarterly report, it takes up the statistics of these last months over here” (lines 34-40).

As we see here, his first reaction is to think about presenting the local MSF quarterly report that has just been printed and contains statistics that, according to him, will demonstrate that MSF does not have negative impacts on the local health centers. As he points out a little later, “there should be an impact more positive than negative for them” (line 86) and “I think that **we can highlight it with the numbers**” (line 98). Speaking about the director of one of the health centers who is accusing MSF of having a negative impact, Robert even says, “And we got to use this opportunity if he is there at the meeting in front of everybody **to get him to pipe down.**” (lines 118-119).

As we start to understand, it is, of course, not the MSF representatives alone who will demonstrate that MSF does not have a negative impact on the health centers. The numbers and statistics contained in the quarterly report will play a key role in showing that this is the case. Numbers will be ventriloquized in this meeting not only to demonstrate that MSF is a fair player, but also to get opponents to “pipe down.” As he reminds his interlocutors, “We haven’t, for now, we haven’t demonstrated what the situation is because we have been there for only three months. **Now we have numbers,** now we can say ‘**Look,** we have an experience on three months so you tell us how you

experiences these three months” (lines 132-135).

If MSF can show numbers, they thus expect that the health centers will be able to provide theirs. As Robert points out, “Today I think that **we have the material tools to say**, ‘Well see, what we discussed three months ago, now we want- we can **speak about it in concrete terms. Here is what we do, what are your numbers today after three months?’**” (lines 161-164). Speaking with and through numbers is presented as a way to speak not only *authoritatively* (“we have the materials to say”), but also *concretely* (“we can speak about it in concrete terms”). Numbers are therefore a productive way by which a certain reality will express itself, beyond any conviction that MSF might have about their role in disrupting the system.

But what happened during the actual meeting (Meeting #2), which took place the day after? This is what we will now examine. As planned by Robert, Carole, the medical coordinator, presented the MSF quarterly report to the health center representatives, specifying the number of patients that the humanitarian organization took care during the last three months. At the end of her presentation, she then concluded by inviting the representatives to tell them how they see the situation:

So uh roughly, that’s all I can tell you regarding the activity. However, we would like to know, since everybody is here, if there were any effects at the centers’ level uh at the health centers’ level (0.5) And::: it is maybe now the occasion to tell us if you have noticed something so that we work again. It was the objective uh? We don’t paralyze the system that exists in place. I think that uh this was clear, we tried our best, **now it is your turn to tell us what you noticed**, do you have something to propose. (lines 70-76)

So what do the health center directors have to say about their own experience? Their responses, as we will now see, are not really the one MSF representatives wished

they heard. Alfred, a health center representative, for instance says, “In our place, at the center, people don’t come. They don’t come anymore” (lines 219-220), while Francis, another representative, points out, “Okay if we could also add (0.5) in a very thorough way, **without speaking about statistics**, XXX There is Karinga that- Karinga and Laimo where **really the grass has grown at the doors of the centers**. This- this is truly a reality (...) There are no more patients in these two centers” (lines 336-345).

Although the health center representatives do not have numbers to back up their affirmations, we see how their responses consist of *making facts speak for themselves*, sometimes using colorful ways to depict their situation. That the grass has grown at the doors of the centers is indeed supposed to speak for itself as it implies, figuratively and literally, that the patients do not come to these health centers anymore. To the concreteness of the numbers, we thus see a health center representative responding with the concreteness of a vivid image that is supposed to make a mark on his interlocutors’ minds. If numbers are supposed to speak, these representatives also know that images can speak too.

Despite a considerable work on the MSF managers’ part to prepare reliable statistics of their activity, the numbers provided during meeting #2 do not appear to succeed in convincing the health center representatives that MSF action had no negative impact on their activity. In some case, grass can sometimes matter as much as statistics.

In the post-meeting debriefing (Meeting #3), the MSF managers admitted that their numbers failed in convincing participants to the meeting. The voice of the opponent, who was supposed to be silenced by clear and established measures of MSF activity, has not been marginalized. Of course, nothing excludes that, in other circumstances, numbers

could have acquired such authority and that the position of the health center representatives could not have been sustained just by arguing that “grass is growing.” However, this case shows that numbers remain fragile agents, not only contestable in their value but also in their “raison d’être.” They do not always make a difference. And not being able to provide them is not perceived as a problem in itself.

When numbers backfire on their promoters

The last sequence shows how numbers can sometimes matter in quite an absurd way. It involves two MSF managers and a hospital director dealing with the implementation of an MSF protocol: guaranteeing a permanent presence of medical staff on the hospital premises. As it is often the case, this new organizational constraint, promoted by MSF, comes to question previous routines (in one of these routines, all the staff is convoked three times a week for a coordination meeting, leaving the rest of the hospital empty). Changing them is a delicate exercise that requires time. A surprising situated functionality of numbers (Arhens & Chapman, 2007) is then enacted.

Throughout this section of the meeting, we see the two MSF managers presenting various solutions that, according to them, would allow the coordination meeting to take place while guaranteeing a permanent presence of the medical staff on the hospital premises. As for the hospital director, we see him reaffirming the importance of having all the staff members present in these meetings. According to him, no accident ever happened while these meetings were taking place, which proves for him that there is no reason to change the current procedure. At some point, speaking of the various proposals the MSF managers made to find solutions, the director even says:

Well (.) these are uh proposals that we cannot say yes now (.) this is to be further examined uh ho uh **we must always start from numbers** (.) **as you often say** (.) so we say (.) during this period in this service, how many prob- problems occurred while we were at this meeting (.) if we note that- (lines 170-175)

As we see in this turn of talk, the director uses MSF's preoccupation for numbers as a means to delay the decision. A double form of ventriloquism can thus be identified here: (1) we see him ventriloquizing MSF to the extent that he makes this organization say that, "we must always start from numbers," adding authority to the principle he is now putting forward. (2) But we also see him ventriloquizing the numbers themselves to the extent that it is them that will tell what to do about this situation. In other words, if it can be statistically show that no problem or accident occurs during these weekly meetings, it will have been proven that these latter can take place with everyone present.

Although this turn of talk is just one move in the discussion, we see how (a certain obsession with) numbers can sometimes be used against the people and organization that promote their usage. Far from being figures that can be ventriloquized at will, they have their own mode of existence, affordances and constraints. The biter can at times be bitten too.

Discussion

To what extent does this view of accounting-as-ventriloquism inform how business and social innovation could be performed through accounting inscriptions? Let us summarize our main points. Our objective in this paper was to understand the conditions and mechanisms of accounting performativity in talk. We first argued that the felicity conditions of numbers' performativity relies on preliminary conditions (constitution of chains of equalized inscriptions, enactment of the three roles of

accountability), which tend to be taken for granted by social innovators, with the risk of being disappointed by the weak adhesion and unexpected practical uses of the calculations designed for change.

We argue that our view reverses the problem. Adhesion to numbers and what they say or dictate should be considered an open question, a question that can only be addressed by the people who ventriloquizes them and are ventriloquized by them (first law of ventriloquism). Unexpected uses should be examined with full attention for what they reveal about the interactional context in which they emerge. What is surprising is indeed the importance/authority numbers can sometimes have and give to their spokespersons. However, it is an authority that requires to be examined through polyphonic effects of authoring (second law of ventriloquism). For a naive anthropologist, the time people spend dealing with numbers is a question, not a premise for the reflection. In theory, numbers are agents/figures created through technical practices realized by individuals, using calculative devices or applying mental operations in the silence of their mind. Once calculated according to accounting rules and standards, numbers are transmitted – and retransmitted – to appropriate recipients. In theory, all this circulation of numbers inscriptions could be done without conversation: just text making between anonymous and interchangeable authors and calculators. Here resides their agency: the striking belief in their capacity to travel equal to themselves and to act at distance – to teleact.

This assumption is a central dimension of numbers sensemaking. Their “raison d’être” is to be immutable and mobile texts: we conceive, calculate and use them presuming that they are so. When accounting documents are written and read, it is

presumed that the same numbers will matter for both the writer and the reader with the same interpretative framework beyond cultural and linguistic differences. But if so, how to explain that so much time is spent dealing with them during actual conversations, that so many meetings, committees, day to day interactive routines are explicitly organized in order to speak about numbers?

Our ventriloquial perspective emphasizes that the performativity of numbers equals with a capacity or possibility to matter in certain circumstances, a capacity that can – but also *cannot* – be enacted and established during conversations (third law of ventriloquism). According to this view, numbers that matter or count are numbers that speak to people. They appear to speak to their problems and they seem to dictate solutions or courses of action. Numbers are made for being talked, invoked, presentified as conversational agents. But if we ventriloquize them, we also have to be aware that they might ventriloquize us, making us say and do things we had not necessarily anticipated. In other words, we are adding figures that have their own weight in the discussions, figures that might sometimes lead us to unknown destinations.

In this view, accounting talk is not just an additional and peripheral skill, competence or practice in account making. The fabric of accounting texts is important because numbers matter for numerous agents who will have to speak about them, in certain circumstances. Our ventriloquial analyses show that these conversational performances can only be achieved under the conditions that numbers matter for all. If participants to the dialogue are not concerned with numbers and numbers making, speaking with them and trying to make them speak is mostly condemned in advance. The

magic of the vent's show cannot operate: the illusion that the figure speaks and can say things that are literally out of the vent's control is not created.

As far as the figure is a character of the interactive scene, it has to play its role with a consistent way of speaking and talking. If she is an irreverent personage, she has to be so in any circumstances, sometimes putting the vent in uncomfortable or ridicule positions. Such situations are key features of the show where the talent of the vent is the most impressive: not only skillfully realizing a perceptive sound illusion, but also staging the spectacle of a self endangered by its own creature. Imagining, displaying and improvising plausible turns of talk which make sense of such situations is the essence of ventriloquism as an art of dialogue.

It is uncanny to realize how much this view echoes familiar lived-situations of management by numbers in modern organizing. We can do many things by making numbers speak. As the vent's figures, they can be admitted as autonomous agents that speak by themselves independently of the vent's self. This split of the speaker voice in two distinct agents can, as we saw, augment the authority of the speaker if what the numbers say sustain her position. The reverse side of the agency/authority gained by ventriloquizing numbers is to accept that these new independent agents can sometimes turn in terrible judges of their own vent. To authorize their vent, figures (i.e., numbers) should, in principle, be impartial and thus should sometimes be threats to their vent's self-presentation. This is the risk taken for being authorized to speak in their name. Managers accept to be accountable and to render accounts of their performance, because this self-presentation as one governable by numbers opens the door to higher

responsibilities and means for action. Playing the management game means displaying the role of a personage in a world where numbers matter and speak.

As in any game however, numbers (success) stories can sometimes turn into nightmares. Playing a game implies trying to win the game. But “winning” makes sense only if the reciprocal idea of “losing” is part of the storytelling: their symmetry is intrinsic to the narrative dynamic of the game. The successive proofs of the winner can retrospectively make sense as the story of victorious plays only under the condition that someone or something is defeated. Losers to the numbers game can be of two sorts: the ones who fail in being accountable (not knowing how to play) or the ones who account for failure (not being a good player). Successful numbers are the Grail of most management narratives and deeply structured organizational sensemaking as the storytelling of victories and defeats during competitive games.

A view of accounting talk as ventriloquism allows us to better understand how and under which conditions we can make numbers speak. The first law (oscillation) underlines the fact that trying to make numbers speak reciprocally implies that numbers also can make us say things and that playing the numbers game implies to know how to speak the language of numbers. In this view, the accountable manager is made to speak by numbers as she tries to make them speak.

Ventriloquism suggests a renewed interpretation of the popular claim that “anything can be said with numbers.” Of course, the figure can technically say anything, but will an existing audience accept what it says? If nobody listens, cares or believes what the numbers are supposed to say, numbers will remain lifeless figures. What the numbers say both depends on what their vent can make them say (and reversely), but also

and especially on what the audience will make them say (and reversely). “Anything can potentially be said with numbers,” but numbers can also be unpredictable, sometimes refusing to say what we would like them to say, sometimes also dictating new ways of doing things. What can and must be said, when, how and to who is now also framed and patterned by what numbers might dictate and demand. Indeed, anything can be said *with* numbers, but not everything can be said *by* numbers to the extent that the stability of what a number says needs to be collectively enacted.

Any social innovation or change with numbers should take attention to these performative conditions of numbers making and using, writing and talking, authoring and authorizing. Indeed, the difficulties encountered by MSF managers for making numbers speak are not proper to the specific activity and “raison d’être” of MSF or to the specific cultural and political context of their intervention. Social innovation with numbers might depend before all on the constitution of reliable chains of numbers’ inscriptions through which the performativity of the language of numbers can unfold. This performance can be enacted only if numbers matter by themselves, i.e., as far as people care about them *as* elements of a chain (and not only for their representational accuracy). More research should be done on these performative conditions of the language of numbers in other unusual organizational contexts.

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Appendix 1

**Doctors without Borders (MSF)
RDC Congo - January 2010
Discussion between two logisticians (Fred and Luc)**

Transcription

1 FRED But, it's the same, I have to put it back in the budget
2
3 LUC No no they are there.
4
5 FRED No no but yes the labor↑
6
7 LUC Ah↑
8
9 FRED I have to note everything. I will justify everything, I'm gonna
10 make a narrative, you see (.) so that he can follow and then that-
11 so that Mike - It must be clear for Mike.
12
13 LUC hum
14
15 (1.0)
16
17 FRED I'm telling you, I did it line by line, we looked and hum
18
19 LUC Well you are surprise by:: ((putting a big smile))
20
21 FRED No no it's fine, me I like to work with him
22
23 LUC (inaudible), He is maybe a little too obtuse sometimes Mike=
24
25 FRED =Not obtuse, but he is a perfectionist, you see. He is like a dog
26 with a bone on a:: on everything. Any penny has to be justified.
27 He is right uh, personally I think that it's not necessarily bad, you
28 see. He made me save money on painting. If he hadn't told me
29 that, he pissed me off, I had to redo the calcu[l]ation
30
31 LUC [But on paint we
32 didn't change the price- we didn't change neither the quantity or
33 the price at the [end
34
35 FRED [Yes, no, me I I have lower the price a bit
36
37 LUC Yes [yes

38
39 FRED [But contrariwise, the price is clearly not what we estimated.
40 There, he's right it's more expensive. The water paint feed, we
41 paid it for times more expensive than what I have put in the
42 budget
43
44 LUC Oh I see I a[gree
45
46 FRED [Yes, me I've put 25 dollars for one pint and we paid
47 103 dollars.
48
49 LUC Uh yeah (.) but it's not- It's not the way we should do with
50 money like that. Personally, I see the money that is there
51 ((gesturing with both hands as to signify something in front of
52 him)). If the money is available, we:: can=
53
54 FRED =Yes but he said to me « if we don't spend this money it means
55 that we can use it on another project [xxxx
56
57 LUC [Yes yes but he's completely
58 wrong on [this
59
60 FRED [Oh this I don't [know
61
62 LUC [No no we also need this money for
63 material here- you, the pain, well=
64
65 FRED =Yes yes no it's=
66
67 LUC =There are prices that differ from::: from one to twenty=
68
69 FRED =Yeap
70
71 LUC No, for me, I think- a budget well spent, it's a budget that is spent
72 at ninety, nine- one hundred percent, it's- it's a budget, at least,
73 it's:: it's perfect (...)
74
75 FRED =Hum=
76
77 LUC = If we need it, we must- It is there, we must use it. We should
78 not say "Ah well, this money, if we don't spend it, it will serve
79 for another project." No (.) It's not at all:: at least not with MSF.
80 MSF on the contrary, they- if if you spend seventy percent or
81 sixty percent of the budget, they are not happy because they say
82 "Well, here- [xxx
83

84 FRED [xxx ((trying to resist his argument))
85
86 LUC The money is available for us and we don't spent it so it's
87 ascribed=
88
89 FRED =Yes but=
90
91 LUC =There I [agree.
92
93 FRED [But it depends on the activities. If you have 60% of
94 your budget and you manage to complete 60% of your planned
95 activities, they are not happy=
96
97 LUC =No [yeap=
98
99 FRED [If you manage to completed all your activities and you
100 spent 65 ::: I think- we applaud you out loud:::=
101
102 LUC =Yeap but it means it has been badly evaluated. It's a shame
103 because the money that at the end you put into your budget, it
104 means that you over evaluated your budget while that money
105 could have been used for other missions and finally you say [xxx
106
107 FRED [Yes
108 but it's not lost right=
109
110 LUC =Yeap but you still freeze it for a whole year euh=
111
112 FRED =Yes=
113
114 LUC =Into your budget, yes but them=
115
116 FRED It's freeze=
117
118 LUC Yeap but them, they don't like that. Mainly, well, when it's clean
119 funding it's not too bad. But when its donors and when ((putting
120 his right hand to the horizontal over his head to mimic the
121 superior limit of a budget))
122
123 FRED = Ah yeap, but this this cannot be reaffected elwhere=
124
125 LUC =Yeap
126
127 FRED It needs to be spent there=
128

129 LUC =You know, we have here in RD Congo about 10 donors (finger
130 put up in the air)=
131
132 LUC =You know, I was telling that to Mike, the other time « you
133 know, it's not completely true what you say because there is
134 funding that are affected here::: and that won't go elsewhere at
135 the end ».
136
137 FRED No no you see.