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# The expressive role of performance measurement systems: a field study of a mental health development project

## Article (Accepted version) (Refereed)

**Original citation:**
Chenhall, Robert H., Hall, Matthew and Smith, David (2015) *The expressive role of performance measurement systems: a field study of a mental health development project.* Accounting, Organizations and Society. pp. 1-62. ISSN 0361-3682
DOI: 10.1016/j.aos.2014.11.002

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**Full text copy of:**

**Chenhall, R., Hall, M., and Smith, D. 2015. The expressive role of performance measurement systems: a field study of a mental health development project. *Accounting, Organizations and Society*, forthcoming.**


## Abstract

The management control systems (MCS) literature has long recognized the importance of values and beliefs (e.g., Ouchi, 1979; Simons, 1995). However, in this literature, values and beliefs are typically presented in the context of mission statements or company slogans that can play little substantive role in shaping actions and behaviours. In this paper we focus on how MCS can play a more active role in values expression, and examine the potential for performance measurement systems (PMS) to be used within organizations to express the values and beliefs of organizational members. This use of PMS, which we term its expressive role, is important as pluralistic and expressive forms of organizing are becoming more prevalent. Furthermore, prior research indicates that enabling the expression of values and beliefs by organizational members can generate energy and commitment that are important to the achievement of organizational objectives. In a field study of a mental health development project in a non-government organization, we examine the design and operational characteristics that are important for the expressive role of PMS. We also examine the interplay between the expressive role and the instrumental role of PMS and identify circumstances in which these roles can clash and/or be complementary.

## Introduction

The management control systems (MCS) literature has long recognized that values and beliefs are important in the functioning of organizations (Ouchi, 1979; Simons, 1995). Scholars have questioned, however, whether those MCS often associated with values and beliefs, such as mission statements and company slogans, play any substantial role in shaping actions and behaviours (e.g., Argyres & McGahan, 2002: 48). Furthermore, even in contexts where MCS are envisioned to play a more prominent role, it is typically to promote conformance by organizational members with corporate values and beliefs espoused by senior management (Ouchi, 1979; Simons, 1995). In this way, there has been little attention directed towards the possibility for MCS to play a more active role in values expression, particularly in the context of enabling a wider variety of organizational members (and not only senior managers) to express their beliefs and values as part of their work in organizations.

Attention to a more active role for MCS in values expression is important because recent research indicates that organizations are increasingly operating in more pluralistic contexts characterized by multiple objectives (Denis, Langley & Rouleau, 2007). In this context, in addition to a purely instrumental rationale focused on the pursuit of specific objectives, organizations can have an expressive purpose (Schultz, Hatch, & Larsen, 2000; Berry, 2005; Frumkin, 2005; Etzioni, 1961). This expressive purpose reflects a focus on helping individuals to express their values, commitment and faith through their work in organizations (Mason, 1996; Frumkin, 2005; Schultz et al., 2000; Gordon & Babchuk, 1959).

A focus on the expressive dimension of organizations is consistent with emerging research attempting to reposition the role of organizational members' values, beliefs and emotions at work – not as a nuisance or obstacle to organizational

progress, but rather as a potentially productive feature of the work environment (Huy, 1999; Dutton et al., 2006; Boedker & Chua, 2013; Bolton & Houlihan, 2009). In particular, research indicates that enabling the expression of values and beliefs by organizational members can generate energy and commitment, enhance learning and exploration of alternatives, and reduce value conflicts in ways that can aid the collective achievement of organizational objectives (c.f., Frumkin, 2005; Huy, 1999).

In this study we examine the potential for PMS to be used within organizations to express the values and beliefs of organizational members. In particular, we consider whether and how organizational members' involvement with PMS can potentially provide a context within which their values and beliefs can be expressed. This focus on organizational members' substantive engagement with PMS seeks to highlight a more active role for MCS in values expression, moving beyond the typically passive role ascribed to elements of MCS such as mission statements and slogans. We also seek to pay particular attention to the expression of values and beliefs held by a variety of organizational members, and not only on how PMS can be used instrumentally by senior managers to encourage conformance with corporate values and beliefs. Specifically, we address three interrelated research questions: Can PMS help organizational members to express their values and beliefs? If so, what design and operational characteristics of the PMS could help to facilitate this process? How does the expressive role of PMS relate to and/or conflict with an instrumental use of PMS in organizations?

To analyze the potential for an expressive role of PMS we conducted a field study of the development of a PMS in the Sri Lankan office of Voluntary Service Overseas (VSO), a non-government organization (NGO) working in the field of international development. NGOs, like VSO, are characterized typically by the

instrumental pursuit of specific objectives, such as poverty reduction and meeting other developmental goals related to health, education and empowerment. In addition, they are characterized by a salience of beliefs and values related to missions to help the disadvantaged, where organizational members participate in these organizations in order to help express their commitment to these values and causes (Frumkin, 2005; Mason, 1996). Our empirical setting provides us with a powerful lens through which to examine the potential for PMS to play an expressive role, as well as the way in which this expressive role relates to the instrumental use of PMS in organizations.

Our study contributes to the literature by developing and advancing understanding of the expressive role of PMS. We conceptualize this role as the capacity of a PMS to facilitate the display of a variety of values and beliefs held by organizational members. The findings from our field study indicate that the ability of a PMS to enable organizational members to express their values and beliefs is related to specific design and operational characteristics. The creation of a 'playful' environment (c.f., Huy, 1999) in which the PMS operates, and a PMS that is easily accessible to organizational members, are both important in order for the PMS to operate in an expressive role. Prompting the expression of values and beliefs by organizational members is then facilitated by the indicators included in the PMS aligning with the important values and beliefs of organizational members, where the development of a close affinity between the specific values and beliefs of organizational members and the precise content and wording of those indicators is paramount.

Our identification and conceptualization of the expressive role of PMS contributes to the MCS literature (e.g., Simons, 1995) by exploring how values and beliefs can be discussed and expressed as part of MCS and how this actually shapes

behaviour. This is in contrast to, for example, MCS in the form of a mission statement that is neither referred to, nor thought about, by organizational members (e.g., Argyres & McGahan, 2002: 48). This focus also contributes to emerging research positioning the expression of organizational members' values and emotions as a potentially productive feature of the work environment (Huy, 1999; Dutton et al., 2006; Boedker & Chua, 2013; Bolton & Houlihan, 2009). In particular, our study provides insight into the way in which the expression of values through PMS can help the achievement of organizational objectives by mobilizing the energy, motivation and commitment that values expression can create (c.f., Huy, 1999; Dutton et al., 2006; Frumkin, 2005). Examination of the expressive role of PMS is likely to be important for those organizations that have an evident expressive purpose, such as NGOs, and for organizations more generally as pluralistic and expressive forms of organizing become more prevalent (Denis et al., 2007; Schultz et al., 2000; Huy; 1999; Dutton et al., 2006).

The remainder of the paper is structured as follows. The next section provides the theoretical framework for the study. The third section details the research method. The fourth section provides information on the case context, with the fifth and sixth sections presenting our empirical analysis from our field study. In the final section we discuss our findings and provide concluding comments.

## Theory development

Our conceptualization of the expressive role of PMS has its roots in literature seeking to distinguish between expressive and instrumental organizations, a typology first adopted by Gordon and Babchuk (1959). An expressive organization is one whose activities can help individuals to express their values, commitment and faith

through their work, while an instrumental organization is one designed to maintain or create some normative aim (Mason, 1996; Frumkin, 2005; Gordon & Babchuk, 1959).

Recent research has indicated that rather than being either purely expressive or purely instrumental, organizations can operate in more pluralistic contexts characterized by multiple objectives (Denis et al., 2007; Chenhall et al., 2010). On this basis, the idea that all organizations have an expressive purpose (to varying degrees) has gained increasing attention. This is founded on the idea that organizations compete based on their values, or what they are seen to stand for (Schultz et al., 2000). This can be the case for both for-profit and non-profit organizations. In considering for-profit organizations, Shaw (2000) notes the importance of values relating to innovation at 3M and Hewlett-Packard and the manner in which these organizations have used stories of organizational members past and present to highlight these values to new members. On this basis, rather than organizations being purely expressive or instrumental, it makes more sense to consider the expressive and instrumental purposes that may be at play within any given organization. As such, our study focuses on the role PMS can play in supporting this expressive purpose, as well as instrumental roles for PMS in organizations.

*PMS, roles of accounting information, and the expression of values and beliefs*

In examining the expressive role of PMS, we focus on the way in which MCS can be used to express values and beliefs. Prior MCS research has tended to focus on the values of top managers where, for example, they can use interactive control systems to reveal their values and preferences to other managers and employees in the organization (Simons, 1995). However, this is very much a top-down, hierarchical

process whereby the values of top managers are communicated to others in the organization, with little capacity for the expression of values and beliefs by employees at lower levels of the organization. We seek to understand how PMS can help to express or 'signal' the values and beliefs of a variety of organizational members, not only top managers. Prior MCS research also tends to locate values under the domain of 'belief systems,' where practices such as mission statements are used to valorize particular values (Simons, 1995). However, such practices seemingly have little active or on-going role in helping organizational members to discuss and express their values as part of their work (e.g., Argyres & McGahan, 2002: 48). In contrast, our focus is on how the PMS can become involved in the communication, discussion and expression of values by members of the organization. As such, we consider how PMS can be used to discuss and express the beliefs and values of organization members, and how these systems can be used to shape behaviour.

In line with this discussion, we define the expressive role of PMS as the capacity of a PMS to facilitate the display of a variety of values and beliefs held by organizational members. In crafting and elaborating this definition, we first draw on research into organizational symbolism. Scholars have focused on a variety of different types of organizational symbols related to the core and distinctive values and beliefs of an organization, and, in particular, have identified the use of material objects and artefacts as being a potentially powerful symbol in this process of values expression (c.f. Trice and Beyer, 1993; Pratt & Rafaeli, 1997).

PMS typically (if not always) involve the development of material objects and artefacts, such as indicators, spreadsheets, and performance reports. Smith and Stewart (2011) argue that the process of transferring unexpressed beliefs and values into comprehensible symbols and material artefacts is important for the expression of

values. Boedker and Chua (2013) argue that emotions like hope, desire, fear and passion can come alive and circulate through material artefacts such as accounting templates, reflecting their role in not only engaging intellectual and reasoning skills, but also playing on people's passions and feelings. Other research indicates that measurement and evaluation practices can provide an important mechanism through which individuals in organizations can reflect upon and express their beliefs and values (Howes, 1992; Abma, 1997; Greene, 1999; Dart & Davies, 2003). This research suggests the development and operation of a PMS, particularly its manifestations in material artefacts, could help staff to think about, reflect on and articulate their values and beliefs.

In elaborating this idea, we draw on Huy's (1999) work on emotional dynamics, specifically on the role of 'display freedom.' Huy (1999) refers to display freedom as the organization's ability to facilitate the variety of emotions that can legitimately be displayed and felt in the organization. We adapt this conceptualization of display freedom to refer to the capacity of a PMS to facilitate the display of a variety of values and beliefs held by organizational members. Huy's (1999) work suggests that the creation of an environment in which there is freedom from the fear of reprisal for holding 'inappropriate' views, and in which there is 'time' and 'space' to have the ability for reflection, experimentation and expression of new ideas, is likely to support the development of display freedom. In contrast, display freedom is low when organizational members are faced with an organizational climate where they feel restricted in their ability to share their values and beliefs (for example, where there is fear of reprisal, or embarrassment).

On first consideration, it may appear that an instrumental use of accounting places little or no *explicit* emphasis on the expression of values and beliefs held by

organizational members, given that its focus is on efficiency and the pursuit of instrumental ends. However, a large body of more critical accounting scholarship illustrates how the (often typical) focus in PMS on financial goals can serve to promote a narrow range of values related to efficiency and purely economic or profit-based ends (e.g., Cushen, 2013; Ezzamel, Willmott & Worthington, 2008; Dent, 1991). This suggests that a strong focus on economic goals may restrict the expressive role of PMS.[1] In contrast, an expressive role of PMS need not be restricted to a focus on improvements in operations and efficiency, even though the energy generated from the process of articulating beliefs and values can complement efforts to improve organizational effectiveness (c.f., Frumkin, 2005). Frumkin (2005) notes that the instrumental and expressive perspectives may not necessarily be in tension. Specifically, PMS playing an instrumental role may support expressive purposes by serving to highlight and focus attention on areas seen as important to the values of organizational members. As above, however, this may only be possible where there is scope for the inclusion of organizational members' values in the PMS that go beyond the purely economic or instrumental.

The above discussion examined the role of organizational members' values and beliefs in the development of a PMS. However, when and how a PMS could provide organizational members with opportunities to express their values and beliefs is unclear, and is likely to depend on the presence of certain design and operational characteristics.

*Characteristics of PMS enabling the expression of values and beliefs*

[1] An exception to this could be in situations where organizational members happen to value highly goals related to organizational efficiency and profit-based ends.

In considering the characteristics that may enable the expression of values and beliefs of organizational members, we first draw on research suggesting that the engagement of organizational members in the performance measurement process is likely to be important for the expressive role of PMS. This can involve opening up information production activities to a wider variety of participants in order to make the PMS more accessible and visible to organizational members (c.f., Deetz, 1995; Greene, 1999). This could involve providing organizational members with the opportunity to ask questions, offer views and provide suggestions during the development and operation of the PMS (c.f., Hirschheim & Klein, 1994). Organizational members could be given power to negotiate collectively the development of the PMS, where engagement is more than a mere 'feel good' exercise akin to a 'sham ritual' (Najam, 1996; Ebrahim, 2003). Engagement of organizational members with the performance measurement process may also involve senior staff adopting an empowering approach facilitating dialogue and information sharing rather than being overly commanding or directive (c.f., Simons, 1990; Bisbe, Batista-Foguet, & Chenhall, 2007). Research also suggests that involving organizational members in the development and operation of the PMS may facilitate the expressive role as they are best placed to judge whether their values and beliefs are suitably reflected in the PMS (c.f. Wouters & Wilderom, 2008).

To understand how to engage organizational members in the performance measurement process, we first draw on Huy's (1999) work on 'playfulness.' Huy (1999) refers to playfulness as the ability of the organization to create a context promoting experimentation and tolerating mistakes. We adapt this conceptualization to refer to the organization's ability to create an environment for developing and operating the PMS in which mistakes are tolerated and experimentation is encouraged.

Such an environment would be characterized by jokes, laughter, and playful activities legitimizing trial and error (Huy, 1999) as part of the PMS's operation. This is consistent with the notion that fun and playfulness are an important part of organizational life and part of attempts to engage with the human side of organizing (Bolton & Houlihan, 2009).

The dynamic of playfulness appears particularly important in enabling freedom of expression. The process underpinning the development of the PMS would need to have aspects of 'playfulness' in order for staff to feel comfortable enough to provide suggestions as to the properties of the PMS. This is consistent with research focusing on the way in which fun and playful activities can create a sense of involvement (Bolton & Houlihan, 2009). Playful and game-like qualities in accounting systems can also encourage organizational members to be more open and to engage in more creative, innovative and experimental behaviours (Cooper, Hayes & Wolf, 1981). It would appear, then, that the presence of "playfulness" in the development of a PMS would promote "display freedom", and thus the expression of values and beliefs in the PMS.

In addition to Huy (1999), we also draw on research in evaluation, organizational communication and management accounting that helps to shed light on how to engage organizational members in the PMS. Research in evaluation suggests formal evaluation techniques can aid the expression of values by providing a medium through which individuals feel comfortable expressing their perceptions, which often involves modifying conventional frameworks to suit the skills and culturally familiar idioms and styles of expression of participants (Howes, 1992). These modified formats can then provide memory triggers whereby individuals are able to recount and reconstruct key events and experiences as part of the formal evaluation process

(Howes, 1992). Evaluation that is responsive to and promotes the expression of the values of participants tends to be formalized in a more open and narrative style, which helps to invite reflection, rather than in a propositional style, which limits dialogue by being more declarative about findings and their meaning for participants (Abma, 1997).

Research also suggests that in order for a PMS to enable organizational members to express values and beliefs, it needs to be accessible. This is because organizational members are unlikely to engage with and adequately express their values and beliefs through a PMS that they cannot understand. Prior research indicates that user engagement with formal systems can be aided by presenting information in a language familiar to the operator rather than the language and terms of technical staff (Adler & Borys, 1996).[2] This is because overly formal and technical language can provide an expressive privilege to (often) managerial voices and thus makes it difficult for a wider variety of organizational members to express their views and opinions (Deetz, 1992; 1995). The use of more every-day and natural language in formal systems can help organizational members to access their content and reflect upon its significance for them (Abma, 1997; Deetz, 1992). This can also increase access to formal systems by limiting the need for training in specialized techniques or abstract concepts (Hall, 2014). Management control process can be made more accessible to organizational members by, for example, calculating variances using categories relating to operational work, integrating budgeting with operational planning, and by presenting simple information in easily digestible formats so staff can process them quickly (Ahrens & Chapman, 2004). Research also suggests PMS

[2] Adler and Borys (1996) refer to the use of familiar language as part of their discussion of 'internal transparency' within their description of enabling and coercive bureaucracy. This work has, of course, been developed further in management accounting research to refer to enabling and coercive controls (see for example, Ahrens & Chapman, 2004; Wouters & Wilderom, 2008).

can be made more accessible by eliminating accounting jargon and using plain language instead of technical terms (Rowe, Birnberg & Shields, 2008).

## Method

For this study, the second author was a full-time volunteer at Voluntary Service Overseas (VSO), an international development NGO. The author's volunteer placement was as a "Monitoring and Evaluation Advisor" responsible for helping the mental health programme to develop "appropriate M&E systems to monitor progress of the VSO mental health programme/project."[3] The author became aware of the volunteer placement during a research visit to Sri Lanka in January 2009 that formed part of a wider study the authors were conducting on VSO (Chenhall, Hall & Smith, 2013). The author subsequently applied to become a VSO volunteer through the standard VSO volunteer recruitment processes. Accordingly, during this time the author's position changed from a researcher studying VSO as an 'outsider', to a participant observer or 'insider' who was immersed in the real-time flow of activities in the mental health programme (cf. Jönsson & Lukka, 2007; Ahrens & Mollona, 2007). The author completed the volunteer placement in two visits to Sri Lanka in 2009, the first during two weeks in April and the second during July-September.[4] During the placement the author was based in the VSO Sri Lanka office, located in a suburb of Colombo, where most of his time was spent. He also travelled to other locations in Sri Lanka to visit various mental health facilities where other volunteers were working. In total, the author spent 61 days as a participant-observer, where, in addition to his work as a volunteer, he observed the everyday goings-on at the office

[3] Source: Placement outline for Monitoring and Evaluation Advisor.
[4] During the research period the first and third authors were 'outsiders' who remained involved in on-going research at VSO but did not participate directly in the work in Sri Lanka.

over the course of the placement, participated in lunches and conversations with office staff and volunteers, as well as other activities such as social gatherings, meetings, and weekends away.

The majority of the placement concerned the development of a new system for use in the monitoring and evaluation of a mental health development programme operated by VSO in Sri Lanka (which came to be known by the acronym 'LEAP'). Compared with interview-based studies, participant observation can make more credible claims towards studying accounting in 'action' (Ahrens & Mollona, 2007). It can help researchers to gain the trust of organisational members, which can provide access to information often unavailable to outsiders (Rowe et al., 2008). This can provide the opportunity to collect more significant and subtle data as the researcher can see what organizational members actually say and do and what really matters to them (Jönsson & Lukka, 2007) and to get a closer look at people's facial and bodily responses (Boedker & Chua, 2013). Participant observation is particularly important to this study in order to observe organizational members in situ and see their responses (verbal and otherwise) to the PMS 'close up.' To this end, there was an explicit agreement that the volunteer placement would serve the dual purposes of helping the mental health programme to develop a PMS as well as provide an opportunity for the author to gather empirical data for research purposes.

Overall, we adopted an interventionist approach. The author's participation was as follows: he facilitated the involvement of programme staff, volunteers and partners' in the development of LEAP, organized regular meetings where staff and volunteers' feedback on the tool was obtained and then incorporated into each subsequent version, and coordinated completion of LEAP at each of the mental health facilities. During these processes he spoke with organizational members (individually

and in groups) about their work and the on-going development of LEAP. In this way, the author participated in a change process with people working in the organization that lead to the creation of a new accounting practice, participating on equal terms with other members of the team and sharing responsibility for the development of LEAP (c.f., Jönsson & Lukka, 2007). The author's involvement was democratic (Jönsson & Lukka, 2007) in the sense it was the organizational members who developed the indicators in LEAP and took the primary role in scoring the indicators and providing narrative descriptions during its completion at each mental health facility, albeit with help and support from the author. Our involvement at VSO did not set out to test or develop a particular accounting innovation or practice (Wouters & Wilderom, 2008) but was designed to gather empirical data in order to theorize about how PMSs were developed and operated, particularly in a setting with limited resources, expertise and time-pressure. As such, we did not enter the field with an idea of the expressive role, so our analysis of the data in relation to the expressive role of PMS took place entirely after the participant observation had ended (Ahrens & Chapman, 2004).

Formal data collection consisted of field notes, meetings, interviews and documents. The author took detailed field notes during each day of the research period, keeping a hand-written diary providing a description of events as they unfolded, which is important in preserving the traceability of the research process (Jönsson & Lukka, 2007). Each evening after work, the hand written notes were turned into an 'expanded account' (Spradley, 1980) using an electronic word processing system. Once a day's entry was completed it was not edited (Jönsson & Lukka, 2007). The expanded account totalled 127 pages of text. Additionally, seven meetings concerning the development and implementation of the LEAP system were

digitally recorded and transcribed, representing a total of over 14 hours of meetings. Further, we draw on documents from the LEAP development and implementation process, comprising seven iterations of the LEAP report template, as well as supporting documentation. We also draw on interviews with staff and volunteers involved with the VSO Sri Lanka programme office (seven interviews), observations of office meetings (five meetings in total), and over 100 documents relating to VSO Sri Lanka's mental health project and the VSO Sri Lankan programme office more generally. We also sought to provide a longitudinal perspective to the study by conducting interviews and collecting further documentation at the completion of the mental health programme in February 2013. We conducted an additional three interviews (consisting of an interview with the Mental Health Programme Manager, a Mental Health Programme Volunteer, and the Health Programme Manager at VSO Head Office) and collected documents and reports pertaining to the overall evaluation of the project. Table 1 provides an overview of the formal data collection.[5]

With respect to data analysis, we followed the approach outlined by Eisenhardt (1989), which has been utilised in several prior accounting studies (see for example, Ahrens & Chapman, 2004; Free, 2007; Chenhall et al., 2010). This involved arranging the different types of data (field notes, meeting transcripts, documents) chronologically and identifying common themes and unique insights and also areas of disagreement. We also used archival records to elaborate and refine our understanding of important issues that arose in field notes, meetings and interview discussions. We then re-organized the original transcripts around key events and issues; and compared emerging findings from our study with existing research.

[5] We also draw from prior research on VSO (including 32 interviews from Chenhall et al. (2013)), which although not referenced directly in the empirical material below, helped to provide the knowledge necessary to make meaningful and valid interpretations of the practices we observed (c.f., Alac & Hutchins, 2004).

<insert Table 1 here>

## Case context

VSO is an international development NGO that works by (mainly) linking volunteers with partner organizations in developing countries. VSO's head office is in London, United Kingdom, with a 'country office' situated in most of the developing countries in which VSO operates. Volunteers are typically professionals with substantive experience in their field, and their placements (lasting from three months to two years) involve taking up a specific position in an organization, usually working alongside a local staff member. [6]

The VSO Sri Lanka country office is located in Colombo, with 12 full-time staff, including a Country Director, three Programme Managers, and a variety of support staff responsible for volunteer relations, administration and logistics. VSO Sri Lanka operated programmes in three areas: mental health, disability, and participation and governance, with each programme area headed by one of the three Programme Managers. Each programme consisted of a set of partner organizations and a group of volunteers.

### *The Mental Health Programme*

VSO had identified mental health as 'a neglected area with services and resources concentrated in Colombo and a few urban areas.'[7,8] The VSO mental health

[6] VSO operates programmes in a variety of areas, including health, education, secure livelihoods, HIV/AIDS, disability, and governance. For further information on VSO and its operations, see www.vsointernational.org (accessed 5 September 2012) and Chenhall et al. (2013).
[7] Source: 'Supporting and Developing Rights-Based Mental Health Services in Sri Lanka' - project description document.

programme had volunteers working in a variety of roles in the Sri Lankan mental health sector, typically as trainers in contemporary and community-based mental health care. Most volunteers were qualified mental health practitioners from the United Kingdom's National Health Service (NHS), with some volunteers from the Netherlands and India. At the time this research was undertaken, 10 volunteers were in placement in Sri Lanka. Most partner organizations in the mental health programme were government hospitals and rehabilitation centres, along with two NGOs. The country office worked closely with the Sri Lankan Ministry of Health through on-going involvement in regular meetings of the mental health sector and having senior mental health professionals on the programme's advisory committee. The mental health programme was primarily organised by two staff, a 'Programme Manager' and a 'Programme Officer', who were responsible for day-to-day programme organization, administrative tasks such as planning, budgeting, and reporting, development of partnerships and volunteer placements, and liaising with current volunteers and partner organizations on a regular basis.[9]

In 2008 VSO obtained external funding for the mental health programme, with a four-year project worth approximately one million euros. The project was 75% funded by the European Commission, with other funding from the World Health Organization, Astra Zeneca and the Silvia Adams Charitable Trust. There were four stated objectives for the mental health project:

1. National Mental Health Policy implemented in six target provinces within Sri Lanka;

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[8] In 2005 the Sri Lankan government issued the 'Mental Health Policy of Sri Lanka 2005-2015' that identified the poor state of mental health in Sri Lanka, stating that it had 'an estimated 2% of the population suffering from serious mental illnesses.' The policy was primarily directed at establishing minimum service and staffing levels in each of the districts of Sri Lanka, with a focus on promoting community-based mental health care that catered for social as well as medical needs (Sri Lankan Mental Health Policy, see www.searo.wo.int/LinkFiles/On_going_projects_mhp_slr.pdf, accessed 5 September 2012.

[9] For further information about the mental health programme, see www.vso.org.uk/Images/sri-lanka-mental-health-summary-mar07_tcm79-20599.pdf, accessed 5 September 2012.

2. Mental health workers in the six target provinces use more client-centred and rehabilitation-focused approaches;
3. Newly trained mental health workers and non-mental health workers are trained using interactive and practical methodologies; and
4. Partners engage in more community-based rehabilitation-focused approaches, in particular ensuring the involvement of people with mental health problems and/or their families in these approaches.[10]

These objectives of the mental health project focused on the extent and quality of mental health practices across different provinces, as well as the involvement of beneficiaries and their families. The mental health project required very detailed reporting on budgeting and expenditures according to pre-specified budget codes and reporting procedures. These reports were submitted quarterly to the European Commission. The project also required VSO to provide annual and end-of-project evaluations on progress in achieving the stated objectives, but the precise content and format of this evaluation was not specified by the donors, meaning VSO was able to develop its own measurement and reporting system for this purpose. To this end, VSO proposed that evaluation of the mental health project 'include annual partner reviews, and mid-term reporting by partners and volunteers on progress between annual reviews. These involve participatory exercises and workshops with the volunteers, partner's staff and client groups and other stakeholders.'[11]

External funding provided a moderate amount of resources with which to undertake monitoring and evaluation activities as well as funding volunteer placements focused on monitoring and evaluation. In this way, the mental health project provides a useful empirical setting for examining the expressive role of PMS as it is unlikely to be dominated by external pressures, and there is the potential for tension between the expressive and instrumental roles of PMS in that it should be

[10] Source: 'Supporting and Developing Rights-Based Mental Health Services in Sri Lanka' - project description document.
[11] Source: 'Supporting and Developing Rights-Based Mental Health Services in Sri Lanka' - project description document.

‘useful’. Further, the project was undertaken in an environment with sufficient financial resources to enable the PMS’s development.

*Developing a performance measurement system*

One of the main existing reporting practices used in the mental health programme was the ‘Volunteer Report’, which focused on the activities of an individual volunteer placement. Each volunteer completed it, typically at two-month, 12-month and 24-month intervals. This reporting format had been in place for many years, and was used widely across volunteer placements throughout VSO. The report was a narrative account that included sections such as ‘the volunteer’s main activities so far’ and asked volunteers to report on ‘how has your job developed since you arrived and what lessons can be learnt’ and ‘how have you adapted personally?’[12] This report was considered inadequate by the Programme Manager, as it did not relate to the mental health project’s objectives outlined above.

The development of a new PMS for the mental health programme began in August 2008, when the Mental Health Programme Manager devised an Excel spreadsheet centred on reporting progress toward the four objectives of the programme (see Figure 1 for a timeline of key events in the development of a new PMS). The spreadsheet had rows containing questions to gauge progress on each objective, with each column corresponding to one of the six provinces in Sri Lanka.[13] In attempting to complete the spreadsheet, the volunteers and Programme Manager were required to consider the effects of VSO’s work in each province. This proved problematic, however, with the Programme Manager commenting that the spreadsheet

[12] Source: Sample of Volunteer Reports.
[13] See Appendix 1 which shows a sample from the spreadsheet.

she had devised was not very ‘user-friendly’[14] and the volunteers did not complete it. Little progress was made, until April 2009, with the beginning of the researcher’s volunteer placement, along with another mental health programme volunteer working part-time on the process (referred to here as Volunteer 1).

<insert Figure 1 here>

The development of the PMS took the Excel spreadsheet as the starting point and proceeded through a total of seven different designs (comprising different sections and indicators) that were trialed and tested during the period April-August 2009. Each round of this testing involved the development of a new design, which was then discussed in face-to-face meetings with mental health volunteers, VSO staff and some representatives from partner organizations. Feedback from these meetings was then incorporated into the next design of the PMS, which was taken to another meeting, and so on. The PMS that was developed from this process came to be called LEAP, an acronym representing ‘Learning, Evaluation, Assessment for Partners.’ This PMS was to be completed for each of the mental health facilities with which VSO had placed a volunteer. The final version of LEAP had four sections: Capacity Building and Service Delivery, Training and Behaviour of Staff, Patient Experiences, and the Impact of Mental Health Services on the Lives of Beneficiaries. Each section consisted of a set of indicators, where each indicator was scored on a 5-point scale and accompanied by narrative information.[15]

[14] Source: Field notes, January and April 2009.
[15] See Appendix 2 which shows the complete set of indicators, and Appendix 3 which reproduces the beginning of Section 1 and indicator 1.2 from LEAP as given in the final version.

The following sections reveal the different ways in which a PMS can help organizational members to display and express their beliefs and values. First, we focus on the way in which a PMS can be developed to engage people in the performance measurement process. Second, we analyze the way in which the design and operation of the PMS can embed (to varying degrees) and therefore help with the display of values and beliefs held by staff and volunteers.

**Engagement, accessibility and playfulness**

This section examines the way in which LEAP was developed and operated to engage staff, volunteers and others in the performance measurement process. Below we analyze how engagement was facilitated in two ways: by improving LEAP's accessibility to users, and by making the process of developing and using LEAP playful, fun and enjoyable. The findings reveal how the engagement of organizational members, as facilitated by both accessibility and playfulness, was a key part of making LEAP expressive, and, as such, forms a key part of the expressive role of PMS.

*Accessibility*

Making the PMS accessible to staff, volunteers and partner representatives was particularly challenging. The Health Programme Manager described a typical view of monitoring and evaluation processes as follows:

> I think there's a lot of mystique around M&E [monitoring and evaluation] which perhaps doesn't necessarily have to be there. I think people think 'oh, M&E is something which clever people that crunch data and statistics and things do.' […] I think providing people with systems whereby they can actually do it very simply is important but I think that can be a bit of a challenge sometimes.

This 'mystique' was addressed by designing LEAP so it was understandable to people without a background in monitoring and evaluation. This was significant because the vast majority of people involved in the mental health programme, including the volunteers, did not have such a background. LEAP avoided jargon, used non-technical language and expressed indicators so they related directly to the activities of the mental health programme (see Appendix 2).

A further way accessibility was promoted was by ensuring LEAP was 'as simple as possible.'[16] This was particularly important because volunteers and staff who came to work on the mental health project held somewhat negative views about the use of PMS. The Programme Officer explained:

> The majority of volunteers…are psychiatric nurses and occupational therapists and psychologists and psychiatric social workers. They are health professionals and when they see this kind of a tool [LEAP], if they don't have a lot of background in monitoring and evaluation and project management and so on […] I think they don't want to take it up.

This quote highlights the way in which the volunteers' motivation for working on the mental health programme was driven by their work as health professionals where tools like LEAP are viewed as a potential obstacle to their work. In this context PMS are viewed as a distraction or even an incursion on much more valuable activities; a situation observed in the wider NGO sector (e.g., Chenhall et al., 2010).

The importance of LEAP being as simple and less onerous as possible was evident in the following excerpt, taken from a meeting in August 2009, where volunteers contrast the first and final drafts of LEAP:

> Volunteer 2: When this [LEAP] was first shown to us some months ago it was like, my god, what on earth has VSO thrown up […] this is too big […] I feel this [the revised version] is workable […]
> Volunteer 1: We've listened to your feedback.
> Volunteer 2: It's not just that, it's that, I'm a volunteer, I'm surrounded by paper work more than I was in the UK […] Finally I understand the value of reporting for the future […] it's more user friendly for me, so a round of applause for the LEAP team, yeah!
> [General applause]

[16] Source: Draft 1 of LEAP reporting template.

> Volunteer 7: And also like the guff that we end up filling in in England, you know, I've not been in the statutory sector in England [the NHS) very long but I've never yet had any input into it at all. You know, you ring up, I can't even remember the name of the wretched database team, about why something doesn't work, and it's just like, well, you can't do it like that, you can't put in the information you want, you've got to put in the information we want, you know, and to have something that's what we actually need and is useful and is things that we're doing and talking about that is rather refreshing because that's not been my experience at home.
> Volunteer 5: I think the thing I like about it is, I find paperwork absolutely demoralizing, but this is less of an imposition.[17]

As with the Excel spreadsheet completed in August 2008, the first version of LEAP was criticized for being too big and complicated. In contrast, the final version of LEAP, which was the result of extensive efforts to simplify and make it clearer, is viewed as user-friendly and more workable. The lack of user input Volunteer 7 perceives in the NHS ('you can't do it like that') is clearly a cause of much frustration, evident in her view of the operators as the 'wretched database team.' In effect, by (seemingly) not even considering the views of the volunteer, this lack of user input can be seen as limiting and controlling the types of values and beliefs that can be displayed and included in the PMS (c.f. Huy, 1999). In contrast to the NHS case, she views her involvement in LEAP as 'refreshing' and considers its content as related directly to her work ('things that we're doing and talking about'), evident in another conversation where Volunteer 7 stated that LEAP is 'actually rooted in our work.'[18] This is further supported by the statement of Volunteer 5 who describes LEAP as 'less of an imposition', revealing the way in which it could bring a sense of hope and encouragement (rather than 'demoralizing') by not encroaching on the work the volunteers came to Sri Lanka to pursue.

*Playfulness*

[17] Source: LEAP meeting, August 2009.
[18] Source: Field notes, July 2009.

Games and other techniques to encourage a sense of playfulness were also a feature of the LEAP development process. One example is from a pivotal moment in the development of LEAP that occurred at a quarterly Sector Group Meeting in July 2009. At this meeting, which involved VSO staff, volunteers and representatives of partner organization, LEAP was officially introduced for the first time. This did not involve a formal presentation, but was organized around a brief introduction followed by a game. At the very start of the activity, all 50 participants were asked to stand up and, then, on the count of three, to jump in the air and shout 'LEAP.' This prompted much laughter from participants.

The game used to introduce LEAP was called 'Making Rice', and was the suggestion of Volunteer 1 who had been exposed to a similar game in her volunteer placement. The game involved participants being organised into groups of approximately five people, and then being provided with 20 minutes to answer five questions concerning the making of rice, where each question was designed to mimic a stage in a typical evaluation process, such as monitoring, evaluation and impact.[19] Responses from each group were collected and placed on a flipchart, and the session ended with analogies being drawn between the stages in the evaluation of making rice and the stages in the evaluation of the mental health programme.

The game itself prompted much discussion, joking and laughter throughout and was also a source of amusement at several moments later in the meeting – for example, one participant joked that the researcher and Volunteer 1 should conduct a rice tour to research how to cook the best rice and that this should involve its own evaluation. That these jokes were made at all indicates LEAP was indeed perceived as

[19] For example, question 2 was 'What do you do to check if the rice is cooking properly?', which referred to the monitoring stage, and question 4 was 'What is the result of well-cooked rice?', which portrayed the impact stage.

accessible and non-threatening by participants, which is important in enabling the expression of beliefs and values (Huy, 1999). The ability of the game to generate a sense of playfulness relates, at least in part, to the selection of a context that was culturally and cognitively appropriate. Rice is a staple food in Sri Lanka and is often used to celebrate important events – hence selecting this as the context can be seen to symbolize the significance of the LEAP process. In addition, as participants would actually have experienced the cooking of rice themselves, they were all able to participate in the activity, helping to reduce mystique or feelings of exclusion from evaluation activities such as LEAP.

Several other aspects of the process sought to generate encouragement and a sense of hope. For example, the 'LEAP' acronym was chosen deliberately to symbolize the way in which evaluation can help to generate improvements in the lives of persons with mental illness, which was reinforced through the selection of an image attempting to capture visually the progress the project was trying to achieve, as shown in Figure 2. The use of such images can encourage hope and motivation by giving flesh to the vision of a project or goal (Huy, 1999; Smith & Stewart, 2011).

<insert Figure 2 here>

Playfulness was also evident in the informal nature of the discussions held with staff (e.g., doctors, nurses) at each mental health facility in the process of completing the LEAP reports. For example, these discussions would begin with an 'ice-breaker' activity, the discussion space was designed so that participants sat in a circle without any tables and chairs between them, and VSO volunteers were

intermingled amongst staff rather than in separate groups. Volunteer 6 made the following comment about these discussions:

> It's [the LEAP discussions] not like a serious thing […] like in an exam where you have to give an answer, people are able to tell a joke and say, you know, what they feel like and they are able to express themselves freely.

These informal arrangements provided a relatively safe and protective environment in which staff could share ideas and have the freedom to participate in the discussion and answer questions (Huy, 1999).

In this section we examined how the engagement of staff, volunteers and others in the performance measurement process was facilitated by making LEAP accessible to users (e.g., using simplifying language for indicators) and by creating a sense of playfulness (e.g., the use of the 'making rice' game) when developing the LEAP template and throughout its completion at each mental health facility. Accessibility and playfulness were both important in engaging organizational members in the development and operation of LEAP and thus formed a key part of the expressive role of PMS. The involvement and engagement of volunteers and staff also helped to facilitate the inclusion of indicators in LEAP focused on their values and beliefs, primarily related to the importance of the beneficiary. In the next section we focus on the way in which the indicators that were included in LEAP helped organizational members to express their values and beliefs through the PMS.

**Expressing values and beliefs through the PMS**

In this section we first examine the way in which the expressive role of PMS was helped by the inclusion of a focus on beneficiaries in LEAP. We then focus on tensions that arose in enabling the expressive role in both the design of, and scoring process for, the indicators in LEAP.

*Focusing on the beneficiary*

A strong belief in the importance of the beneficiary was evident throughout the mental health programme. For example, programme documentation regularly expressed the importance of a rights-based approach to mental health and of having mental health services centred on clients and service users.[20] Volunteers often expressed the belief that their motivation for volunteering was to 'make a difference' in the lives of staff and patients they were working with in their placements.[21] The Programme Manager stated the programme was 'ultimately about the beneficiary group, this is why we are here.'[22] A belief in the importance of beneficiaries was also evident in changes to VSO's approach to its work, with its increased focus on 'impact', that is, whether and how the work of VSO contributed to changes at the beneficiary level (see, for example, VSO, 2004).

The Volunteer Report was viewed as 'quite good at looking at activity but less strong in terms of [capturing] overall impact.'[23] The programme manager commented that the existing volunteer reports were 'still placement specific' and, in the context of developing LEAP, she stated a PMS should enable her and others 'to see the benefits [of the programme] for them [the beneficiaries].'[24] Volunteers also expressed frustration at not being able to see how their work was having an impact.[25] As such, the existing Volunteer Reports did not provide volunteers and staff with the freedom

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[20] Source: End of Project documentary (see www.youtube.com/watch?v=UZcQ9a0bLm0&feature=youtu.bevideo, accessed 14 March 2013) and End of Project report entitled 'Sharing skills and experiences: good practices in mental health', see www.vsointernational.org/Images/sharing-skills-and-experiences-good-practices-in-mental-health-sri-lanka_tcm76-38911.pdf, accessed 16 March 2013).
[21] Additional motivations expressed by volunteers related to the chance to experience life in a different country, to travel and meet new people, and to gain experience in the international development sector with a view to gaining employment after their placement (Source: Field notes).
[22] Source: Field notes, April 2009.
[23] Source: Field notes, April 2009.
[24] Source: Field notes, April 2009.
[25] Source: Field notes, January and April 2009.

to display and express the importance of the beneficiary in their work (c.f., Huy, 1999). In contrast to the Volunteer Report, the first (and subsequent) drafts of LEAP sought to include a stronger focus on beneficiaries. In particular, indicators were developed concerning patient behaviour (such as whether patients provide input into their treatment), as well as a separate section on 'the impact of mental health services on the lives of beneficiaries', which included indicators such as the length of stay, readmissions, community visits, and discharges (see Appendix 2 for further detail).

The inclusion of indicators focused on beneficiaries in LEAP helped to express values and beliefs by prompting discussion of values amongst staff and volunteers during the completion of LEAP at the different mental health facilities. This was because completing LEAP typically involved volunteers and staff from the respective mental health facility meeting in face to face discussions to review progress and complete the scoring for each of the indicators.[26] As many of the indicators in LEAP concerned beneficiaries, this meant most of the time spent completing LEAP related to discussions concerning patients, providing a setting in which staff and volunteers could discuss and reflect on values related to beneficiary care. The following four examples serve to illustrate this process: the first two examples show how LEAP prompted organizational members to recall particularly impressive activities and outcomes for patients, whereas the third and fourth examples show how LEAP provided opportunities for organizational members to display and register failures and disappointments as they relate to patient progress and treatment.

The first example concerns the completion of LEAP at a large mental health hospital in Colombo. This involved three volunteers, one hospital staff member and

[26] These discussions typically lasted between a half-day and one and a half days and could involve discussions with different groups of staff and patients at each mental health facility. For example, those involved in completing LEAP could speak to doctors, nurses, social workers, support staff and patients in separate groups. Each group discussion could take at least one hour. Source: LEAP guidance document and field notes.

the researcher in a discussion lasting approximately two hours. During the discussion of the indicators in section 2, particularly the indicator on violence and aggression training, the hospital staff member was prompted to offer the following reflection:

> So the big thing is that we have a target to train all the staff in the management of violence and aggression, we have trained nearly half [of the staff]…now we can see in the hospital, there is a big difference with the staff, now no violence, the violence has stopped, it has reduced, it's very very nice […] When I came to this hospital in 1998, every staff, the minor staff, had a big stick to attack the patients… now no sticks…It changed, it changed.

The comments it is a 'big thing' and a 'big difference' illustrates how LEAP provided an opportunity for the staff member to express the importance of the change in the behaviour of staff he had observed. Discussing the indicator on violence and aggression training allowed him to register the significance of the change since his time at the hospital, particularly as he, along with the volunteers, had been largely responsible for developing and operating the training for staff in violence and aggression management that had helped to change the patient experience at the hospital.

A second example concerns the completion of LEAP at a women's mental health facility located in Colombo. This involved three staff at the facility (the matron, a doctor and a nurse), a volunteer, and the researcher in a discussion prompted by the cover page of the LEAP report, which asked participants to identify and record the 'three biggest achievements', the 'three biggest challenges' and the 'three biggest priorities for the coming year.'[27] Many achievements were raised during this discussion including, as above, changes in the way staff were acting towards patients. The doctor was the most vocal in expressing the significance of the changes and in particular reflected on the importance to her of changes in the behaviour of patients she had observed. Specifically, she commented the patients now 'have

[27] Source: LEAP Reporting template document.

ambitions…enjoy themselves' and 'they have wishes and preferences.' She further commented that in the past the patients were 'institutionalized to a high degree' but now had begun to show 'more expressions' with 'even acute patients saying hello.'[28] As the indicators in LEAP were focused on changes in the experiences of beneficiaries, it prompts the doctor to register and express the importance of the positive changes in the behaviour of the patients she had witnessed. By providing opportunities to reflect on significant achievements they had observed and/or were involved in, LEAP helped to provide for uplifting moments where participants could experience a sense of hope and encouragement (c.f., Huy, 1999). It also provided a setting in which values related to the importance of beneficiary care were espoused and discussed amongst staff at the hospital, particularly values concerning the treatment of patients as individuals with their own wishes and preferences. These two examples also show that this is possible because the LEAP process actually involved the staff at each facility in completing LEAP thereby providing them with the opportunity to express their values and beliefs.

Along with the ability to highlight achievements, LEAP provided participants with the chance to display disappointments and failures related to patient treatment and progress. The third example occurred during the completion of LEAP at a rehabilitation centre located in a central province of Sri Lanka. This involved a staff member, a volunteer, and the researcher in a discussion lasting approximately three hours. The story of Marsha, which Volunteer 7 relates below, arose during discussions over the completion of the indicators in Section 4 of LEAP related to changes to the lives of beneficiaries:

> Marsha was a really bright young woman, in her early thirties, with a diagnosis of bipolar affective disorder, a history of mental illness in the family […] she'd been here [to the

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[28] Source: Field notes.

> rehabilitation centre] three times […], she was chief editor of the little newsletter that we've got going [at the rehabilitation centre], she was always up for speaking at a meeting or singing or anything. She's always interested, a real bright spark, and I really wanted her to go and learn something or do something […] but it wasn't to be […] her father was fretting and he rolled up one day […] the house in Colombo he'd exchanged for lifetime care of Marsha and her brother in this private long stay institution […] I said 'what's it like? Do they go out there?' And he [Marsha's father] said 'oh yes, they go out once a year.' […] It was completely crap […] It was awful, it was awful.

In recalling this experience Volunteer 7 is able to display her fondness and affection for Marsha ('she was a real bright spark') and express her sadness and disappointment at her being taken away to a long stay institution by her father ('it was awful, it was awful'). This shows how the LEAP process prompted the volunteer to recall a significant moment from her work where, in this instance, a patient's life had changed for the worse. This story was particularly meaningful because a key aim of the mental health programme was to move mental health care away from the type of 'long stay institution' Marsha had been taken to and toward the rehabilitation model of care available at the rehabilitation centre. LEAP provided a setting where the values of staff and volunteers concerning the fundamental importance of the potential rehabilitation of patients (rather than a lifetime of institutionalization) could be expressed and discussed. The opportunity to recall a significant event was helped by Volunteer 7 being provided sufficient time and space to actually tell the story, which was exemplified when she commented towards the end of telling the Marsha story that she was 'ranting', but was reassured by those present that the recalling of the experience was valuable and that she should continue. Importantly, the telling of this story was not strictly necessary for scoring the indicators in Section 4 and completing the LEAP report.

The fourth example occurred during a three hour meeting with the mental health volunteers, VSO mental health programme staff and the researcher during July

2009. The purpose of the meeting was to discuss the near-final draft of the LEAP report, and to review each indicator and garner feedback and any final suggestions for change. The following statement from Volunteer 2 arose during the review of indicator 2.3, which concerns whether staff at the mental health facilities informed patients about their diagnosis, treatment and side effects of medication:

> They [the hospital staff] don't discuss anything with the clients, at [a hospital] they're [the patients] all schizophrenics as far as they're [the staff] concerned […] if they're [staff] handing out tablets on the ward the patient should be at least reminded 'this is your epilepsy tablet' […] they're [the staff] not doing that, they [the patients] just have two pink ones [tablets], and a yellow one and a green one, and off you [the patient] go…

Echoing the sentiment of those present during this discussion, Volunteer 2 recalls how current practices at the mental health facilities do not involve the type of staff behaviour volunteers believe should be occurring. As with Marsha's story, discussing treatment with patients, thinking of them as more than a diagnosis (not 'all schizophrenics') and giving patients information regarding their medication ('this is your epilepsy tablet') were central pillars of the approach to mental health care volunteers and others working in the programme valued and believed in very strongly. Importantly, it is the review of, and subsequent discussion surrounding, indicator 2.3 that prompts the volunteer to recall this experience. This allows her and others present to express the disappointment of the current practices they had been observing in their volunteer placements and to discuss how this connects to their values surrounding proper patient care and treatment.

*Designing indicators to express values and beliefs*

In this section we examine how the ability of a PMS to enable the expression of values and beliefs can depend, at least in part, on the way in which particular

indicators are seen to capture and relate to sometimes quite specific values and beliefs. We present three examples to illustrate this process.

One example of where the design of the indicators in LEAP was able to capture specific values and beliefs concerned the development of indicator 1.3 (focused on keeping records in the patient file). The following excerpt, from the above-mentioned three-hour LEAP meeting in July 2009, arose in a discussion regarding indicator 2.2 on the extent to which qualified staff actively seek out, listen and respond to the preferences of patients:

> Volunteer 8: Could it [indicator 2.2] be something along the lines of actively seek out, listen and record?
> Volunteer 7: Well, except that recording is maybe a different one [indicator] and maybe that if we're interested in recording then maybe we need that as a separate indicator of some kind […]
> Volunteer 8: I mean just something basic, like each patient has a file is a start […]
> Programme Manager: But what they record is not really relevant or appropriate information, it's just basic stuff on medical stuff, but not on social elements, […]
> Volunteer 2: And even that is very badly recorded […]
> Volunteer 8: You know there's a few people [patients] inevitably that are regularly upset or whatever but little of that goes into the record, all that goes into the record is the extra dose of tracomazine [a drug].
> Volunteer 3: Do you need to add another indicator here about recording?
> Researcher: Each patient has a file with basic information? […]
> Programme Manager: In some places they do but that won't give us the indicator that is progression, my concern is […] it's just basic information based on medical diagnosis just now we're talking about their life situation, their priorities, their preferences and family situation and the psychiatric social workers also need to be included so if we are putting an indicator we need to make it something that's really capturing all elements of the patient's life and not just basic information.

The discussion of indicator 2.2 prompts the volunteers to reflect on values related to appropriate forms of care and treatment for patients. In particular, Volunteer 7 suggests that an additional indicator concerning the recording of information about patients might be required (as none of the indicators in LEAP at that time captured recording of patient information). Importantly, the discussion is focused not only on the absence of record keeping per se, but that the type of record keeping the indicator

would attempt to measure needed to be consistent with the specific values and beliefs espoused by the volunteers and staff on the mental health programme. A core value of volunteers and staff concerned shifting practice away from the 'medical stuff' and to concentrate attention on the 'life situation' of each patient. In the context of record keeping in the patient file this meant that a variety of information reflecting the patients' experiences should be recorded, not just the medical information such as the 'dose of tracomazine.' This was considered by staff and volunteers to be a central tenet of the approach they believed in – to think of, and therefore treat, mental health patients as a human being, rather than as a medical diagnosis. LEAP thus provided a setting where they could discuss values concerning the treatment of patients and how best to reflect these values in the indicators (e.g., whether there is a patient file vs. a file capturing holistic patient information). The indicator developed from this discussion, which assessed whether the patient file included demographic, assessment, treatment and progress information from different staff (see Indicator 1.3 in Appendix 2), was seen to capture and thus express these beliefs and values appropriately.

A further example relates to the development of an indicator to capture the extent to which patients have a say in their care and treatment. During the same meeting in July 2009, volunteers reviewed the indicators used in section 3 on patient experiences, and, as above, felt the existing indicators were insufficient:

> Volunteer 7: You'd [the patient] be having a bit more choice about lots of things. There's something about patients [whereby they] don't feel they've got a right to say anything. It's kind of, "I'm a mental patient, what do I know?" kind of a notion that is reinforced by the service [at the mental health facility]
> Volunteer 8: Maybe something [for the indicator] around patients actually feel[ing] able to state what their needs are.
> Volunteer 7: Yes.
> Volunteer 8: Yeah, being able to state what they want.
> Volunteer 7: Yeah […]
> Volunteer 2: Which is breaking that culture of long institutional care in different organizations, isn't it? […]
> Volunteer 8: So there's something also about patients feeling able to refuse…
> Volunteer 7: To say what they want and what they don't want […]

> Volunteer 5: For example, [the patients are] expected to stay in bed whether or not they are asleep.
> Volunteer 7: So I think that expresses it really well, what they want and what they don't want.

In this excerpt, the volunteers are able to discuss and directly engage with values relating to the importance of treating patients as having their own individual preferences rather than treatment being driven by the dictates or preferences of the mental health care facility. This is evident in how the volunteers comment that the indicator should capture whether patients are 'able to state what their needs are', 'what they want' and being 'able to refuse.' This leads to a suggestion that an indicator be developed to capture the extent to which patients are able to say what they want and what they don't want, which subsequently became indicator 3.3. That indicator 3.3 used the precise wording as suggested by the volunteers meant it was able to express 'really well' volunteers' values concerning more extensive involvement of patients in their own care and treatment.

In contrast to the previous two examples, the indicators related to community-based mental health care provide an illustration of where the design of the indicators made it more difficult for LEAP to function in an expressive role. LEAP included a section on 'Engagement in the community' (see section 4.2 in Appendix 2) that consisted of indicators to address visits to the community by patients, and any employment, training and work activities outside of the hospital/rehabilitation centre. These indicators were viewed as problematic, however, because they were seen to promote a conception of mental health care at odds with volunteers' values and beliefs. For example, Volunteer 1 commented that the indicators in section 4 should be framed in a way that helped 'government services to think beyond day trips to the

community'[29], indicating they were lacking in their ability to help volunteers to express to others their beliefs about the importance of particular forms of community-based mental health care.

These indicators were also criticized because they focused on the activities of patients who remained in hospital and not on those patients who had been rehabilitated. This issue was raised during a meeting with volunteers in July 2009:

> Volunteer 7: If the beneficiaries have really benefited they might not be in the institution any more.
> Volunteer 8: How are you going to follow that up?
> Volunteer 2: If you capture this [patient experiences in section 3] they'll always be there. The statistics on the other one [section 4], you might catch them [going] in and out [of the hospital] but the effectiveness is not going to be there.
> Volunteer 8: And that quality.
> Volunteer 2: Yeah, that's the essence, yeah.[30]

In this way the indicators are viewed as focusing on patients who are 'in' the facility, and as there was no mechanism to 'follow up' patients who had left, volunteers were unable to express the importance of focusing on patients who had 'really benefited.' Furthermore, it shows that the indicators are lacking in their ability to provide a sense of hope and encouragement by excluding the very activities seen by volunteers to be the 'essence' of the project. However, the collection of data on community mental health services would have been very expensive and time-consuming, involving travel to different areas in the province to collect the necessary data and follow up with patients. This was because 'volunteers didn't have the knowledge to complete' such information, evident in such information being missing from the Excel spreadsheet.[31] This example shows how although it was more efficient not to develop indicators addressing community mental health services in a more comprehensive manner, this made it difficult for those indicators to enable

[29] Source: comment from Volunteer 1 on 3rd draft of LEAP reporting template, May 2009.
[30] LEAP meeting, July 2009.
[31] Source: Mental Health project baseline spreadsheets, August 2008.

organizational members to express their values and beliefs about the importance of community-based care.

*Scoring the indicators*

From above we saw that scoring the indicators and completing the LEAP report provided a setting where organizational members could discuss values concerning the treatment of patients, which was particularly evident in discussions over significant achievements and setbacks in attempts to improve patient care. Below we examine two examples where the scoring process is more problematic. The first example concerns the ability of the indicators to capture variations in performance significant to organizational members. The second example relates to the involvement of patients in the scoring process. Both examples also illustrate how the scoring process for the indicators can result in a situation where the instrumental and expressive roles of PMS appear irreconcilable.

The following statement is from Volunteer 5 and occurred during the above-mentioned meeting to complete LEAP at a large mental health hospital in Colombo. The statement was prompted during discussions focused on scoring indicator 1.6 – the extent to which patients have a say in their treatment:

> On [the] forensic [ward], there are very few care plans but there are some, and some of those do allow people to make some choices, one man for instance, on the care plan we did this week, had wanted to read a newspaper. They have no newspapers up there [in the forensic ward], they get ward three's second hand ones […] they're planning now to set up a reading group so that people don't smoke the newspapers, and all of that, so that one man did have a choice […] I don't know where you put that […] there was another [patient] actually who wanted to work in horticulture and it was agreed that he could but of course the system doesn't allow for that 'cause the walls aren't high enough and the fence isn't finished so I don't know quite where you'd put these little nuggets of progress like that because there's kind of some choice.

Volunteer 5 relates examples of the development of care plans, whereby two patients on the forensic ward were given opportunities to engage in activities they

individually preferred, such as 'to read a newspaper.' Recall, however, that the scoring of the indicators required an assessment of the extent to which all patients are given opportunities to have a say in their treatment and to assign a score on the 5-point scale. As opportunities were only being given to a few patients, the indicator was assigned a low score, prompting Volunteer 5 to query how the indicator would capture these 'little nuggets of progress.' It is important to note that this is not merely a concern over an incomplete or ill-specified indicator, as it was the recognition and celebration of these nuggets of progress that gave meaning to the volunteers' work and gave the hope and encouragement (c.f., Huy, 1999) necessary to sustain them through what were often extremely difficult and trying circumstances where progress of any kind was a rare commodity. This was particularly acute on the forensic ward, which was the area of the hospital identified by volunteers as being in most need of improvement.[32]

This example shows how in this situation the sensitivity of the scoring system used in LEAP was not able to capture and express the significance of the change in practice Volunteer 5 had observed on the forensic ward. In this example it resulted in a meaningful discrepancy between the value the volunteer attributed to the changed practice and the way the score on indicator 1.6 represented that change, and meant the indicator did not help Volunteer 5 to express her values and beliefs. Although throughout the study we saw little further evidence of such meaningful discrepancies, this example does suggest that the sensitivity of indicators in expressing the meaning of activities and achievements is likely to be very important in enabling the expressive role of PMS.

[32] Source: The LEAP report for the hospital identified the forensic ward as the biggest priority for the coming year.

The potential for tension between the instrumental and expressive roles of PMS is further highlighted by the involvement of patients in the scoring process. Patients were involved by asking them a series of questions about their experiences in the ward and/or rehabilitation centre and then using their responses to help determine the most appropriate score for each indicator (primarily indicators 1.4-1.6 and 3.1-3.3). Staff and volunteers expressed the importance of involving patients directly in the process not only because the programme was strongly focused on patient involvement per se, but also because of a desire to produce relatively accurate scores. That is, volunteers and programme staff expressed concern that staff at the mental health facilities may present a somewhat optimistic picture of the current level of performance and this would then overstate the performance of the programme as a whole.[33] Patient input was therefore viewed as a way to 'correct' for this potential optimism. However, this was problematic as illustrated by a situation that arose when completing LEAP at a rehabilitation centre in August 2009.

In the course of asking patients about their experiences, one patient asked whether she would be able to get a job and wanted to know what the future would hold for her. As providing answers to these questions was well beyond the remit of LEAP, Volunteer 1 stated involvement was not 'meaningful enough for the patients' and it was primarily directed at 'getting what we want', that is, the information to complete the LEAP report.[34] In this way, the involvement of patients does not register the significance of being able to do something for patients who found themselves in a troubling situation – in effect, it was viewed as an information gathering exercise at odds with the volunteer's beliefs about the importance of helping patients. This left Volunteer 1 feeling frustrated and pessimistic about being able to achieve meaningful

[33] Source: Field notes and interviews with volunteers (2009 and 2013).
[34] Source: Field notes, August 2009.

change for patients (c.f., Huy, 1999). Thus, there were tensions associated with the involvement of patients in completing LEAP – on the one hand it was considered important to help develop accurate scores, on the other hand it caused distress and made it difficult to express the importance of helping patients in a meaningful way. The frustration and distress experienced by Volunteer 1 highlights the potential for the conflict between the expressive and instrumental roles to have adverse effects on staff and volunteers.

*Collection and use of LEAP information*

The final version of LEAP was finalised in late July 2009, after which it was completed at each mental health facility where VSO had placed a volunteer. By September 2009, the LEAP process had produced a large quantity of performance information that had not existed previously. This information consisted of the scores for each of the performance indicators for each mental health facility, an extensive set of comments related to performance on each indicator, as well as written details of plans that were underway to improve performance.

The collection of quantitative performance indicators meant that, for the first time, reports were produced that aggregated performance on each indicator across the mental health programme. This had the effect of providing performance information considered helpful by organizational members. In particular, the Programme Manager highlighted the limitations of the volunteer report, stating that the information from that report meant 'we've never been able to measure change and impact.' In contrast, she made the following statement about the inclusion of indicators related to beneficiaries in LEAP during a meeting in September 2009:

> This [LEAP] is definitely useful for me when you're looking at changes and making sure we make an impact […] that's what's been missing all this time and even though we've

> done the programme area review […] this [lack of information] is why I've been struggling, the fact that we don't have baselines, we've never been able to measure change and impact.

This statement indicates how LEAP allows the Programme Manager to look at changes and impact in two ways. First, because LEAP collected information using indicators that were standardized across mental health facilities, it meant she could examine differences and changes between the different facilities using common indicators. Second, as noted, many of the indicators in LEAP related to beneficiary progress, thus providing information on the impact of the mental health programme that had been lacking under prior reporting systems. Echoing this sentiment, VSO's Health Programme Manager in London stated that the focus on beneficiaries in LEAP was the 'most advanced I have yet come across in any health programme' and, given this, he believed it should serve as a model for VSO's other health programmes.[35]

## Discussion and conclusions

This study has examined the expressive role of PMS, which we conceptualized as the capacity of a PMS to facilitate the display of a variety of values and beliefs held by organizational members. As such, our study contributes to the nascent body of literature considering organizational members' values, beliefs and emotions at work as potentially productive elements of the work environment (Huy, 1999; Dutton et al., 2006; Boedker & Chua, 2013; Bolton & Houlihan, 2009). Additionally, with its focus on how PMS can play an active role in helping organizational members to express their beliefs and values as part of their work, our study presents a counterpoint to prior MCS research that conventionally considers values as something to be expressed through belief system mechanisms like mission,

[35] Source: Email from Programme Development Advisor, Health, VSO London, to Mental Health Programme Manager, VSO Sri Lanka, November 2009.

vision and values statements, and top management communications by way of the interactive use of accounting systems (e.g. Simons, 1995). In contrast, our focus is on how the PMS are implicated in the communication, discussion and expression of values and beliefs by organizational members.

Through our analysis of the development of LEAP at VSO, it emerged that a PMS can provide a mechanism through which the values and beliefs of organizational members can be expressed as part of their work. We saw how LEAP helped staff and volunteers to express and discuss the importance of the beneficiary in meetings where the indicators were developed and refined, during completion of LEAP at the various mental health facilities, and in discussions following the completion and collation of the LEAP data. In this way LEAP provided organizational members with settings in which they could discuss values concerning patient treatment and express the significance of a variety of events related to changes towards the type of patient care they valued, which included both distressing episodes and moments of progress and success. Our analysis also sought to illuminate the design and operational characteristics that would help a PMS to fulfil an expressive role, which we discuss in the following sections.

*Playfulness and accessibility*

LEAP was characterized by trial and error and experimentation (c.f. Wouters & Wilderom, 2008; Wouters & Roijmans, 2011), developed through the use of games, imagery, and fun to promote the capacity of participants to feel comfortable expressing their values and beliefs in a supportive environment. We identified 'playfulness' - the organization's ability to create an environment in which mistakes are tolerated and experimentation is encouraged - as being an important mechanism

for enhancing the expression of values and beliefs in the PMS. Key to this was the use of games to allow organizational members to share ideas relating to their beliefs in a way that was non-threatening, free from judgement and fear of reprisal, and having a high level of informality and flexibility associated with the PMS. In particular, LEAP operated in such a way that there was the opportunity for organizational members to have the time and space to reflect, experiment and offer up new ideas, which supported the display of their values and beliefs (Huy, 1999).

LEAP was characterized by the use of non-technical language, the avoidance of jargon, and the expression of indicators in a way that was 'meaningful' and understandable to organizational members (c.f. Rowe et al., 2008). It was important to adapt the level of sophistication of the PMS and the technical expertise required so it was accessible to users and allowed them to engage with the PMS. The fact that the suggestions of organizational members were used in developing the measures in the first instance supported this process, reflecting an evaluation process using techniques and concepts readily understood by participants without the need for training (Hall, 2014). This is in contrast to common monitoring and evaluation tools used in international development, such as the Logical Framework[36], which are replete with jargon and technical terms that are often difficult to comprehend without any prior training and exposure (see for example, Wallace et al., 2007, Gasper, 2000).

Overall, our analysis shows that engaging organizational members in the PMS is important for the expressive role. This is because for a PMS to help the expression of beliefs and values, it must actually involve people in meaningful action of some kind, whether that is developing indicators, providing feedback on PMS design, or

[36] The Logical Framework is a commonly-used planning, monitoring and evaluation tool in international development NGOs. For a description, see Hall (2014), and for an example of its application, see Martinez and Cooper (2012).

considering the implications of PMS information. Passivity or lack of engagement provides little opportunity for the PMS to enable staff and others to express their values and beliefs in a meaningful way. In this way, engaging people with the PMS reflects a particular kind of participation where organizational members are actively involved in negotiating, developing and, later, operating the PMS. In contrast, engagement that is a mere 'feel good' exercise, akin to a 'sham ritual' (Najam, 1996; Ebrahim, 2003), is unlikely to promote the expressive role of PMS.

*Design of indicators*

Our study showed how the content of the performance indicators was important in enabling the expressive role of PMS. The variety of indicators that focused on beneficiaries enabled staff and volunteers to express their beliefs regarding the importance of beneficiaries by prompting them to discuss and reflect on patient progress with other staff and volunteers. These indicators provided a prompt for volunteers and staff to have discussions about patients - it enabled them to express their feelings and beliefs about what has occurred, which, can be moments of achievement and jubilation, along with particularly distressing episodes.

The opportunity to discuss both positive and negative beneficiary outcomes (e.g., a volunteer relaying Martha's story) also meant volunteers and staff were encouraged to express a wide range of experiences and emotions without fear of reprisal (c.f. Huy, 1999). This is in contrast to the typical situation in NGOs where there is often pressure to report only success stories (e.g., Lewis, 2006). More generally, this suggests that the capacity of a PMS to fulfil an expressive role is likely to be hindered when indicators are focused too narrowly, for example, where there is a focus on only financial metrics (Kaplan & Norton, 1996) or a strong reliance on

only profit-based measures of performance (Hopwood, 1974). In addition, strong sanctions from failing to achieve particular objectives or targets associated with the PMS (e.g., Van der Stede, 2000) can create a fear of reprisal inhibiting rather than promoting the free expression of values and beliefs, particularly where they relate to expressing the significance of negative outcomes.

Developing a close affinity between the specific values and beliefs of organizational members and the precise content and wording of indicators is also important in enabling the expressive role of PMS. In this process there are likely to be trade-offs involved in terms of time and resources necessary in order to develop indicators. Achieving a close affinity can be aided by drawing on the experiences and suggestions of organizational members (e.g., volunteers) when developing indicators, as it is these staff who are best placed to judge whether their values and beliefs are reflected in the PMS (c.f. Wouters & Wilderom, 2008).

*The expressive and instrumental roles of PMS in organizations*

Our study also sought to shed light on the way in which the expressive role of PMS can be a complement to, or clash with, the use of accounting information for instrumental purposes, namely, to improve efficiency. Our findings show that the expressive and instrumental roles of PMS can, and at times do, complement each other (c.f. Frumkin, 2005). For example, the development of indicators for beneficiaries provided a mechanism to enable the exchange of views relating to individuals' values and beliefs about beneficiary care (expressive role), and also enabled the organization to capture outcomes relating to beneficiary care that could help with decision making and resource allocation (instrumental role). The indicator on the patient file provides a further illustration – it was standardized and so could be

used to aggregate performance across the different mental health facilities (essential for assessing the progress of the programme and the development of action plans), yet it was also viewed as expressing the importance of the social model of care valued by staff and volunteers. As such, we see that PMS fulfilling an instrumental role can support expressive purposes by focusing attention on areas important to the values and beliefs held by organizational members.

Our study also reveals situations in which there is tension between the expressive and instrumental roles. This appears to be particularly the case where the use of indicators is unable to recognize the uniqueness of particular situations and the meaning attached to them by members of the organization. This was most evident where performance was represented in LEAP through the use of a standardized scoring method (five levels of performance for each indicator), which meant the 'nuggets of progress' that were very meaningful to volunteers were not reflected adequately in the scoring process. In this way, the transformation of qualities (such as nuggets of progress) into quantities expressed on a standard scale (such as a rating of performance on a scale) hindered the ability of organizational members (such as volunteers) to express the meaning and significance of some activities. As such, this illustrates that the commensuration process inherent in the use of standardized indicators and/or scoring processes (c.f., Espeland & Sauder, 2007) can, in some situations, make it difficult for the PMS to operate in an expressive role. However, with careful attention to the development of indicators, this situation was uncommon in our setting.

This analysis also has implications for prior research stressing the importance of developing indicators to reflect the unique strategy and operating characteristics of divisions in an organization (e.g., Kaplan & Norton, 1996; Lipe & Salterio, 2000).

The development of unique indicators is typically premised on instrumental grounds – they promote better decision making, resource allocation and performance evaluation.[37] Our study suggests an additional (and complementary) rationale for the development of unique indicators because they are better able to reflect, and thus enable, the expression of values and beliefs salient to organizational members in different divisions. In contrast, common measures, by definition, are standardized across divisions and thus would only fulfil an expressive role where values and beliefs are relatively homogenous throughout the organization. This discussion may also help to explain resistance to top-down PMS approaches imposing standard indicators and templates (e.g., Wouters & Wilderom, 2008) as they can fail to account for the differing values and beliefs of organizational members in different divisions.

*Effects of expressive PMS*

As outlined above, our study was focused on the ability of a PMS to help organizational members express their values and beliefs, the design and operational characteristics of PMS that facilitate this process, and the relation between the expressive role of PMS and other uses of PMS in organizations. As such, in terms of the effects of expressive PMS, our data are more limited in this regard, so we seek to highlight aspects of our findings that provide some preliminary evidence. Given our study was focused on the development of a PMS, the effects we observe relate primarily to attitudes towards and use of the PMS itself rather than behavioural and organizational outcomes (Wouters and Wilderom, 2008; Cavalluzzo & Ittner, 2004).

[37] As Lipe and Salterio (2000) show, this may not eventuate if managers fixate on common measures to the exclusion of unique measures, but subsequent research reveals this can be overcome (e.g., Libby, Salterio & Webb, 2004; Banker, Chang & Pizzini, 2004).

The first effect we observed related to changes in attitudes of organizational members towards the PMS (Wouters & Wilderom, 2008). In particular, we observed more positive attitudes to the PMS, with organizational members viewing the final version of LEAP as less onerous, more user-friendly and more closely linked with their work activities in comparison to both prior versions of LEAP and also the Excel spreadsheet. LEAP was also viewed by staff as providing important information on progress with the mental health programme that had been lacking for some time and was considered the most advanced PMS in use in VSO's health programmes. We suggest the expressive role of PMS helps to generate such positive attitudes because it is focused on the collection of information relating to and allowing the expression of the values and beliefs of organizational members, which, in our setting, was primarily concerned with patient care. The effect of the expressive role of PMS in fostering more positive attitudes towards the PMS is likely to be important in ensuring sustained engagement with the PMS over time and thus may help to enhance commitment to a PMS. The absence of an expressive role could help to improve understanding of how and why PMS do not operate effectively and/or face resistance and tension during their implementation and continued operation (e.g., Ittner & Larcker, 1998).

The second effect relates to the quality of data captured by the PMS. The Excel spreadsheet developed by the Programme Manager was not completed by volunteers and thus did not provide any helpful information for managing the mental health programme. In contrast, LEAP was completed for each mental health institution where VSO had placed a volunteer, and thus provided a large quantity of performance information that had not existed previously. We suggest this arose because enabling organizational members to express their values and beliefs as part of

the performance measurement process serves to elevate the level of care and attention they devote to the production of high quality information for the PMS, helping to ensure the information in PMS is more complete and less prone to errors.

Relatedly, the third effect we observed concerned the use of performance measurement information in planning and decision-making. In our study we saw that information from LEAP was, towards the end of the project, forming a more central part of regular programme planning and review processes, providing information making it easier to identify and review more systematically areas of good and bad performance in the mental health programme. We also saw some evidence of the way in which the expressive use of PMS can promote learning and exploration of alternatives (Huy, 1999), where organizational members used the information from LEAP to learn from prior experiences and develop action plans exploring a variety of different ideas and alternatives, drawing on the suggestions of volunteers, VSO staff and staff at the mental health institutions. These findings are consistent with the expectation that the expression of values and beliefs can generate higher levels of energy and motivation amongst organizational members (Frumkin, 2005; Huy, 1999). In particular, our findings suggests that where a PMS can enable the expression of values and beliefs, the resulting energy and motivation can help with planning and review processes, particularly in settings where organizational members come together to discuss progress and action plans as part of organizational processes.

*Suggestions for further research*

Most generally, our study suggests that future research should devote more attention to examination of the expressive role of PMS, particularly as organizations are increasingly being seen as having both instrumental and expressive purposes

(Schultz et al., 2000; Denis et al., 2007). In our study the primary focus was on explicating the expressive role of PMS and examining the effects on individuals' use of and attitudes towards the PMS itself. As such, future research could investigate the likely behavioural and organizational effects of expressive PMS. At the behavioural level, this could include examining whether and how the expressive use of PMS relates to individual work behaviours, where, for example, we would expect the expressive use of PMS to generate higher levels of intrinsic motivation and organizational commitment and lower levels of role conflict and resistance amongst organizational members (Frumkin, 2005; Huy, 1999; Hall, 2008; Burney & Widener, 2007). The expressive role of PMS could also relate to greater learning and exploration and reduced emotional dissonance that can accompany values conflicts (c.f., Huy, 1999). At the organizational level, research suggests that enabling organizational members to express their values and beliefs can help organizations to achieve their objectives (c.f., Frumkin, 2005; Huy, 1999). Although this indicates the expressive use of PMS may enhance organizational performance, this would require careful consideration of other, potentially offsetting negative effects from the expressive use of PMS, such as greater time and effort of organizational members in developing and using the PMS.

Our empirical setting was characterized by organizational members having relatively homogenous and strongly held values and beliefs. Future research could examine the expressive role of PMS in situations where the values and beliefs of organizational members are more heterogeneous and/or where the strength of those beliefs varies. In these situations, it may be more difficult for the PMS to incorporate a wide variety of indicators adequately addressing those beliefs and/or the beliefs of organizational members may conflict in ways making them difficult to accommodate

within the context of a single PMS. In these situations, careful attention to the development of workable compromises in the design and operation of the PMS (c.f. Chenhall et al., 2013) is likely to be very important for enabling the expressive role of PMS.

In our case setting, progress towards realising employees' values and beliefs could, in some cases, be achieved in ways that were consistent with more instrumental objectives. Future research could consider situations in which the values of organizational members are in more serious conflict with more instrumental concerns. Finally, as our study shows that PMS can fulfil an expressive role, future research could explore whether and how other elements of MCS can potentially operate in ways that enable organizational members to express their values and beliefs.

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Figure 1: Timeline of PMS developments

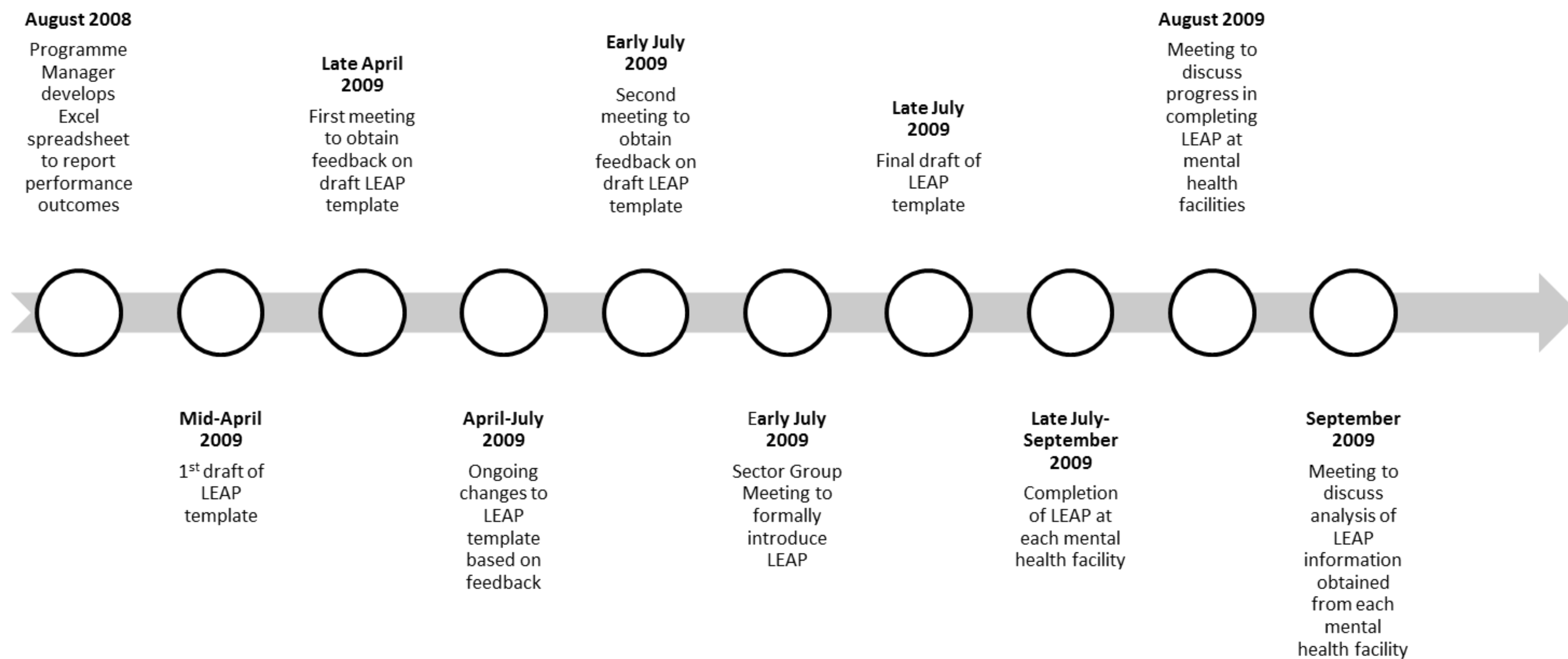

**Figure 2**

**Diagram used in presentation at Sector Group Meeting and on cover page of LEAP reporting template and all guidance documents**

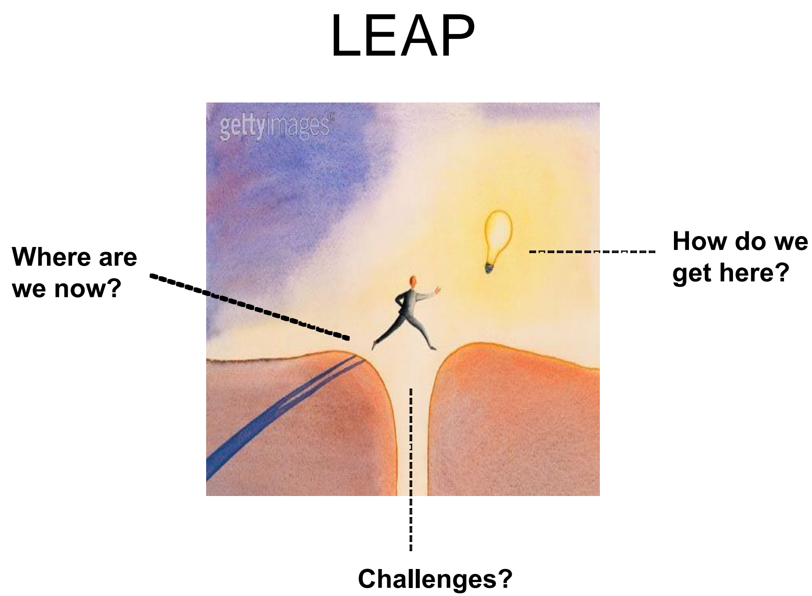

**Table 1**
**Formal fieldwork activity**

| | |
|---|---|
| **Participant observation** | 61 days, 127 pages of typed field notes |
| **Observation and attendance at meetings** | |
| LEAP meetings | 7 meetings |
| VSO Sri Lanka office meetings | 5 meetings |
| **Interviews** | |
| VSO Sri Lanka staff | 5 interviews |
| VSO Sri Lanka volunteers | 4 interviews |
| VSO Head Office – Health programmes manager | 1 interview |
| **Documents** | |
| LEAP reporting templates | 7 iterations of the template |
| LEAP guidance documents | > 50 documents |
| Mental health programme and VSO Sri Lanka office | > 100 documents |

**Appendix 1 – Section 2 from the Excel spreadsheet reporting format**

| **Expected Result 2: Mental health workers in the six provinces, namely North & East, Western, North Western, Uva, Southern, Central, use more client centred rehabilitation focused approaches** | |
|---|---|
| Partners in 6 districts use multidisciplinary approach, utlising the skills and expertise from a wide range of health professionals, to treat and care for people with mental health problems | Are there evidence of mental health services (district-wide) using a ***multi disciplinary approach***? Explain. |
| | Have all staff /workers in the mental health field received ***training in mental health?*** If yes, describe the levels training provides for each category. |
| All partners deliver client centred, rehabilitation focused training. | Has all the staff/worker categories in the mental health field received training on **client *centred care / rehabilitation approaches***? If yes, explain and quantify where possible. |
| | What evidence is there on the ***organisational capacity*** to deliver ***clients centred and rehab focused training***? **Consider** skills assessment, training strategy, curriculum, resources including finances, tools, trainers, continuity and sustainability etc. |
| Clients in 12 districts report that services are appropriate to their needs | what evidence is there that partner organisations have ***introduced and/or are managing imporved rehab focued programmes*** (e.g. HTP, rehab centres etc.)? |
| | Are there evidence of ***partner organisations*** seeking ***clients' feedback*** to ***evaluate*** services? If yes,describe process followed? |
| | What evidence is there that **services users (clients) are satisfied** with the levels of mental health services provided? Refer to **Note 4** "VSO's rights based approach to MH services" |

# Appendix 2

## The sections and indicators from the final version of LEAP

**Organisation of the LEAP Report**

| SECTION 1: CAPACITY BUILDING AND SERVICE DELIVERY | None | Some | Half | Most | All |
|---|---|---|---|---|---|
| Indicator 1.1 Regular team meetings for staff | | | | | |
| Indicator 1.2 Mental health services are delivered using teams of doctors, nurses, social workers, occupational therapists, and support staff | | | | | |
| Indicator 1.3 Patients have a file that contains demographic, assessment, treatment and progress information from multidisciplinary staff | | | | | |
| Indicator 1.4 Patients are routinely given opportunities to participate in hospital-based activities | | | | | |
| Indicator 1.5 Patients are routinely given opportunities to participate in activities outside the hospital/clinic | | | | | |
| Indicator 1.6 Patients are routinely given opportunities to have a say about their own care and treatment | | | | | |
| Indicator 1.7 Families are involved in taking the patient history | | | | | |
| **SECTION 2: TRAINING AND BEHAVIOUR OF STAFF** | | | | | |
| Indicator 2.1 Qualified staff receive training in the prevention and management of violence and aggression | | | | | |
| Indicator 2.2 Qualified staff actively seek out, listen and respond to the preferences of patients | | | | | |
| Indicator 2.3 Qualified staff inform each patient about his/her diagnosis, treatment and side-effects of medication | | | | | |
| Indicator 2.4 Unqualified staff receive training in the prevention and management of violence and aggression | | | | | |
| Indicator 2.5 Unqualified staff actively seek out, listen and respond to the preferences of patients | | | | | |
| Indicator 2.6 Unqualified staff support (rather than direct) the daily living activities of patients | | | | | |
| **SECTION 3: PATIENT EXPERIENCES** | | | | | |
| Indicator 3.1 Patients talk to staff and other patients in their daily life | | | | | |
| Indicator 3.2 Patients engage in activities each day | | | | | |
| Indicator 3.3 Patients feel able to say what they want and what they don't want | | | | | |
| **SECTION 4: THE IMPACT OF MENTAL HEALTH SERVICES ON THE LIVES OF BENEFICIARIES** | | | | | |
| **Indicator 4.1** | | | | | |
| Average length of stay in-residence (days) | | | | | |
| Number of patients transferred to a less acute facility | | | | | |
| Number of patients transferred to a more acute facility | | | | | |
| Other indicator (please specify) | | | | | |
| **Indicator 4.2** | | | | | |
| Number of visits to local community per patient | | | | | |
| Number of patients engaged in paid employment | | | | | |
| Number of patients engaged in unpaid employment/volunteering | | | | | |
| Number of patients engaged in vocational training | | | | | |
| Number of patients engaged in educational activities | | | | | |
| Number of patients engaged in income generating activities | | | | | |
| Other indicator (please specify) | | | | | |
| **Indicator 4.3** | | | | | |
| Number of patients discharged into family care | | | | | |
| Number of patients discharged into supported living (e.g., orphanage, elder home, learning disability home) | | | | | |
| Number of patients discharged into independent living (e.g., boarding house) | | | | | |
| Number of discharged patients re-admitted | | | | | |
| Other indicator (please specify) | | | | | |

# Appendix 3

## Example of a scale in LEAP.

### SECTION 1: CAPACITY BUILDING AND SERVICE DELIVERY

This section examines capacity building and service delivery of the partner organisation. There are seven indicators to complete. For each indicator, select the category that best reflects the current situation at your organisation (place an ‘X’ in the corresponding box), and provide a brief narrative and supporting explanation (in each description ‘≈’ means ‘approximately’).

**Mental health services are delivered using multi-disciplinary teams**

<table>
<tr><td rowspan="5">1.2 Mental health services are delivered using teams of doctors, nurses, social workers, occupational therapists, and support staff</td><td>All mental health services use teams of doctors, nurses, social workers, occupational therapists, and support staff (≈100%)</td><td></td></tr>
<tr><td>Most mental health services use teams of doctors, nurses, social workers, occupational therapists, and support staff (≈75%)</td><td></td></tr>
<tr><td>About half the mental health services teams of doctors, nurses, social workers, occupational therapists, and support staff (≈50%)</td><td></td></tr>
<tr><td>Some mental health services use teams of doctors, nurses, social workers, occupational therapists, and support staff (≈25%)</td><td></td></tr>
<tr><td>No mental health services use teams of doctors, nurses, social workers, occupational therapists, and support staff (≈0%)</td><td></td></tr>
<tr><td colspan="3"><u>Brief</u> narrative and supporting explanation:</td></tr>
</table>