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ABSTRACT

This paper outlines the concept of accountability, presents performance contracting as an external response to accountability, and examines the impact of planning, programing, budgeting, and evaluation systems (PPBES) in an accountable system. The major thesis of the paper is that PPBES assists in controlling accountability by specifying expectations and performance in a manner understandable to the public. (Author)

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CONTROL OF ACCOUNTABILITY THROUGH  
PLANNING, PROGRAMMING, BUDGETING,  
EVALUATION SYSTEMS

A Paper Presented to the  
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## INTRODUCTION

It is somewhat trite to say that we are in the midst of an institutional crisis. All institutions in the private and public sectors - from General Motors to federal penitentiaries - are experiencing either recurring manifestations of dissent or outright confrontations. Public schools have not been spared in this regard; in fact, internal and external pressures continue to grow. These pressures are often the result of social problems which society has dumped on the school's doorstep, too often warmly welcomed by our zealous educators seeking to gain greater public endorsement and recognition. Successes have been many and are all around us, but the failures of the educational system are also more evident to an increasingly critical public that is hungry for a scapegoat. The "everything for everybody" concept of a school, often promulgated by well-meaning educators, sets the context for disillusionment. Parents, business in general, community influentials, and students are pointing accusing fingers at the schools for their failure to deliver the expected outcomes, some of which are equivalent to walking on water. How much longer can our schools serve as receivers in bankruptcy for all of society's failings?

Gunderson (13) may be overstating his case when he says:

There is an attitude of negativity that stalks society today. It is self-destroying in concept and faces us at every turn of the road. In the name of progress it holds respected institutions and values up to ridicule and unless we find a remedy it will lead to chaos, confusion and eventual destruction of the free enterprise system.

There was a time when school administrators, school boards and teachers enjoyed the complete confidence of the public. We enjoy that position no longer.

Today the school administrator is made to look like a Jekyll and Hyde who places his own bureaucratic interests before those of the public, his employers or employees. At budget time, the board sees him as Santa Claus in the school house while teachers regard him as an unfeeling Scrooge.

The trustee is regarded as the village idiot by taxpayers who can't or won't take the time to get information on the schools. He is looked on as a country cousin -- and a poor one at that -- by municipal and provincial politicians. The teaching force, rightly or wrongly, accuses all trustees of a lack of empathy, of unfeelingness and, in a somewhat softer vein, of a lack of gray matter.

It is becoming increasingly clear that wherever the fault lies, educators and those responsible for the educational system must take a stand - one that will enable them to be answerable with the kind of credibility that will reaffirm the public's commitment to education. It is not so much the value of education that is being questioned by the not-so-silent majority, but instead, the capability of schools, as we know them, to deliver the sought results. Hence, there exists a pervasive disenchantment or disaffection which has distilled itself under the rubric of "accountability."

#### WHAT IS ACCOUNTABILITY?

Webster's New World Dictionary, defines accountability as "the condition of being accountable, liable or responsible." It is the "now" word and clearly the byword of all our constituents.

Accountability is not just an economically based notion; it is also humanistically oriented. That is, although the conservative element wants to know what it's getting in return for rising costs (often exponential) there is also a growing minority either belonging to the disadvantaged group, or supportive of it, expressing disillusionment with the "system." There are some who argue that these are but symptoms of the more basic problem of adjusting to the impact that a rapidly changing technological society is making on the educational system both in terms of what we teach and how we teach it.

The former associate commissioner of the U.S. Office of Education, Grant Venn (1), says that where schools were once "accountable" for "selecting out" students for the unskilled labour force, there is now little need for unskilled labour. "Suddenly," he says, "the situation is such that schools are

expected to educate everyone to the point that he can be successful in a new kind of technological society."

Anna Hyer (1), director of NEA's technology division, defines accountability as a concept that involves "agreeing upon objectives, deciding upon the input to achieve the objectives, and measuring the output to see the degree to which the objectives have been met." Governor Russell Peterson of Delaware, chairman of the Education Commission of the States, says accountability involves making "what the student learns," rather than "what the teacher teaches," the educational objective and thus the basis for measurement. Briner (6) provides a perspective for grappling with the concept in the following:

Accountability in education must be the result of rational understanding and communication between the public and educators about the discharge of responsibility for determining educational purpose, defining function, judging results, and taking corrective actions to improve learning.

So, the "name of the game" is accountability: evaluation of education and the educator, not on the basis of what is poured into the educational process but on what comes out at the other end.

For the most part, accountability is a consumer-based notion which pervades North American society. It must be recognized, however, that fiscal accountability is but a part, perhaps the smallest part, of the accountability movement in education (8). The broader concept strikes at the efficiency of the school, its performance in relation to expectations held for it.

The accountability concept even has its heroes. Witness the awe in which Ralph Nader, the consumer's watchdog, is held. Nader has become the champion of the "little guy" by his successful David and Goliath confrontations with big business, government and organizations characterizing the modern-age

bureaucracy. His effectiveness in making monolithic technocracies responsive and accountable has made him one of the most admired individuals in North America.

#### RESPONSE TO ACCOUNTABILITY

What forms of response to accountability have occurred? Basically there are two broad categories of responses which are aimed at coping with the demands of the public. In the first category can be classified those forms of response which are external to the school system. Here, control of accountability is handed over to an outside agency. The second category includes those approaches which are internal to the school system. Here, the control of accountability is retained.

Performance contracting (2,3), in its various forms, constitutes the major external mechanism for responding to accountability demands. There are several types of performance contracts, ranging from a total price contract extending over the entire school system to a limited sub-contract concentrating on some portion of the school program. The "voucher plan" (11) is really a form of individual contracting based on the market mechanism of free choice by the individual consumer. No more will be said here about performance contracting since others on the program will no doubt focus on this question.\* The point to be made is that control of accountability mechanisms in this external response does not rest with the educational administrator.

Turning to internal approaches, or those within the existing educational organizations, there can be identified several patterns of response to the accountability question. In general, these orientations provide for

\*For an up-to-date summary on performance contracting see "Contracting Faces Big Test," The Shape of Education. Nations school Public Relations Association, Volume 13, 1971-72.

retention of control of accountability mechanisms by school administrators. A number of focuses or perspectives may be identified: the humanistic, the economic, the managerial, and the systems oriented.

Very briefly, the humanistic approach is based on the premise that humanizing the learning process will in effect remove the inequities in learning outcomes which underlie the cries for accountability. It is clearly process oriented, and one of the accountability mechanisms is presumably the positive orientation the students carry home.

The economic or cost-benefit approach focuses on the input-output equation and attempts to do one of two things:

- (1) to obtain maximum benefit at an acceptable level of cost (cost is fixed); and
- (2) to obtain a set level of benefit (performance) at a minimum level of cost (performance is fixed).

The concept of cost-benefit analysis evolves from welfare economics: its application to education in a purely quantitative sense, that is, dollars of input equals dollars of educational benefit is virtually impossible to demonstrate. This approach is resource requirement - outcome oriented: it derives from the industrial PPBS model.

The managerial approach is best typified by the "management by objectives" movement. This approach has been particularly effective in the industrial world where a standard product exists. However, the applicability of this mode of thought is demonstrable in education only to the degree that specific objectives and evaluative criteria are universal.

The systems approach to making an organization more effective attempts to encompass the humanistic, economic and management approaches by integrating in a decision system such interacting variables as context (the situation),

input (what goes in), process (what goes on), and output (what is achieved) (4).

One such system is known as PPBES (Planning, Programming, Budgeting, Evaluation System). A number of these systems are in circulation and although the emphasis differs, the essential components are the same (5, 10, 12, 14, 15, 20).

A PPBE System involves:

Planning -- needs assessment, identification of educational goals, and specification of performance-based objectives.

Programming -- design of corresponding activities or programs and alternative methods for achieving objectives.

Budgeting -- allocating funds on the basis of programs facilitating cost determination and analysis.

Evaluation -- determining the effectiveness of programs in terms of achieving specified objectives.

A school system (16) implementing a PPBE System reports that PPBES is concerned with intergrating:

....the reviewing and stating of goals and objectives, examining alternatives in terms of facilities, program, personnel, materials, and supplies, providing for communication, establishing priorities involving as many power groups as possible, utilizing limited fiscal resources, developing support for change, organizing for accountability, and providing for evaluation.

Fundamentally, there are three major processes in a PPBE System which focus on educational accountability. They are: Planning, evaluation and communication.

#### PLANNING

The process of planning stripped of its supporting activities is essentially goal or objective setting. Objectives, in the broad sense, are statements of values; in the narrow sense, they are benchmarks of performance or learning

behavior (17). It becomes obvious that there are several levels of objectives, namely, societal, school system, school, and classroom levels. The level of specificity of these objectives is directly proportional to the proximity of the activity to the classroom; that is, instructional classroom objectives are far more specific than objectives specified by the province. Conversely, the level of specificity is inversely proportional to the difficulty of specification. For example, where the specification of behavioral objectives is extremely difficult and hazardous, e.g., some affective areas, Lessinger (18) advocates going to a higher level of generality. One can appreciate, however, that objectives become less meaningful as the level of generality is raised. Hence, broad general objectives are useful only in providing directional thrusts in education and not for specifying learning behaviors for students. For example, a provincial course of studies may emphasize "valuing" as a major objective without specifying the learning behaviors which would indicate the achievement of this objective. Ultimately the classroom teacher must develop both the learning activities and the evaluative criteria by which this judgment can be made.

#### EVALUATION

In very simple terms then, the specification of objectives will facilitate answering the question, "What are we trying to do?" This question, if answered, leads to a more difficult question: "How well are we doing?" An acceptable answer to this question requires the existence of evaluative criteria. The evaluative procedures characteristic of the past are no longer adequate (21). The number of tenth graders with so many hours of instruction in mathematics, using a certain approach to the subject and corresponding materials, taught by a certificated teacher with a specified number of credits, in a class of so

many students, meeting in a room that meets minimum standards of size, lighting, heat, and so forth, tells us nothing about how well students have learned mathematics. The point to be stressed here is that the evaluation function in education has been primarily focused on the input factors, to a lesser degree on the process factors, and to a very minimal degree, on the outcome factors.

It is submitted that the cry for accountability derives from dissatisfaction with the outcomes in relation to the fiscal resources (inputs) demanded. Is it not reasonable to assume that a dissatisfied public will react by withholding its support, both moral and financial?

#### COMMUNICATION

The third major process of PPBES is communication. Cunningham (7) states that "citizens must have an information base upon which to make accountability judgments about their institutions." He further claims that the principal response of school officials when accountability issues arise is either to become defensive or to begin an immediate search for information, usually restricted to input factors such as pupil-teacher ratios, etc. However, the accountability issue generally has two dimensions. The first is access to information about performance or output; the second is identification of those factors thought to be responsible for unsatisfactory performance.

At this point, it should be quite clear that the three major processes of PPBES, namely, planning, evaluation, and communication, have a significant common denominator in the form of a data base. It is impossible to plan, evaluate or communicate effectively without readily available data. Furthermore, without an on-going information system there is little likelihood that any significant improvement will take place in the planning,

evaluation, and communication functions on a long-range basis.

## CONTROL OF ACCOUNTABILITY THROUGH PPRES

Demands for accountability by the various publics of education can be controlled to the degree that the need for accountability is reduced by educators able to do three things:

- (1) to specify educational objectives, cooperatively or otherwise;
- (2) to evaluate these objectives in performance terms; and
- (3) to communicate effectively to the public answers to the questions "What are we doing?" and "How well are we doing it?" This latter is obviously based on the success of the first two.

Whether or not one subscribes to the Roman imperative of Vox populi, vox Dei (the voice of the people is the voice of God), it is safe to assume that no great steps forward in education can be made without the endorsement and support of the general public.

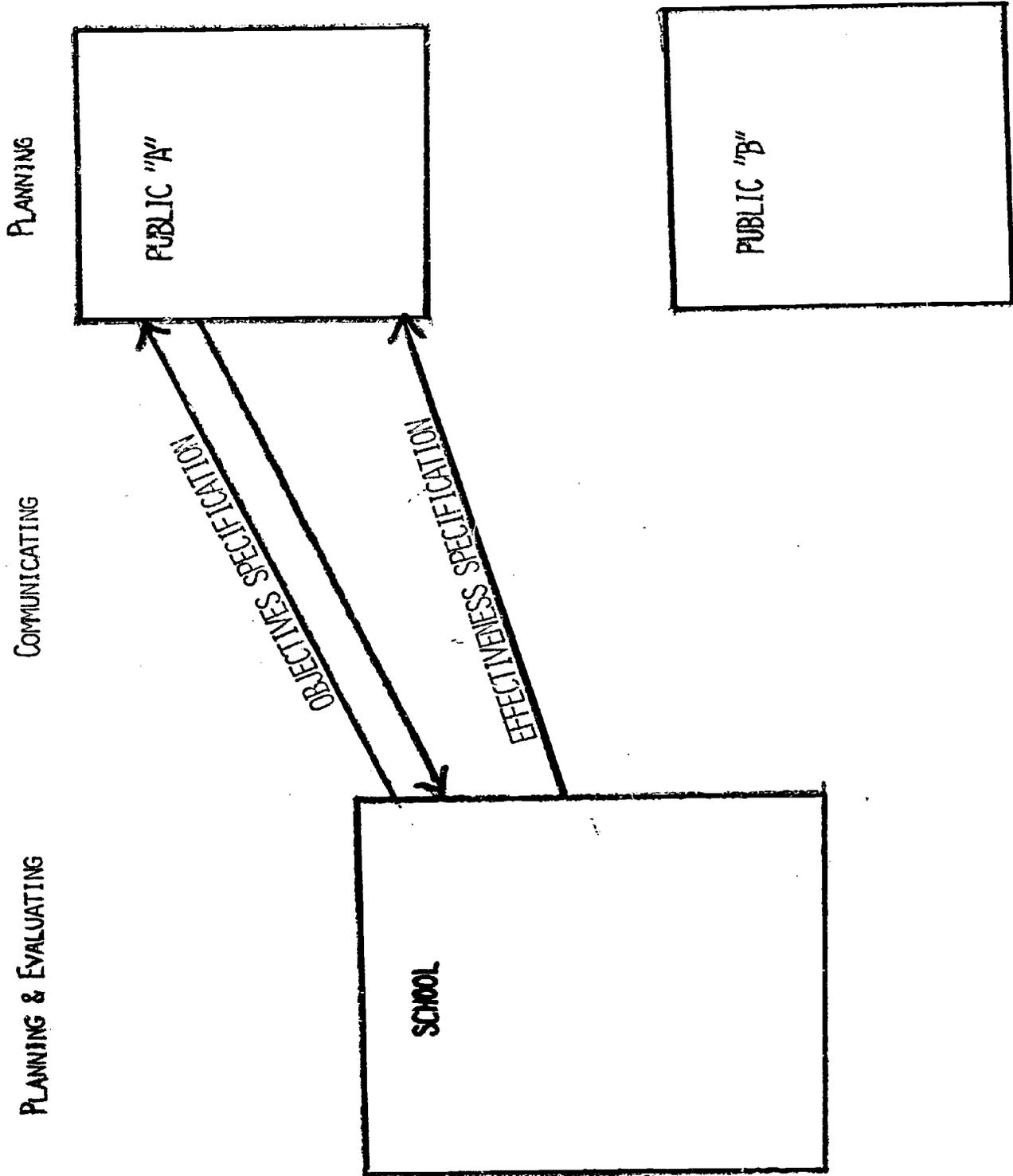
Figure I proposes an accountability model which attempts to illustrate the two-way communication that will yield such public support and at the same time leave control of that two-way communication in the hands of the educator. Just to be misunderstood, let it be clear that control of accountability mechanisms does not imply control of information content in a distortive sense. The intent and application of such control is quite the opposite. The need is for accurate transmission of accurate data to whatever publics require information;

To illustrate: if the intent of PPRES were to provide paint for a badly-built fence, it would neither hold the promise held out for it, nor should we be advocating it. For even though (as any carpenter will tell you) paint can cover "a multitude of sins," the well-painted, poorly constructed fence will still fall down. What we need to do, then, is build not only

FIGURE 1

AN ACCOUNTABILITY MODEL

(FACILITATIVE VEHICLE: PPBES)



a well-constructed fence, but the kinds of fences that are wanted by the "owners."

So we want not to cover school programs with paint, but rather, in consultation with our publics we want to build better programs by specifying objectives and effectively communicating the results of attempting to meet the objectives.

#### SOME IMPLICATIONS OF PPBES FOR DECISION-MAKING

A fully operating PPBE System in education requires significant changes in the decision-making system now in use. First of all, it must be recognized that there are types (19) and levels of decisions which require different decision-makers. There are certain types of decisions that are clearly the prerogative of the school board, just as there are those decisions which derive from the pedagogical license of the classroom teacher. There are also those decisions which overlap jurisdictions and hence must be negotiated. To sort out these decisions by "type" is one of the "hoary" problems facing education today.

Turning to the levels of decision making, too often a "totem-pole" approach is taken whereby the province, the school system, the school and the classroom are identified as the decision levels, with the number and importance of decisions decreasing as one approaches the bottom of the totem pole. In actual practice the converse is true. The typical organizational pyramid must no longer be viewed as symbolic of decision-making flowing from the apex but rather as a configuration representing the greater number of decisions to be made as one nears the base of it (9). An educational organization requires fewer policy decisions than it does operational decisions--the largest percentage of the latter are made in the schools.

Since identification and specification of objectives constitute the heart of the PPBES decision system there are limitations which need to be recognized by its advocates and potential users. In this connection a typology of decision issues developed by Thompson (22) serves as a useful framework for classifying decisions and suggesting strategies and structures for organizational decision-making. The applicability of PPBES can be abstracted accordingly. (See Figure 2.)

When there is agreement regarding both causation and preference, decision-making is a technical or mechanical matter. For instance, a decision to provide gate service to school children with the present transportation system is a simple matter of scheduling.

When there is agreement on the goal, e.g., reducing the drop-out rate, but no evidence as to the best way of accomplishing this goal, decision by majority judgment is a workable approach. In this instance, "professional" opinion emerging from a collegial structure fits education best.

When there is no agreement on the goal (purpose of technical education), but there exists agreement on the availability of suitable programs, compromise becomes the usual strategy for decision making. For example, technical education may be defined as preparation for a trade and life-long education on a fifty-fifty basis. Most often this type of decision is reached by means of the bargaining process by representatives of different points of view.

Lastly, when no agreement exists on either the goal or the means to attain the goal, e.g., religious instruction in public schools, decision-making must be inspirational in nature characterized by charisma, divine guidance and/or unassailable expertise. It can be argued that too many decisions in education have been placed in this category by default.

FIGURE 2

A TYPOLOGY OF DECISION ISSUES

IS THERE AGREEMENT ON GOALS? (PREFERENCE)

YES NO

COMPUTATION BUREAUCRATIC	COMPROMISE REPRESENTATIVE (BARGAINING)
JUDGMENT COLLEGIAL	INSPIRATION ANOMIC

YES

IS THERE AGREEMENT (EVIDENCE) ON POSSIBLE

CAUSE - EFFECT RELATIONSHIPS (CAUSATION)

NO

11-a

That is, there has not been a serious effort to specify meaningful goals with adequate evaluative criteria in relation to either new or existing educational programs.

With the exception of the "Inspiration" quadrant in this typology of decision-making PPBES has direct application. PPBES is a "cards on the table" approach to attempting to match expectations with performance. Hence, information pertaining to expectations (goals) of educational programs and effectiveness of such programs must be sought.

## SUMMARY

I have attempted to look at the role of the administrator in accountability and how he might respond to the demands upon him. The concept of accountability was examined and general approaches to coping with it outlined. Performance contracting was viewed as an external response to accountability and PPBES as an adaption within the present educational system.

The major processes of PPBES, namely planning, evaluation, and communication were examined in relation to their impact on the accountability issue. In addition, the implications of PPBES for decision-making were analyzed by means of a typology which served to identify the limitations of PPBES.

The major thesis of this paper is that PPBES assists in controlling accountability by specifying expectations and performance in a manner understandable to the public.

I realize that I have underscored the need for accountability in our schools. My purpose for doing so, however, differs from most of the critics who envision a hopeless situation. Although pessimism is the order of the day, I feel that the great need is for cautious optimism. This is no time for imprecise thinkers to mouth slogans which comfort the uncommitted and pedagogically insecure in the educational force, but rather the time has come for hard-headed capable educators to take positive action. Rationality works in a number of directions: it exposes both strengths and weaknesses; it raises havoc with mythology and time-worn truisms. Rationality can also upset the status quo in addition to lowering the level of dogmatic conviction.

I am confident that school administrators will help the school account effectively to all its publics, but most effectively to its most important

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