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A STUDY OF THE PROGRAM AND BUDGET REVIEW
COMMITTEE PROCESS OF THE UNITED WAY
OF WINDSOR-ESSEX COUNTY

by

Kathryn Louise Oper

A Thesis
submitted to the Faculty of Graduate Studies
through the School of Social Work in
Partial Fulfillment of the requirements for
the Degree of Master of Social Work at
The University of Windsor

Windsor, Ontario, Canada

1978

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ABSTRACT

A STUDY OF THE PROGRAM AND BUDGET REVIEW
COMMITTEE PROCESS OF THE UNITED WAY
OF WINDSOR-ESSEX COUNTY

by

Kathryn Louise Oper

The purpose of this research project, in general, was to gain familiarity with various aspects of accountability measures and procedures as they apply to a voluntary agency. Specifically, the purpose of this project was to study the process used by the United Way of Windsor-Essex County's Program and Budget Review Committee to annually review and evaluate the effectiveness of its member agencies' programs and to allocate the appropriate funds to those agencies. It was hoped the resulting information would provide an indication of:

1. Modifications and improvements needed for the Program and Budget Review Committee.
2. Attitudes towards the development of a standardized model to evaluate program effectiveness.
3. Attitudes towards planning, programming

and budgeting techniques as a means of accountability.

4. Attitudes towards the allocation of funds based upon the degree of program effectiveness present.

A survey of the literature was conducted to gain greater understanding in this area. The entire member agency population of United Way was studied at the time of the research. Data was obtained from twenty-three agencies, through a questionnaire.

Among the general findings were: that agencies, in theory, approved of administrative technology as a means of accountability. However, when those techniques were to be applied to their specific situation, there was a definite hesitation on their part to implement such methods.

The implications of these conclusions were discussed and subsequent recommendations made: (a) for further research, and (b) to the United Way.

ACKNOWLEDGEMENTS

The researcher wishes to thank her thesis committee members for their support, advice and cooperation during the writing of this report. She is especially indebted to her chairman, Professor Harry Morrow, without whose constant prodding and optimistic support this thesis would never have been completed.

Her gratitude also goes to her husband who was patient, understanding and positive as to her ability to tackle such a project. It is to him this study is dedicated.

Windsor, Ontario
August 31st, 1978

Kathryn Louise Oper

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CHAPTER I

INTRODUCTION

Social welfare services in Canada have traditionally developed from an expressed need focused on a social problem. These human services, funded from both the government and voluntary sectors, have recently come under close scrutiny. To what degree do these agencies accomplish what they were originally established for? Can these social problems be dealt with by a different and perhaps more effective means? Francis Caro (1971) concludes that:

In virtually all areas the increased public and private expenditure of the past decade simply have not appreciably improved the social order or at least new problems have emerged that are distressing as any that have been ameliorative. (p. 1)

Voluntary funding organizations, such as the United Way, have their prime responsibility to the community from which they receive those funds. They must be confident that the services of their member agencies are meeting a recognized need in the community and are operating in the most effective and efficient manner possible. How is this to be accomplished? This is part of the dilemma facing the United Way today. How do they ensure that their member agencies are permitted to operate as autonomous

bodies, yet be accountable to both the United Way and the community for the funds allocated to them?

Purpose

This research project is concerned with the much-debated topic of the allocation processes of voluntary funding organizations. The purpose of this research project, in general, is to gain familiarity with various aspects of accountability measures and procedures as they apply to a voluntary agency. Of specific interest was the Planned Program Budgeting System (P.P.B.S.) as a means of accomplishing such accountability. Specifically, the purpose of this research project is to study the process used by the United Way of Windsor-Essex County's Program and Budget Review Committee to annually review and evaluate the effectiveness and efficiency of the programs of its member agencies and allocate the appropriate funds to those agencies. It is hoped the resulting information would provide:

- a) an indication of modifications and improvements needed for the Program and Budget Review Committee;
- b) attitudes towards the development of a standardized model to evaluate program effectiveness;
- c) attitudes towards planning, programming and budgeting techniques as a means of accountability, and

d) attitudes towards the allocation of funds based upon the degree of program effectiveness present.

The initial idea to explore this particular area came directly from the researcher's M.S.W. administrative placement at United Way. From her initial contact through both Committee and Board meetings, the program and budget review process seemed highly complex and, at the outset, subjective in nature. It was noted that heavy emphasis was placed on the funding aspect, and not as much concentration placed upon the evaluation of program efficiency. Further exploration in this vein indicated that member agencies were responsible for their own evaluations, yet no established set of criteria to accomplish this was provided by the United Way. This fact, along with the large amount of funding involved, motivated the researcher to explore this area in greater detail.

The researcher noted in her readings in this particular area that allocation procedures and community accountability were becoming of great concern to the public. The researcher was further motivated by the fact that no previous studies had been conducted at the United Way within her particular area of concern. It was a combination of these observations that led the researcher to formulate this particular study.

A discussion of the United Way with particular emphasis to the Program and Budget Review Committee was done. The literature was surveyed with emphasis placed upon the areas of concern. A research methodology was devised which resulted in a questionnaire. This questionnaire was administered and the results and subsequent recommendations were reported in the final chapters of this report.

CHAPTER II

THE UNITED WAY

Windsor, with a population of approximately 220,000, is Canada's southern-most city. It is a large industrial city and is considered to be the fifth largest manufacturing centre in Canada (The City of Windsor, December 31, 1971, p. 16).

Historical Development of United Way Organizations

The United Fund and Social Planning Council movement initially developed in response to a growing need in North American communities to plan, co-ordinate and finance health and welfare services at the local level. Since World War II, government has played a more active role in underwriting health and welfare programs in our society. The evolution of the United Fund and Social Planning Council movement has not been a capitulation by the voluntary sector to government encroachment: "Rather it illustrates a partnership preserving the vital role of voluntarism in local community service" (Citizens Study Committee, 1970, p. 7).

At the turn of the century, social welfare agencies began to form federations. This development occurred

mainly because of complex growing pains among these agencies. They joined forces basically to plan and coordinate the services in their respective communities. Except in a few cases, these federations did not engage in federated fund raising. The concept of federated fund raising did not evolve until after 1900. The federation of Charities and Philanthropy organized in Cleveland in 1913 is considered to be the first Community Chest (USC Review Committee, 1970-72, Vol. I, p. 9).

The United Way movement began in Canada with the formation of the Jewish Philanthropies in both Montreal and Toronto in 1917, and the Toronto Federation for Community Service in 1918 (United Way of Canada, 1976, p. 5). The number of federated appeals began to increase during World War I. These 'War Chests' were organized to provide relief for the victims of the war. Although many of these chests were disbanded after the war years the concept of united fund raising was firmly established and many permanent community chests evolved during the 1920's. The evolution of the 'Community Chest' was a combined effort by the business community and the social welfare agencies (USC Review Committee, 1970-72, Vol. I, p. 9).

The community chest concept carried with it the responsibility to allocate funds to community agencies. Until recently, the prime consideration of these chests

was a line by line scrutiny of the agency's budget. There appeared to be limited sophistication regarding the effectiveness and priority in the use of these funds (USC Review Committee, 1970-72, Vol. I, p. 10).

As the entire field of social welfare was assuming a more complex dimension it became apparent that the original community chest structure was no longer adequate to comprehend and sustain the enlarged demands of the local health and welfare agencies and their National affiliates. The result of this tremendous expansion was the United Fund concept. Among the many reasons for this development was the response to the problem of multiple appeals. It was felt that one United Appeal could suffice for an entire community. This movement has gained wide-spread support throughout the years. Presently, there are in excess of two thousand United Funds in North America raising more than \$880 million annually (USC Review Committee, 1970-72, Vol. I, p. 10). By 1975, in Canada, there were 86 United Ways raising approximately \$63.5 million dollars (United Way of Canada, 1976, p. 5).

The first social planning councils were organized in Canada in the late 1920's. The councils were formed as federations attempted to co-ordinate and develop better community services. They originally consisted of agency representatives only, and were called councils

of social agencies. With the expansion of activities beyond social service delivery, they became known as social planning councils. Presently, there are nineteen member social planning councils, most of them in Ontario (United Way of Canada, 1976, p. 5).

Historical Development of United Way of Windsor-Essex County

The first public fund raising campaign in Windsor was held by the Y.M.C.A. in 1924. The Windsor Community Services Incorporated was formed in the late 1930's in order to conduct an annual fund raising drive among certain industries in Windsor (USC Review Committee, 1970-72, Vol. I, p. 11).

The Community Fund of Windsor was incorporated in 1947. The primary reasons for this were to eliminate the multiplicity of appeals and give the citizens of Windsor a greater degree of control over the distribution of funds to local agencies (USC Review Committee, 1970-72, Vol. I, p. 11).

In 1948 the first community Welfare Council was formed. Its objectives, generally, were to conduct year-round planning and co-ordination among health and welfare services within the city (USC Review Committee, 1970-72, Vol. I, p. 11).

In 1960 these two agencies, the Community Fund and

the Welfare Council merged under a common administration. In 1962 a single charter was developed under the name United Community Services of Greater Windsor. Since then, U.C.S. has been conceptually and administratively a combined fund raising and social planning council (USC Review Committee, 1970-72, Vol. I, p. 12).

In 1975 the name United Community Services of Greater Windsor was changed to United Community Services of Windsor and Essex County to more accurately reflect its area of responsibility.

In 1977, in order that the Windsor organization coincided with the national identity, the name was again changed to the United Way of Windsor-Essex County.

Goals and Objectives of the United Way

The basic goal of the United Way movement is to provide a means by which a cross-section of citizens and agencies, both government and voluntary, may join in a community-wide effort to deliver efficient human service programs effectively related to its current needs (United Way of America, 1976, p. 7).

The objective of the United Way in Windsor-Essex County is:

- To provide voluntary community services to meet existing and emerging needs in the geographic community it serves. This is achieved through:
 - (a) an annual public appeal for funds by the United Way through a Campaign Committee;

- (b) Social Planning Council;
- (c) Program and Budget Review Committee;
- (d) the continuing development, improvement and extension of:
 - 1. the voluntary community programs of the autonomous member agencies;
 - 2. other services that are potentially eligible for funding through the United Way;
 - 3. United Way itself. (United Community Services of Greater Windsor, 1972, p. 7)

Administration

The United Way administrative process is carried on at two levels. The Board of Directors is the source of authority concerned with setting personnel objectives and issuing policy statements. The Executive Director is responsible for recommending changes to the Finance and Administration Committee and for administering and implementing personnel matters within the approved policy (USC of Windsor and Essex County Personnel Policies, 1975, p. 1).

The Executive Director of the United Way is a professional social worker. Professional staffing is required to administer the overall organization. Supporting professional staff with specific skills are required to carry out the functions within their respective areas. At present, professional staff is utilized on a full-time basis within the areas of Campaign, Social Planning and Allocations and Agency Relations.

Organizational Structure

The organizational structure of both the Board of Directors and the staff organization can best be depicted through the presentation of a chart (see Appendix 1 and 2 respectively). These diagrams will clearly indicate to the reader the direct and indirect lines of authority and responsibility held by each board member and professional staff.

Program and Budget Review Committee

The Program and Budget Review Committee is charged with the responsibility for disbursing funds to member agencies, and to review and evaluate the effectiveness and efficiency of these programs on an annual basis. Recommendations are then made to the Board of Directors concerning levels of support and programs (United Way Windsor-Essex County, 1978, p. 9).

Annual reviews are made on all member agencies in order to enable those agencies to plan their subsequent year's program and expenditures in relation to community needs and anticipated income (United Way Windsor-Essex County, 1978, p. 9).

The fiscal information must be audited to insure responsible usage of voluntary dollars. Likewise, programs should be audited to ascertain that they are efficient and appropriate for the needs of the community.

In addition, the Program and Budget Review Committee provides assistance to member agencies in the solution of their financial problems regarding the establishment of realistic objectives related to programs and operating costs and in determining their needs. (United Way Windsor-Essex County, 1978, p. 9).

Organization

The Program and Budget Review Committee consists of approximately 60 volunteers, separated into six panels, each responsible for four or five member agencies. The members of the Committee include as broad a community representation as possible including people knowledgeable in the areas of fund raising, social planning, accounting procedures, and general human service agency operations. Their recommendations, which are brought to the Board of Directors, are based on the agency's written submission and a meeting with the respective agency members (United Way Windsor-Essex County, 1978, p. 9).

The basic committee structure and responsibilities are as follows:

- (a) the Program and Budget Review Committee shall be divided into review panels which shall meet with assigned recipient agencies (or other organizations seeking money from the Corporation), review their program and budget requests for the following year and make recommendations to the entire Program and Budget Review Committee;
- (b) the entire Program and Budget Review Committee shall study the panel recommendations thereon to the Board;

- (c) the Program and Budget Review Committee shall consider and make recommendations to the Board on the size, increase, decrease and stoppage of funds of the Corporation to any recipient member;
- (d) particular problems relating to agency programs or budgets arising during the year shall, upon request of the Board, be dealt with by the Budget Executive Committee which shall be composed of the Chairman, Vice-Chairman, panel leaders and two (2) other appointees by the Chairman and recommendations of the Program and Budget Executive shall be taken to the Board for approval;
- (e) the Program and Budget Review Committee upon request shall provide assistance to recipient members in the solution of their financial and program problems.
(United Committee Services Review Committee, 1971, p. 36)

Process

The Program and Budget Review Committee adheres to an established process. This process is described as follows:

1. The individual panel meets with the agency to review their program and budget. Based on this review, a recommendation regarding support level is made.
2. This recommended support level will be presented to the entire Program and Budget Review Committee at the final review meeting.
3. The Program and Budget Review Committee as a whole will then vote on each panel's recommended support level.
4. The recommended support level will be presented to the Board of Directors by the Committee Chairman and Director Liaison.
5. The recommended support level, as approved

by the Board of Directors will be passed on to each agency by letter from the President of the Board of United Way. (United Way Windsor-Essex County, 1978, p. 9)

Committee Members' Roles and Responsibilities

The committee members' roles and responsibilities are documented in the "Committee Members' Manual" (1978, p. 10). They are paraphrased as follows.

The responsibility assigned to each committee member is to review the information presented by the agencies and based on discussions that occur during that meeting, make recommendations to the Board of Directors. The support level and program recommendations made should be as objective as possible based upon the available information. These recommendations should not be based on the personalities of the agency personnel involved.

United Way Staff Role to Program and Budget Review Committee

The staff person is a resource to the Committee. His task is to work closely with the Chairman to ensure the panel operates smoothly in order to most efficiently meet its objectives. He is not a voting member. He is responsible for the mechanical details of the committee. This would include such things as: to ensure that the necessary materials and information are provided for each agency review; to take minutes of decisions reached by

the panel; and to complete the draft copy of the summary sheets for the panel Chairman. During the pre-agency review meeting, he will be available to provide additional information on an agency, where required. He will indicate problem areas, areas where the panel should question the agency and interpret United Way policy when necessary. During the review meeting, the staff takes a secondary role. Ideally, the meetings are designed for volunteer panel members to relate to volunteer Board members of agencies. Staff will be available to draw the Chairman's attention to an obvious area of questioning. He will make his views known only as a last resort. At the time of the post-review meeting, he will help the panel to arrive at a decision regarding the support level and subsequent recommendations and rationale for those decisions (United Way Windsor-Essex County, 1978, p. 11).

Budgeting

The Windsor Program and Budget Review Committee is presently responsible for recommending allocations in excess of one million dollars. This is a difficult and complex task considering the limited financial resources in relation to the total needs of the community. Direction and guidance for the Committee is provided through professional staffing and a budget manual, Functional

Budgeting for Canadian Voluntary Organizations (United Community Services Review Committee, 1971, p. 5).

When an agency is accepted as a United Way member, they are accepted on the basis of their present program. If they decide to alter their program, they must first consult with United Way. Thus, agencies are 'locked-in' to the program on which they were initially accepted as a member (United Community Services Review Committee, 1971, p. 9).

Prior to 1970 the Windsor United Way Budget Review made the assumption that each agency program was valid and deserving of funding year after year. Budgeting was based on the incremental method (United Community Services Review Committee, 1971, p. 9).

In 1970 the United Way Board of Directors adopted the method of functional budgeting as laid out in Functional Budgeting for Canadian Voluntary Organizations. Since January 1, 1971 the United Way itself has operated on a Functional accounting basis (United Community Services Review Committee, 1971, p. 32).

In 1972 a few of the member agencies began submitting their annual budgets on a functional basis, however, this was only to the extent of budget totals. More agencies adopted this procedure in 1973. In 1974 the Budget Review Committee issued a standard form to be completed by all member agencies. This form was

derived from two references, United Way of Vancouver budget forms and the manual, Functional Budgeting for Canadian Voluntary Organizations.

From 1974 to the present, the forms became more detailed and sophisticated in design and nature in an attempt to comply as closely as possible to functional budgeting procedures (see Appendix 3 for 1978 budget forms).

From the United Way 1971 Review it was recommended that the Program and Budget Review Committee consider the zero-based budgeting approach as a more equitable means of allocating funds. This approach is congruent with that of functional budgeting. The use of functional budgeting is the key to starting at point "0" in reviewing programs and services each year. The implementation of zero-based budgeting procedures should occur simultaneously with the functional method (United Community Services Review Committee, 1971, p. 10).

The existing budgeting process requires member agencies to submit:

1. A complete budget request for the subsequent year.
2. The original and the revised estimate for the current year.
3. The actual revenues and expenditures for the past two previous years.
(United Community Services Review Committee, 1971, p. 11)

Timing of the Review

The Program and Budget Review process is held on a pre-campaign basis in the month of May. Each year United Way and its member agencies budget for the following year.

The rationale behind pre-campaign budgeting as opposed to post-campaign budgeting is as follows:

1. When member agencies prepare budgets for a May review they are thinking ahead by at least seven months.
2. The Program and Budget Review Committee can assist the United Way Goal Setting Committee once it has reviewed the requests for financial support from all member agencies.
3. There is more time available in the spring for a thorough review. The time lapse between the end of the campaign and the next fiscal year is very short.
4. The agency knows its tentative support level for the subsequent year and can more efficiently plan for that year. (United Community Services Review Committee, 1971, p. 11)

Agreement Between United Way and Member Agencies

A documented agreement exists between the United Way and its member agencies. It can be found in the Committee Members' Manual and is as follows:

1. Any increase or decrease in staff levels must be approved by the United Way in advance of the change.
2. Program changes (increases or decreases)

must be approved by the United Way Board of Directors.

3. Member agencies will not conduct any fund raising drives for operating purposes. Operating funds will be raised by the United Way and allocated to member agencies.
4. Member agencies can only conduct capital fund raising drives after they have received approval and clearance from the United Way Board of Directors.
5. Tangible items that do not recur on an annual basis (these items are usually listed in the office and property equipment accounts) that cost in excess of \$1,500 are classified as capital. They are not to be recorded in the ordinary operating budget area. They require special approval from the United Way Board of Directors and should be recorded separately.
6. Member agencies must submit a balanced budget to the United Way; deficit funding is not allowed.
7. Each member agency must submit to an annual Program and Budget Review process and must live within the approved support level from the United Way.
8. Member agencies are expected, if at all possible, to arrange a system of 'fee for service' according to an individual's ability to pay.
9. Each member agency must submit an annual audited statement to the United Way. Any surplus in the operating statement must be returned to the United Way. If an agency incurs a deficit, they may, if they choose, request the United Way to consider assuming that deficit.
(Committee Members' Manual, 1978, p. 16)

CHAPTER III

REVIEW OF LITERATURE

Introduction

In light of the purpose of this study as stated in detail by the researcher in Chapter I, it is extremely important for the reader to become familiar with, and understand the nature of budgeting, specifically, the Planned Program Budgeting System. This particular technique was selected by the researcher primarily for the reason that the United Way of Windsor-Essex County incorporates portions of a similar model in their allocation of funds to member agencies.

In reviewing the literature available in the area of budgets, and budgeting techniques, the researcher will also consider issues that have an affect either directly or indirectly on the entire subject of the budget.

BACKGROUND OF THE PROBLEM

The Issue of Accountability

The field of social welfare, both public and voluntary, has come under close scrutiny and criticism during the last few years. It was now evident that simply spending more money on social services did not affect, or have

any impact on the problems for which the services were designed to affect. The demand for more careful use of resources is currently being placed upon a profession that was previously left to operate entirely on its own merit.

Scott Briar, author of many articles regarding the above concern, discusses the problem quite realistically in his editorial comments in two recent issues of Social Work.

I call it the age of accountability because now we have to prove once again that what we do is worth supporting. It is not a generous or a forgiving age. It is an age when little or nothing will be taken for granted. (Briar, 1973, p. 2)

Later when he said:

First we need to acquire the skill to describe what we are trying to accomplish and how we hope to accomplish it in a language that is specific and clear enough for consumers and the public to understand and for evaluators to appraise. Second, we need to incorporate into agency operations and the daily routine of practice the developing means for continuously monitoring and assessing the results of our efforts. And third, we need to explain to others what we are doing with what success and the importance of what we do. (Briar, 1973, p. 2)

The researcher surmises that the recent public awareness and concern for accountability in the human service field could result from the fact that adequate means are not readily available to measure results. This inability to be accountable for problems and results partially ties in with lack of agreement upon social welfare objectives and goals.

Elliott Richardson, U.S.A. Department of Defense, commented that:

We must learn to develop output measures of our effectiveness . . . we must no longer let ourselves be content with numbers, like grants approved, number of children served; numbers of adults on the relief rolls, number of alcoholics seen, or even be content with the number of alcoholics rehabilitated when we have no adequate long-term studies to prove that.
(1973, p. 8)

Peter Drucker, in his book The Practice of Management (1954), made some general observations concerning the performance of human service agencies. These thoughts are paraphrased as follows: Human service institutions are paid out of the economic surplus produced by economic activity. They are a social overhead. The growth of our social institutions, public and voluntary in this century, is a good testimonial to the success of business in discharging its economic task, and since the fruits of economic opportunity are the backbone of service institutions, the recent events of our economy and the future forecast suggests the period of tremendous growth of human service institutions is over and the time for performance has come and presses us for accountability. He also indicates that these organizations have fallen short of expectations. Quality in performance has not kept up with their growth or status in society (Drucker, 1954).

A major question subsequently arises. By what means

can the public hold these social agencies accountable for services to people? The answer to this must lie in a form of accountability. "The concept that social service agencies are responsible to the community they serve is the hallmark of accountability" (Kadushin, 1973, p. 63).

Accountability, as it applies to this research project, can be defined as "a public process by which service agencies systematically reveal the extent to which they are carrying out their charge" (Sterns, 1972).

The issue of accountability gives rise to a host of other questions, such as: what is to be measured and evaluated; what are the effects of a program, its degree of effectiveness or social impact; and, against what criteria are such variables to be judged?

Toward Greater Accountability

It is evident to the researcher that if these problems exist within the profession, there must be a concerted effort put forth to act upon them. The development and use of appropriate research techniques would provide the necessary tools to solve the problems of measuring such program-related concepts as efficiency and effectiveness:

Evaluative research has come to play an extremely

important role as one means for enhancing accountability in the human services. There are many definitions available for the term 'evaluation.' Tripodi, Fellin and Epstein (1971) have developed one that can be applied to this study.

The systematic accumulation of facts for providing information about the achievement of program requisites and goals relative to the efforts, effectiveness and efficiency within any stage of program development. The facts of the valuation may be obtained through a variety of systematic techniques, and they are all incorporated into some designated system of values for making decisions about social programs. (p. 2)

This definition will serve as an indication of the complexities involved in a program evaluation.

Lam Wo Wong in his thesis, An Exploratory Study of the Evaluative Practices of the Member Agencies of the United Community Services of Greater Windsor, (1974), discusses at length the various methods of evaluative research available and the techniques involved in implementing such research methodology in a program evaluation.

It appears to the researcher that, in the past, research data collected by the social work profession described their services in terms of input, i.e., characteristics and number of clients served. In terms of total accountability, such descriptive data will no longer be sufficient. Demands are currently placed upon the profession to justify and account for programs in terms of outcomes, or performance, related to an established

set of criteria based on effectiveness, stated objectives and predetermined policies.

Murray B. Meld, in the article "How Much Good Does Doing Good Do? The Uses of Social Program Evaluation in the Legislative Process," (1973) discusses the importance of social accounting. His ideas are expressed as follows: In order to achieve a level of total accountability, 'social accounting,' which places emphasis on policy and program analysis and evaluation, must assume a similar degree of recognition and importance as given to fiscal accounting procedures. Information regarding social service programs must develop to a stage where the data collected is related to benefits, derived and outputs attained (p. 154).

The social work profession has placed a high priority on the development of programs and policies directly related to the benefit of the clientele they serve. They have traditionally leaned toward action-oriented approaches. Social welfare research has played second fiddle to the above ideal. There were many reasons for this; research is expensive, is extremely time-consuming, and requires highly trained staff to carry it out. Social welfare research has been, as stated by Polansky, "underfinanced, undermanned . . . and under talented" (Polansky, 1970, p. 37).

The researcher recognizes that social workers are

slowly recognizing the need to justify their profession through the development and use of research. However, it is also recognized that the profession has a long way to go to attain credibility in this area.

Accountability and the Voluntary Agency

As perviously discussed in Chapter I, the researcher has a specific concern related to accountability and the dilemma facing voluntary organizations in their attempt to achieve credibility in this area.

Volunteer leaders in United Way Organizations face increasingly difficult decisions about funding each year. With the advent of the 'Age of Accountability,' a more sophisticated citizenry is beginning to demand documentation and the effective use of public and private funds. (Brody & Krailo, 1978, p. 226)

Sensitive to these opinions, the United Way organization developed a uniform set of accounting procedures which utilize the reporting of agencies' budgets as a common element of analysis. These procedures are documented in the manual, Functional Budgeting for Canadian Voluntary Organizations, (1972). The use of this manual provides a standardized format for United Ways to assess the use of voluntary funds. As a result, a consensus developed regarding the importance of fiscal accountability and the specific methods employed to achieve it. (United Way of America, 1975, p. 14)

The area of program accountability raises an entirely new set of complex issues and problems. "The mere provision of a service to help people solve social problems is no longer an acceptable justification of a program's social value" (Brody & Krailo, 1978, p. 226).

In the researcher's opinion, and rightly so, large donators--mainly major corporations--are increasingly sensitive to and demanding indications of cost effectiveness and benefits of human service agencies whose specific objectives are designed to solve, or improve on social problems.

It is evident to the researcher that professionals involved in the allocation of funds, both in the voluntary and government sectors, in order to logically justify to the public their decisions regarding specific allocations, are continuously looking for more sophisticated methods to determine program effectiveness.

The current challenge to be dealt with by United Way organizations is to "develop a model for reviewing programs that can accommodate the concerns about political, organizational, and technical feasibility inherent in the delivery of social services, yet provide a sound knowledge base for decision-making" (Brody & Krailo, 1978, p. 226).

The researcher believes that voluntary organizations, such as the United Way, must strive to achieve a level of

accountability that addresses results and effectiveness. Those who support this concept of accountability must recognize the importance of service effectiveness evaluation.

It is evident to the researcher that program evaluation by itself cannot become the only criterion in the allocation of funds. Brody and Krailo (1978) felt agency staff perceive evaluative research as being time-consuming and secondary to their prime consideration-service delivery. Voluntary agencies want to maintain a high level of autonomy with respect to their funding body. Therefore, in determining 'effectiveness,' a balance must be maintained between the funding body's desire for increased accountability and the desired level of autonomy of each member agency. Allocation procedures are very complex and must consider such elements as, importance of a particular service in relation to other needs in the community, and cost-benefit ratios and contributions to the community related to funding levels.

These long-standing concerns for program and fiscal accountability have given rise to the development of various administrative methodologies designed to aid in the solution to the problem. Such models as Program Evaluation Research Technique (P.E.R.T.), Management by Objective (M.B.O.), Planned Program Budgeting System (P.P.B.S.), and Zero-Based Budgeting (Z.B.B.) have been

employed in various governmental organizations throughout the world, specifically in the area of human services which are of a high priority and are most appropriately funded with respect to the cost-benefit ratios, through the use of restricted monies.

The Budget

The budget, as stated previously, provides a means for voluntary funding organizations to ensure a certain level of accountability to the community at large.

The process of budgeting serves as an instrument to turn financial resources into a statement of goals and objectives designed to provide services to a particular clientele. It indicates what occurred in the past and serves as a documentation for the future.

Since funds are limited, a budget becomes a mechanism for allocating resources. If receiving the largest returns for a given sum of money is stressed, or if the push is toward obtaining desired objectives at the lowest cost, a budget may become an instrument for persuing efficiency. (Wildavsky, 1975, p. 3)

When making any form of decision, alternatives present themselves and one is forced to make a series of judgements regarding which of those alternatives to choose.

The total amount of funds allocated to an agency is done so with the intent of supporting that particular agency's goals and objectives. The budget may serve as a control mechanism when it is employed to keep the degree

of spending within specific boundaries. This allows for a form of accountability to the funding body.

There are many definitions available for the word 'budget.' Aaron Wildavsky (1975) and Melvin Anshen (1965) presented definitions that seemed relevant to the subject of this study.

Aaron Wildavsky conceives of a budget as being "attempts to allocate financial resources through political processes to serve differing human processes" (1975, p. 5).

Melvin Anshen presents a more detailed account of the process.

Budgeting is related to the complete administrative range from analysis through planning to management and control. In its end product, the budget summarizes:

1. The problems to which analysis has been applied.
2. The analytic concepts and techniques brought to bear on these programs.
3. The information relevant to their solution.
4. The proposed (ultimately the determined) decisions.
5. The administrative structure through which performance of the approved budget will be executed, controlled and appraised. (1965, p. 1)

At this point, the researcher attempted to delve into the "political processes," specifically, the role of power and influence in the total budgeting process. However, this search proved futile. There appeared to be nothing of any significance written in the general literature, or nothing published by the United Way of Canada or America to discuss this major concern.

The researcher feels this is an untapped area that should be studied and developed.

THE PLANNED PROGRAM BUDGETING SYSTEM

Overview of P.P.B.S.

The Planned Program Budgeting System, or P.P.B.S., emerged from at least three distinct, but closely related strains of development. These strains, economic development planning, the administrative reforms of the early decades of this century and management of national economics to control cyclical fluctuations, "all rest on a legacy of the Enlightenment, the optimistic confidence in the power of intelligence to order man's environment and improve human welfare" (Wildavsky, 1975, p. 273).

P.P.B.S. is considered to be a budgeting system based on rational thought and evaluative research. It requires research as the basis for reaching decisions regarding the allocation of limited funds and the establishment of program priorities.

By virtue of this necessity, it provides a functional connection between research and the administrative process of planning, programming and budgeting. P.P.B.S. thus seems to offer the opportunity for social workers to document their efforts, to improve and increase the amount of evaluative research, and in the long run to become more empirically oriented. . . . P.P.B.S. makes clear that allocation of funds should not be based on a false dichotomy; such as research or program operation, but rather on the basis of a choice among programs

the relative costs and benefits of which are known through comparative research. (Schwartz, 1970, p. 37)

The Planned Program Budgeting System, or P.P.B.S., has, through extensive usage, developed many varied meanings about what the system is and proports to do.

Speaking generally, it can be considered as a systematic approach to deal with the area of budgets.

To many of its supporters, it is considered to be an effective managerial tool for a comprehensive total planning process. Some regard it as merely an improved technique in dealing with social problems.

P.P.B.S. envelopes the area of decision-making specifically related to policy analysis. This is accomplished through a series of well-defined administrative procedures and budget allocations. Alfred Kahn views it as:

A deliberate, often arbitrary, but specific consideration of policy aspects of the conceptualization of functions before preceding to issues relevant to the staging (or, in our sense, programming), of implementation and assignment of required resources. (1969, p. 241)

Among Canadian Social Agencies, the Vancouver Planned Program Systems Project presents an expanded description of the P.P.B.S. model. It is interesting, at this point, to indicate the stance a voluntary agency takes with such an approach.

P.P.B.S. has been identified as relating primarily to budgeting. In reality, it is a unifying con-

cept which integrates planning and budgeting in order to achieve specific objectives. It places each activity in proper perspective and relates community need to program objectives and to final outcomes. In addition, the system introduces and demands a rational, systematic way of thinking which relates one management activity logically to another. In this sense P.P.B.S. is a management tool. (UCS of Greater Vancouver, 1973, p. 2)

The Treasury Board of Ontario supports this view by stating:

Conceptually, P.P.B.S. is a totally integrated process extending from the planning and analysis function through programming and budgeting into operations, reporting and control. (1970, p. 63)

The basic concept of all P.P.B.S. models, whether specifically designed for federal departments or social agencies, is tied into systems theory. It looks at the relationship existing between programs and activities and goals in relation to the question of cost-effectiveness (Ehlers, Austin & Prothero, 1976, p. 321). It must be emphasized that P.P.B.S. in itself is not systems analysis. It may be considered as a grouping of premises, concepts and relationships (Greenhouse, 1970, p. 362).

For clarification, Samuel Greenhouse defines systems analysis as "a bag of techniques attached to a way of approaching problems. Systems analysis is the application of benefit-cost analytical techniques (or marginal-utility analysis) to several areas of the P.P.B.S. anatomy" (1970, p. 362).

The P.P.B.S. approach is concerned with the total agency concept in that it identifies specific objectives,

analyzes alternate programs and allocates finances according to a specific plan based on priorities, results and evaluation and measurement of the effectiveness and efficiency of the end products, i.e., service delivery.

The essence of the P.P.B.S. approach is the linking of specific programs to individual community and societal needs. (United Way of Greater Vancouver, 1976, p. 4)

No P.P.B.S. model is designed with the intent of making decisions for management. It merely offers comprehensive guidelines to facilitate in the gathering of necessary data in order to make appropriate decisions.

One of the main objectives of this particular method is to make available a systematic approach for management to arrive at logical answers to alternate methods of service delivery.

As Allen Shick (1968) states:

Strategic planning is the process of deciding on objectives of the organization, on the resources used to attain these objectives and on the policies that are to govern the acquisition, use and disposition of these resources. (p. 27)

Or, according to the Treasury Board of Ontario (1969):

In a P.P.B.S., analysis is expected only to promote better decisions, since analysis is likely to bring forward a greater range of alternative courses of action for consideration by management and to make more apparent the probable effects of each course of action. (p. 4)

P.P.B.S. provides more than a single alternative for management; it presents a number of choices and their benefits with respect to costs, from which one, or a

combination, may be selected. As Alfred Kahn (1969) states:

P.P.B.S. focuses on optimization: the particular combination of objectives, resources, and scheduling which comes closest to greatest efficiency and effectiveness. And it is the careful work required of a P.P.B.S. in relation to identification of "output" (objectives) and inputs which makes meaningful both the comparison of alternatives and the search for a mix. (p. 243)

Major Concepts of P.P.B.S.

In order to understand the potential and uses of P.P.B.S. completely, one must become familiar with the components that comprise such a system. An attempt will be made at this time to discuss the integral parts of the general P.P.B.S. model. Examples of how such a model can be applied to specific situations will be presented later in this paper.

A single concept, that of accountability, forms the basis of the P.P.B.S. structure.

The P.P.B.S. accountability concept focuses the attention of each agency on the question, what is our business? The P.P.B.S. concept provides a basis for particularizing the answers to the question: Accountable for specifically what products (goods or services) delivered to whom? (Greenhouse, 1970, p. 257)

The components common to all P.P.B.S. are stated quite aptly by the Treasury Board of Ontario (1969).

They involve six basic steps as follows:

1. The setting of specific objectives.

2. The systematic analysis to clarify objectives and to assess alternative ways of meeting them.
3. The framing of budgetary proposals in terms of programs directed toward the achievement of objectives.
4. The projection of costs of these programs a number of years in the future.
5. The formulation of plans of achievement year by year for each program.
6. An information system for each program to supply data for the monitoring of achievement of program goals and to supply data for the reassessment of the program objectives and the appropriateness of the program itself. (p. 8)

One can observe that the P.P.B.S. model involves continuous feedback analysis and evaluation at all stages in the process.

Each element of the structure, the planning, programming, budgeting and systems theory involved will be dealt with individually.

Planning

One of the major aims of P.P.B.S. is to convert the annual routine of preparing a budget into a conscious appraisal and formulation of future goals and policies. (Shick, 1968, p. 27)

The idea of planning is fundamental to the system. According to Y. Dror, "Planning is the process of preparing a set of decisions for action in the future, directed at achieving goals by optimal means" (1968, p. 99).

One of the most important aspects of the system is the need for clearly defined and measurable objectives. Through explicit objectives, overlaps and gaps in programs can be easily identified. These objectives, in reality, form the policies of the agency. It is vital, therefore, that they be understood and accepted at all organizational levels in order to ensure a coordinated effort to achieve the desired ends.

Planning, in the context of developing guidelines for a budgeting system, has been identified as having five interrelated elements.

1. Identification and definition of goals.
2. Determination of a course of action to meet those goals.
3. Detailing the course of action.
4. Development and use of needed information.
5. Specification of a time period.
(United Way of America, 1972, p. 18)

Planning can also be viewed as having three operational phases.

The first is development of budget guidelines which will include assumptions regarding current conditions, constraints related to existing or projected conditions, and priorities that affect present and future programs.

The second is identification of goals. This concerns formulating immediate and long-range measurable goals.

The third is development of needed information. This

includes such items as characteristics of target population and service delivery costs which would provide the basis for delineating needs and establishing priorities. (United Way of America, 1972, p. 18).

Programming

The planning component includes the examination of current programs, analysis of feasible alternatives and defining desired program changes. Two features of this stage are analysis and evaluation (Ehlers, Austin & Prothero, 1976, p. 323).

In P.P.B.S. language, "a program is a package which encompasses each and every one of the agency's efforts to achieve a particular objective or set of allied objectives" (Greenhouse, 1970, p. 358).

There has to be a positive relationship between objectives and programs.

The whole P.P.B.S. idea is to facilitate the drawing together, the summation of all agency efforts to meet particular objectives, so that the validity of each program may be assessed in terms of overall approach, dimension and costs may be compared with other competing programs, potential or existing. (Greenhouse, 1970, p. 359)

In order to make the system workable the only objectives that are acceptable are those which develop into a feasible program to meet the previously determined specific objectives.

The examination of current programs will give indica-

tion to:

1. - input, defined in P.P.B.S. language as, "the total quantity of manpower, facilities, equipment and materials applied to the program, expressed in either units or dollars, and
2. - outputs, which are defined as having the following properties:
 - a) it is a product (either a good or service);
 - b) it is produced by the agency;
 - c) it is a tangible outgrowth of a particular program;
 - d) it must be a program end-product, and
 - e) it has satisfied an explicit objective or objectives. (Greenhouse, 1970, pp. 360-361)

By looking at feasible program alternatives, it forces comparative evaluation in order to determine the most efficient and effective program, or combination thereof. This process would tend to ultimately improve policy procedures, quality of service delivery and benefit-costs accrued to the program. The analysis of the alternative programs must include documentation of both feasible and unfeasible programs.

The documentation leads to the phase of reviewing desired program changes. In this stage, identification of programs to be added, eliminated or modified and the reasons for those decisions are clearly documented. This enables the agency to study explicit objectives, programs and alternatives in order to best achieve the desired outputs.

Since one of the basic principles of P.P.B.S. involves the use of program results to check the validity of planning and to highlight the areas in which further planning and development

is necessary, the reporting system becomes a significant source of data for further planning. (Treasury Board of Ontario, 1970, p. 10)

According to the Treasury Board of Ontario (1970, p. 41): Programming is the development of a comprehensive timetable for the implementation of proposed and approved plans.

Such a timetable is concerned with the costs involved and the results achieved usually projected a number of years into the future. In a P.P.B.S. the programming device used is termed a Multi-Year Plan (Treasury Board of Ontario, 1970, p. 41).

As Alfred Kahn states:

Because some of the assumptions are tenuous what emerges should be a 'rolling plan' or a 'rotating plan': it may look ahead for five years, but it is revised annually as the predictions, projections, and chain of expectation are checked with what has actually occurred. A formalized system for corrections is built into the process. (1969, p. 249)

P.P.B.S. Budgeting

P.P.B.S. presents a significant impact upon the theory of budgeting because of its commitment to the concept of linking planning and budgeting in an analytical framework that focused on programs.

P.P.B.S. is the first system designed to accommodate the multiple facets of budgeting. Budgeting has always been conceived as a process for systematically relating the expenditure of funds to accomplishing previously planned objectives.

There are two major types of budgeting practices: the traditional method known as incremental, and functional accounting.

The incremental method of budgeting is not employed in the P.P.B.S. It is, however, necessary to present a brief overview in order that a distinction can be made between various budgeting methods.

Incremental budgeting is considered to be an important method of financial calculation.

Incremental calculations proceed from an existing base. By "base" we mean it refers to accepted parts of programs that will not normally be subjected to intensive scrutiny. (Wildavsky, 1975, p. 6)

The present budget is based on last year's budget with special attention devoted to a narrow range of increases or decreases, usually based upon cost of living factors.

Critics of this budgeting method indicate a number of important defects that encourage waste and inefficiency. First, they argue that line item formats prevent the analysis of end products. Thus, ends cannot be related to means (Wildavsky, 1975, p. 137).

Second, incremental budgeting requires no formal statement of goals and objectives. Finally, since it is incremental, only the increments over the preceding year's budget are analyzed. This results in financial decisions being made without questioning the effectiveness or ef-

ficiency of a program (Wildavsky, 1975, p. 136).

These criticisms and doubts have led to a desire by those concerned, for a system that will indicate the effectiveness and efficiency of agencies and serve as a form of accountability for them.

Functional budgeting is a method of budgeting and financial accounting used in many Canadian voluntary organizations. Another name for this is "object" budgeting. It indicates sources of income: Provincial Government, Municipal Government(s), Donations, Dues, and ~~_____~~ Miscellaneous income. It also indicates the objects to be purchased, such as: Salaries, Rent, Supplies, and other expenditures. Object budgeting therefore reveals all items of income and expenditure only as they relate to the organization as a whole.

In addition to showing the total income and expenditure, functional budgeting is designed to show income, expenditures, surplus or deficit, volume of work and unit cost by each service or function of the organization.

If budgets are to be prepared by service or function, it follows that the books of account of the organization should be maintained on the same basis. That is to say, functional accounting. This will enable periodic comparison of expenditures (budgets) to actual results. As all budget decisions are based on previous experience, functional accounting will prove invaluable at the time of budget preparation.

For the purposes of voluntary organizations using

this system, functional accounting refers to the ongoing accounting process and functional budgeting refers to future projections (Community Funds and Councils of Canada, 1972, p. 3).

Functional accounting is a fundamental component of any P.P.B.S. It is also employed as a basic administrative tool, in that it enables agencies to group costs by programs. Basically, it can be considered as a form of cost accounting which permits the identification and allocation of the various items of income and expense to accurate unit costs for each program unit (United Way of Vancouver, 1976, pp. 19-20).

Another type of budgeting procedure, known as zero-based budgeting (Z.B.B.) was developed for the purpose of achieving the goals of efficiency and effectiveness within a rational priority scheme (Otten, 1977, p. 37).

This process would definitely eliminate the incremental approach and enable coordination to become the explicit concern of a central hierarchy, which would consider a wide range of alternative expenditures and investigate rather fully their probability of occurrence and consequences (Wildavsky, 1975, p. 285).

Z.B.B. focuses its activities on answering two basic questions:

- (a) Are the current activities efficient and effective?
- (b) Should current activities be eliminated or reduced to fund higher priority new

programs or to reduce the current budget. (Phyrr, 1977, p. 1)

In order to address the issues raised by the above questions, the zero-based approach requires each agency to systematically evaluate and review all programs and activities. Four basic steps are involved in this process:

1. Identification of "decision units." Z.B.B. attempts to focus attention on the evaluation of activities and formulating decisions. Decision units are "meaningful elements" that can be isolated for analysis and decision making.

2. Analysis of decision units. Each unit is analyzed in "typically" three decision packages, and more if feasible. This enables each decision package to construct a "framework" of performance and funding. The decision unit is the building block of the zero-based concept. It is a document that identifies and describes each decision unit in such a manner that management can (a) evaluate it and rank it against other decision units in competition for funding, and (b) decide whether to approve or disapprove it.

The information contained in the decision package might include: purpose/objective; costs and benefits; work load and performance measures; and alternatives to reach objectives.

3. Ranking process. This enables management to allocate limited resources by forcing them to concentrate

on such issues as how much and where to spend the funds available.

4. Preparation of a detailed operating budget.

Under Z.B.B. the decision packages and ranking determine specifically the actions required to achieve any budget reductions (Phyrr, 1977, pp. 2-7).

The major purpose of the Z.B.B. approach was to allow for examination of all programs simultaneously and discontinue those that did not warrant being continued at all or at their present level. As a result, relative priorities of total amounts for all programs could be considered and not merely increase or decreases for some programs.

Any implementation of such a budgeting process within the social work profession will have far-reaching implications. It will most certainly create conflict for those who identify solely with the social work profession, for they will be forced to apply quantitative and cost data in the development of budgets (Otten, 1977, p. 377).

It will also become necessary for the profession to evaluate the direction the social services will take and establish its goals and objectives in quantifiable terms (Otten, 1977, p. 377).

Management technology, systems concepts and information science can be important means for improving services even if they are not viewed as ends in themselves. The

core values of social work and its concern for people must still be the base from which to use these concepts (Rosenberg & Brody, 1974, p. 346).

The concept squarely addresses many of the shortcomings of the traditional budgeting approach . . . it presents a unique challenge for those who advocate accountability and it offers an even greater challenge to those committed to delivering more effective services. (Otten, 1977, p. 378)

The virtues of the program budget are said to be its usefulness in relating ends to means in a more comprehensive fashion, the emphasis of inputs upon the policy implications of budgeting and the ease with which it permits consideration of the budget as a whole while each program competes with every other for funds (Wildavsky, 1974, pp. 328-329).

Systems

The P.P.B.S. approach to analysis is a systems approach. "P.P.B.S. not only permits, but forces, the synthesis of the systems by requiring answers to the question, How well does this system meet these goals, as compared with other possible systems? The goals or objectives of the system are stated in terms of concrete measurable benefits to be achieved, in addition to the ability of the system to meet the needs of its members and to survive" (Schwartz, 1970, p. 38).

According to Samuel Greenhouse (1970), systems analysis

is defined as, "the application of benefit-cost analytical techniques to several areas of the P.P.B.S. anatomy" (p. 362).

P.P.B.S. is an analytical process.

The heart of the process is emphasis on a systematic examination of alternative courses of action and their implications. This process has a variety of names, such as cost-benefit analysis, cost-effectiveness analysis, operations research and others. (Steiner, 1965, pp. 310-311)

Two specific areas of P.P.B.S. can make potential use of this type of system analysis.

One is directly concerned in the development of program alternatives, for example, determining the benefit cost, if any, of using alternate programs in order to more effectively meet the objectives. The other is concerned with program measurement, for example, determining the benefit-cost, if any, of modifying the inputs, so that the output will be ultimately more effective (Greenhouse, 1970, p. 362).

Any systems analysis will enable the agency to look at all the alternatives available and make rational choices based on cost-benefit ratios.

One can view cost-benefit analysis as anything from an infallible means of reaching the new Utopia to a waste of resources in attempting to measure the immeasurable. (Prest & Turvey, 1965, pp. 683-735)

The base of P.P.B.S. involves the comparative evaluation of alternate programs for achieving the same objectives. This evaluation requires the addition of comparative cost-

benefit data. A distinction is sometimes made between cost-effectiveness and cost-benefit analysis (Schwartz, 1970, p. 38).

Cost-effectiveness refers to the cost of immediate outputs, usually represented by a specific, well-defined operation. Cost-benefit refers to the cost of achieving some socially desired result. The development of P.P.B.S. in social welfare is likely to involve, then, the selection of immediate outputs as cost-effectiveness measures and an effort to move along a continuum to more 'ultimate' results, to be measured in cost-benefit terms. (Schwartz, 1970, p. 38)

Cost-benefit studies in P.P.B.S. tend to deal with issues such as, which method of service delivery will give the needed results at the lowest cost, or which method would give the largest return for a given fixed investment. In some cases, it may attempt to determine which program is considered to be worthwhile by some measurable form of analysis (Kahn, 1969, p. 253).

Cost-benefit analysis is largely a development of the 1960's and its application to social welfare programs came later in the decade (Dorfman, 1965, p. 63).

Cost analysis and evaluative research are brought together to produce cost-benefit ratios. A. Levine (1968) in his article "Cost-benefit Analysis and Social Welfare Program Evaluation," defines cost-benefit as:

The relationship of the resources required--the cost--to attain certain goals--the benefits. It is based on the economic concept that many executive decisions involve the allocation, or best use, of limited resources among competing requirements. The allocation of available resources is determined by a comparative analysis

of the current system with presumably practicable alternative systems. Thus conceived, cost-benefit analysis is a tool for the administrator confronted with the need to make choices among viable competing programs designed to achieve certain specified objectives. It is not a substitute for the educated judgement of the decision-maker. Rather it provides a package of relevant information on which to base certain kinds of decisions. Also, it does not favor the "cheapest" or even the "best" program, but the optimal program in terms of available resources (money, trained personnel, facilities). (p. 174)

A. Schwartz (1970) states:

The application of cost-benefit analysis to program budgeting has the effect of reversing the direction of the analysis, so that it moves from desired outcome to program input and thus provides a base for the next and current stage in the development of techniques for analysis of service systems-- P.P.B.S. (p. 47)

P.P.B.S. as Applied to a
Voluntary Agency

The researcher has just concluded a discussion on the general components and concepts of any planned program, budgeting system.

The first Canadian social service agency that employed the P.P.B.S. model was the United Way of Greater Vancouver.

The United Way of Windsor-Essex County has utilized many facets of the Vancouver project within its organizational structure.

The researcher sees the necessity to discuss the Vancouver P.P.B.S. project in order that the researcher can identify how the general P.P.B.S. model is applied

to a specific agency.

United Way of Greater Vancouver

In 1972 the United Community Services of Greater Vancouver received a demonstration project grant of \$500,000 from the National Department of Health and Welfare to develop and demonstrate a Planned Program Budgeting System.

The terms of reference of the grant were to:

1. Demonstrate the ability of a non-governmental service system to actually develop and implement a P.P.B.S. model.
2. Demonstrate the way in which such a model could be utilized by municipal and provincial authorities in the management of their service programs.
3. Demonstrate the degree to which governmental and non-governmental administrations could use a common model and so increase the rationalization of the total service delivery system.
4. Stimulate non-governmental organizations in other parts of Canada to actively explore and test the concepts of P.P.B.S.
5. Provide a model that would have potential application elsewhere in Canada.

The rationale for the development of a P.P.B.S. system

were based on traditional criticisms of how Vancouver U.C.S. allocated support levels to member and non-member agencies. Some of these criticisms are as follows:

1. Allocation decisions were not related to planning considerations.
2. Data concerning service costs or results of services (i.e., effectiveness) was lacking.
3. Little analysis of the effectiveness of alternative approaches was being carried out.
4. Agencies themselves had no way of clearly identifying specific program or service budgets by income or expenditures.
5. Agency statistics varied from organization to organization and did not permit comparison or analysis.

The model forms a framework for systematically dealing with the problems of:

1. -identifying and assessing needs to be dealt with over the planning-budgeting period (Information Systems)
2. -determining priorities for the distribution of resources during this period (Priorities Studies)
3. -planning and selection of services or program strategies appropriate to the successful achievement of each objective (Cost-Benefit Analysis, Functional Accounting)
4. -setting objectives and clearly defining

expected outcomes in quantifiable terms for the stated period (Management by Objectives)

5. -evaluating outcomes (Program Evaluation).
(UCS of Greater Vancouver, 1973, p. 3)

The model is intended to give order and relationship to these key functions by focusing upon primary objectives and weighing alternative service strategies. While these functions have long since been in operation, the distinguishing characteristic of the P.P.B.S. model is the effective integration of these activities into a rational problem-solving system.

Figure 1, the P.P.B.S. Model Cycle, will serve as a diagrammatic indication of how the model operates.

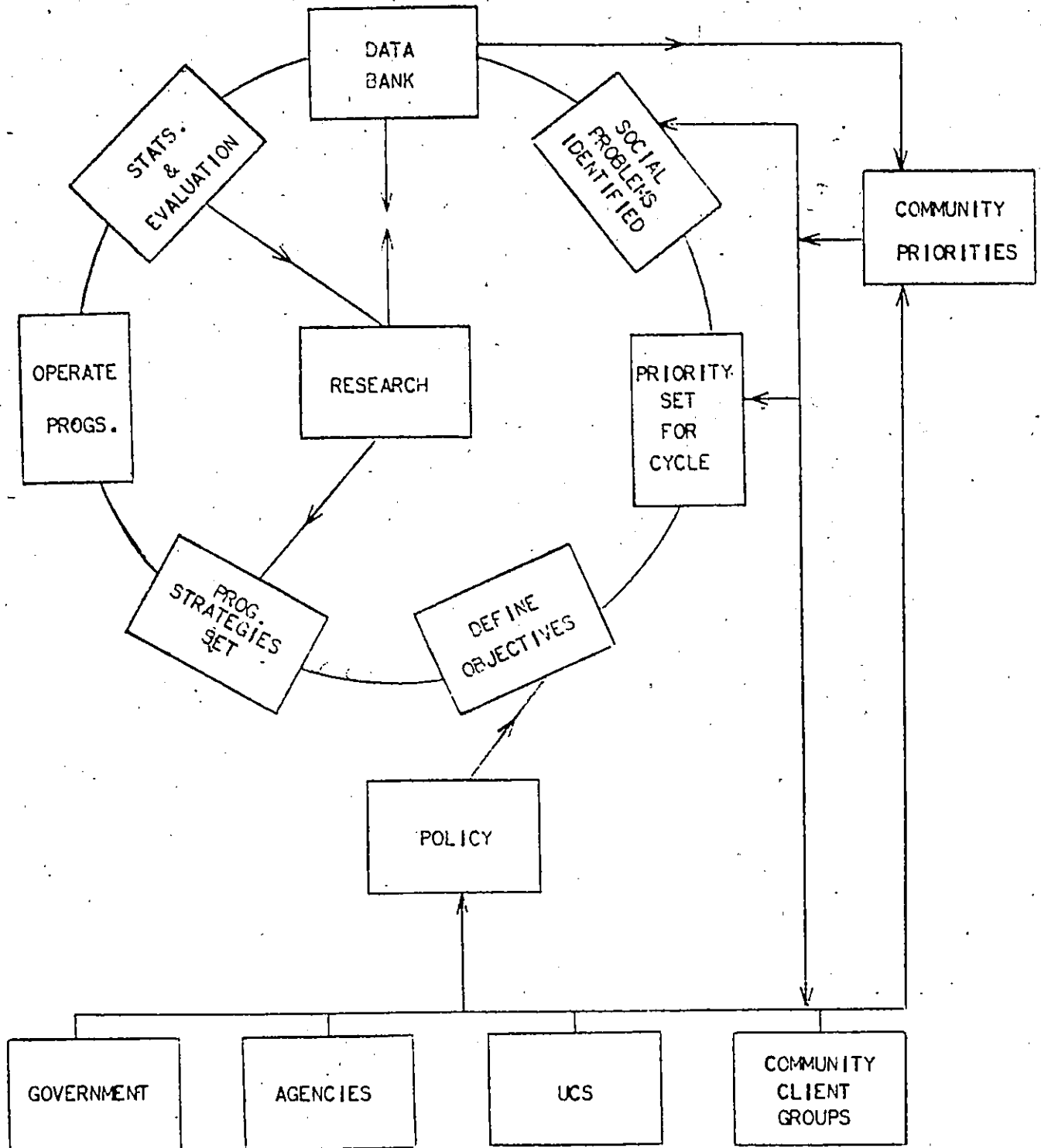
The model begins or ends with a data storage system which provides the information necessary to identify and measure social problems, needs and indicators. From this information, it is possible to identify a range of social problems and issues to be dealt with over the budgeting period. This process involves representatives from government, member agencies and the community at large.

After the needs have been established, priorities are set as to the relative importance and urgency of each, for the distribution of resources during the period in question.

Specific objectives are established for each of the problems identified. These objectives are intended to clearly define the outcomes for the period, and as far as

PPBS MODEL CYCLE

FIGURE 1



Source: United Community Services of the Greater Vancouver Area, September 1973, p. 4.

possible, be stated in quantifiable terms.

Having formulated the objectives, the various program strategies appropriate to the successful achievement of each objective should be selected. These strategies may take the form of innovative and new programs or more traditional services, or a combination of the two.

After the various program strategies are agreed upon, the agencies should allocate funds to deliver specific programs, in specific areas of the community, to achieve specific objectives. The agencies are responsible for developing and delivering these funded programs, providing statistics and financial data and participating in the evaluation of outcomes.

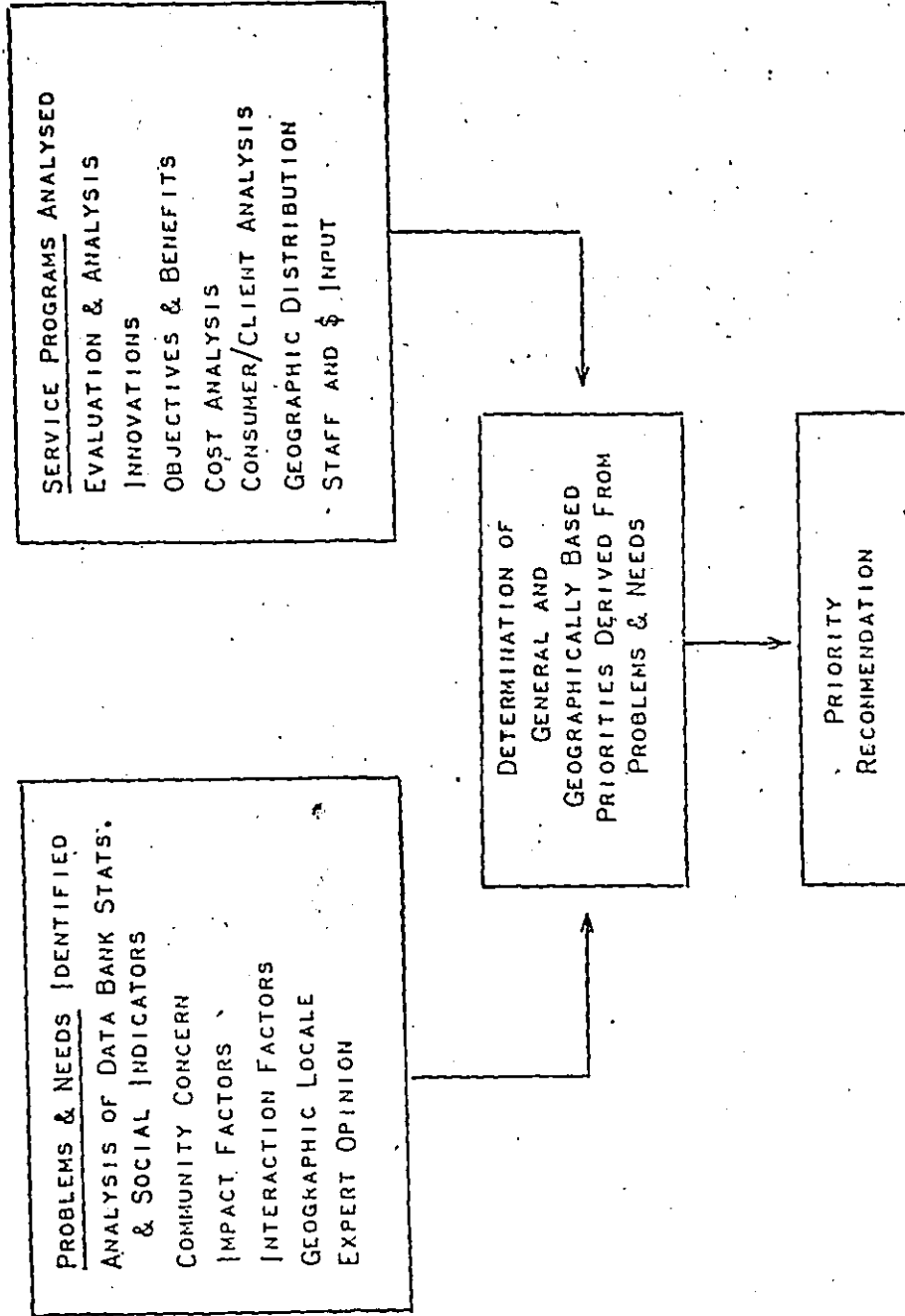
Statistics and the evaluation of outcomes should be incorporated into the data bank to create a self-monitoring system. These data should then be available for any organization in the community for research and analysis.

The next P.P.B.S. cycle begins with the benefit of experience gained from the previous period. This allows refinements and adjustments to take place in each new cycle (UCS of Greater Vancouver, 1973, pp. 3-6).

Reference by the reader to Figures 2 and 3 will diagrammatically indicate the relationship of each of the components to the overall model.

A SOCIAL PROBLEM APPROACH TO COMMUNITY PRIORITIES

FIGURE 2



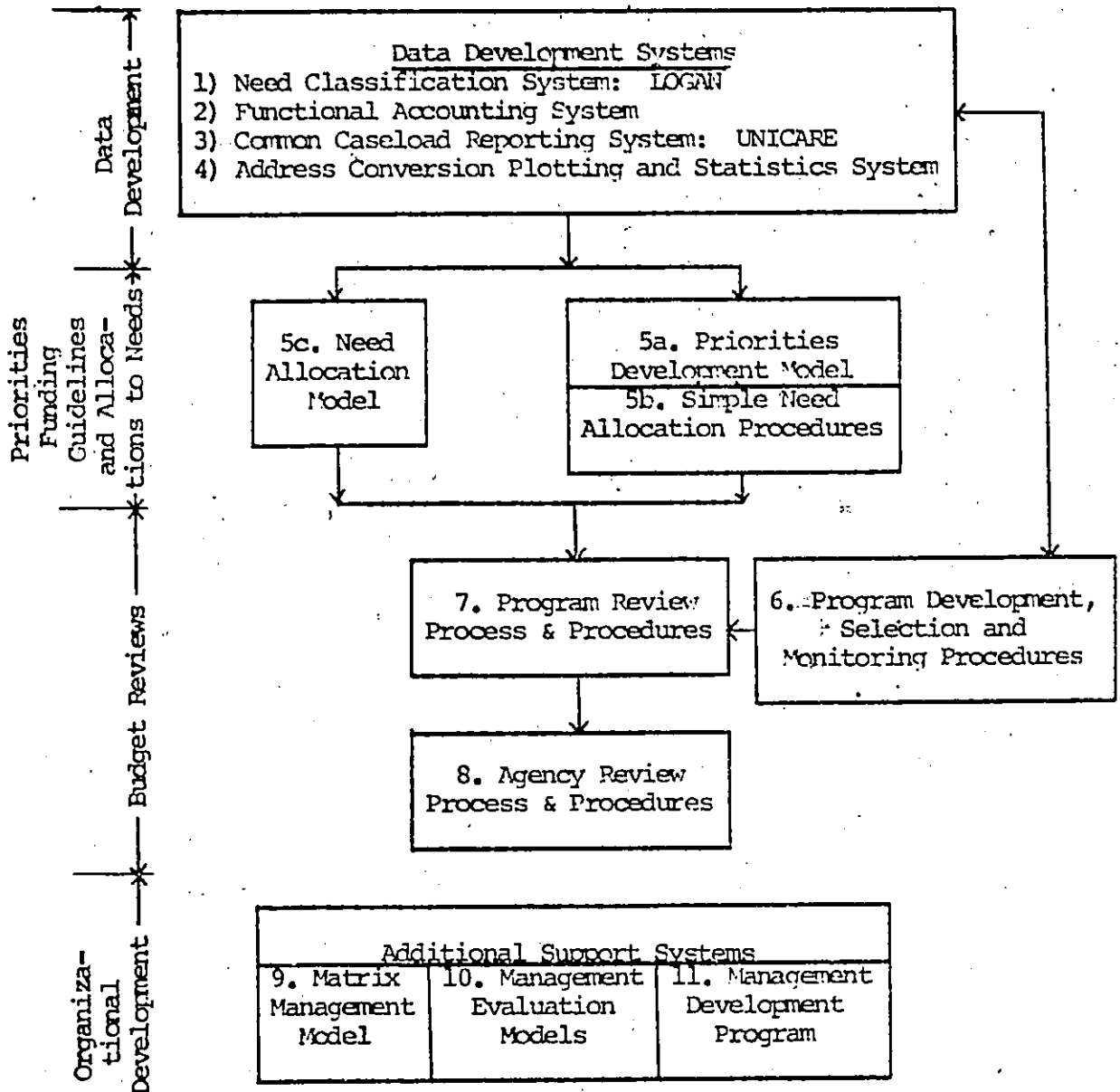
Source: United Community Services of the Greater Vancouver Area,
September 1973.

VANCOUVER PPBS PROJECT

PROGRAM BUDGETING SYSTEM

RELATIONSHIP OF COMPONENTS TO OVERALL MODEL

FIGURE 3



Source: United Way of Greater Vancouver, January 1976.

History of P.P.B.S.

The introduction of P.P.B.S. into the United States federal government was widely acclaimed within and without the system as one of the important administrative innovations in decades (Schwartz, 1970, p. 5).

The P.P.B.S. was originally developed at the Rand Corporation by Roland McKean during the late 1940's. It was designed to help meet the need for an effective control of the Department of Defence by the Secretary.

P.P.B.S. is "based on the assumption that the allocation of federal resources will be more rational if budgetary decisions are made in the light of explicitly formulated multi-year objectives and as much information as possible about the effectiveness and cost of alternative programs for reaching these objectives. (Grosse, 1970, p. 1).

In 1961 the U.S. Department of Defence introduced the first program budgeting system. From the results of evaluations during the years, it was recommended that the approach be expanded to include the civilian departments. The change came about in 1965 when Lyndon Johnson ordered the institutionalization of P.P.B.S. in all government departments and most agencies (Held, 1968, pp. 11-13).

President Johnson had asked each cabinet member and agency director to "set up a very special staff of experts who, using the most modern methods of program analysis" would define goals for the coming year. He believed the system would permit participants "to find the most effective and least costly alternative to achieving American goals."

He also stated:

Once in operation (P.P.B.S.) will enable us to:

1. - identify our national goals with precision and on a continuing basis;
2. - choose among those goals the ones that are most urgent;
3. - search for alternative means of reaching those goals most effectively at the least cost;
4. - inform ourselves not merely on next year's costs, but on the second, and third, and subsequent years' cost of our programs;
5. - measure the performance of our programs to insure a dollar's worth of service for each dollar spent.

This system will improve our ability to control our programs and our budgets rather than having them control us. It will operate year round. Studies, goals, program proposals and review will be scheduled throughout the year instead of being crowded into 'budget time'. (Johnson, New York Times, August 25, 1965)

These statements by the President were followed by specific directives from the Bureau of the Budget (U.S. Bureau of the Budget, Bulletin #63-3, October 12, 1965), for support by the private sector (Commission for Economic Development, Research and Policy Commission, January 1966), and an effort to implement this system in other levels of government.

It was unfortunate that P.P.B.S. had to be launched in a period of relative austerity. There was simply not the dollar flexibility to use the system. The austerity of the period, in addition to the fact that most of the budget had been previously committed for ongoing programs,

did not present P.P.B.S. with much of a chance (Engquist, 1970, p. 23).

P.P.B.S. was implemented by the government to enable people to determine departmental objectives, with benefits and costs forming the backbone for those decisions.

The potentialities and limitations in the application of P.P.B.S. to human service agencies have been of pressing concern since the initial push for P.P.B.S. and H.E.W. and the clear indications that sooner or later this movement would--through grant-in-aid programs--come to bear on the operating programs in the state and local governments. One of the earliest experiences in applying P.P.B.S. to welfare programs at the operating level was the Veteran's Administration, a federal agency, which employed the largest number of social workers in the U.S.A. (Schwartz, 1970, p. v).

In the researcher's opinion, P.P.B.S. can be considered as a method to link evaluative data to the decision-making process. The highly structured framework of the P.P.B.S. model provides a useful format within which evaluative research can be carried out. According to Adams (1967), evaluative research carried out in a P.P.B.S. framework has been more useful than if done without (pp. 166-182).

In order to ensure the decision-making processes within the P.P.B.S. are complete, there must be a sufficient

data bank available to fall back upon. Without such information the entire system becomes a series of guesses.

The lack of available data was one of the major causes of the breakdown of P.P.B.S. in government departments. The information just was not available, mainly due to poor research methods. Many other difficulties became evident resulting in its eventual demise in 1971. Due to the cost involved and the amount of time available, only a limited number of alternatives could be studied. Many department personnel were completely resistant to change and the system cost a tremendous amount to keep operational due to the on-going specialized research and analysis that was necessary (Weiss, 1972, pp. 89-91).

It is important to note that not only has there been no public rejection of P.P.B.S. but that there have been indications of support and nature. . . . The idea of linking planning to budgeting through programming based on comparative analysis--the vital essence of P.P.B.S.--is alive in Washington and seems to be doing well--if not good. (Schwartz, 1970, p. vi)

Conclusion

P.P.B.S. can serve to stimulate, test and screen a range of new ideas for improving delivery of services; it can also serve to substitute criteria of efficiency and economy for other criteria more highly ranked in the social work hierarchy of values, such as effectiveness, adequacy, comprehensiveness, availability, equity, dignity, democratic participation, and social integration. (Schwartz, 1970, p. vi)

It can be considered as a valuable addition to organiza-

tional theory and practice methods. The advantages of such a system are apparent when compared to traditional budgeting methods. David Novick (1973), a recognized authority on the subject, states that, "it provides a formal, systematic method to improve decisions concerning allocation of resources" (pp. 5-6).

It should be noted that such a system does not possess the ultimate answer to the age-old question of planning and budgeting. It merely provides a feasible alternative worth consideration.

Once a context of policy planning is created, the program budgeting system can do much to strengthen the rational component in the administrative structuring and organizational implementation necessary to the realization of any broad objectives. (Kahn, 1969, p. 260)

When looking for the most efficient program to accomplish a set of goals, the use of P.P.B.S. in social work, as in other professions, may result in overlooking the question of whether the goals or objectives are valid and socially desirable. A real danger of P.P.B.S. is that it may provide the means to better attain an undesirable goal. The danger is increased if the system analyzed is treated as closed with change considered as outside factors. P.P.B.S. should be utilized in the context of open-systems analysis with emphasis placed on a feedback cycle and the importance of continuously examining the relationship of objectives of the system under analysis to the objectives of other systems (Chaiklin, 1970, p. 41).

The real issue may not be use or mis-use of P.P.B.S. or even P.P.B.S. versus total-systems analysis, but the more crucial distinction of systems analysis versus systems design. The problem may not be how to describe or evaluate a system or how to compare two or more existing systems, but how to design a new system for service delivery. This could be a revamping of the existing system, or the development of a new one (Northwood & Reed, 1967, pp. 13-16).

Even though there are a number of "conceptual" and "strategic" problems when considering the application of P.P.B.S. to human services, P.P.B.S., utilizing cost-benefit analysis of agency services as a base line for comparison with each other and proposed alternatives, presents an opportunity to alter many of our present methods to deal with social problems. The demand for cost-benefit analysis generated by P.P.B.S. could provide the greatest impetus that evaluative research in social work has received to date (Chaiklin, 1970, p. 41).

CHAPTER IV

RESEARCH DESIGN

Research is the application of systematic procedures for the purpose of developing, modifying and expanding knowledge that can be communicated and verified by independent investigations. (Tripodi et al. 1970, p. 2)

Research studies tend to be measured by the degree to which they conform to established and recognized scientific standards.

Research design varies with the purposes of the research, the types of questions it seeks to answer, and the levels of certainty or degree of accuracy desired. These three interrelated independent variables are further associated with the state of available knowledge on the problems being investigated (Selltiz et al. 1976, pp. 90-91; Kahn, pp. 49-50).

In this research project there has not been any previous research conducted on the problem to be researched, that is the review process of the Program and Budget Review Committee of the United Way of Windsor-Essex County. That is to say, the amount of available knowledge does not allow for a more refined type of research design, specifically, the experimental design.

An attempt to classify this study as experimental

would be an error since it will not

. . . . verify research hypothesis in the quest for empirical generalizations nor will it use control groups and the employment of randomization procedures to assure that the experimental and control groups can be regarded as equivalent. (Tripodi et al. 1970, p. 22)

The design which is most appropriate for the research is the quantitative-descriptive type as conceived by Tripodi et al. (1970), Selltiz et al. (1976) and Kahn (1960).

The quantitative-descriptive design is similar to that of experimental in that, "both seek quantitative-descriptions among specified variables" (Tripodi et al. 1970, p. 23).

Provisions are made by the researcher for the "systematic collection of data for the purpose of accurately describing relations among variables" (Tripodi et al. 1970, p. 37).

Tripodi, Fellin and Meyer (1970, p. 38) offer a complete definition of this classification.

Quantitative-descriptive studies are empirical research investigations which have as their major purpose the delineation or assessment of characteristics of phenomena, program evaluation, or the isolation of key variables. These studies may use formal methods as approximations to experimental design with features of statistical reliability and control to provide evidence for the testing of hypotheses. All of these studies use quantitative devices for systematically collecting data from populations or programs. They employ personal interviews, mailed questionnaires and/or other rigorous data gathering devices and survey sampling procedures.

This research project has been further sub-typed as a program evaluation study as described by Tripodi et al. (1970). The major purpose of this sub-type is to measure the effects of a specific program or service.

Program evaluation studies are defined as follows:

Those quantitative-descriptive studies which are concerned with seeking the effects of a specific program or method of helping. Hypotheses may not be explicitly stated, and they are frequently derived from the objectives of the program being evaluated rather than from theory. (Tripodi et al. 1970, p. 41)

The Focus

This research project was an attempt to delve into the process used by the United Way of Windsor-Essex County, specifically, the Program and Budget Review Committee to annually review and evaluate the effectiveness and efficiency of the programs of its member agencies. More precisely, the research project was designed to yield empirical data on the following aspects of the Program and Budget Review Committee process:

1. the methods used in program evaluation;
2. the types of information kept regarding program evaluation;
3. the value of program evaluation;
4. what would be needed to improve program evaluation;
5. relationships existing among member agencies,

- the United Way and the community at large;
6. necessity of a data information bank;
 7. degree of accountability among member agencies and United Way, to themselves, each other and the community;
 8. member agencies' perception of the effectiveness of the Program and Budget Review Committee in meeting its stated goals;
 9. attitudes of member agencies towards a standardized model for service evaluation and whose responsibility it would be to develop and implement such a model;
 10. attitudes of member agencies towards the present budgeting procedures, i.e., functional budgeting and zero-based budgeting;
 11. the value that the present budgeting procedure has with respect to agency accountability; in meeting agency objectives, to the funding source and the community at large.

The information was gathered with the intent to yield information regarding the most suitable, effective and efficient manner to evaluate social service programs and allocate the appropriate funds to finance those programs.

The data was collected through a questionnaire (Appendix 4). The respondent of the questionnaire was

the executive director of each member agency of the United Way of Windsor-Essex County. The executive director was considered to be the most appropriate individual to complete the questionnaire, mainly because he/she had direct involvement with the Program and Budget Review Committee.

In order to ensure the data collected would be as objective and truthful as possible it was stressed that all information collected by the researcher was anonymous and confidential to the researcher herself and only totals would be considered in the analysis of the data. As an additional measure to ensure that the data as a whole would yield as accurate a picture as possible, the entire population was used in the study, rather than a sample.

The researcher felt it was reasonable to assume that the data collected could be used by:

- (a) the United Way Windsor-Essex County to study and evaluate the present Committee process;
- (b) the conceptualization of some approaches to improve the annual review process.

The findings should be of interest to other United Ways in both Canada and the U.S.A. who employ similar allocation and program review methods. Also, academicians and practitioners who are interested in methods involved

in evaluating service effectiveness with respect to allocations by voluntary funding organizations should gain useful empirical data from this study.

Definition of Terms

Included in this section are definitions and operational definitions of terms used by the researcher in the context of the study.

1. Member agencies of United Way:
 - includes all those agencies which held United Way membership status on the date the questionnaire was mailed out. See Appendix 5 for a list of member agencies.
2. Efficiency:
 - refers to how well a program or service is carried out or managed/administered. It relates to the Board's administrative functioning, as well as the executive director or other appropriate senior staff role.
3. Effectiveness:
 - refers to the degree to which a program or service achieves its stated objectives.
4. Systematic:
 - refers to a uniform set of procedures, planned and predetermined.

5. Functional Budgeting and Accounting:
 - a method of accounting and budgeting whereby items of income and expenditure are recorded according to function or program.
6. Evaluation:
 - defined as "the general process of judging the worthwhileness of some activity regardless of the method employed" (Suchman, 1967, p. 31).
7. Evaluative Practices:
 - refers to whatever was done in the area of evaluation by member agencies.
8. Improvement in Service Evaluation:
 - conceived as alignment of data by a more reliable, scientific method of investigation.
9. Priorities:
 - refers to a formalization of expression of judgements relating to the quantity of Health, Welfare and other community services.
10. Zero-Based Budgeting:
 - for each program where an agency is using United Way support, the budget should be developed starting with \$0 base, i.e., each expenditure must be justified according

to the resources required for that particular program. The budget should not be based on a percentage increase from the previous year's expenditures.

11: Accountability:

- is defined in the dictionary as "subject to having to report, explain or justify."

Population and Sample

The population in this research study was all the member agencies of the United Way of Windsor-Essex County. The population was confined to this specific geographic area due to restrictions of time and resources on the part of the researcher.

The researcher made the decision to study all member agencies in order that a more accurate picture could be presented to the reader. The implications of such an arrangement for research methods were that there would be no sampling procedures and no statistical testing on the significance of the findings for generalization of the population. Since the entire population was studied the term sample, as described by Selltiz et al., was not used in its strict statistical sense (Selltiz et al. 1976, pp. 105-106).

Method of Data Collection

Instrument: The questionnaire was the instrument of data collection employed by the researcher for this study. The researcher considered other alternatives, but decided the questionnaire would allow for a degree of conformity on the part of the respondent thereby resulting in a higher degree of validity.

The Questionnaire: In the development of the questionnaire the researcher gave careful examination to the question content and subsequent instructions to respondents in the covering letter to minimize any bias, or hesitation that might ultimately affect the response.

In constructing the instrument, the researcher followed the six steps suggested by Kornhauser and Sheatsley (1976, pp. 542-546): deciding what information should be sought; deciding what type of questionnaire should be used; writing a first draft; re-examining and revising questions; pre-testing; editing the questionnaire and specifying procedures for its use. She also took into consideration their suggestions of the three main areas of considerations for questionnaire construction: decisions about question content; decisions about question wording; and decisions about form of response to the question (Kornhauser & Sheatsley, 1976, pp. 547-563).

The five-point scale from "a great deal" to "not at all" used in the questionnaire was adopted from Fleishman's Leadership Opinion Questionnaire (Miller, 1964, p. 229). It was used to permit the expression of different degrees of agreement-disagreement.

The scale used belongs to Likert-type which is most commonly used in social work research. It is an ordinal, summated scale developed by Rensis Likert in 1932 to study social attitudes (Selltiz et al. 1976, p. 418). The scale makes possible the ranking of five degrees of agreement-disagreement, but it does not measure the amount of change or distance between the different degrees. The distance between the two degrees of agreement-disagreement, for example, "a great deal" and "fairly much," or that between "fairly much" and "to some extent," are not measured or indicated on the scale (Selltiz et al. 1976, pp. 418-421).

The first draft of the questionnaire was reviewed by the researcher's Committee. The necessary revisions were made and the questionnaire content was subsequently approved. After the pre-test, the final draft was mailed out, as stated previously, to all member agencies of the United Way of Windsor-Essex County. A covering letter (Appendix 6) was included to explain the enclosed questionnaire to the respondent. A return envelope was provided with the researcher's home address

affixed. This was done with the intent that the executive directors would not view this as a United Way sponsored project.

After a predetermined time period lapsed (2 weeks), a follow-up letter was mailed to all member agency directors to act as a reminder. Hopefully, this served to increase the percentage of return rate. For content of letter see Appendix 7.

The Pre-Test

There was one major difficulty in finding an appropriate pre-test sample. This was that no other United Way in Canada used the same program review process or budgeting procedures. Due to the strict time limitations involved in this study, the researcher did not have the time available to determine if a particular United Way in the U.S.A. would in fact be suitable.

As a result, a compromise was reached by the researcher and her Committee. The pre-test was administered to ten professional individuals both within and outside of the United Way organizational structure. Specifically, they included eight professionals employed at United Way of Windsor-Essex County, one volunteer and one agency director involved with United Way but not actually a member.

The purpose of the research project was made clear

to the sample. In addition, they were instructed to assume the identity of an executive director of a specific agency while filling out the questionnaire. Care was taken by the researcher to use a cross-section of agencies ranging from large to small and national to local. This would insure the pre-test sample was as representative of the research population as possible.

The results of the pre-test were examined by the researcher and her Committee and the final approved draft was typed and mailed out on June 28, 1978.

Method of Data Analysis

Simple statistical procedures were used to tabulate and analyze the data. Since it involved a total population and there were no sampling procedures, there were no statistical tests on the significance of the findings. Only descriptive statistics were used to summarize and cross-tabulate the data obtained.

The data analysis consisted of two steps. The first was the tabulation of frequency distributions of the responses which served to indicate a general picture. The frequency distributions reflected general attitudes and led to some conclusions. The second step involved seeking descriptions among the variables. There were one hundred and six variables, and many of their associations presented relevant information for investigation.

Due to the time factor, the researcher chose to deal with those she felt were the most important. These variables were then cross-tabulated.

The computer using the Statistical Package for Social Sciences (S.P.S.S.) was employed to program the computer run (Nie, Bent & Hull, 1970).

The questionnaire had been previously pre-coded. Variable names were developed for each question and the information was key-punched by the researcher on computer cards.

The analysis of the data was based on the questions indicated in the research focus section of this chapter.



CHAPTER V

DATA ANALYSIS

The data was collected by a questionnaire, the procedures of which were previously described in Chapter IV in the method of data collection.

The questionnaire was designed for the executive directors of all member agencies of the United Way of Windsor-Essex County. Of the 31 member agencies, 28 questionnaires were mailed. It was felt by the researcher that it was appropriate to omit United Way itself, Campaign Division and Goodwill Industries (member in name only). Of the 28 questionnaires mailed, 23 were returned by August 21, 1978. One member agency director chose not to participate in the study and returned the questionnaire uncompleted.

Due to the time limitations involved, the researcher used the cut-off date of August 10, 1978 in order to complete the final computer run. However, comments were used in the content of the study from those questionnaires returned after August 10. The return rate was considered to be good, the percentage being eighty-two.

On the whole, the researcher found those respondents

involved in the study most cooperative and enthusiastic about the purpose and subsequent recommendations of the report. Some respondents personally wrote to, or called the researcher requesting a copy of the recommendations.

The questionnaire was developed with the specific purpose in mind of relating it to the literature as reviewed by the researcher. The content was divided into four major sections: characteristics of the sample involved, program evaluation, relationships, and budgets.

In order to facilitate the reader in understanding the analysis of the data, it will be discussed under the four headings as described above.

Characteristics of the Sample

Questions 1 to 5 supplied the researcher with information relating to the age of the agency, the number of years it was a United Way member, the funding levels, the approximate annual operating budget of the agency, and the types of services each supplied to the community.

Table 1 shows the distribution of the sample by the age of the agency.

The majority of the sample, 10 agencies, or 52.6 per cent, had been in existence for more than 20 years. Table 1 indicates that only two agencies, or 10.5 per cent, of the sample, could be considered as relatively young.

Table 1
Years of Agency Existence

Length in Years	Number of Agencies	Percentage
0-4	2	10.5
5-6	1	5.3
7-8	2	10.5
15-19	4	21.5
20 and over	10	52.6
Total	19	100.0

Most of the sample, therefore, could be classed as relatively well-established.

Table 2 shows the distribution of the sample by years of United Way membership.

Table 2
Years of United Way Membership

Length in Years	Number of Agencies	Percentage
0-8	7	36.8
9-19	5	26.3
20 and over	7	36.8
Total	19	100.0

Table 2 has been collapsed for purposes of cross-tabulation. Seven agencies, or 36.8 per cent, have been a member for 8 years or less. Five, or 26.3 per cent, have been a member agency for 9 to 19 years. The remaining 7, or 36.8 per cent, have been member agencies for 20 years or over. This table would serve to indicate that the majority of the sample have been long-standing members of the United Way.

Table 3 indicates the distribution by percentage of the agency funding level from the United Way.

As can be noted in Table 3, 12 agencies, or 63.2 per cent, receive less than 50 per cent of their funding from United Way. Seven agencies, or 36.8 per cent, receive 50 per cent or over. Therefore, the majority of the sample receive less than 50 per cent funding from United Way.

Table 4 indicates the distribution of the sample by approximate annual operating budget. The annual operating budget of 13, or 68 per cent, of the agencies was \$100,000 or over while 6, or 32 per cent, were operating with \$100,000 or less.

Table 5 shows a cross-tabulation of the distribution of percentage of United Way funding level by years of membership with the United Way.

Table 3
 Percentage of Agency Funding Level
 from United Way

Percentage of Funding Level	Number of Agencies	Percentage
7	1	5.3
13	1	5.3
16	1	5.3
20	1	5.3
22	1	5.3
25	1	5.3
37	1	5.3
40	3	15.8
42	1	5.3
44	1	5.3
50	1	5.3
60	1	5.3
79	1	5.3
82	1	5.3
90	1	5.3
100	2	10.5
Total	19	100.0

Table 4
Approximate Annual Operating Budget

Thousands of Dollars	Number of Agencies	Percentage
25 or less	1	5.3
25 to 50	1	5.3
50 to 100	4	21.1
100 to 150	2	10.5
150 to 200	4	21.1
200 and over	7	36.8
Total.	19	100.0

Table 5
Percentage of United Way Funding by Years
of Membership with the United Way

Year Member Percentage of Funding	Year Member			Row Total
	0-8 years	9-19 years	20 years & over	
50 or less	4 21.1	4 21.1	4 21.1	12 63.3
50 or over	3 15.8	1 5.0	3 15.8	7 36.6
Column Total	7 36.8	5 26.3	7 36.8	

Table 5 indicates 4 of the 7 member agencies, 57.1 per cent, in existence over 20 years receive 50 per cent or less of their budget from United Way, while 3 agencies, or 42.9 per cent, who have been members for over 20 years receive over 50 per cent of their total annual operating budget from United Way.

These figures would indicate no statistically significant correlation exists between percentage of funding and number of years as a member agency.

Question 5 was not discussed by the researcher. As it merely listed the services provided by the member agencies, it was not felt to be statistically significant to the particular focus of this study.

Summary

The majority of the sample, 52.6 per cent, had been in existence for more than 20 years. Thirty-six point eight per cent of the sample have been member agencies of the United Way for 20 years or over. The majority of the sample receives less than 50 per cent of its funding from United Way. Three of the agencies, 30 per cent, in existence for 20 years or over receive 50 per cent or more of their funding from United Way. This indicates that 70

per cent of the older, well-established agencies receive 50 per cent or more of their funding from other sources.

Program Evaluation

Questions 6 to 17 yielded information relating to types of information recorded, methods used, preference of evaluations, reasons for evaluation, use of results of evaluation and help needed to improve program evaluation.

Table 6 indicates the distribution of types of evaluative information used by the member agencies.

Of the criteria selected in Table 6 as possible areas for service evaluation, 78.3 per cent of the responses were positive and only 9.9 per cent were negative.

Table 7 indicates the distribution by methods the agencies used in service evaluation. Sixty-nine point six per cent of the respondents use these methods and a relatively low percentage, 16.4 per cent, do not employ them as indicated by Table 7. The results seem to substantiate that the above are legitimate criteria for program evaluation.

Table 8 indicates the comparison of evaluative methods used and their rated importance.

Even though all the respondents kept information on the number of clients served, only 57.9 per cent felt it was the most valuable method. While 68.4 per cent

Table 6
Distribution of Types of Evaluative Information
Used by Member Agencies

Types of Evaluative Information	Yes	No	Not Sure	N/A	Row Total
1. staff time	14 73.7%	3 15.8%	1 5.3%	1 5.3%	19
2. service costs	18 94.7%	1 5.3%			19
3. clients served	19 100.0%				19
4. characteristics of clients served	14 73.7%	1 5.3%		4 21.1%	19
5. quality of staff performance	15 78.9%	1 5.3%	2 10.5%	1 5.3%	19
6. efficiency of service delivery	11 57.9%	3 15.8%	3 15.8%	2 10.5%	19
7. effects of service on clients	17 89.5%	2 10.5%			19
8. clients' responses to service	11 57.9%	4 21.1%	2 10.5%	2 10.5%	19
Column Total	119 78.3%	15 9.9%	8 5.3%	10 6.6%	152

Table 7
Distribution by Methods Agencies Used
in Service Evaluation

Methods Used	Yes	No	Not Sure	N/A	Row Total
1. statistics on number of clients served 100.0%	19				19
2. statistics on characteristics of clients served	13 68.4%	4 21.1%		2 10.5%	19
3. time spent in service delivery	15 78.9%	2 10.5%	1 5.3%	1 5.3%	19
4. staff observation of client changes	13 68.4%	2 10.5%	1 5.3%	3 15.8%	19
5. systematic collection of clients' responses	10 52.6%	6 31.6%	1 5.3%	2 10.5%	19
6. systematic follow-up of clients	5 26.3%	9 47.4%	1 5.3%	4 21.1%	19
7. surveys of services needed	15 78.9%	1 5.3%	1 5.3%	2 10.5%	19
8. establish objectives to be met in measurable terms	16 84.2%	3 15.8%			
9. comparison of actual with projected results to determine degree of success	13 68.4%	1 5.3%	3 15.8%	2 10.5%	19
Column Total	119 69.6%	28 16.4%	8 4.7%	16 9.4%	171

Table 8

Evaluative Methods Used and Rated Importance

Methods Used	% of Agencies Employing Method	Method % Rated to Degree of Importance
1. statistics on number of clients served	100.	57.9
2. statistics on characteristics of clients served	68.4	36.8
3. time spent in service delivery	78.9	42.0
4. staff observation of client changes	68.4	42.0
5. systematic collection of clients' responses	52.6	26.3
6. systematic follow-up of clients	26.3	21.1
7. surveys of services needed	78.9	57.9
8. establish objectives to be met in measurable terms	84.2	78.9
9. comparison of actual with projected results to determine degree of success	68.4	57.9

kept information on the characteristics of the clients they serve, only 36.8 per cent rated it as important. A good majority kept a record of time spent in service delivery, but 42 per cent saw this method as important. Sixty-eight point four per cent used the method of staff observation of client changes, yet it was given a 42 per cent rating of importance. Slightly more than half kept a systematic collection of client responses, but only 26.3 per cent saw this as an important method. A minority kept records on client follow-up and it was not seen as an important evaluative method. A good majority kept surveys of services needed and slightly more than half rated it as an important method. While 84.2 per cent established their objectives so they could be met in measurable terms, 78.9 per cent felt it was important. Sixty-eight point four per cent of the agencies compared actual with projected results to determine their degree of success, but only 57.9 per cent gave this method a rating of importance.

It is significant that the methods most used for program evaluation seem to have the poorest ratings.

A majority, 68.4 per cent of the respondents, felt they specified their agency objectives in measurable terms. Of those who did this, 100 per cent felt they were successful.

It is interesting to note that all the respondents considered the methods used by their agency adequate for

evaluating its services.

Table 9 indicates the distribution by the respondents' preference for sources of evaluators.

The results of question 10 indicate 21.1 per cent of the agencies felt their methods of evaluation were 'a great deal' effective. Table 9 indicates 68.4 per cent of the agencies felt they should conduct their own evaluation. The next highest percentage preferred a joint team of agency staff, outside experts and funding source.

Table 10 indicates the distribution by agencies of their reasons for evaluation.

As indicated by Table 10, 13 agencies, or 68.4 per cent, felt evaluation of services was most necessary for future planning and service improvement. Seven agencies, or 36.8 per cent, felt evaluation was very necessary for satisfying the funding source. Although 89.4 per cent of respondents felt evaluation was necessary to satisfy the funding source, only 36.8 per cent felt this to be the most important criteria. One hundred per cent felt that future planning and service improvement were the main reasons for service evaluation.

Table 11 indicates the distribution by the use of evaluation results.

Table 9

Distribution by Preference for Sources
of Evaluators

Sources	5	4	3	2	1	9	0	Mean ^a Value
1. agency itself	13 68.4%	4 21.1%	2 10.5%					4.6
2. experts out- side the agency	4 21.1%	5 26.3%	4 21.1%	4 21.1%		2 10.5%		3.5
3. funding source(s)	1 5.3%	7 36.8%	8 42.1%	2 10.5%		1 5.3%		3.4
4. consultation with United Way	5 26.3%	4 21.1%	6 31.6%	3 15.8%		1 5.3%		3.6
5. joint team of agency staff, outside ex- perts and fund- ing source(s)	9 47.4%	4 21.1%	2 10.5%	2 10.5%	1 5.3%	1 5.3%		4.0
6. joint team of agency staff and United Way	3 15.8%	3 15.8%	7 36.8%	3 15.8%	2 10.5%	1 5.3%		3.1

^a9 not included

Table 10
 Distribution by Agencies for Reasons
 for Evaluation

Reasons	5	4	3	2	1	0	Mean Value ^a
1. satisfy Board of Directors	6 31.6%	5 26.3%	7 36.8%			1 5.3%	3.9
2. satisfy funding source	7 36.8%	5 26.3%	5 26.3%		1 5.3%	1 5.3%	4.1
3. satisfy community at large	7 36.8%	3 15.8%	6 31.6%	2 10.5%		1 5.3%	3.8
4. for planning and service improvement	13 68.4%	5 26.3%	1 5.3%				4.6
5. a certain degree of progress, to agency objectives	5 26.3%	10 52.6%	1 5.3%			3 15.8%	4.3
6. find more efficient way of service delivery	11 57.9%	5 26.3%	2 10.5%			1 5.3%	4.5
7. to determine if agency goals should be modified	6 31.6%	6 31.6%	6 31.6%	1 5.3%			3.9
8. to keep up with the trend	3 15.8%	3 15.8%	5 26.3%	4 21.1%	2 10.5%		3.1

^a9 not included

Table 11
Distribution by the Use of Evaluation Results

Uses	Number of Agencies	Percentage
1. filed in record for Director's use	14	73.7
2. brought to administrative level for study	18	94.7
3. brought to planning level for study	14	73.7
4. brought to staff meeting for discussion	15	78.9
5. brought to Board of Directors	19	100.0
6. filed in record for auditor's reference	6	31.6
7. reported to United Way	14	73.7
8. published in newsletter, local papers for community information	8	42.1

As indicated by Table 11, everyone brought results of evaluation to their board of directors. However, only three-quarters reported these results to the United Way. The fact that over 70 per cent of respondents brought their evaluation results to administrative level and staff meetings would show agencies try to use these results to improve program and service delivery.

Regarding question 14, the results show that 4 agencies, or 21.1 per cent, found their evaluation to be very useful and over 70 per cent tried to use the information resulting from evaluation to improve their programs. Ten agencies, or 52.6 per cent, rated service evaluation as being very important, yet only 4, or 21.1 per cent, as indicated in question 10, found their particular evaluation to be very useful. There is an inconsistency present in these sets of figures.

Regarding question 16, 15 agencies, or 78.9 per cent, would like to see an improvement in service evaluation. None seem to feel that immediate improvement was necessary. This would indicate to the researcher that even if evaluative methods were to improve immediately, they would not be used immediately.

Table 12 indicates the distribution by the types of help needed for service evaluation improvement.

While agencies felt outside expertise to perform evaluation, and advice or consultation on service evaluation were the most important methods used in improving service evaluation, only 21.1 per cent felt outside experts were very useful in conducting service evaluation and 68.4 per cent felt the agency itself should conduct the evaluation. It is interesting to note that only 10.5 per cent see more funding as very necessary and only 15.8 per cent felt additional trained staff were very necessary.

Table 12
 Distribution by Types of Help Needed for
 Service Evaluation Improvement

Help Needed	5	4	3	2	1	0	Mean Value ^a
1. more funds	2 10.5%	4 21.1%	8 42.1%	3 15.8%	2 10.5%		3.1
2. additional trained staff	3 15.8%	5 26.3%	6 31.6%	1 26.3%			3.1
3. outside expertise to perform service evaluation	5 26.3%	2 10.5%	8 42.1%	2 10.5%	1 5.3%		3.4
4. staff training on service evaluation	2 10.5%	7 36.8%	8 42.1%	1 5.3%			3.5
5. staff orientation on service evaluation	2 10.5%	6 31.6%	6 31.6%	2 10.5%	3 15.8%		3.4
6. advice or consultation on service evaluation	5 26.3%	8 42.1%	4 21.1%	1 5.3%			3.9

^a9 not included

Summary


The data in this section clearly indicates the respondents view program evaluation, in principle, as being of a high priority. But they are definitely hesitant about applying such theory to their particular agency setting.

The data also shows individual agencies want to be in charge of their own program evaluations with little outside intervention from United Way or other sources. Yet, they indicate the results of their evaluations are not particularly significant to their programs. The most important means the respondents see for improving their evaluations is through the use of outside experts. This indicates a paradox.

Relationships

The data gathered in this section was derived from questions 18 to 39. It provided the researcher with information regarding: priorities, accountability, agency autonomy, agencies' views of the Program and Budget Review panels and discussions regarding a standardized evaluation model.

To what degree do member agencies feel that the United Way should become involved in developing a standardized model to review the effectiveness and efficiency of those agencies? Table 13 shows the distribution of the



respondents' ratings on the various degrees of involvement.

Table 13

Distribution by Respondents' Ratings on Degrees
of Involvement by United Way to Develop
Standardized Model

Degrees of Involvement	Number of Agencies (N=19)	Percentage
a great deal	1	5.3
fairly much	3	15.8
to some degree	12	63.2
comparatively little	2	10.5
not at all	1	5.3
not sure	-	-

More than one-half of the respondents felt the United Way should only be involved "to some degree." The mean value of 3.0 confirms this attitude.

The majority of agencies, 78.9 per cent, felt it was necessary to prioritize human service needs within the community. It is interesting to note that the positive responses were equally distributed in degree between "a great deal" to "somewhat". Even though most of the agencies agreed on the necessity for prioritization of community service needs, the desire to delegate this function to United

Way varied considerably among the respondents.

Table 14 presents the distribution by the respondents on the responsibility of United Way for prioritizing community needs.

Table 14
Distribution by Respondents on Whether United
Way Assume Responsibility to Prioritize
Community Needs

Degree of Responsibility	Number of Agencies (N=19)	Percentage
a great deal	5	26.3
fairly much	3	15.8
to some degree	6	31.6
comparatively little	1	5.3
not at all	3	15.8
not sure	1	5.3

The mean value is 3.3 which indicates that, as a whole, the respondents are only slightly in agreement with the idea that United Way should prioritize human service needs.

Table 15 will serve as an indication of the importance of the Program and Budget Review Committee with respect to funding.

Table 15
 Distribution by Respondents' Ratings on Importance
 of Program and Budget Review with Respect
 to Funding

Degree of Importance	Number of Agencies (N=19)	Percentage
a great deal	10	52.6
fairly much	6	31.6
to some degree	3	15.8
comparatively little	-	-
not at all	-	-
not sure	-	-

All the agencies felt that the Program and Budget Review Committee was essential to receive funding. The mean value of 4.4 serves as confirmation of this fact.

How did the respondents perceive the annual program and budget review process as being an objective means of allocating funds? Table 16 gives the distribution by the respondents' ratings on the objectivity of the Program and Budget Review process.

The majority of agencies were positive regarding the objectivity of the program and budget review process. No statistical significance resulted from the cross-tabulation of the above by years of membership with the United Way.

Table 16
 Distribution by Respondents' Ratings on
 Objectivity of Program and Budget
 Review Process

Degree of Objectivity	Number of Agencies (N=19)	Percentage
a great deal	5	26.3
fairly much	4	36.8
to some degree	3	31.6
comparatively little	1	5.3
not at all	-	-
not sure	-	-

Table 17 presents the comparison of the mean values of the respondents' ratings on: (a) degree of accountability of United Way to the community for policies of its member agencies, (b) degree of accountability of United Way to the community for the operations of its member agencies, (c) degree of accountability of member agencies to the community, and (d) degree of accountability of member agencies to the United Way.

The findings suggest that member agencies do not feel the United Way should be accountable to the community for their policies and operational procedures. The majority feel more accountable to the community than they do to the United Way.

Table 17

Comparison of the Mean Values of Ratings on United Way Accountability for Policies and Operations of Member Agencies, Accountability of Member Agencies to Community and United Way

Category	Mean Value ^a
United Way Accountability re Agency Policy	2.8
United Way Accountability re Agency Operations	2.8
Member Agency Accountability to Community	4.6
Member Agency Accountability to United Way	3.9

^a9 not included

A slight majority, 52.6 per cent of the agencies consulted the United Way five times or more regarding program and budget concerns, and 47.4 per cent felt this consultation was very 'effective'. These calls were not subdivided into which United Way staff person was specifically involved.

What degree of autonomy do member agencies feel they have with respect to the United Way? Table 18 gives the distribution by the respondents' ratings on the degree of autonomy. The mean value of 4.4 would indicate that the majority of respondents feel able to operate autonomously.

Table 18
 Distribution by Respondents' Ratings on
 Degree of Autonomy

Degree of Autonomy	Number of Agencies (N=19)	Percentage
a great deal	10	52.6
fairly much	6	31.6
to some degree	3	15.8
comparatively little	-	-
not at all	-	-
not sure	-	-

All the agencies responded positively with respect to being able to operate autonomously as members of the United Way.

Table 19 presents a comparison of the mean values of the respondents' ratings on: (a) degree of expertise the volunteer panel members contribute to the Program and Budget Review process, and (b) the degree of expertise United Way staff contribute to the review process.

Although the respondents felt the United Way staff contributed a greater degree of expertise than the panel members themselves, neither response could be rated as highly positive in this respect. This would lead the re-

searcher to the assumption that there was room for improvement in this area.

Table 19

Comparison of Mean Values of Ratings on Degree
of Expertise of Volunteer Panel Members
and United Way Staff

Category	Mean Value ^a
Expertise of Panel Members	3.5
Expertise of United Way Staff	3.9

^a9 not included

"The Program and Budget Review Committee is charged with the responsibility for disbursing funds to member agencies and to review and evaluate the effectiveness and efficiency of these programs." Table 20 shows the distribution by the respondents' ratings of the degree to which these objectives were met.

Although 89.5 per cent of the agencies felt that the Program and Budget Review Committee did meet its objectives, the mean value of 3.7 would indicate they were not in total agreement on this point.

All the agencies felt their Board of Directors recognized the necessity for the Program and Budget Review. The mean value of 4.4 indicates the majority felt strongly about this. The mean value of 4.3 would further indicate

that relative to the respondents' perception of the Review process, that their Board of Directors sees the Program and Budget Review process as being relatively important.

Table 20
Distribution by Respondents' Ratings on Degree
to Which Program and Budget Review Committee
Meets Stated Objectives

Degree to which met objectives	Number of Agencies (N=19)	Percentage
a great deal	4	21.1
fairly much	6	31.6
to some degree	7	36.8
comparatively little	1	5.3
not at all	-	-
not sure	1	5.3

Are the Program and Budget Review panel members provided with enough information on the review forms? Table 21 shows the distribution of the respondents' ratings on the degree of information provided by the review forms.

The mean value of 3.7 on the degree of information provided by the review forms would suggest the respondents feel the forms need improvement or refinement to become entirely acceptable.

Table 21
 Distribution by Respondents' Ratings on Degree
 of Information Provided on Review Forms

Degree of Information Provided	Number of Agencies (N=19)	Percentage
a great deal	4	21.1
fairly much	5	26.3
to some degree	7	36.8
comparatively little	1	5.3
not at all	-	-
not sure	2	10.5

Does the United Way have the authority to question the program effectiveness of its member agencies? Table 22 provides a distribution of respondents' ratings on the degree of authority that the United Way has to question program effectiveness.

The majority of agencies agreed that United Way did have the authority to question their program effectiveness.

The majority of agencies, 78.9 per cent, felt that the Program and Budget Review should be held on an annual basis.

Will the continued existence of voluntary agencies be significantly affected by the presence or absence of

Table 22

Distribution by Respondents' Ratings on Degree
of Authority of United Way to Question
Program Effectiveness

Degree of Authority	Number of Agencies (N=19)	Percentage
a great deal	9	47.4
fairly much	3	15.8
to some degree	5	26.3
comparatively little	1	5.3
not at all	-	-
not sure	1	5.3

program effectiveness? The mean value of the agencies' responses to this was 4.4. The majority of respondents are in relatively strong agreement to this concept.

Table 23 will present a comparison of the mean values of the respondents' ratings in response to: (a) United Way's responsibility to develop a standardized model to evaluate the effectiveness and efficiency of member agencies, (b) degree this model should play in determining funding levels, and (c) the role the model should have in ensuring member agencies are meeting their objectives.

These responses indicate the agencies feel only slightly affirmative with the whole concept of a standardized

model for program evaluation controlled by the United Way. This would lead the researcher to believe that if the United Way chose, at some point in time, to implement such an evaluative model, they would meet with a degree of resistance by their member agencies.

Table 23

Comparison of Mean Values of Ratings on United Way Model, Model's Role in Determining Funding Levels, and Model's Role in Meeting Objectives

Category	Mean Value ^a
Responsibility of United Way to develop Model	3.2
Degree Model should affect funding levels	3.2
Degree Model ensures agency objectives met	3.4

^a9 not included

Summary

The section on relationships illustrates a strong desire for accountability by member agencies to the community at large and a somewhat lesser degree to the United Way.

The annual review process is viewed as an important part of the allocations process but the results of the review are not directly equitable to an agency's overall

efficiency.

The prioritization of community service needs is identified as an important task but not solely the function of United Way.

Presently, agencies feel their program results are not amenable to the development of a standardized evaluative model designed to assess their programs.

A desire for agency autonomy is evident not only in an operational sense but also in the area of accountability.

Budgets

The data collected in this final section was derived from questions 39 to 53. The responses provided the researcher with information regarding: the present budgeting system, comparisons in attitude between previous budgeting methods and the present ones, and theoretical generalizations regarding budgeting procedures.

In a discussion regarding the present budgeting system, 47.4 per cent of the respondents felt the system should be improved whenever possible, 31.6 per cent felt it should be simplified, and the remainder, 21.1 per cent, saw no need for any change. It is interesting to note that a good majority of the agencies, 73.7 per cent, felt quite confident in using the present system. Most of the respondents, 73.7 per cent, felt the United Way provided a

good deal of support in the implementation and use of the present budgeting system.

Does the present budgeting system provide the United Way with a means to determine if current activities should be eliminated or reduced to fund higher priority new programs, or reduce the current budget? Table 24 shows the distribution by the respondents' ratings of the degree the present system helps the United Way to determine current budget levels.

Table 24

Distribution by Respondents' Ratings on Degree of
United Way Determining Current Budget Levels
through Present Budgeting Procedures

Determination of Budgeting Levels through Present Budgeting Procedures	Number of Agencies (N=19)	Percentage
a great deal	-	-
fairly much	5	26.3
to some degree	7	36.8
comparatively little	5	26.3
not at all	-	-
not sure	2	10.5

As indicated by Table 24, the agencies show some hesitation when asked if the budgeting methods are an aid

for United Way to determine budget levels. The mean value of 3.0 serves to confirm this level of agreement.

When asked how important it would be to be able to project budgeting costs over a 5-year period, a slight majority, 68.4 per cent, indicated agreement, yet 26.3 per cent saw comparatively little merit in doing this.

In the application of cost concepts in the human service area, the majority, 73.7 per cent, felt fairly comfortable in doing this. However, a mean value of 3.6 in response to this question would indicate there is still some hesitation on the part of agency directors to do this.

Table 25 shows the distribution by the respondents' ratings to the degree that functional budgeting enables them to determine the efficiency of their services.

Table 25
Distribution by Respondents' Ratings on Degree
Functional Budgeting Determines Service
Efficiency

Degree Functional Budgeting Determines Service Efficiency	Number of Agencies (N=19)	Percentage
a great deal	2	10.5
fairly much	7	36.8
to some degree	6	31.6
comparatively little	2	10.5
not at all	-	-
not sure	2	10.5

A mean value of 3.5 would indicate a low level of agreement, and many probably do not use functional budgeting to determine program efficiency.

The majority of respondents, 94.7 per cent, were in agreement that the functional budgeting method improved the budgeting procedures of their agencies.

When asked if incremental budgeting was as effective as functional budgeting, 47.4 per cent of the respondents felt it was, while 15.8 per cent felt it was a "comparatively little" means. It is interesting to note that 36.8 per cent were not sure.

Does the Program and Budget Review process help to keep programs current with changing community needs? Table 26 shows the distribution by the respondents' ratings of the degree to which the Program and Budget Review process keeps programs current.

There is some hesitation present regarding the degree that the Program and Budget Review process helps to keep programs current with changing community needs.

Many of the respondents, 89.5 per cent, view effective management, including such practices as Management by Objective and Cost-benefit Analysis as an important means for improving services. The majority, 78.9 per cent, do not feel this administrative technology in any way compromises the core values of social agencies and their basic concern for the welfare of people.

Table 26

Distribution by Respondents' Ratings on Degree to
which Program and Budget Review keeps
Programs Current

Degree Program and Budget Keeps Pro- grams Current	Number of Agencies (N=19)	Percentage
a great deal	2	10.5
fairly much	5	26.3
to some degree	7	36.8
comparatively little	5	26.3
not at all	-	-
not sure	-	-

When asked if the goals and objectives of a social service agency can be stated in such a manner that they lend themselves to be evaluated in terms of effectiveness, a majority of the respondents agreed. However, the mean value of 3.7 would indicate they feel there is still some room for improvement in this area.

Table 27 shows the distribution by the respondents' ratings on the degree that functional budgeting serves as a method of community accountability.

As indicated by Table 27, a majority of agencies appear non-committal to the idea that functional budgeting serves as a method of community accountability.

Table 27

Distribution by Respondents' Ratings on Degree
 Functional Budgeting Serves as a Method
 of Community Accountability

Degree Functional Budgeting Meets Community Account- ability	Number of Agencies (N=19)	Percentage
a great deal	2	10.5
fairly much	6	31.6
to some degree	10	52.6
comparatively little	1	5.3
not at all	-	-
not sure	-	-

Table 28 indicates the distribution by the respondents' ratings to the degree to which zero-based budgeting (Z.B.B.) aids in accomplishing agency objectives.

While the majority agree that Z.B.B. is an aid to accomplishing agency objectives the mean value of 3.4 would indicate there is room for improvement of this technique.

Table 28

Distribution by Respondents' Ratings on Degree
Z.B.B. Aids in Accomplishing
Agency Objectives

Degree Z.B.B. Aids in Accomplishing Agency Objectives	Number of Agencies (N=19)	Percentage
a great deal	1	5.3
fairly much	7	36.8
to some degree	3	36.8
comparatively little	-	-
not at all	1	5.3
not sure	3	15.8

Summary

The questions on budgeting show that while some desire exists for changes in the current budgeting system, three-quarters of the agencies expressed confidence in using the present procedures.

It is significant to note that the member agencies show some hesitation when asked if the present budgeting procedures were an aid for United Way to determine budget levels. This may indicate an uncertainty about the extent to which a particular technique should play in determining funding levels.

A majority felt comfortable in the application of cost-concepts to the human services, however, only a small percentage felt that functional budgeting procedures served as a method of community accountability.

There is some hesitation present regarding the degree that the Program and Budget Review process helps to keep programs current with changing community needs.

CHAPTER VI

CONCLUSIONS AND RECOMMENDATIONS

This research project was designed by the researcher to examine the process used by the United Way of Windsor-Essex County's Program and Budget Review Committee to annually review and evaluate the effectiveness and efficiency of the programs of its member agencies and to allocate the appropriate funds to those agencies. The information in the study was gathered with the intent to provide:

- a) an indication of modifications and improvements needed for the Program and Budget Review Committee,
- b) attitudes towards the development of a standardized model to evaluate program effectiveness,
- c) attitudes towards planning, programming and budgeting techniques as a means of accountability, and
- d) attitudes towards the allocation of funds based upon the degree of program effectiveness present.

A survey of the literature was conducted to gain familiarity with various aspects of accountability measures as they apply to a voluntary agency, specifically the Planned Program Budgeting System (P.P.B.S.).

All the member agencies of the United Way of Windsor-

Essex County were included in the study. Data was obtained from 23 member agencies. The data was collected through the use of a questionnaire.

Major Findings

The major findings are summarized as follows. For easy reference, they have been listed in sequence as they relate to the questionnaire.

1. There is no significant correlation between funding levels of agencies and the number of years they have been a member of the United Way.
2. Program evaluation, in principle, is seen as a high priority objective.
3. Individual agencies want to be responsible for their own program evaluation.
4. Agencies view evaluation as a means for future planning and service improvement.
5. At the present time, no desire exists, by the member agencies, for the United Way to develop a standardized evaluative model.
6. A need to prioritize community service needs is viewed as necessary.
7. The responsibility for the prioritization of community service needs should not be totally that of the United Way.
8. Agencies view the Program and Budget Review as

essential for funding.

9. Individual agencies feel directly accountable to the community.

10. Member agencies do not feel United Way should be accountable to the community for their policies and operations.

11. Member agencies feel somewhat accountable to the United Way.

12. Agencies feel able to operate as autonomous entities with respect to the United Way.

13. Agencies feel that, a generalized improvement in the Program and Budget Review panels is necessary.

14. Agencies were not in total agreement that the Program and Budget Review Committee as it presently operates, meets its objectives.

15. Some improvement on the Program and Budget review forms is necessary.

16. The authority of United Way to question agency program effectiveness is accepted.

17. Yearly Program and Budget Review is perceived as necessary.

18. Continued existence of voluntary agencies will be significantly affected by the degree of program effectiveness present.

19. A desire for changes in the present method of budgeting exists.

20. There is a generalized confidence present in using the United Way budgeting system.

21. There is hesitation as to the degree that present budgeting procedures should play in determining current budget levels.

22. Agencies agree with the principle of utilization of budgeting concepts, but are ineffective in their implementation.

23. General agreement exists in the role of the Program and Budget Review Committee in keeping programs current with changing community needs.

24. Administrative technology is viewed as an important means in service improvement.

25. Administrative technology will not compromise the basic values of social service agencies.

Implications

The analysis of data clearly indicated the respondents were amenable to change even though they felt the present methods they employed in the areas of program evaluation and budgeting were adequate for their purposes.

The necessity for good program evaluation techniques and effective budgeting procedures as they relate to the literature review is accepted by the respondents in theory. For clarification, the reader may refer to the subsections of accountability and budgeting in Chapter III. However,

when such concepts as evaluative research, cost-benefit analysis, and zero-based budgeting, to mention a few, are discussed, relating specifically to implementation by the individual agencies, many questions and concerns become apparent. This is evident from the data analysis. Reference to questions 44 and 48 reinforce this conclusion. It is clear the responses are not negative, but more tentative in nature. This is an indication of reluctance on the part of member agencies to become personally involved with the various concepts mentioned throughout the questionnaire. Perhaps this could be viewed as an underlying attitude on the agency's part of not wanting the United Way to be the exclusive judge of their agency.

The respondents agree social work has reached the 'age of accountability.' Reference to Scott Briar's discussion in this area by the researcher (Chapter III) will serve as clarification of this concept. As indicated by the data, the issue of accountability as it applies to programs, appears directly tied to the agencies' concept of autonomy. It appears the respondents feel questions regarding 'rights' as member agencies are directly linked to the above. It can be concluded from the data that member agencies want to operate on their own merit and have no desire to be considered as branch offices of the United Way.

Social services are perceived by many in descriptive

rather than analytic terms, such as those used in research. Social workers have been leary of empirical studies and evaluative procedures. The 'relationship' and what happens in the encounter has a high priority. The profession tends to think its services cannot be subject to empirical measurement. This is reflected in the responses and substantiated in the literature. A review of subsection "Toward a Greater Accountability," Chapter III, will provide the reader with the background information pertinent to this point. As can be noted in the data analysis chapter, the questions based on theory alone had a high positive response. However, once the theory was put into practice and applied specifically to the respondents' situation, the level of agreement dropped significantly.

The entire area of planning, programming and budgeting as a form of accountability is a sensitive one. This is understandable, to a degree, for evaluative research as it applies to social work is still recognized as being in the beginning stages. It is viewed as very personal, for it is ultimately a direct reflection upon the executive directors themselves. As the researcher stated previously, in the discussion regarding evaluative research, all new empirical ideas and techniques take time for acceptance and social workers have appeared particularly skeptical in this area.

The implications of the findings are specifically related to: a) the social work profession and b) the United Way. These implications are discussed as follows.

a) Social Work Profession

There is a need for the social work profession, as a whole, to become re-educated in attitude regarding such concepts as: evaluative research, cost-benefit analysis, zero-based budgeting, Planned Program Budgeting System and other administrative techniques as a form of community accountability. Once social workers themselves become more familiar with, and comfortable in applying such techniques to the human services, the development and use of models designed to measure program effectiveness and efficiency might be readily accepted and utilized to their optimum potential.

It is a prime responsibility of social work educators to instruct students in becoming proficient in the administrative technologies. This will, in time, provide the community with an entirely new type of professional armed with these administrative skills and possessing the confidence necessary to integrate them into practice.

b) United Way

The United Way should be sensitive to the situation exemplified in the data analysis. The respondents indicate

consensus as to need, yet hesitation and underlying resistance as to the means of implementation to meet the need is present. A great deal of effort will have to be put forth by the United Way to ensure that member agencies view the evaluative procedures with integrity and with objectivity. Only when this is accomplished will the United Way be able to implement a model to review the efficiency and effectiveness of its member agencies' programs as an integral part of the allocations process.

Limitations

The researcher recognizes this study has certain limitations. They are seen as being the following:

1. Although a few cross-tabulations were done in the data analysis, this area could have been expanded and been more complex in nature to study more of the variable relationships present. This was not done due to time restrictions. It was also not viewed as being of prime importance to the nature of this particular study.

2. The validity of the questionnaire may have been affected by the degree of completeness of the responses. The executive directors may have been hesitant about being completely frank due to the fact the questionnaire dealt with some sensitive topics. Also, the Executive Director of United Way of Windsor-Essex County was a member of the researcher's thesis committee and had direct

access to the questionnaire results even though care had been taken to preserve the respondents' anonymity.

3. The study was limited geographically to the United Way of Windsor-Essex County. The researcher is unsure as to the degree generalizations could be made to other populations.

4. No attempt was made to study the political aspects, specifically the roles of power and influence, and the part they play in the total allocations process. The researcher recognizes this to be an important area for study.

Recommendations

At this time, the researcher wishes to take the opportunity to present some recommendations: (a) for further research, and (b) to the United Way.

a) Research

It would be of benefit to study the 'political' aspects of a committee involved in allocating funds to voluntary agencies. Such a study would have to be exploratory in nature as very little, if anything, of significance has been written in this area.

A model could be developed, or an existing one used, that measures program effectiveness and could be tested with the member agencies of the United Way. Such a project

could be viewed as a direct continuation of this study.

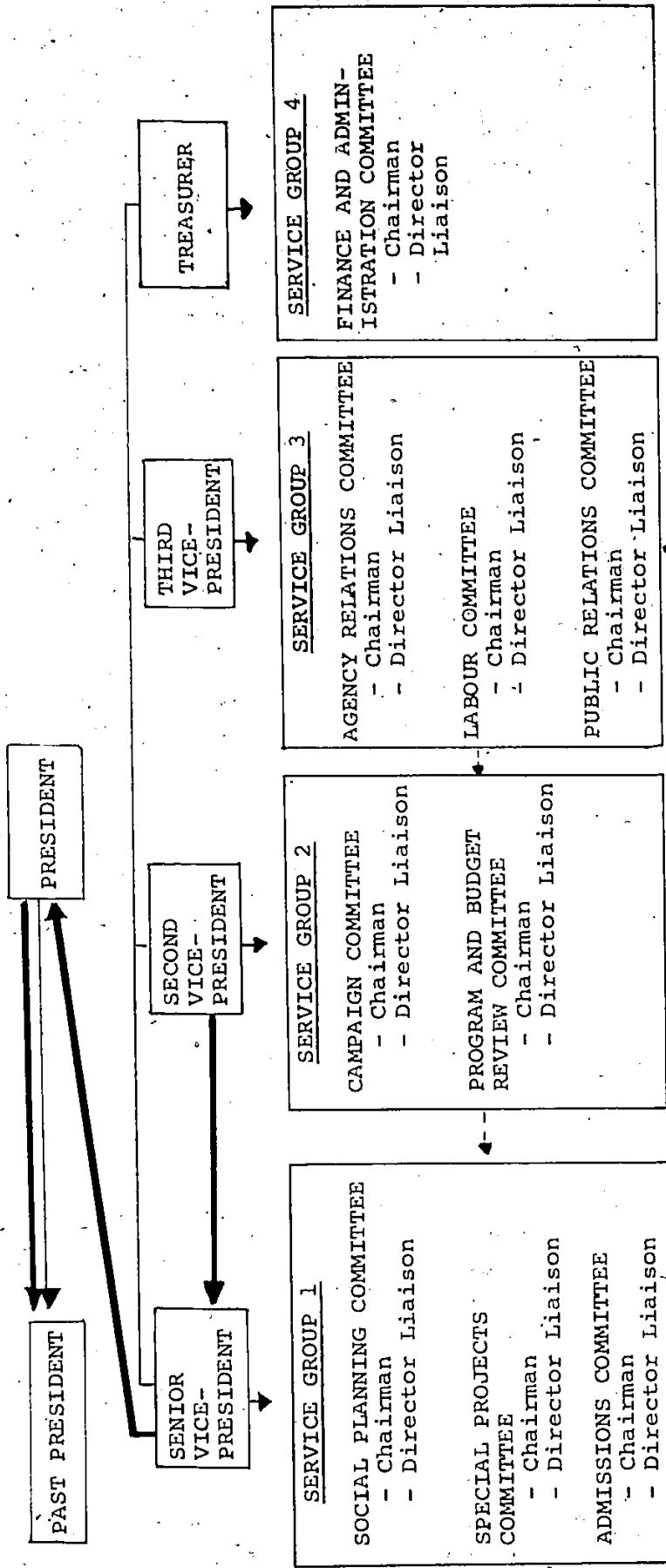
b) United Way

Due to the hesitation and underlying resistance present on the part of member agencies towards accountability through a planning, programming and budgeting model, the researcher suggests a series of seminars be held to deal with this topic. They could be designed for instruction on putting theory into practice. Such topics for discussion should include: evaluative research techniques, management by objectives, cost-benefit analysis, zero-based budgeting and the planned program budgeting system and other topics of a current nature.

As there is a general consensus for the need of program effectiveness evaluation, the researcher suggests a committee be formed including representatives from member agencies, United Way and the community, to study existing evaluative models and develop one that would specifically suit the needs of the voluntary agencies of Windsor-Essex County.

APPENDIX 1

BOARD OF DIRECTORS
UNITED COMMUNITY SERVICES OF GREATER WINDSOR



— LINE OF SUCCESSION (LOCKED-IN)

- - - ROTATION OF SERVICE GROUPS HEADED BY SUCCESSIVE VICE-PRESIDENTS

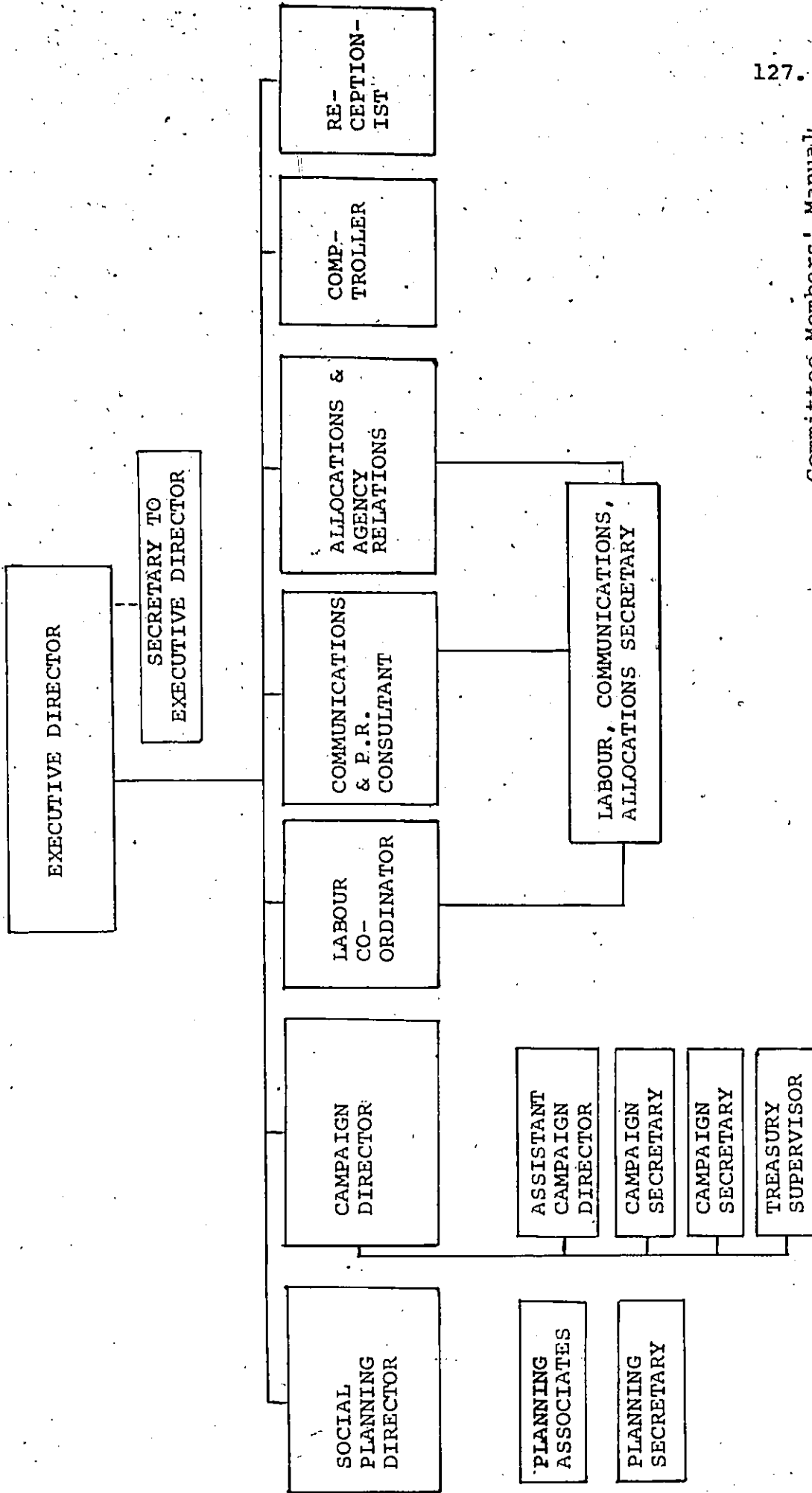
— LINE OF AUTHORITY



APPENDIX 2

STAFF ORGANIZATION CHART
 UNITED WAY OF WINDSOR-ESSEX COUNTY

1978



APPENDIX 3

UNITED WAY WINDSOR-ESSEX COUNTY
1978 Member Agency Program and Budget Review Presentation

Agency _____ Address _____ Tel. _____ Executive Director _____

BOARD OF DIRECTORS
 (List below indicating officers).

Occupation

Committees of Board

Chairman

Total Income
 Total Expenditures
 Deficit/Surplus
 U.C.S. Allocation

FINANCIAL SUMMARY

	1976 Actual	1977 Original	1977 Forecast	1978 Request
Total Income				
Total Expenditures				
Deficit/Surplus		X		
U.C.S. Allocation				X

STAFF COMPLEMENT

STAFF	1976		1977		1978	
	Full	Part	Full	Part	Full	Part
Prof.						
Support						
Total						

No. of Board Meetings
 Provided for by
 Constitution Annually _____

No. of Meetings Held
 by Board in 1976 _____

STAFF

TITLE	NO.	FULL TIME	PART TIME	JOB DESCRIPTION	1976	SALARY RANGES 1977	1978

OTHER INFORMATIONStaff Fringe Benefits

List fringe benefits for agency staff (e.g. Vacation, O.H.I.P., Sick Leave, Pension Plan etc.)

Capital Expenditures

At the present time U.C.S. provides funds for operating purposes and not capital expenditures. We are, however, interested in projected capital costs of member agencies and would appreciate your answering the following questions:

List any capital expenditures anticipated by your agency in 1977, 1978, 1979 and 1980, and sources of income to meet these costs.

Year	Item	Cost	Anticipated Source of Funding
1977			
1978			
1979			
1980			

Program Evaluation

Have you completed any program evaluations recently? If so, please describe and attach results.

FINANCIAL INFORMATION 1978

	1976 Actual	Ser. 99	Program	Program	Program	Program	Program	1977 (Original)	1977 Recast Budget	1978 Budget	Ser. 99	Program	Program	Program	Program
REVENUE															
210 Fees from Clients															
270 Fees from Government															
300 Productive Enterprises															
400 Government Grants															
900 Other Receipts															
1000 U.C.S. Allocation															
Total															
EXPENSES															
1100 Salaries															
1200 Fringe Benefits															
1310 Rent/Lease Payments															
1390 Other Bldg. Occup. Exp.															
1410 Office Supplies															
1460 Office Equipment Purchase															
1490 Other Office Expenses															
1500 Recruitment & Education															
1600 Promotion & Publicity															
1700 Purchased Services															
3100 Transportation															
3300 Health Services															
3400 Food Services															
3500 Clothing & Personal Needs															
3600 Financial Assistance															
3700 Recreation & Education															
4900 Miscellaneous															
7010 National Dues															
7020 Provincial Dues															
Total															

*4900 Miscellaneous (Describe)

APPENDIX 4

Definitions of terms used in questionnaire:

Efficiency: Refers to how well a program or service is carried out or managed/administered. It relates to both the Board's administrative functioning, as well as the executive director or other appropriate senior staff role.

Effectiveness: Refers to the degree to which a program or service achieves its stated objectives.

Functional Budgeting: as defined in Functional Budgeting for Canadian Voluntary Organizations, p. 3.

Systematic: Refers to a uniform set of procedures planned, and predetermined.

1. How long has your agency been in existence?
Please check one.

1) Less than 1 year	_____
2) 1 to less than 3 years	_____
3) 3 to less than 5 years	_____
4) 5 to less than 7 years	_____
5) 7 to less than 9 years	_____
6) 9 to less than 11 years	_____
7) 11 to less than 13 years	_____
8) 13 to less than 15 years	_____
9) 15 to 20 years	_____
10) Over 20 years	_____

2. How long has your agency been a member of the United Way (U.C.S., Community Chest)?
Please check one.

1) Less than a year	_____
2) 1 to less than 3 years	_____
3) 3 to less than 5 years	_____
4) 5 to less than 7 years	_____
5) 7 to less than 9 years	_____
6) 9 to less than 11 years	_____
7) 11 to less than 13 years	_____
8) 13 to less than 15 years	_____
9) 15 to 20 years	_____
10) Over 20 years	_____

3. What is the % of funding levels from the following.
Please fill in those appropriate to your agency.

1) United Way	_____%
2) Government	_____%
3) Fee for Service	_____%
4) Productive Enterprises	_____%
5) Investment Income	_____%
6) Other (specify)	_____%

4. What is the approximate annual operating budget of your agency?
Please check one.

1) \$25,000 or less	_____
2) \$25,000 to \$50,000	_____
3) \$50,000 to \$100,000	_____
4) \$100,000 to \$150,000	_____
5) \$150,000 to \$200,000	_____
6) \$200,000 and over	_____

5. The book Functional Budgeting for Canadian Voluntary Organizations, offers a Definition of Services in Appendix II. Using those service numbers, please rank order in terms of cost, the services your agency offers.

6. What types of information does your agency keep in relation to service.
Please check each of the following.

	Yes	No	Not sure	Not applic- able
1) use of staff time	___	___	___	___
2) cost of various services	___	___	___	___
3) number of clients served	___	___	___	___
4) characteristics of clients served	___	___	___	___
5) quality of staff performance	___	___	___	___
6) efficiency of service delivery (quality of service over cost benefits)	___	___	___	___
7) effects of service on clients	___	___	___	___
8) clients responses to services received	___	___	___	___
9) other (specify)	___	___	___	___

7. Below are listed various methods used in an evaluation of service effectiveness. Please check each of the following if your agency has used them.

	Yes	No	Not sure	Not applicable
1) statistics on number of clients served	—	—	—	—
2) statistics on characteristics of clients served	—	—	—	—
3) record of time spent in delivery of service	—	—	—	—
4) formal staff observation of client changes	—	—	—	—
5) systematic collection of clients' responses	—	—	—	—
6) systematic follow-up of clients after termination of service	—	—	—	—
7) periodic systematic surveys and definition of need of services provided	—	—	—	—
8) establish objectives to be achieved in quantifiable terms, included when possible, standards of performance	—	—	—	—
9) comparison of actual with projected results to determine degree of success	—	—	—	—
10) other (specify)	—	—	—	—

8. Referring to the method(s) mentioned in the previous question, which do you see as being the most effective way to evaluate your agency's services. Check as many as seem appropriate.

- | | | |
|-----------------------------|-----------------------------|------------------------------|
| 1. <input type="checkbox"/> | 5. <input type="checkbox"/> | 9. <input type="checkbox"/> |
| 2. <input type="checkbox"/> | 6. <input type="checkbox"/> | 10. <input type="checkbox"/> |
| 3. <input type="checkbox"/> | 7. <input type="checkbox"/> | |
| 4. <input type="checkbox"/> | 8. <input type="checkbox"/> | |

9A. For the purposes of evaluation, does your agency specify its objectives in measurable (that is, quantifiable) terms. Please check one.

- | | |
|----------------|--------------------------|
| Yes | <input type="checkbox"/> |
| No | <input type="checkbox"/> |
| Not applicable | <input type="checkbox"/> |
| Not sure | <input type="checkbox"/> |

B. If your answer was Yes, how successful do you feel you were? Please check one.

- | | |
|--------------------------|--------------------------|
| (5) a great deal | <input type="checkbox"/> |
| (4) fairly much | <input type="checkbox"/> |
| (3) to some degree | <input type="checkbox"/> |
| (2) comparatively little | <input type="checkbox"/> |
| (1) not at all | <input type="checkbox"/> |
| (9) not sure | <input type="checkbox"/> |

10. As a whole, do you consider the methods used by your agency adequate for evaluating its services? Please check one.

- | | |
|------------------------|--------------------------|
| (5) a great deal | <input type="checkbox"/> |
| (4) fairly much | <input type="checkbox"/> |
| (3) to some degree | <input type="checkbox"/> |
| (2) comparative little | <input type="checkbox"/> |
| (1) not at all | <input type="checkbox"/> |
| (9) not sure | <input type="checkbox"/> |

11. Which of the following would you prefer to conduct your agency service evaluation?

Please rate each in terms of the degree of your preference by circling the appropriate number.

	a great deal	fairly much	to some degree	compara- tively little	not at all	not sure	not applic- able
1. agency itself	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
2. experts outside the agency	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
3. funding source(s)	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
4. consulta- tion with United Way	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
5. joint team of agency staff, out- side ex- perts and funding source(s)	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
6. joint team of agency staff and United Way	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
7. other (specify)	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>

12. What are the main reasons for your agency to evaluate its services?

Please rate each of the following in terms of the extent to which it applies to your agency by circling the appropriate number.

	a great deal	fairly much	to some degree	compara- tively little	not at all	not sure	applic- able
1. satisfy Board of Directors	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
2. satisfy funding source	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
3. satisfy community at large	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
4. for planning and service improvement	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
5. a certain degree of progress to agency objectives	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
6. find more efficient way of service delivery	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
7. to determine if agency goals should be modified	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
8. to keep up with the trend	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
9. other (specify)	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>

13. How does your agency use the results of service evaluation?
Please check all that are used.

- 1. filed in record for Director's use
- 2. brought to administrative level for study
- 3. brought to planning level for study
- 4. brought to staff meeting for discussion
- 5. brought to Board of Directors
- 6. filed in record for auditor's reference
- 7. reported to United Way
- 8. published in newsletter, local papers for community information
- 9. other (specify)

14. In your opinion, how useful is the existing service evaluation to your agency?
Please check one.

- (5) a great deal
- (4) fairly much
- (3) to some degree
- (2) comparative little
- (1) not at all
- (9) not sure
- (0) not applicable

15. In general, how would you rate the importance of service evaluation?
Please check one.

- (5) a great deal
- (4) fairly much
- (3) to some degree
- (2) comparatively little
- (1) not at all
- (9) not sure

16. What would you like to see happen to your existing service evaluation, if one is done?
Please check one.

- 1) be simplified _____
- 2) eliminated _____
- 3) remain the same _____
- 4) be improved whenever possible _____
- 5) be improved immediately _____
- 9) not sure _____
- 0) other (specify) _____

17. If your agency chose to improve its service evaluation, what kinds of help do you think it would need. Please rate each of the following in terms of the degree of need by circling the appropriate number.

	a great deal	fairly much	to some degree	compara- tively little	not at all	not sure	not applic- able
1. more funds	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
2. additional trained staff	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
3. outside expertise to perform service evaluation	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
4. staff training on service evaluation	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
5. staff orientation on service evaluation	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
6. advice or consultation on service evaluation	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>
7. other (specify)	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>

18. Regarding an evaluation to review the effectiveness and efficiency of your agency, to what degree do you feel the United Way should become involved in developing a standardized model to accomplish this goal? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

19. I see it as being necessary to prioritize human service needs within the community. Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

20. To what degree do you see the United Way as being responsible for prioritizing the needs of the community with respect to its social services? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

21. To what extent do you view the annual Program and Budget Review as being essential to receive funding? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

22. Do you perceive the annual Program and Budget Review process as being an objective means of allocating funds?

Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

23A. In your opinion, should the United Way be held accountable to the community at large for the policies of its member agencies?

Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

B. In your opinion, should the United Way be held accountable to the community at large for the operations of its member agencies?

Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

24. What degree of responsibility should your agency assume in the area of accountability to the community at large?

Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

25. What degree of responsibility should your agency assume in the area of accountability to the United Way?

Please check one.

- (5) a great deal
 (4) fairly much
 (3) to some degree
 (2) comparatively little
 (1) not at all
 (9) not sure

26. Please indicate the number of times during the past fiscal year you have consulted with a United Way staff person regarding program and budget concerns. Please circle one.

0 1 2 3 4 5 6 7 8 9 10 > 10 times

27. If you did consult with the United Way, how effective was that consultation?

Please check one.

- (5) a great deal
 (4) fairly much
 (3) to some degree
 (2) comparatively little
 (1) not at all
 (9) not sure

28. As a recipient of United Way funds, are you able to operate as an autonomous agency?

Please check one.

- (5) a great deal
 (4) fairly much
 (3) to some degree
 (2) comparatively little
 (1) not at all
 (9) not sure

29A. As you are aware, the Program and Budget Review panels are composed of volunteers; what degree of expertise do those members contribute to the review process?

Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

B. As you are aware, the Program and Budget Review panels are each staffed by a different professional from United Way. What degree of expertise do these individuals contribute to the review process? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

30. "The Program and Budget Review Committee is charged with the responsibility for disbursing funds to member agencies and to review and evaluate the effectiveness and efficiency of these programs." In your opinion, to what degree is this accomplished through the Program and Budget Review panel? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

31A. To what extent does your Board of Directors recognize the necessity for the annual Program and Budget Review?

Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

B. In your opinion, relative to your perception of the importance of the Program and Budget Review process, how does your Board view it?
Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

32. In your opinion, are the Program and Budget Review panel members provided with enough information on the review forms to accomplish the objective stated in the previous question?
Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

33. In your opinion, to what extent does the United Way have the authority to question your program effectiveness?
Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

34A. In your opinion, should the Program and Budget Review be held on an annual basis?

Yes _____
No _____

B. If you answered No to the above, please indicate how often you feel it should be held.

- never _____
- once every 2 yrs. _____
- once every 3 yrs. _____
- once every 4 yrs. _____
- once every 5 yrs. _____

35. In your opinion, will the continued existence of voluntary agencies be significantly affected by the presence or absence of program effectiveness? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

36. Do you see it as the responsibility of the United Way to develop a model that can be used to evaluate the effectiveness and efficiency of its member agencies? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

37. To what extent do you agree that such a model, if developed, should play in determining funding levels of member agencies? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

38. In your opinion, will such a model, if developed and used, provide the United Way with a means to ensure member agencies are meeting their objectives? Please check one.

- (5) a great deal _____
- (4) fairly much _____
- (3) to some degree _____
- (2) comparatively little _____
- (1) not at all _____
- (9) not sure _____

39. What would you like to see happen to the existing method of budgeting?
Please check one.

- 1) be simplified
- 2) eliminated
- 3) remain the same
- 4) be improved whenever possible
- 5) be improved immediately
- 6) other (specify)
- 9) not sure

40. How confident do you feel using the present budgeting system?
Please check one.

- (5) a great deal
- (4) fairly much
- (3) to some degree
- (2) comparatively little
- (1) not at all
- (9) not sure

41. In your opinion, how important is it to be able to project budgeting costs over an established time period, e.g., 5 years?
Please check one.

- (5) a great deal
- (4) fairly much
- (3) to some degree
- (2) comparatively little
- (1) not at all
- (9) not sure

42. In your opinion, does the present budgeting system provide the United Way a means to determine if current activities should be eliminated or reduced to fund higher priority new programs, or reduce the current budget?
Please check one.

- (5) a great deal
- (4) fairly much
- (3) to some degree
- (2) comparatively little
- (1) not at all
- (9) not sure

43. How supportive has the United Way been in the implementation and use of the current budgeting system?

Please check one.

- (5) a great deal
 (4) fairly much
 (3) to some degree
 (2) comparatively little
 (1) not at all
 (9) not sure

44. To what extent are you comfortable in applying cost concepts in the human service area?

Please check one.

- (5) a great deal
 (4) fairly much
 (3) to some degree
 (2) comparatively little
 (1) not at all
 (9) not sure

45. In your opinion, do the present budgeting techniques, (functional budgeting), enable you to determine the efficiency of your services?

Please check one.

- (5) a great deal
 (4) fairly much
 (3) to some degree
 (2) comparatively little
 (1) not at all
 (9) not sure

46. In your opinion, does this new method of functional budgeting improve the budgeting procedures of your agency?

Please check one.

- (5) a great deal
 (4) fairly much
 (3) to some degree
 (2) comparatively little
 (1) not at all
 (9) not sure

47. In your opinion, is the incremental method of budgeting, as used before zero-based budgeting, as effective in reaching the same desired ends?
Please check one.

(5) a great deal _____
 (4) fairly much _____
 (3) to some degree _____
 (2) comparatively little _____
 (1) not at all _____
 (9) not sure _____

48. In your opinion, can the goals and objectives of a social service agency be stated in such a manner that they lend themselves to be evaluated in terms of effectiveness?
Please check one.

(5) a great deal _____
 (4) fairly much _____
 (3) to some degree _____
 (2) comparatively little _____
 (1) not at all _____
 (9) not sure _____

49. In your opinion, does the Program and Budget Review process help to keep programs current with the changing needs in the community?
Please check one.

(5) a great deal _____
 (4) fairly much _____
 (3) to some degree _____
 (2) comparatively little _____
 (1) not at all _____
 (9) not sure _____

50. Do you view effective management, including such practices as Management by Objective and Cost-Benefit Analysis, as being an important means for improving services?
Please check one.

(5) a great deal _____
 (4) fairly much _____
 (3) to some degree _____
 (2) comparatively little _____
 (1) not at all _____
 (9) not sure _____

51. In your opinion, are the core values of social agencies and their basic concern for the welfare of people being compromised with the development of this new administrative technology?
Please check one.


(5) a great deal _____
 (4) fairly much _____
 (3) to some degree _____
 (2) comparatively little _____
 (1) not at all _____
 (9) not sure _____

52. Do you see the present budgeting procedures as being a method of accountability to the community at large?
Please check one.

(5) a great deal _____
 (4) fairly much _____
 (3) to some degree _____
 (2) comparatively little _____
 (1) not at all _____
 (9) not sure _____

53. Does budgeting by program on an annual zero-budget basis assist you in accomplishing your agency objectives?
Please check one.

(5) a great deal _____
 (4) fairly much _____
 (3) to some degree _____
 (2) comparatively little _____
 (1) not at all _____
 (9) not sure _____



54. Any comments you wish to make, please feel free to do so at this time.

55. In your opinion, are there ways, not addressed in this questionnaire, for the Program and Budget Review Committee to improve its total process?



APPENDIX 5

1978 Member Agencies of United Way

Windsor-Essex County

Big Brothers Association	New Beginnings
Big Sisters	Participation Industries
Boy Scouts Association	St. John Ambulance
Canadian Arthritis & Rheumatism Society	St. Leonard's House
The Canadian Hearing Society	Salvation Army
Canadian National Institute for the Blind	Senior Citizens' Centre
Canadian Red Cross Society	Tel-a-friend
Catholic Family Service Bureau	United Way
Community Information Service	United Way Campaign
Credit Counselling	Victorian Order of Nurses
Family Service Bureau	Windsor Association for the Mentally Retarded
Girl Guides	Windsor Group Therapy Project
Goodwill Industries	Windsor Jewish Community Centre
The Inn	Windsor Safety Patrol
John Howard Society	Y.M.C.A. & Y.W.C.A.
Mental Health	

APPENDIX 6

3 Cottonwood Rd.,
Kingsville, Ontario
N9Y 2W1
June 27, 1978

I am a graduate student of the School of Social Work, University of Windsor. During the past academic year, I completed an administrative placement at United Way (Windsor-Essex County), under the supervision of the Executive Director, Gary McCarthy.

With the assistance of Gary McCarthy and the approval of the faculty, I have planned an evaluation of the Program and Budget Review Committee process as the subject for my research project in partial fulfillment for the M.S.W. degree. The project is being carried out under the guidance of a Committee, the Chairman and members of which are listed at the close of this letter.

A questionnaire has been developed to collect information on the various aspects of the Program and Budget Review process. The questionnaire is designed for the response of the executive director of each agency. Your assistance and cooperation in this matter will be appreciated.

All the information contained in the questionnaire will be held as confidential by myself, with the exception of question #54 from which quotations may be used in the context of the study.

Please return the completed questionnaire in the enclosed self-addressed envelope by July 11, 1978.

Thank you.

Sincerely,

(Mrs.) Kathryn L. Oper

Thesis Committee:

Chairman: Mr. Harry Morrow, School of Social Work,
University of Windsor

Members: 1) Dr. John Barnes, School of Social Work,
University of Windsor
2) Mr. David Carter, Faculty of Business
Administration, University of Windsor
3) Mr. Gary McCarthy, Executive Director,
United Way Windsor-Essex County

APPENDIX 7

3 Cottonwood Road,
Kingsville, Ontario
N9Y 2W1
July 18, 1978

Re: Program & Budget Review Questionnaire

This letter will serve as a reminder of the questionnaire mailed to you June 28, 1978.

I hope the bulk of the questionnaire is not too intimidating, in reality it takes 15-20 minutes to complete.

Your prompt co-operation in completing and returning it in the self-addressed envelope sent to you previously will be appreciated. If you have already done so, thank you for your assistance.

Sincerely,

Kathryn L. Oper (Mrs.)

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VITA AUCTORIS

Mrs. Oper was born in Toronto in 1949 and received her primary and secondary school education there.

In 1972 she graduated from the University of Western Ontario with her B.S.W. degree. After graduation, she was employed as a social worker at St. Thomas Psychiatric Hospital for a short time. She transferred to the Ministry of Community and Social Services, Vocational Rehabilitation Services Branch, in London, Ontario where she remained until June 1974 when she relocated to Kingsville, Ontario.

For the past academic year, 1977-1978, she was enrolled as an administrative student in the M.S.W. program at the University of Windsor.

She will graduate and receive her M.S.W. degree in the October 1978 convocation.