WHO CAN WE TRUST WITH OUR MONEY?
ACCOUNTABILITY AS AN IDEOLOGICAL FRAME IN CANADA

by

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While accountability measures are designed and promoted to increase trust among members of society in Canada, this study finds that accountability practices actually reduce trust and flexibility among people. This dissertation interrogates the concept of accountability as value-free and in the public interest in Canada. Using institutional ethnography as an approach to research, this study traces how accountability as a concept is defined through a set of performances described in texts that trickle down from the federal to the municipal level in Ontario. In particular, I examine how residents’ groups providing social services with a small grant from an Ontario municipality are required to go to great lengths to perform accountability according to dominant texts. This study overlays a mapping of the textual organization of accountability with the theories of civility and governmentality to demonstrate how white, middle-class, neoliberal values pervade decision-making about the allocation of public funds. The data demonstrate that while government accountability measures are designed with elected officials and government workers in mind, the practice of accountability gets enforced through the least socially powerful members of society, defined through racialized, gendered, and class distinctions. I conclude that while changes to reporting mechanisms could render the lives of more residents visible, ultimately the dominant focus on rules rather than relationships in Canada undermines real trust, and thus is the most vital site for change.
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Introduction

As a researcher in the early days of my doctoral program, I worked with an association of residents’ groups in a mid-sized city in southern Ontario. My research at the time was primarily focused on the process residents’ group members used to allocate $125,000 their association received from the municipal government. Residents’ groups used these funds to run volunteer social service programs in 12 different neighbourhoods around the city. Two things happened during that research process that caught my attention.

First, I attended two annual cycles of the municipal funding renewal process for residents’ groups as an observer, in 2008 and 2009. Volunteer representatives of the residents’ groups presented statistics, information about their programming, as well as demographics of the people they were serving, in a series of private (just volunteers and government officials) and public (council and committee) meetings. Despite providing this information, residents’ group representatives were consistently asked by government officials how they were being accountable with the public funds. Residents’ group representatives thought they had presented thoroughly researched information in a ‘business-case’ format, as they had been instructed to do by municipal staff during the preparation for the funding renewal process. However, for some reason the information
they shared did not translate, or seem to make the *right kind* of sense to government officials.

Second, a provincial government agency serving the city conducted a study about factors that contributed to parents having their children taken into care by the state. The agency found a connection between residents’ group programming and a *reduced* vulnerability of families to having contact with the social service agency. Residents’ groups were contributing to family resilience. However, in the reporting mechanisms that measured the *effectiveness* of residents’ group programming for funders – statements of spending measured against numbers of people attending programs – the contribution of resident volunteers’ work to increasing family resilience was *invisible*. There was no place to put or share this information.

Together, these two series of events led me to the *problematic* of my thesis, the central ‘issue’ I wanted to address with my research. The problematic was that residents’ group members were repeatedly asked by government officials to perform specific tasks to be *accountable* (thus have their funds renewed) when it seemed they were already doing work that was valuable with the money they received. An assumption seemed to be that everyone shared an understanding of what *being accountable* meant, and that *being accountable* (in and of itself) was a *good* and *necessary thing*. For example, one evening at a council meeting in which residents’ groups were making a presentation to council, a fairly recently elected councillor, new to public process, asked residents’ group representatives (his peers) what they were doing to be accountable. Other councillors nodded in agreement at his question. Where did this councillor get this authority to ask residents to be accountable? What did it mean to be accountable? Why was being
accountable so important? The implication this councillor made with his question was that if residents’ group association representatives could not show that they were accountable, they were at risk of losing their funding (no matter how valuable their work was to the city).

As described in more depth in chapter 2, I chose to use institutional ethnography (IE) as an approach to research. IE researchers focus on how texts coordinate and are coordinated by lived experience (Campbell and Gregor 2002). D.E. Smith (2005) argues that IE “begins in the local actualities of the everyday world,” toward enlarging the “scope of what becomes visible from that site, mapping the relations that connect one local site to others” (34). Rather than develop a research thesis, or question, IE researchers work with a problematic, the focusing of attention on a phenomenon that signals discord in what otherwise appears a seamless machination, the invisible rock at the bottom of the stream that disturbs the surface of ‘regularity’. IE researchers use the problematic as a starting place to try to make visible human relations and ideas that are taken for granted as ‘normal’, when in fact they are historicized, material, human creations.

Central Thesis

In this thesis, I argue that accountability has become an ideological frame in Canada. An ideological frame is an ideology, a way of seeing and being in the world, that has been transferred so completely into material practice that we no longer question or even see the way human made ideas and technologies give us the words to name our lived realities, or the practices to reinforce them. Roxana Ng (1995) states that an
ideological frame “identifies ideologies as processes that are produced and constructed through human activities” (36). Drawing from Marx and Engels (1970) and Gramsci (1971), Ng argues that when ideas become pervasive and dominant, they are “embedded in language” (47), and “normalized; they become taken for granted as ‘that’s how it is’ or ‘that’s how it should be’” (36). Marxist education scholar Paula Allman (2001) explains, “when concepts come to be designated by words, their active, sensuous and relational origins are extinguished or masked” (166).

This work identifies a series of performances that residents and government officials did to be seen as accountable – good – according to the texts used to read and make sense of them. By naming these actions performances, I deliberately highlight that social power is constructed differently among actors involved in negotiating and spending public funds, necessitating a social recital among actors based on notions of civility. These performances are one way in which the lived realities of those with greater socially-constructed power are further legitimized and reified, while those with less power are rendered invisible, as well as serve as examples of antitheses of good persons.

This study uses institutional ethnography (D.E. Smith, 2005) to demonstrate, in material terms, how the social operates, by tracing the actual behaviours people do to be accountable at the interface between municipal government and residents. This study also uses two central theories, that of civility (Coleman 2006; Goldberg 2009) and Foucault’s theory of governmentality (1991) to demonstrate how white, neoliberal (market-based), middle-class values perpetuate the notion that social hierarchies are normal and desirable. As described in more detail in Chapter 2, the theory of civility pulls the curtain from the concept of accountability as value-free. The theory of civility exposes how certain
human bodies are rendered subjects of rule by other bodies, through both physical characteristics (such as skin colour) that supposedly make one knowable to another, and through the performance of certain actions that make one known as civil or good (such as talking at prescribed times during public meetings). I use the theory of governmentality to show how humans use accounting texts as technologies of rule, practices that assume it is normal and desirable for some bodies to make decisions about other bodies.

Together, the theories of civility and governmentality both draw attention to the production of subjects who contract with one another for resources. The underlying assumption that governmentality and civility both expose is that good people can be seen and known through visible, scientifically-defendable evidence, such as their gender or an accounting ledger. This faith in visible, scientific evidence over trust relationships fostered among humans is a vestige of white, male, bourgeois, colonial European social organizing, and a vibrant characteristic of current, white, middle-class (dominant) social organizing in Canada. Ultimately, both the theory of civility and governmentality bring to light that only certain people, who are white, gendered (as male and heterosexual), and of a particular social class (middle-to-upper), can be trusted – as full humans in society and to do the important work of governing.

By combining the theories of civility and governmentality with institutional ethnography, this thesis provides a concrete example of how the hierarchical social currently operates at a crucial interface in Canada: the municipal government with residents. Using governmentality, I trace the history of accounting as a technology, historicizing the concept accountability, rather than accepting it as a morally neutral term. This study maps how accountability text at the municipal government level in
Ontario is connected to text at the provincial, federal, and supranational levels, through the accounting tools used, the words used to describe why actors are required to use such tools, as well as the historical evolution of accounting tools as instruments for dominance.

By using civility to critique accountability as a construct that reinforces hierarchical social organizing while purporting to be in the *public interest*, this thesis exposes ways in which humans continue to try to dominate one another (and ourselves), rather than develop trusting connections with each other. This research provides examples of how actors from different socially-constructed locations worked to uphold or struggled to subvert the ideological frame of accountability in the research context. Finally, this research contributes to the large body of work by scholars using institutional ethnography to critique the use of text as a technology of rule (see, e.g., Carpenter 2011; Ng 1995). As humans continually find new ways to reinscribe hierarchically-organized social power, scholars must continue to name how people come to have social power, and how we use it.

**Central Assumptions of this Thesis**

Allman (2001) builds on Marx’s theory that “our action in and on the material world is the mediation or link between our consciousness and objective reality” (165). In other words, our thoughts and feelings about our lived experiences happen simultaneously. Allman argues that once we acquire language, we use it to simplify the complex ways in which we simultaneously feel, make sense of, and share our lived experiences with others. She writes that “this conflation” of experiences and action “and their externalization through language have the unfortunate effect of masking the actual
relational origin of consciousness…” (167). Allman’s work is important here, as it draws attention to the ways in which we make our realities. Thus, rather than conceive of reality as something that happens to us, Allman invites us to think of reality (our explanations and interpretations of things, our desires and our myths) as human creations.

Allman contends that “we tend to produce static and reified concepts” through our use of language as a technology to share lived experience with others (167). In Western tradition, many of us are taught to intellectually separate our thoughts and feelings, paying more attention to thoughts. Many of us find it difficult to even register our physiological/emotional response to an experience (Taylor 2009). In artificially separating our thoughts from our feelings, particularly in trying to find the right language to share our experiences with others, Allman argues that we are “highly susceptible to the dominant ideological discourses or explanations of reality” (169). We connect our lived experience with technology – words – that are historically-located. For example, the words for certain professionals, such as fireman and policeman, have undergone transitions in my lifetime, reflecting a change in who is socially-constructed to legitimately do that particular work. In this thesis, I argue that accountability is now used pervasively to denote the prescribed set of social performances we consider when deciding if an individual is trustworthy to manage or receive public funds.

The risk in using words to communicate a complex and nuanced experience of human lived reality is that words can simplify, or homogenize diverse experiences. Allman contends that, “Ideology or ideological thinking tends to separate, dichotomize or fragment things that can only be understood in terms of their dialectical, or internally related nature” (169). Here, Allman refers to dominant Western (European) ideology,
which is based on a hierarchical concept of human relationships (Armstrong and Ng 2004). Allman cautions that language, and by extension, rules, based on the assumption that human hierarchy is normal “produce explanations that conceal the true nature of reality” (169).

Bannerji (2005) explains that in Western-informed social organizing,

Ideological forms masquerade as knowledge. They simply produce discursivities, incorporating bits of decontextualized ideas, events, or experiences with material consciousness of a practical kind. The modus operandi of these “ruling knowledges” relies on epistemologies that create essentialization, homogenization (i.e. de-specification), and an aspatial, atemporal universalization (155, emphasis mine).

Allman (2001) states that in Western scientific and philosophical traditions, “knowledge is seen as something that exists distinctly and separately from the real world” (165). When we see knowledge as something outside of ourselves, we are less able to see how socially-constructed power operates in the technologies and rules we create and use to make sense of our lived experience.

In Canada, accounting as a set of text-based activities has become a dominant and culturally accepted form of knowledge. The rules of accountability are used to perpetuate the concept that good citizens, government officials, and public spending initiatives can be known from bad ones through scientific measurement. The results of this measurement (or evaluation) are a form of political capital (currency) that open or close the flow of public resources. The data in this thesis show that Canadian residents are vulnerable to the ‘culture of accountability’, believing that accountability is an inherently good and desirable thing, when in fact the actual practices of accountability distance residents from one another and make trust relationships difficult among community members.

Bannerji, Mojab and Whitehead (2010) write that culture,
as everyday conduct, operates below consciousness as a sort of social and political unconscious. From this hegemonic space come, for example, the acceptable principles of normalized female or male conduct – the normative identities of “good” and “bad” man or woman, the national figure of the “traitor” or the “patriot,” and “good” and “bad” subjects and citizens of the nation. From this hegemonic colonial and imperialist culture emerge the discourses of “civilized” and “uncivilized,” forms of representation for ruling… (264).

As with concepts like democracy or citizenship, when an ideology becomes culturally pervasive, we stop interrogating the historical, temporal, human-made roots of the terms, ideas, or actions that express those ideas. We stop theorizing, we stop thinking about such phenomena and accept them (Carpenter 2011). Bannerji (2005) argues that scholars interested in social justice must direct attention to “power-organized differences in everyday life, history, and social relations” that are “useful for the purpose of ruling” (155). In this thesis I take up Bannerji’s suggestion with a particular focus on the ideology and practice of accountability.

Accounting is a technology of social power. Accountability as an ideology comes alive through a set of human uses of accounting tools and language, performances that orient our thinking and work, where texts are both a technology and a currency that normalize Othering. Accounting is a visible, traceable practice used to reify our self-identity and trust or mistrust of Others. Ultimately, accountability performances determine the flow of resources among us. Ideas about who is accountable and how we come to know them as such are based on particular social performances, which earn us political and social capital (Bourdieu 1986), and ultimately access to resources and decision-making power about the allocation of public (shared) resources.
Guiding Research Questions

When I began the study, I completed the Ethical Review process at the University of Toronto with three research questions to guide the work\(^1\). However, interactions with research participants changed the focus of my questions, as participants made connections among the questions that I did not see when I designed the study. The iterative nature of institutional ethnography allowed me to use these questions as guides to focus the picture that emerged as I read other studies and theorists, conducted my research, and thought about my work. The questions were written to allow me to use a microcosm of social relations – the interaction between an association of residents groups and government officials in one city in Ontario – as the starting place to name the connections among what is happening there, and what is happening in many other spaces of interface among Canadian government institutions and local residents.

The questions were as follows:

1. *How do government officials understand and enact frameworks of public accountability in their interactions with volunteer residents?*

2. *How do volunteer residents understand and enact frameworks of public accountability in their interactions with government officials?*

3. *How do government officials’ and volunteer residents’ interpretations and actions reinforce or challenge dominant notions of accountability?*

As I did the interviews and analysis, it became apparent that the first two questions were inextricably linked with the third question, as the ways in which both government officials and volunteer residents understood and enacted frameworks of accountability both reinforced and challenged dominant notions of the concept and practice of accountability. Ultimately, I settled on the word *subvert*, rather than challenge

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\(^1\) The questions written here differ slightly from those included in the actual University of Toronto Ethical Review protocol, in order to protect the confidentiality of participants at their request.
the ideological frame, as the work that government officials and residents were doing to knowingly work against the dominant social hierarchy was intentional, strategic, and purposeful. The aim of the different kinds of work they did to ‘subvert’ the ideological frame called the frame itself into question, or worked in subtle ways within the frame to ensure the continued flow of resources to residents’ groups.

**Research Process**

I chose a mid-sized city in southern Ontario as an example for my research work.\(^2\) As in many cities in Ontario, for over a decade the municipal government gave volunteer residents’ groups municipal funds to run social programs. Residents’ groups worked year-round in 12 neighbourhoods around the city, largely through the contribution of volunteers interested in “improving quality of life” for themselves and other residents in their neighbourhoods. Residents’ groups received small donations (of up to $5000.00) from other organizations, such as the local Rotary club, the United Way, the Community Foundation, Human Resources and Skills Development Canada, and private businesses. However, the city was their major funder.

Residents’ groups reported that they used municipal funds to pay for actual expenses such as space rental, material costs (e.g., craft materials or food ingredients), as well as to pay staff for summer camps or administrative work. There were great differences among residents’ groups in terms of the material resources they had access to, as well as the kinds of services they provided. Some groups had meeting and program

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\(^2\) I purposefully avoid naming the study city to protect the confidentiality of research participants. Thus, I have tried my best to make the organizational structures, institutions, and material realities described by participants as accessible as possible for the reader, without specifically naming the city where I conducted my research.
spaces in municipal buildings. Other groups rented townhouses, where they located offices and programming spaces. Other groups were run out of people’s homes, where organizing took place around kitchen tables. At the time of the interviews, some residents’ groups had been in existence for over a decade, while others were less than a year old.

Each residents’ group had its own ‘Board’, which in reality was a dedicated group of volunteers that did most of the organizing and delivery of events, as well as liaising with government officials. Each of these ‘Boards’ was supposed to rotate membership every 2 years. However, in some cases, the same volunteers had been on the Board in their residents’ group for several years. In addition to their own, neighbourhood-level Boards, the residents’ groups had an Association, made up of the 12 groups from around the city. At the time I conducted this study, the residents’ group association had been in existence for at least 7 years (reports varied as to the start date of the association). Each residents’ group sent one or two members to association meetings, which typically occurred once a month. The primary purpose of the residents’ group association was to give members a chance to network, share programming and fundraising ideas, and exchange information.

As pictured in Figure 1: Flow of information among research participants, each residents’ group had its own processes for communicating internally with volunteers and local residents. In Figure 1, 4 residents’ groups (out of 12 total) give the example of the flow of information from the neighbourhood level of organizing to both the residents’ group association and the local government (their major funder). The residents’ group
association met once a month to share program ideas and information among the 12 member groups. The residents’ group association also made decisions about how to divide the $125,000 they received annually from the city. The 12 groups did not get an equal ‘share’ of the money. Instead, residents’ group members went through a lengthy process each year to allocate funds based on identified need and social priorities, as defined by association members. Once association members made decisions about the allocation of funds to each group, the city would disburse funds accordingly into the bank accounts of each residents’ group around the city. Residents’ groups would then do quarterly reporting about their spending to the city, and annual reporting to other residents’ groups.

Government officials worked with residents’ groups to help them make funding applications, co-facilitate meetings at the neighbourhood and association levels, share information, and coordinate the municipal reporting process. Government officials worked at both the provincial and municipal levels. All government officials were involved with the volunteer residents’ groups in some way, anywhere on the spectrum from approving their funding once a year to working in direct contact with the groups on a daily or weekly basis. For example, some government officials provided one-on-one support to residents’ group members who needed a ‘professional’ to be able to perform some of the tasks required of them to maintain their funding.
As described in more detail in chapter 2, over a period of 6 months, I interviewed 12 residents’ group members from 10 different groups around the city, and 11 government officials from the municipal and provincial levels of government. I also observed residents’ group association meetings for a full calendar year, as well as reviewed association documents and relevant policy papers from the municipal, provincial and federal government levels.

**Research Standpoint**

When conducting an institutional ethnography, the researcher declares a standpoint. Dorothy Smith (2005, 10) defines standpoint as “a subject position” which “creates a point of entry into discovering the social that does not subordinate the knowing subject to objectified forms of knowledge.” In taking a subject position as a researcher, one attempts to ‘enter the system’ and name how it works to produce subjects. D.E.
Smith (2005) argues that mapping how individual experience is dynamically connected with institutional process is a mechanism for exposing how power and domination are exercised. Therefore, a researcher directs an IE inquiry by taking the standpoint of someone or a group of ‘actual people,’ in an effort to describe how their lived experience is ‘connected to and coordinated’ by ruling relations, which make the ‘social’ (D.E. Smith 2008).

My standpoint for this research was that of volunteer members of a residents’ group association in a mid-sized city in southern Ontario. Residents’ groups in 12 neighbourhoods from around the city formed an association to share programming ideas and information on working with funders. The residents’ groups provided low cost or no cost volunteer social service work to build community in their areas. The vast majority of residents’ group members were women, which members themselves attributed to gendered roles of care giving. Most residents’ group members were white, and ranged in socio-economic status from those living with low incomes, to those living in the most expensive neighbourhoods in the city. Types of activities coordinated by residents’ group members included: clothing closets (where local residents came to get free winter jackets, children’s clothing, etc.), food banks, community picnics, after school programs, parenting classes, fundraisers and barbeque socials.

I was interested to take the standpoint of a residents’ group member because of my work as a consultant with government officials at all levels in Canada and internationally. I was interested in more deeply understanding how actors of government, including myself, take up texts in ways that uphold or (re)define dominance, while (further) marginalizing individuals and groups. Through deepening my understanding of
the dynamic ways in which dominance is made and remade, I hoped to be able to challenge these with more dexterity in my work as an educator/facilitator.

Specifically, I was interested to better understand: (a) where the definitions of accountability came from in both a socially and historically-located sense, (b) how those definitions, or texts, coordinated the work of government officials and their sense-making of residents, and vice versa, and (c) how the work of residents and government officials took up or subverted the ideological frame with respect to how accountability is shown or enacted. By taking the standpoint of a member of a residents’ group working to be visible and have their contributions validated and valued through continued funding, I hoped to be able to better see how systems of dominance are enacted by government officials, particularly through the emerging vocabulary and set of practices named accountability.

Presentation of Research

Including this introduction, this dissertation is organized into 9 chapters. In chapter 2, I highlight the approaches to research and knowledge production I used. I present the research methods, as well as the theories that guided my analysis of what was emerging in the research process and data. I also include a section about specific practices I used to work towards accountability in my own research process.

Chapter 3 sets the stage for an analysis of accountability as an ideology, by juxtaposing the theories of civility and governmentality with accounting theory to trace the history of accountability as a technology and political tool. Chapter 4 presents the current picture of accountability as a political concept in Canada. I draw from literature in political theory – namely governance theory, public policy and administration theory – to
tell the story of how accountability ideology directs current Canadian political practice, including policy papers, legislation and reporting mechanisms. Chapter 5 presents a specific map of the textual organization of accountability in Canada. By drawing attention to 3 Treasury Board of Canada documents, one academic paper written for the Treasury Board, and two Ontario provincial documents, I show how the lived realities of research participants were directed and rendered knowable according to provincial and federal texts.

In chapter 6, I describe how research participants – residents and government officials – navigated the system. I draw from interview and meeting observation data to show how participants were often unintentionally reinforcing social hierarchy and dominance through activating accountability texts in their work. In particular, residents struggled with the homogenizing effects of the specific accounting documents they were required to use to be understood by each other and government officials as accountable.

Chapter 7 tells three separate stories that highlight how residents grappled with texts that rendered certain lived realities visible, and other lived realities invisible – in the same city. In addition to reproducing the ideological frame of accountability through their work, residents and government officials also subverted the ideological frame. Chapter 8 gives examples of how both groups of actors used their knowledge of institutional language and processes to work toward more social justice through the ways they organized. Based on the data presented, in chapter 9 I conclude that a short-term strategy to respond to the ways texts render some lives invisible is to change the texts. In the long-term, however, I argue that much deeper change is needed to address the social
hierarchies based on white, middle-class, neoliberal ideologies that pervade Canadian political organizing.

It is important to state that this thesis is not about laying blame. I talk critically in this work about those of us who enjoy unearned privilege from, or work to imitate, white, middle-class, neoliberal identities. However, the point of this work is to name human ways of organizing. In so naming, the intent of this work is to draw attention to how humans use dominant frames of thinking to intentionally or unintentionally damage and have power over other humans. This act of naming is a hopeful one, as I believe that fundamentally, all humans have the need and desire to connect with one another and to be visible to one another – to be seen and recognized for who we really are. In naming and theorizing how contractual relationships based on assumptions of social hierarchy damage human relationships, it is my hope that this work invites us to consider how to develop more honest, vulnerable, trusting relationships with one another instead.
Introduction

During the course of my doctoral study, I have come to understand that methodology is about making meaning, how we come to make sense of and know our experience. The way we ask questions, what we ask, and the training we use to make meaning with what we find, all work together to orient the answers we will see and pay attention to, and importantly, those we will not. Thus, the way we make meaning, our methodologies, are the beginnings, middles and ends-in-themselves, of what we make real and true through research, and that which is not visible, or even imaginable.

Three different ways of knowing, or approaches to research, inform my study: institutional ethnography (IE) the theory of civility, and the theory of governmentality. IE was created by Dorothy Smith, who directs our attention to the way texts as a technology are taken up by humans to rule and dominate one another (D.E. Smith 2006). In particular, Smith’s work highlights how people use text in service of capitalist projects. A central aspect of IE is describing how texts organize human activity, rendering certain lived realities (people’s everyday/everynight experiences) visible and others invisible (D. E. Smith 2009). IE is useful in focusing on how capitalist social order is organized through text.

The theory of civility (Coleman 2006; Goldberg 2009), and associated theories from critical race (e.g. Razack 2008), feminist (e.g. Razack, Smith and Thobani 2010) and Marxist theory (e.g. Bannerji 2005) work to elucidate how colonialism operates in
our current era. Scholars who critique notions of civility from various lenses talk about the dynamic ways in which gender, race and class interlock (Razack 2002) and are used to denote, enact, embody and make sense of bodies in the current colonial order. When understood through the dominant Eurocentric worldview (see, e.g., Heron 2009) this interlocking of gender, race and class enables us to understand ourselves hierarchically as humans, and thus sanction violence in the name of social status/identity, access to resources, governing, and labour (Goldberg 2009). I use both the theory of civility (Coleman 2006; Goldberg 2009), which I discuss later in this chapter, and Foucault’s theory of governmentality (1991), which I develop in more detail in Chapter 3, in combination with IE to show how people are produced as subjects in the white, middle-class, neoliberal social order in Canada.

**Institutional Ethnography**

Institutional ethnography (IE) was developed by sociologist Dorothy E. Smith as “an alternative sociology,” rather than a methodology, as a “way to uncover how power operates” (D.E. Smith 2008). As opposed to traditions of anthropology and ethnography in which the aim is to describe and theorize people’s behaviour, D.E. Smith argues that “IE explores and discovers” the mechanisms of how the social operates. IE researchers use interviews, personal experience, observation and textual analysis to learn “from people's everyday knowledge of their lives and doings” toward mapping how dominant ideology shapes people’s material realities and lived experiences, and vice versa (D.E. Smith 2008, lecture).

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In her early years of teaching and practicing, Dorothy Smith called IE “a sociology for women” (1986, 6), a direct connection with second wave North American feminism. Smith talks about developing IE through feeling that her work as a single mother living in Vancouver was completely disconnected with her work as an assistant professor at the University of British Columbia, in that her professional life was textually legitimized, while her personal life was textually invisible (D.E. Smith 2005). The concept of textual visibility was extremely helpful to my work. The lived experience of many research participants in this study was rendered completely invisible by texts used to represent them. In particular residents who had little or no training in how to use tools that denote accountability (such as a spreadsheet), or perform accountability (such as creating reports or talking in a certain order in meetings) were most vulnerable to being invisible. Interestingly, however, the vast majority of study participants made sense of one another through texts that describe what accountability is in Canada. Despite their heterogeneous identities, participants had learned to use tools of dominance, largely without critical reflection, to judge themselves and others in the social hierarchy.

While IE has been criticized for recreating dominant subjectivities (Walby 2007), as well as Western liberal feminist ideology (D. E. Smith 2005), IE can still be considered a ‘feminist’ approach using bell hooks’ (2000) definition of feminism as political awareness and activism, toward addressing and dismantling multiple systems of domination. IE researchers take a deliberate political stance of exposing power and domination (G.W. Smith, et al. 2006) and often mobilize research findings to inform social justice activism (Campbell 2006). However, Dorothy Smith (2005) now calls IE “a sociology for people” (1), reflecting a shift in her own thinking about the terms ‘women’
and ‘feminism,’ as well as the application of IE to systems of oppression beyond patriarchy alone, including racism (Cleeton 2003; Ng 1995; Sharma 2001), ableism (Daveau 2005), classism (Ng and Mirchandani 2008) and heterosexism (G.W. Smith 1990, 1998).

**Ruling Relations**

Institutional ethnographers investigate and describe *ruling relations*, which D.E. Smith (1999) defines as “the forms in which power is generated and held in contemporary societies” (79). As a concept, *ruling relations* refers to text-based domination, “a new and distinctive mode of organizing society that comes into prominence during the latter part of the nineteenth century in Europe and North America” (D.E. Smith 2005, 13). Dorothy Smith (2005) historically situates the emergence of contemporary ruling relations with the invention of moveable type and printing presses, which facilitated the work of texts as a pivotal technology in producing hegemonic/centralized forms of social organization, categorization, material production, ideology and knowledge. Dorothy Smith (2005) describes texts not only as printed words but symbols, pictures, movies or paintings. In short, texts are any reproducible media that can be seen, interpreted and acted upon by more than one person (Frampton, et al. 2006) and transported, intact, from one physical place to another (Miller and Rose 1990). This transportable quality makes texts highly useful at the interface of human relationships, particularly as a technology of governance. Texts, as opposed to stories, can be interpreted as immutable and immune to human embellishment, forgetting, or self-interested editing.
Dorothy Smith (2005) explains that because language is used to translate abstract thoughts and experiences among people, disjunctures between lived experiences and institutional understandings are “not avoidable; they are of the transformation, the process of going from the actual to words or images that represent it” (187, emphasis original). She emphasizes that the point of disjuncture is a “transfer of agency…integral to how the institution assumes the capacity to act” (187). Smith argues that this place of disjuncture is a significant place where power is exercised, where people’s subjectivities are organized, and the location where institutional ethnographers should focus their study. In my analysis of the research data, many places of disjuncture became visible. Research participants struggled with tensions between what they believed (their values) and what they did (their actual work). They continually walked a fine line to keep their jobs, to keep their funding, or be seen as good people, even when the actions they had to perform to do so were in discord with their personal views and values.

D.E. Smith (2005) cautions that the transfer of agency that happens when people struggle with disjuncture is not always “malign” but often the mechanism by which domination is enacted (187). For example, many government officials in this study expressed frustration about the limitations of statistics in conveying the value of residents’ group programming. However, government officials collected and used statistics as the primary method of reporting and decision-making about residents’ groups because this was the dominant method in their workplaces.

Discord exposes subjectivities, and also additional administrative technologies for domination, including threats. Accounting scholars Dillard and Ruchala (2005) describe what violence looks like when enacted through administrative texts and practices in the
context of government. They call this type of violence *administrative evil*, defined as “that which deprives innocent people of their humanity” (609). While today in the common vernacular violence is often associated with armed conflict and bodily harm, another type of violence that I trace in this thesis is the rendering of some bodies and lived realities visible, while rendering others less visible, or invisible altogether. There are two important reasons to pay attention to social visibility as a form of violence. First, as social beings, if we are invisible we do not exist to Others, and therefore have less social capital than those who are readily visible. Second, when some bodies are rendered visible and others invisible, quite simply those who are visible will have more access to resources for survival and wellbeing.

While pointing to the violence done to non-governmental actors and residents, Dillard and Ruchala also argue that government officials are subjected to violence to ensure their compliance with dominance. Government actors in the organizational hierarchy use threats to wellbeing, such as job termination or professional sanction, to ensure employee compliance with text-based violence. For example, many government officials in this study had to comply with provincial reporting mechanisms as a requirement of their jobs, whether or not they agreed with it as a method for communicating social value (in fact, most did not).

Ng (1995) reminds us that “ruling does not only involve politicians and government officials; it occurs in many sites simultaneously, involving vast numbers of people who do not consider themselves part of ‘the government’” (38). As a researcher, I began this project very interested in how government officials negotiated their personal views/motivations and their organizations’ expectations of them to use texts in particular
ways, in some cases potentially doing violence by rendering individuals’ lived experience invisible. Frampton, et al. (2006) propose that effective IE research will work to “pinpoint weak links and contradictions” (257) at the point of disjunction in institutions.

As mentioned in the introduction, the major disjuncture I explored in this research was the assumption that accountability serves the public good. In my research, I saw residents of the study city struggling for their work to be seen (and in many cases to be seen themselves as full humans) by decision-makers. Paradoxically, at the same time government officials were all working in particular ways to challenge the dominant frame of accountability. It is important to note that I do not have all the information about study participants’ interlocking identities. It is therefore important not to assume that all government officials or residents had white, middle-class social capital. One of the most powerful findings of this study is that ruling relations, or the dominant ideology of accountability, was damaging and disagreeable (to varying degrees) to all participants as they navigated the text-based system, regardless of the amount of social capital they held.

**Translocal Ruling Relations**

The power of texts is that they coordinate local, specific, material experience with translocal ruling relations, or the coordination of multiple locations simultaneously (D.E. Smith 2005), such as the application of a federal law in diverse regions of a nation state. Individuals are both organized by texts, such as policy documents or laws, and operationalize texts, such as job descriptions or schedules. At times people are aware of their dynamic relationship with text (Campbell 2006a), while at other times they carry out the domination written in text without knowing it (Griffith 2006). D.E. Smith explains:
Texts have this magic; they are both where you are in your body and they connect you with others elsewhere and elsewhen. They coordinate your subjectivity with other subjectivities known and unknown (2008, lecture).

D.E. Smith (2005) argues that the ways in which texts operate are traceable, and therefore knowable, through IE research. The work of the institutional ethnographer is to map the ways in which individual, embodied experiences are dynamically “hooking up” to translocal texts at the point of translation or disjuncture, as opposed to describing and theorizing individuals’ feelings or opinions about their subject positions resulting from this disjuncture (G. W. Smith, et al. 2006, 168). In my work, I found that many participants challenged translocal texts in their words and actions. While I do not theorize about participants’ feelings about their subject positions, I do discuss their individual choices to mobilize texts in particular ways, which hang on a spectrum between hooking up with dominant notions of accountability and outright subverting these.

**Discourse**

D.E. Smith (2005) teaches that, “institutional ethnography itself must necessarily participate in the ruling relations” (206) due to researchers’ affiliations with universities and other institutions within specific traditions of analysis and dissemination of ‘knowledge.’ She writes:

> No institutions, no large-scale organizations stand outside laws, government, financial organizations, professional and academic discourses, the discourses of the natural sciences, managerial discourses, and so on (D.E. Smith 2005, 206).

In her later works, D.E. Smith uses the term ‘discourse’ to acknowledge socially constructed systems of communication and thought that connect people as part of the apparatus of ruling relations (see D.E. Smith 2005, chapter 4). During a lecture she gave
at OISE/UT in July 2008, D.E. Smith defined discourse as “a distinctive practice in language that constitutes for participants the reality they have in common.”

D.E. Smith argued that discourse is a double-edged sword for researchers.

A discourse assigns subject-positions to its participants. It constitutes objects of knowledge and establishes the conceptual practices that manage them and how they can be connected. It organizes for participants what can be said, written, or otherwise represented; and in doing so it also excludes. A discourse organizes relations among people who share their work and ways of knowing (2008, lecture).

She stressed that because discourse is also the currency with which researchers talk with each other, share ideas and think about social problems, “practicing institutional ethnography means becoming familiar with and knowing how to operate in its discourse” (2008, lecture). She suggested three mechanisms by which a researcher can keep her eye on discourse, in an attempt to interrupt unproblematized seduction by institutional discourse: (a) approaching research from a disjuncture or problematic, (b) taking and maintaining a research standpoint, and (c) focusing on the institutional interface (2008, lecture).

Problematic

IE projects begin with a problematic in which researchers question a disjuncture between what is lived and what is described in text. Researchers often start with questions from their own lived experience. Examples of problematics from IE studies include: ‘client-centred’ policy in disjuncture with home care nursing practice that puts ‘clients’ at physical risk (Campbell 2008), personal experience with grieving a dying loved one in disjuncture with official government documentation of ‘deviant home care’ provided by family members (R. Miller 1997), or Canadian community organizations’ mission to
provide job placement assistance for professional immigrants in disjuncture with naming professionals as ‘deviant’ for not accepting low-paying, non-professional jobs (Ng and Mirchandani 2008). D.E. Smith (2005) argues that mapping how individual experience is dynamically connected with institutional process and ruling relations is a technology for exposing certain mechanisms of how power and domination are exercised. The problematic (described in the Introduction) was the disjuncture between residents being asked by government officials to perform specific tasks to be accountable (thus keep their funds and have them renewed) when they were already doing work that was highly valuable to the city. In addition, government officials (and a few residents) seemed have the assumption that being accountable was a good and necessary thing, as well as that everyone shared an understanding of what being accountable meant. As I reflected on my professional spheres of work in which government actors make decisions about how to use resources for the ‘public good’ or ‘development’, it became apparent that the same problematic I was exploring at the municipal level was playing out in national and international interactions globally.

Standpoint

A central part of maintaining the focus of an IE is taking a standpoint from which to map ruling relations. Dorothy Smith (2005, 10) defines standpoint as “a subject position” which “creates a point of entry into discovering the social that does not subordinate the knowing subject to objectified forms of knowledge.” D.E. Smith (2008, lecture) expresses how the social gets made by actual people through an equation: “Actual People + Their Doings + How Their Doings Are Coordinated = The Social.”
D.E. Smith’s work is profoundly influenced by Marx and Engels’ theorizing about the dialectical nature of human experience and meaning-making. 

In *The German Ideology*, Marx and Engels ([1845] 1998) describe that, “by producing their means of subsistence men [sic] are indirectly producing their material life” (38). Marx and Engels argue that by producing their material life, humans also produce their explanations for their lived experience of this materiality in a reinforcing cycle.

The social structure and the state are continually evolving out of the life-process of definite individuals, however, of these individuals, not as they may appear in their own or other people’s imagination, but as they actually are, i.e., as they act, produce materially, and hence as they work under definite material limits, presuppositions and conditions independent of their will (41, emphasis original).

As people make their daily lives, so we create stories about these doings. At the same time, our doings are directed, or influenced, by stories others have already told about how we make our daily lives.

As D.E. Smith (2005) points out, one technology humans use to produce and to name our material reality is text-based language. Renowned scholar of text as technology, Noam Chomsky (2003), draws attention to the historical bifurcation of body from mind in the tradition of Western thought and knowledge production. For example, Chomsky states:

> We also think in terms of visual images, we think in terms of situations and events, and so on, and many times we can’t even begin to express in words what the content of our thinking is...there is a kind of non-linguistic thought going on which we then are trying to represent in language (59).

However, when we interact with one another, we often assume that by using the same word it describes a similar physical experience. From personal experiences, we know this
not to be true. For example, I once took a yoga class in which the instructor asked a group of about 15 students to record where in our body we feel certain words. He read a list of ‘emotions’: happy, sad, angry, excited, nervous, etc., and asked us to write in a journal where we feel these ‘emotions’ in our bodies. Then the instructor asked each of us to say where we felt the ‘emotions’ in our bodies. When he said ‘sad’, one student said she felt in her gut; another student pointed to the space between her eyes, and yet another student said he felt that primarily in his throat. With each ‘emotion’ named, students had vastly different physical experiences of something we were calling by the same word.

Drawing on Marx and Engels, D.E. Smith invites researchers to investigate what words are used to name human experiences, and importantly, how certain words come to be the names for experiences. D.E. Smith suggests that through paying careful attention to both the what and the how of naming, researchers can describe how humans use texts as a tool to have power over one another. More specifically, an IE researcher directs an inquiry by taking the standpoint of someone or a group of ‘actual people,’ in an effort to describe how their lived experience, and their meaning making of this experience, is ‘connected to and coordinated’ by ruling relations (textual representations of them), which make the ‘social.’ By describing the disjunctures between how individuals describe themselves and how they ‘act’ and ‘produce materially’, the IE researcher works to highlight the making of the social, paying particular attention to how social power is used and organized in these actions.

The IE researcher uses a chosen standpoint to anchor the inquiry throughout the process of designing the study and gathering and analyzing data (D.E. Smith 2005). The researcher works to map how the lived experience of a person or group of people from a
specific standpoint is affected by, and affects institutional discourse and organizational
texts. As described in the Introduction, I took the standpoint of resident volunteers in a
medium-sized city in southern Ontario. These residents shared the fact that they were
receiving and managing municipal funds under a budget line in the city’s social services
portfolio.

**Institutional Interface**

A student of Dorothy Smith’s, Liza McCoy (2006), explains that focusing on the
institutional interface, the point of translation between lived experience and institutional
organization is key to maintaining the focus of an IE. McCoy encourages IE researchers
to “keep the institution in view” (109), by continually questioning how individual
participants’ accounts of their own work are organized or coordinated by institutional text
and language. For example, a researcher should probe more deeply during a research
interview when a participant describes her work as ‘filling out forms,’ to discover what
information goes on the forms, and what does not. McCoy is careful to describe the
‘generous concept of work’ proposed by D.E. Smith (1987), which amplifies the space
for investigation and mapping from a consideration of what is ‘called’ work, to the full
range of activities individuals use to interface with an institutional process (including
arranging day care for children in order to be able to come to work, driving or taking
transit to work, preparing food to eat while away from home, etc.). All of the activities
the participants describe in their daily activities potentially contribute to an analysis of
how institutional texts (workplace hours, workplace hierarchies, workplace goals)
organize individual experiences. As institutional discourse is described as a socializing
force that both creates and is created by social actors, McCoy cautions IE researchers to constantly problematize their own use of institutional terms (such as ‘ADHD’ or ‘low income’) by exploring how these ‘hook up’ with ruling relations. I followed McCoy’s suggestion of asking clarifying questions when participants used institutional language around accountability, as well as to delve deeper into the range of work they did which they associated with being accountable.

**Institutional Capture**

In her course, D.E. Smith (2008) strongly cautioned researchers that

In established sociologies people disappear as subjects; they reappear as they are subordinated to the discursively approved interpretations. In institutional discourses likewise, people disappear as subjects and their doings and sayings are reinterpreted to fit the institutional frame. This is a *performance* in language. This is what we all know how to do (lecture slides, emphasis mine).

The focus on performance is salient in my work. Much of the work that research participants described doing to be seen as accountable by themselves and others can be named *performative* – from filling out a statistics form to wearing particular clothing.

D.E. Smith (2005) acknowledges that in her early work in IE, she participated in institutional capture and ruling relations using the rhetoric of second wave North American feminism, which tried to employ the term ‘women’s standpoint’ as a political tool, but essentialized ‘women’ without problematizing the term.

D.E. Smith (2005, 8) writes,

White middle-class heterosexual women dominated the early phases of the women’s movement in the early 1960s and 1970s, but soon our, and I speak as one, assumptions about what would hold for women in general were challenged and undermined… the implicit presence of class, sexuality and colonialism were exposed.
Kevin Walby (2007) argues that IE researchers are always part of a dominant discourse, and therefore unable to claim that their research processes or products are free of subject formation of either researcher, or participants. The institution(s) in question may also be difficult for a researcher to ‘see,’ or act outside of (Turner 2006). Here, at the place where subject formation and dominant ideology expressed through institutional organizing are difficult to elucidate, critical race theory was extremely helpful in complementing my use of IE and me taking my theorizing a step further.

**Research Methods**

I used semi-structured interviews to understand how the work being done by study participants was organized by, hooked up with, or challenged institutional discourse about accountability. I interviewed 23 participants: 11 government officials (both staff and elected officials at the provincial and municipal levels) and 12 resident volunteers. I used an open interview schedule (see Appendix A), which was the same for all 23 participants. Differences in the interview occurred as I spoke with each participant, to try to get a sense of how their work was hooking up with or subverting the ideological frame of accountability.

The residents I spoke with ranged in age from their mid-thirties to their mid-sixties, had been volunteering with their local group for anywhere from a year to more than ten years. Residents lived in vastly different neighbourhoods around the city, from the highest income to the lowest income areas. The government officials I spoke with ranged in age from their mid-thirties to their mid-sixties and had been working with their organizations for anywhere from a few months to several decades. Two government
officials were elected councillors, and the other nine worked in a social service capacity either with the municipality or the province.

I made contact with interview participants through attending residents’ group meetings. Before I began the study, I contacted the co-Chairs of the residents’ group association to discuss the study. The co-Chairs invited me to attend a residents’ group association meeting in September of 2010. Residents’ group association meetings were attended by representatives from each of the 12 residents’ groups from around the city, as well as institutional partners, including not-for-profit, government, and social service agencies. My study was accepted by the residents’ group association at the meeting in September 2010, at which time members shared names and contact information of representatives from their respective organizations that they thought I should talk with. Many people I met at that meeting also volunteered to participate in the interviews. I contacted other potential interview participants by telephone or email.

Over the next six months, I interviewed participants in coffee shops, restaurants, their homes, and government offices. I asked participants to identify the location that was most comfortable for them for our conversation, as well as offered the option to be interviewed alone or in pairs. During the time that I was conducting the interviews I was also invited to attend residents’ group association meetings. It turned out that those six months were a very interesting time in the association’s history, as members were working through a re-structuring of their decision-making processes, association membership rules, and their institutional relationships with funders and agency partners – in particular the city. Being able to attend meetings, read official documents and talk with association members at this time of organizational review helped to “keep the institution
in view” (McCoy 2006, 109) as residents’ group members and their community partners were questioning, discussing, and debating institutional elements that might otherwise have been taken for granted as normal procedure.

The majority of government officials I spoke with were very concerned with confidentiality. At the time of the interviews, officials’ experience working in their respective government organizations ranged from a few weeks to several decades. All government officials shared a sense that the residents’ groups were very important to the city, and expressed an interest in supporting the groups’ work. To respect their requests for confidentiality, I made careful choices about data presented in this thesis to minimize the possibility that officials or residents could be identified. I have used pseudonyms for all participants where they are referenced directly. In some cases, I made the choice not to use certain data, even though it was highly relevant to the arguments presented in this thesis, as it was identifiably linked to specific participants.

At the same time that I was conducting interviews and attending meetings, I was searching for and analyzing documents that participants named in interviews, or that seemed connected with concepts of accountability in Canada. Susan Turner (2006) describes the work of textual analysis as beginning with a particular document, “such as a report, memo, letter, or legislation” and analyzing it through situating the text “back into the action in which it was produced, circulated and read, and where it has consequences in time and space” (140). My initial starting point was somewhat different for the textual analysis. I started with national and provincial level policy documents that participants referred to, which outlined what accountability is, or to some degree, described how it should be enacted. I then connected the national and provincial documents to municipal
documents that named and regulated the relationship between residents’ groups and government officials in the sphere of accountability. During the process of identifying and making connections among documents that uphold the ideological frame of accountability, I felt like I was putting together a great and complex puzzle. The more pieces I located and fit together, the more pieces it seemed there were.

Turner indicates that the second part of textual analysis is “observing what people do with the text” (140). She directs IE researchers to trace how “individuals take up the text in unique and standardized ways” and analyze how these actors “coordinate their actions so they produce the particular institution’s standard sequences, its decisions, policies, and outcomes” (140, emphasis original). Turner’s reminder to focus on what people do with text was helpful in my analysis, in which I was regularly tempted to focus on what they said they thought or felt about the text. However, I used people’s descriptions of what they thought and felt about text as cues to pay close attention to what they did about those feelings. In many cases, where participants expressed having strong feelings about certain texts, they also described doing actions that hooked up to or subverted the ruling relations ascribed in that text. Feelings became a marker of tension with text as a tool.

Immediately prior to beginning the interviews and meeting observations, I conducted a review of the literature on accountability for my comprehensive exam. This literature informed the way I asked interview questions, as well as the language I paid attention to during interviews and meeting observations. In turn, the language participants used in interviews and meetings, as well as the specific documents or accountability ‘words’ they used, sent me in new directions with the texts I searched for. Ultimately, this
conversations among what the literature and official documents said, and what study participants said, formed the basis for the theoretical analysis presented in this dissertation.

**The Theory of Civility**

In his book, *White Civility: The Literary Project of English Canada*, Daniel Coleman (2006) writes that there is a “conflation of whiteness with civility, whiteness has been naturalized as the norm for English Canadian cultural identity” (5). Here, Coleman not only refers to skin colour as whiteness, but a series of values that must be performed in association with the identity of whiteness, such as a desire for peace, social practices relating to Christianity, and politeness “modeled upon the gentlemanly code of Britishness” (10). The problem with the English Canadian version of civility is that in order for this combination of values to exist, in which peace and fair treatment of Others figure centrally, many kinds of violence are sanctioned. For example, the reservation and residential schooling systems for Aboriginal people were created using the logic of white civility as morally good and desirable for everyone.

In his book *Threat of Race: Reflections on Race Neoliberalism*, David Goldberg (2009) writes that civility “is a form of presumed homogeneity” (37). Goldberg traces the emergence of civility as a social concept and set of practices during the European Enlightenment. He argues that civility “is inseparable from, really a complex product of, the transformation of warrior (and I would add church-dominated) into court society with the attendant shifts and persisting postulations in morals and manners, sensitivities and sensibilities” (41). Importantly, Goldberg connects the rise of the concept of civility with
the emergence of “European states accordingly solidified under bourgeois control and direction, refinement, urbanity, sociability and courtesy” (41). As Europe moved politically from feudal to capitalist states, the ruling political and economic classes solidified “policing, schooling, and emphasis on legality as modes of social order”, which “displace raw physical violence as modes of civil and state control” (41).

While one could argue that a move away from raw physical violence to something different to resolve human disputes was desirable, what emerged as a result of the ‘civilizing’ of social interactions was a social stratification based on performances. Goldberg writes that civility was enacted through a set of “social virtues” which were “codified in moral and legal arrangements and orders…linked to conceptions of the social contract taking hold of the popular political imagination about this time” (41). An example of a codified virtue that emerged at this time was relegation of women, people of colour, and poor white men to legal states of non-personhood, in which only white male property owners had control of political decisions that affected all residents. This extremely deficient concept of personhood was carried with European traders and settlers in their interactions with Others (see e.g. Stoler 2009 and Yeğenoğlu 1998) and facilitated, for example, the violence of stealing land from Aboriginal people around the world (see, e.g., Battiste and Youngblood Henderson 2000; Tuhiwai Smith 1999).

Importantly, the theory of civility also highlights the white, Eurocentric, middle-class deference to scientifically-demonstrable, physically visible proof of the trustworthiness of other humans. Goldberg (2009) writes that “civility is about naming, about being named, about being identified in being named and so about having identity” (46). As we will see in the upcoming chapters, the irony of the myth of civility is that
each time human trust is betrayed in the current social order, a new set of rules, and corresponding scientifically-measurable practices, are created to prevent that breach of trust from happening again. However, ultimately, this thesis will show that these rules foster a false trust, based on humans performing for one another, rather than truly developing trust relationships based on learning about one another. Goldberg cautions that civility “rests – necessarily? – on a certain hypocrisy. It has served…as a mask for the conniving egoism and violence of men with a reputation for refined manners” (49).

Using the Theory of Civility

During my Master’s research, I read feminist theory for the first time. Suddenly, I felt I had a language to name my own lived experience. I finally understood why some men and women took me less seriously as an athlete, a political thinker, or as a person than the generalized category of ‘boys’ or ‘men.’ I was so innocent of hierarchical social thinking that I actually asked my Master’s supervisor to explain what a ‘glass ceiling’ meant. I was shocked, outraged, despairing; I finally understood why one of the best ways to insult a man is still to call him a ‘woman’.

In my Master’s research I explored questions of how diverse participants’ contributions, which I called resources, were recognized and used in an organization trying to use non-hierarchical organizing principles. The organization began with the goal of improving municipal recreation programming and policy for women living with low incomes. The organization was a collective of over 80 identified members, made up of women living with low incomes, government officials from three large Canadian cities,

4 ‘Glass ceiling’ is often used as a metaphor to describe how women are still highly underrepresented in senior decision-making roles in all types of organizations because of discriminatory hiring, employment and labour conditions.
provincial social service workers, and university-based researchers. In my analysis I struggled to explain the complex ways in which power was expressed, negotiated, and conferred differently among participants using gender as a stand-alone theory. My Master’s research lacked an integrated theory of the ways in which race, class and gender operated together in the social. In my doctoral research, I actively sought ways to theorize race and class in dynamic interaction with gender.

In this study, the theory of civility, while it comes specifically from critical race theory, was useful in combination with institutional ethnography to theorize how race, gender and class are made together through hierarchical social performances – how people are rendered knowable subjects that must contract with one another for resources. In essence, the theory of civility allowed me to theorize middle-class, neoliberal whiteness as a set of actions (performances) that dominate the current Canadian political landscape. In this section, I describe in more detail how I used critical race and Marxist theories in conjunction with the theory of civility.

Critical race theory traces the making of *Self* through *Other* in Western epistemological traditions. Europeans used evolutionary theory to construct themselves and their ways of knowing as temporally *ahead* of other humans, based on an ideology of human separation from, and domination over, nature (Battiste and Youngblood Henderson 2000; Goldberg 1993; Tuhiwai Smith 1999). Humans who were interpreted by Europeans as *closer to nature* according to this temporal ideology were considered *pre-modern* and *savage*, though some were considered potentially civilizable through European intervention (Mills 1998; Moore et al. 2003). This temporal ideology was central to morally justifying colonial and capitalist projects imposed by the Europeans.
from the 15th Century onward (Anderson 2006). This ideology continues in the racialized and colonizing management of ‘non-European’ residents in Europe, Australia and Canada (Coleman 2006; Hage 2000; Razack 2004), as well as in the development projects of ‘First World’ actors in ‘Third World’ nations (Heron 2008). This theory of temporal lag is currently also applied by white people to other white people in Canada, particularly across perceived gender and class differences.

Critical race theory is one entry point to theorizing how and why humans learn to assume an identifiable social order among us, based on an immediate parsing out of characteristics including biological sex, age, skin colour, and wearable wealth. Rejecting the notion of the intersection of identities ascribed to us in a hierarchical social order, Bannerji (2005) argues that race, class and gender must be theorized together as a composite, dynamic, “cultural” constitution of “the social” (146). Razack (2002) offers the term interlocking as an alternative to intersecting, to illustrate the dynamic way in which humans make sense of one another based on a multipart of learned identities of differences and similarity.

Bannerji (2005) reminds us that “the social” is a complex, socioeconomic and cultural formation, brought to life through myriad finite and specific social and historical relations, organizations and institutions (146).

Drawing from Marx’s work in The German Ideology, Bannerji stresses that human social order, forms of organizing, systems and institutions are made by humans, as expressions of our social experiences. She challenges us as scholars to theorize and describe how social orders are made by exposing material expressions of hegemonic thinking.
In our current era globally, and in Canada, dominant human organizing centers around the accumulation of capital. In his seminal essay, “The Forms of Capital,” Bourdieu (1986) defines capital as “accumulated labour (in its materialized form or its ‘incorporated’ embodied form),” which when amassed by individuals or groups, permits them to “appropriate social energy in the form of reified or living labor” (241). Accumulated capital is the expression of a collection of the vital energy of humans, plants, animals and minerals. In our current social order, accumulation of capital is the dominant social and political goal, as well as the recipe for access to social power, and, consequently access to more vital energy – resources. In our current order, accumulation of capital means and is life.

The dominant way we make sense of ourselves as beings (our consciousness), as well as the ways we represent, name and express ourselves (our materiality) is rooted in the fascination with capital (Marx and Engels [1845] 1998). Social hierarchy is a necessary part of the accumulation of capital, as a justification and a means for certain bodies performing labour for others, for the extraction of mineral, plant and animal resources from specific geographical locations, and for the normalizing of certain bodies as the decision-makers, governors, knowers and rulers of these systems. Bannerji argues that

Capital is always a practice, a determinate set of social relations and a cultural one at that. Thus “race,” gender, and patriarchy are inseparable from class, as any social organization rests on inter-subjective relations of bodies and minds marked with socially constructed difference on the terrain of private property and capital (149, emphasis mine).

Bannerji’s (2005) work also importantly brings into view the historicity of the social order defined by and defining the accumulation of capital.
Separation of social spheres was essential for the rising bourgeois state and society. In bourgeois or liberal democracy, despite its universalist claims, equality could only be formal and thus the notions of “liberality” and “democracy” could not actually be realized (148).

Within capitalist societies, equality is an illusion, a promise made to dissuade criticism, questions, expression of discontent with the hierarchical social order to maintain the flow of capital (power) to certain bodies, as well as to normalize this flow as it were ‘natural’ and ‘had always been.’ Bourdieu (2005) states that “everything economic science posits as given” as part of an “ahistorical universality” in the discipline, is, in fact, “the paradoxical product of a long, collective history, endlessly reproduced in individual histories” (5).

Bourdieu argues that the only way to make sense of this homogenizing universality is “by historical analysis.” As social justice scholars, I believe our task is to both historicize universalized concepts and trace and name the ways in which social hierarchies continue to be made in the current order. However, the exploration and critique of text feels both correct and paradoxical in a study where I name text as a tool for domination.

Audre Lorde’s famous quote, “The master’s house will not be dismantled with the master’s tools,” played in my head during my entire analysis phase. The only tool at my disposal to expose domination, text, is itself a tool of domination. At the same time, another proverb was offered to me, from Chinese tradition, “You have to go into the lion’s den to get the lion’s cubs.” The juxtaposition of these two expressions of humanity formed a theoretical stability for my work. We have many tools at our disposal, powerful tools for the making of social realities, for making certain humans visible or invisible. Horrible power. Beautiful power.
A first step is to describe where the tools come from, how and why they were made, what human need they were born to. A second step is to make visible how we currently use the tools, and how our use of these tools serves or subverts the social order. A hammer can be a weapon; a hammer can build a house. It all depends on who wields the tool, and what kind of concept of the social they are using while swinging.

Many scholars argue that the binary logic of pre-modern, uncivilized subjects who can and should be managed by more modern, more civilized humans is written into accounting technologies both historically and currently (Foucault 1991; Miller and Rose 1990; Neu 1999; Rose 1991). Thus, this study begins with a historicizing of accounting as a technology, and the use of accounting tools as the basis for the ideological frame of accountability, used to reproduce hierarchical social order. This is followed by a description of how government officials and residents in the study city used the tools of accounting and accountability to remake the hierarchical social order, and how they used the same tools to attempt to subvert it.

**Where to Direct Attention: Considerations for Research Practice and Content**

In addition to helping me with the analysis of my thesis data, the theory of civility also played a role in shaping my research process. I thought it important to include a description of this thinking in this chapter, to be explicit in critically examining my own subject formation through the process of doing and disseminating this research. Through trying to apply critical race theory as an extra lens on my own research process, I became more deeply aware of the ways in which I participate, often subtly, in reaffirming systems of dominance. Using critical race theory also helped me to pay attention to both internal
thinking/feeling spaces, and public, relational spaces, where I could challenge and work to change hierarchical thinking about human relationships.

In *Colonial Fantasies*, a feminist reading of Said’s *Orientalism*, Meyda Yeğenoğlu (1998) traces the history of Western colonial women’s identity formation through Eurocentric Enlightenment ideology, which was fascinated with scientific transparency and racial superiority. Yeğenoğlu argues that Western feminist activism is built on a foundation of knowledge production that sets the European woman as “the norm… the highest achievement of humanity…the yardstick against which one can measure and define the goal other women can achieve” (101-102, emphasis original). Sara Ahmed (2000) asserts that current feminist ethnographic scholarship is a continuation of the making of a white Self through racialized, colonized Other. Here the term white not only delineates skin colour, but privileges that accompany the constructed identity of who belongs within the fold of *superiority*. These privileges can include wealth, political power, geographic dominance, religious and moral vindication, legal protection from and for doing violence, as well as legitimacy in knowledge production (see, e.g., Coleman 2006; Hage 2000; Slotkin 1992; Stoler 1995).

Citing the example of white Australian anthropologist Diane Bell (who has published several works about sexual assault in Aboriginal communities), Ahmed (2000) cautions that researchers often gain more power through the research exchange than do the oppressed ‘Others’ they claim to speak for. Using the concept of *stranger fetishism*, the idea that ‘strangers’ are a necessary ‘Other’ in the construction of a moral ‘Self,’ Ahmed argues that developing a historical understanding of how specific bodies come to
be known as ‘included’ and others as ‘excluded’ is an important part of anti-racist, anti-colonial scholarship.

Indeed for my own research process, tracing a history of accountability as a concept, and as a governing practice, highlighted the ways in which legitimate Self and strange Other are written into accounting measures, thus normalizing certain bodies and ways of being, while abnormalizing others in a very powerful cycle. Through tracing this history of accounting, particularly through the work of scholars applying Foucault’s concept of governmentality to accounting, I learned more about the subtlety with which accounting can be employed in service of making some bodies and actions visible, and others invisible.

**How to Practice: Considerations for Research Process**

While not necessarily the ‘mechanical steps’ of a study that are traditionally discussed in a methodology chapter, I believe it is vitally important to name and draw awareness to the small actions that reinforce or challenge dominance in the process of doing research. In naming the connections between *feeling* and *doing*, which all researchers experience, I actively critique and draw awareness to the whole-body process of knowledge production. In this section, I discuss actions that I took during the course of my research work, towards accountability in the process.

While I was strongly cautioned by the work of Yeğenoğlu, Ahmed and hooks, I was also encouraged by their theories. All three theorists discuss *learned* thought and behaviour. I do not believe that any human being is born with ideas of ‘pre-discursive’ dominance or a tendency to make her own self-identity through a constructed, lesser
‘Other.’ Humans learn to Other, and therefore, we can learn to challenge Othering processes, toward thinking and acting differently. Challenging dominant thinking and behaviour may be a lifelong process involving vigilance, constant attention, and discomfort as one comes up against internalized layers of dominant systems and thinking (Curry-Stevens 2005; Heron 2008). My practices were as follows.

1) Situating Myself as a Researcher

Situating ourselves as researchers, not as a procedural gesture, but as an explicit way of naming how power is operating through the research process, works to interrupt our own participation in making social hierarchy. Continually thinking about how my social location was written in relationship to research participants invited me to notice the myriad times I found myself thinking of myself in hierarchical relationships with them. Learning to notice myself thinking this way was catalytic. Once I came to notice this thinking, I was able to make choices to question myself about where that thinking came from, what I gained from it, or how I performed acting ‘my place’ in the hierarchy. Through paying attention to this hierarchical thinking, I was able to begin to change the kinds of questions I asked participants, the comments I made to them, even my body language in our interactions.

In relation to residents’ group members I had power that interlocks (hooks 2000a; Razack 2002) in specific ways. I tended to have more power than many residents’ group members in the following ways: I am of middle-class economic status; I have a great deal of formal education, which gives me power in relationship with residents’ group members, even those who have higher socio-economic status than I do. I had institutional
power, because of my affiliation with the University of Toronto, and was thus taken seriously by residents’ group members and government officials. I am white, able-bodied, Anglophone and can choose to present myself in terms of dress, jewelry, and speech in ways that mimic how government officials dress and act in professional settings. Thus, I had what I consider to be a relatively easy time of creating relationships with government officials as potential interview participants. Taken together, all of these characteristics meant that during my data collection, I had a significant amount of access to local decision-making institutions, spaces and actors because of my white, middle-class privilege. In residents’ group meetings in particular, my experience was that my social power was constructed to mean that my opinion was valuable, salient, and was sought to inform group decisions, even though I was not a formal member of the group.

The only ways in which I understood myself to have less power than some residents’ group members was being younger than most volunteers, and thus being perceived as not having as much lived experience as those around the table. I did not feel that my gender played a role in either giving me power or reducing my power in relation to residents’ group members. The ways in which my gender interlocked with the characteristics that gave me power (education, for example) seemed to supercede my presence in a female body. Though some older male residents’ group members called me ‘honey’ and ‘darling’, I could exert my power in residents’ group spaces, and in official government spaces easily. For example, when I or others referred to my knowledge of research studies, or my status as a PhD student at the University of Toronto, both residents and government officials took me seriously. I could also use my knowledge of government and residents’ group processes, organizational histories and accounting tools
to make my opinions sound more legitimate than the men who patronized me about my gender.

2) Changing Research Expectations

IE assumes inherent incompleteness of research work. D.E. Smith (2005) writes that each IE is like a puzzle that can be connected up with other IE descriptions, carried out by different researchers, in order to arrive at a more complete picture of how ruling relations operate. IE also assumes that the researcher herself is ‘hooked in’ to ruling relations (D.E. Smith 2005). Therefore, rather than put forward a Truth claim, I am putting forward an incomplete map of ruling relations from my particular perspective.

Maps are incomplete for two primary reasons. First, the labyrinthine depth and breadth of ruling relations make them impossible for one researcher to map in their entirety. Mapping ruling relations is, therefore, necessarily a collaborative rather than individualistic project (D.E. Smith 2005). Second, researchers investigate subject positions from within our own subject positions, and will therefore miss some aspects of the lived realities of those whose standpoints we take up in the context of an IE (Campbell and Gregor 2002). Each step in the research process involves choices – from choosing research questions, to peer support, to selecting interview participants and documents to analyze, as well as choosing quotes to highlight – that will be determined by a researcher’s subject positions. Interview participants will also make assumptions about the researcher and choose to share or describe certain events differently with one researcher than they might with another.
IE practitioner and professor Roxana Ng (2009) teaches that in her research efforts, she feels an IE is successful when someone who shares the standpoint taken up in her study reads her work and says, “Yes, that’s it! You’ve described what happens to me!” Ng describes exposing interconnected institutional power structures by putting them ‘into words,’ so that they are more ‘visible.’ Participants then evaluate the researcher’s descriptions and compare these maps with their own lived experience.

I found Ng’s teaching important in thinking about how to write the report of an IE inquiry. In the process of writing and presenting work, we can juxtapose various perspectives and voices, as much as possible directly quoting research participants as ‘experts’ in their own standpoints, in an effort to challenge the research voice as sole expert (Razack 2002). Presumably, we as researchers will also hold some expertise or interest in the subject matter we are investigating. In fact, Ng (2009) argues that IE research should begin from the researcher’s own lived experience. In a sense, IEs are a reconciliation of our lived experience with that of the individuals whose standpoint we take up in the research, which is the case in my work. This reconciliation requires razor-sharp questioning and critical analysis. As part of this critical analysis, I engaged in an ongoing critical reflective practice to determine how systems of domination were playing out in my process and thinking while doing my research.

3) **Ongoing Critical Questioning of the Research Process**

Critical race scholar Saidye Hartman (1997) cautions that in the act of describing the oppression of Others, privileged actors re-make themselves and thus do violence and

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deepen oppression in multiple ways. First, the ‘everyday’ violence lived by oppressed individuals is often subsumed to accounts of more sensational violence, an act which serves those in privileged subject positions. Second, as the privileged move in and out of the role of the oppressed at their choosing, Hartman argues that the privileged enjoy a ‘pleasure’ in understanding that they are ultimately not in the oppressed position they flirt with. Finally, as the focus of privileged people’s accounts of the suffering of the oppressed is often underwritten by a focus on the privileged as the agents responsible for change, the agency of oppressed actors who are described is concealed and suppressed. I thought about these two considerations deeply, particularly over the course of doing my interviews. Was I experiencing pleasure at my own social standing when talking with other humans? In my case this question was most relevant when I was interviewing participants with less material wealth, and corresponding difference in social status and power, than me.

In a lecture at OISE/UT about violence against women, Razack (2009) urged her class to “Look at the violence in the context in which it happens and ask what would have had to be in place for it not to happen.” Razack challenged me to keep a focus on how the violence came to be. Drawing on Razack, I kept two critical questions in mind during the process of data gathering and analysis. These were not additional research questions, but rather questions that encouraged me to pay attention to the way power was operating between me and research participants. What is the violence done by doing the research? What is the violence done by not doing the research? Asking these two questions challenged me to sit with both the theory and materiality of systems of oppression that are

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currently in place, including my own participation in these systems. These questions also pushed me to critically examine my own use of power in challenging systems of domination.

I believe my research perpetuated hierarchical social organizing in two ways. In both cases, I believe there was hierarchy in the interplays described because my presence and choices potentially rendered the participant(s) less visible than me in the research exchange. First, my physical presence in many spaces of residents’ group organizing, as well as in some participants’ homes, or our presence together in public places (in coffee shops, for example), underlined class differences among us. Our clothing, the language we used, the number of wrinkles on our faces, how many teeth we had, and our jewelry, were all markers that highlighted differences among us. As mentioned earlier, in residents’ group association meetings, my white middle-class social capital meant that my opinion was at times sought instead of participants whose working knowledge and years of experience with residents groups far exceeded mine.

Second, the questions I asked in the interviews directed participants to pay attention to and name particular parts of their lived realities. They may have done other everyday/everynight work that was more salient or more important to name, but either my study was not focused on those pieces of their experiences, or my questions did not invite participants to name those. I was also taking information away from the interactions (interviews and meetings) – the ‘data’ – for my analysis and this dissertation. By taking and ‘reading’ this data, I had a significant amount of power in relationship to study participants. I took their descriptions of their lived realities and made sense of them using my theoretical (and personal) perspectives. In some cases, perhaps in all, I have
transformed participants’ intentions and experiences (and potentially rendered them less or invisible) by fitting them into my description of how Canadian society is managed and ruled.

In response to the question *What is the violence done by not doing the research?*, the ideological frame of accountability continues to be solidified through institutionally-required reporting practices and language used by residents and government officials. The violence done by not doing this research is the potential for this particular expression of hierarchically-organized thinking to continue to grow without being critically examined as a set of technologies for dominance.

4) Critical Self-Reflection and Body Awareness

If researchers are embedded in, and organized by discourse, we will to some degree reproduce institutional ruling relations – perhaps because we may not have the critical skills or awareness to dig past ‘institutional capture’ in our research and analysis, and perhaps because to challenge ruling relations may be too threatening to our own subject positions or material wellbeing. I was interested in how, as a researcher approaching inquiry through IE, I could maintain an awareness of how ruling relations framed my thinking and the research products I would make. At the outset of my research, I wanted to have both an individual practice, and a group practice.

If discourse both creates and is created by social actors, it can be interrupted. Discourse can be refashioned. The question is: *how?* Razack (2008) suggests that activists and researchers, those truly committed to social justice, must find a way to see our own, personal, embedded stake in interlocking systems of oppression. As a researcher I tried to
create a constant practice of asking myself the following questions during the process of data gathering and analysis: How is my identity made in this research interaction, in this analysis, in this sentence I am writing? What am I gaining and is someone else losing in this act; am I assuming that I am a better human/know more than a research participant? What would have to happen for the assumption of modern/pre-modern not to be (re)made in my thinking? What changes in myself do I have to make in order for me to write about and see the people I am interviewing, following around their workplace, thinking and writing about, as full persons? What changes in myself do I have to make to see those who are oppressed by and those who gain from ruling relations, as human, as ruled, and as organized by ideologies, including mine and their own?

Necessarily, these questions needed to be asked not only in an intellectual way, but also in an embodied, material way. I originally thought that I should practice thinking about these questions daily, through some kind of embodied practice – walking, yoga, or meditation. Truthfully, I did not follow through with a daily physical practice. However, I did engage with these questions daily when I was intensely focused on my research work, be that interviewing, analyzing data, or writing. More specifically, I developed a greater awareness of what I was feeling in my body, in addition to what I was thinking about in my head. Over time, I was able to better pay attention to the connections between feelings and thoughts. At one point, a colleague helped me with a breakthrough in my analysis by asking me whether the concept of ‘class’ was showing up in my data. I said that I was uncomfortable with it. Her question pushed me to think more carefully about what I was feeling about class, and where in the data that was coming from. This connection between feeling and thinking led to my including much more data about how socialized class
operated in residents’ group organizing, and between some residents’ group members and government officials.

**5) Collaborative Critical Reflection**

Butterwick and Dawson (2005) argue that academics are punished for thinking critically about their own experience and emotions in research work in the process of gaining employment, tenure, and legitimacy at Western universities. Butterwick and Dawson use the term *audit culture* to describe how university processes individualize and control knowledge production, creating intense competition, as well as “suspicion and isolation” among academics (64). *Audit culture* makes it extremely difficult, if not impossible for researchers, especially apprenticing researchers, to have space to think critically and clearly about their own complicity in systems of domination. In the context of *audit culture*, where can researchers have space to talk and think critically about complicity in systems of domination?

One place to work together is in the classroom. As an apprenticing institutional ethnographer, I was hoping to work regularly with a group of colleagues to reflect about institutional relations that shaped my research work, and therefore how I made my Self through that work. While I had the opportunity to meet monthly or bi-monthly with other colleagues at OISE to explore my critical questions, I did not take full advantage of the spaces offered. Most often, I was unable to attend study group meetings due to conflicts with my schedule and transit challenges. I did, however, join a group of graduate student researchers in the social sciences at the University of Guelph, through the Research Shop (at the Institute for Community Engaged Scholarship). During meetings at the Research
Shop, I shared ideas about my work and received feedback from other doctoral students in different social science disciplines. While this space was very helpful and supportive, it did not have a critical reflective focus as its purpose.

In future research projects, I would specifically seek out peers with whom to share research work and critical reflections. I would schedule these meetings and make a firm commitment to attending and sharing critical reflection about our research practice, as well as about the ideas we explore through research.

**Summary**

In the upcoming chapters, I use institutional ethnography to trace the connections among accounting texts in Canada. I blend this exploration with the theory of civility, in which humans are rendered subjects in a hierarchy, where those who can perform civility appropriately are often rewarded with resources and social legitimacy, while Others are made to work excessively (and unreasonably) to prove their worthiness. In the next chapter, I also introduce Foucault’s theory of governmentality (1991), as it relates to this work for two reasons. First, Foucault’s work, and that of other (primarily accounting) theorists who take up the theory of governmentality, helps to historicize accountability as a set of practices that emerged as Europe transitioned from feudal to capitalist states (rather than a value-free concept that has ‘always been’ desirable). Accounting practices, such as using numbers to ‘account’ for human exchanges, represent a profound transition from human organizing based on personal trust relationships to what Goldberg (2009) calls “social contracts”, in which people perform civility – “refinement, urbanity, sociability, courtesy” (10) – in exchange for social legitimacy, and ultimately financial
and labour resources. Second, Foucault’s theory of governmentality draws attention to specific ways in which research participants performed accountability, by trying to appropriately use socially-accepted accounting tools – scientific management texts – to be visible and known as trustworthy (deserving of resources) to one another.
Chapter 3

Naming the history of accountability:
Connecting today’s lived realities with our historical roots

account [noun]. reckoning XIII; estimation XIV; report XVII. — Anglo-Norman ac(o)unte, Old French aconte, formed on acunter, aconter (AC- to express motion, direct towards + conter COUNT, to reckon), whence account vb. XIV. Hence accountable XIV So accountant XV (Concise Oxford Dictionary of English Etymology 1996)

Introduction

Each year, members of residents’ groups in the city where I conducted my research were required to generate particular documents to account for the money they receive from the municipality. One document they prepared was a statistics form (see Appendix B), which was pre-designed by government officials and linked directly with a report municipal staff were mandated to prepare for the provincial government. In the statistics form, residents’ group members had to show the number of people involved in different kinds of programs. The statistics form framed how people’s lived experience of the residents’ group program became known through certain categories.

For example, programs, and thus their participants, were divided into two types: ‘recreation’ and ‘social’. Residents’ groups had to list each of their programs by name and also categorize them according to ‘registered’ and ‘drop-in’. In the form, groups were required to record and produce the number of: individuals registered for each program, the number of people that actually attended, the number of times each program was offered, and the number of program hours. Finally, residents’ groups were also required to subdivide their attendance information for each program into one of five different age categories: 0-6, 7-11, 12-18, 19-54, and 55+ years. Certain realities were made visible
through the form, such as age of participants, while other realities were made invisible, such as why participants chose to be involved.

Residents’ groups were required to produce this statistical information four times per year, in congruence with the municipal fiscal quarters, in order to maintain their funding from that level of government. In addition to producing statistical information, residents’ groups were also required to produce receipts for all of their expenditures of municipal funds, their group bank statements, as well as a report about how their programming reflected the core values of the municipality, as described in the city’s corporate Strategic Plan.

Residents’ group member, Roger, told me he performed work related to accountability “begrudgingly.” Roger described the work he did in the following way:

Basically at the end of the year we have to submit a service agreement, which is a work in progress, but we specify what monies we have, what we spent and so forth, in other words an income/expense statement. We also have to list where our bank accounts are, that we're not secreting the money away; that it's actually been spent. That's to the city.

Roger was interviewed with Dave, who is from another residents’ group. After Roger’s statement, Dave added,

Also, we do our quarterly; we send all our receipts and everything we've done, like our after school program or our summer camp, all that info goes to the city. They process it and bring it back and give us the money we've requested or used.

Dave was the only resident to make the explicit connection between the disbursement of funds from the municipality to his residents’ group and the actions he was being asked to do to show accountability.
Accounting as a Performance

All of this accounting work was a performance, part of the ideological frame of accountability. I use the word performance here specifically because it simultaneously means “the accomplishment or carrying out of something”, “the quality of execution of such an action…when measured against a standard”, and “the extent to which an investment is profitable” (Oxford English Dictionary 2012, online). This third definition is often associated with purely financial investments, erasing the human labour involved in producing profit. I deliberately use performance here to draw attention to how residents, and some government officials, were understood as homogenized ‘units’, rather than complex humans, through accounting practices they were required to carry out.

Performance also means “interpretation” as in a dramatic play (Oxford English Dictionary 2012, online). Residents and government officials often performed their accountability work as if acting from a script. In Lentricchia and McLaughlin’s 1995 edition of Critical Terms for Literary Study, Henry Sayre contributes an essay defining “Performance.” He describes performance as “the single occurrence of a repeatable and preexistent text or score” (91). In his essay, Sayre refers primarily to performances of literary works, such as Shakespeare’s Hamlet. However, Sayre’s definitions are instructive if we overlay them with Coleman (2006) and Goldberg’s (2009) theories of civility. Performances are a set of actions and ways of being that bestow merit upon a subject, creating subject positions within a supposed social hierarchy (social text).

Sayre goes on to say that “the assumption, of course, is that the audience is in a position to make such judgments, that it somehow knows or understands what the “master” work is in its ideal realization” (91). Coleman (2006) argues that Anglophone
Canadians are taught, from a very early age, what being civilized is, and what it is not – how to act civilized. Thus, just like an audience, the dominant, white, middle-class in Canada acts as an audience for political interplay, using British, Christian, capital-oriented, individualistic values to make judgments about Others’ performances of civility, including other white people.

As an example, when residents or government officials in the study broke from the dominant social script, such as when some residents talked all the way through a municipal meeting – as a show of their full attention and participation in the meeting – their actions were considered disrespectful and inappropriate by the meeting facilitator. In a second example, as residents’ group members negotiated with one another to secure funding for their groups, social class was also performed, as if in a play. Residents’ group members living with higher incomes sometimes used complex language to achieve their goals in the group, reflective of higher education or professional work experience in which language is used to denote superiority. Residents living with higher incomes also had ‘costumes’ (clothing) that demonstrated their wealth and social power. Residents living with lower incomes often used their knowledge of residents’ group association history (many had been volunteers and members for a number of years) to rebut or argue for their goals.

However, the relations of ruling in the accounting performances (the filling out of statistics forms and the use of particular language to advocate for resources for one’s group) described above were often accepted as normal by participants, almost completely hiding the ways actors were using socially constructed power to achieve their own ends. The socially constructed differences, as well as the technologies that conflated to convey
trust in the relationship between the state and residents, as well as among residents living with different levels of income, seemed natural, acceptable and necessary to many participants. In fact, government officials and residents expressed that while accounting practices were “oppressive”, “difficult to learn”, and “time consuming” most also indicated that performing accountability was their own desire for themselves and others.

When one comes to desire the use of particular tools for social interactions, the ideological frame disappears from view, and is silently, uncritically reproduced.

For example, residents’ group member, Sherry said, “You know, ideally people would achieve things but I don’t think usually it happens… everybody has to be made accountable, that’s what keeps us focused on our goals.” Government Official, Leila, also talked about what she called “inherent” human behaviour that is “lazy.” Including herself in the observation, she said, “when you know that you’re going to be held accountable and you can’t let things slide, you have to show how well you’re doing, then you’d try harder.” Otherwise, Leila said, “there is that part of people where you probably just would let it slide if you could.” She explained that she thought that having to report one’s work was one way to encourage people to do their best. In particular, she related her comments to paid and volunteer work.

Well, it’s more of a negative comment, but it came to me immediately, and that is that residents’ groups are run on a volunteer basis. When you’re not being paid for something, people don’t hold you as accountable. And so that little bit of you that wants to let it go, or not try as hard, is more allowed. So, I think it’s really important to have accountability there.

Residents’ group member, Pamela, offered a nuanced perspective. She and I had a long discussion about the challenges of showing value for money in social program. Pamela eventually said, “A lot of the times with social programs, the value comes out
down the road”, acknowledging that the performance of accountability does not necessarily equate with social value at the time the measurement takes place. However, Pamela also recognized “If you can’t show anything then you don’t have accountability”, referring to the performance of collecting and preparing the data for the municipal statistics report. Pamela’s observation is key. Accountability is performative. In his essay defining “Performance” Sayre (1995) writes, “a good performance will result from careful attention and scrupulous fidelity to the score or text” (93). In the case of this thesis, the scrupulous fidelity is to the performance of subjectivity, of the condition of learning to inhabit the dominant social and political system – using the example of accountability.

Pamela went on to say that

We need to allow funders to have a stick behind their money. In other words, “You promised to do this report.” If you don’t do it, here is a penalty. …Because too often we haven’t been doing the steps. We need to be called on that.

Doing the performance of collecting and presenting particular statistics equated with accountability, which led to a government official (who was not part of program planning or delivery) deciding that a program was “good” or “bad.” Ultimately, the knowing created by the statistics form led to access to resources – continued funding – or not.

A fourth residents’ group member, Peter, argued vehemently that volunteer organizations struggle to have the financial and human resources to collect and collate the statistical data required by the municipality. However, he said with a smile, “As a

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7 For example, many residents’ group members gave examples of young people who had been involved in their programs for a few years and had made major, positive changes to their lives (such as from gang membership to application to medical school), in part as a result of residents’ group programming. However, the statistics forms and annual reporting cycles for residents’ groups meant that those stories of value were not measured or considered in decision-making.
member of the general public, I want to know that [public] money is being well spent.”

When I asked Peter what he meant, he clarified: “I think it’s inherent. We go out and we make money, so we have to demonstrate, in doing, that value for money. It’s part of our society and how we…value our time, so value for our money so to speak.”

In fact, the concept of value for money is not inherent at all. The specific accounting instruments used to perform accountability and demonstrate value for money have long histories as tools of dominance and compliance, many dating back to the transition from feudal to democratic states in 16th Century Europe, or before (Foucault 1991). Bourdieu (2005) cautions that an “amnesia of genesis” pervades the study and discussion of economic exchanges, which produces the “illusion of the ahistorical universality of categories and concepts” (5). Bannerji (2005) writes that during the formation of capitalist states, economics emerged as a science, “a compartmentalizing way of thinking that ruptures the formative, complex integrity of the social whole” (148).

She writes,

The notion of the economy came to substitute notions of the social. As such, social organization and society became enunciations or functions of the economy. Lived social relations and experiencing subjects became subjected to one-dimensional views of the social, that is, of economic relations and structures (148).

Why did this happen? What made it necessary to conceive of people in categories that disconnect their interlocking identities and lived experiences into pieces that can be known, understood and decided upon by others who may not share the same experiences?

In response to these questions, an important part of this research has been to historicize accountability as a concept, as well as to situate accounting performances, such as the statistics form discussed above, in relation to dominant social relationships
and ideas over the history in which they evolved. In order to arrive at this historicizing, I will further explain the connections between the theories of civility and governmentality, and how these relate to the performance of accountability.

**The Production of Subjects: Civility and Performance**

When subjects are produced as part of a social hierarchy, we stop thinking of one another as full humans, and begin to think of one another and ourselves as situated in the hierarchy. When we think of ourselves in relationships to others in hierarchy, rather than all as full humans, this thinking permits social power differences to grow among us, weakening our ability to truly connect with Others, and empowering relationships of dominance and marginality among us. Ultimately, hierarchical thinking is destructive to all of us.

My understanding of dominance is informed by what bell hooks (2000) calls “metaphysical dualism (the assumption that the world can always be understood in binary categories, that there is an inferior and a superior, a good and a bad)” (106). hooks states that ‘metaphysical dualism’ formed the foundation of Judeo-Christian ideology, which has in turn informed Western political thought over the last 3500 years. She argues that ‘metaphysical dualism’ was the ideological foundation of all forms of group oppression, sexism, racism, etc. (106).

Marx and Engels ([1845] 1998) explain that when dominance exists in social relations, “the class which is the ruling *material* force of society is at the same time its ruling *intellectual* force” (67, emphasis original). Marx and Engels’ statement is salient because those who rule make reality (laws, histories, stories, ideas, religious practices)
that reflect their own views of what is normal, acceptable and desirable. Obviously when we operate from a perspective that social hierarchy is ‘normal’, we make relationships, laws, school curriculums and government institutions that reflect these views.

Dominance and marginality are often used to describe the ways in which ‘metaphysical dualism’ works – by creating an ideal through a contrast with the non-ideal (Ahmed 1998; 2000). I understand dominance to mean that which is considered ‘superior’ by those in positions of social power, as well as the privileges that certain dominant actors have to exercise their power over others. In turn, marginality means that which is considered ‘inferior’ by those in positions of dominance, as well as the distancing of those people marked as ‘marginal’ from positions of power, or the ability to exercise power. My understanding of dominance and marginality are influenced by Marx and Engels’ ([1845] 1998) argument that

The class which has the means of material production at its disposal, consequently also controls the means of mental production, so that the ideas of those who lack the means of mental production are on the whole subject to it. The ruling ideas are nothing more than the ideal expression of the dominant material relations, the dominant material relations grasped as ideas; hence of the relations that make one class the ruling one, therefore, the ideas of its dominance (67).

Thus, humans will use technologies available to them, including language, media and reports, to explain what is happening to them. In this act of explaining, humans make what is real.

When humans make a reality that is hierarchical, we render it possible to colonize – other humans, spaces, places, and other living beings (Armstrong and Ng 2004). In our current social order, colonization is an ongoing event, rather than something that occurred in the past and has ended (Tuhiwai Smith 1999). Stuart Hall (1996) argues that a critique
of colonialism must also be a critique of capitalism, as the two processes are inextricably linked and operate together. David Goldberg (1993) explains that ‘epistemological foundations’ “are at the heart of the constitution of social power” (149), indicating that ways of knowing direct our understandings of ourselves and our relationships with others, and thus are deeply embedded in forms of governance.

In particular, I see connections between the ideology of accountability and Eurocentric knowledge production that links capitalism with colonial interests. Here is a central place where the theory of civility informs my theoretical framework. Daniel Coleman (2006) writes,

the English language’s concept of civility combines the temporal notion of civilization as progress that was central to the idea of modernity and the colonial mission with the moral-ethical concept of a (relatively) peaceful order – that is to say, the orderly regulation between individual liberty and collective equality that has been fundamental to the politics of the modern nation state (10).

While working toward a “peaceful order” may in itself be an important goal for groups of humans, the problem with the English language, and dominant Canadian concept of civility, is that it is based on incomplete understandings of what it is to be human. Heron (2008) points out that current (‘modern’) concepts of personhood are still based on bourgeois subject formation in 17th Century Europe.

The epitome of European bourgeois identity is white, of a superior economic and social class, male, rational (divorced from emotion – which is seen as a less desirable and feminine characteristic), connected to land or land ownership, heterosexual, monogamous and able to manage the economic wellbeing of his family as the head of household (Foucault 1991; Stoler 1995). All of these characteristics herald a ‘culturally-competent’ person (Heron 2008), who is assumed to have the capacities, and the naturalized right in
the order of the cosmos, to govern others (Foucault 1991). Heron (2008) also argues that white women are very close to the epitome of bourgeois identity, despite being subject to gender norms that place responsibility with them for upholding and transmitting traditional Eurocentric sexual morals. Physical markers, such as dress and skin colour, delineate social distinctions among individuals who have been taught to understand social relations through the Eurocentric/white settler worldview. This invented (rather than ‘natural’) social categorization makes it impossible for humans who operate using this worldview to truly connect with one another. Social hierarchy gives some of us power, but ultimately also means that we must constantly be doing social performances, such as ‘accountability’, to maintain this power.

Jeannette Armstrong (Armstrong and Ng 2004) explains how this social hierarchy works using the concept of ‘race’.

So when I look at history and “race” and the idea of how “race” may have started, I conclude that “race” begins with the fundamental premise that someone thinks that they have more of a right to truth or power; someone has more of a right to state what they think the world looks like and to coerce others into agreeing with that view. Somewhere along the line, some human beings began to accept that idea as a paradigm, to believe that someone over there has the right to develop the choices, to enforce the choices, to make the choices for others (32).

As with race, other social distinctions, such as gender, age, place of origin, physical ability, and class became categories that humans used to distinguish one another, and to know their place in European society. These European social attitudes were brought to settler Canada and continue to thrive.

Goldberg (2009) states that in the global capitalist project “the fabrication of social homogeneities,” such as ‘race’, simplified distinctions that facilitated large-scale colonial organizing (5). The same thing happened with gender and class. The
presumption of human homogeneity according to social grouping (gender, race, class),
and the consequent ‘ease’ of identifying an ‘Other’, still facilitates governance decisions,
particularly for governing large geographical areas, such as a city, province, or nation
state. Goldberg argues that racialized thinking purveys a constructed sense of ‘facility’ in
identifying those who can be ‘known’ by certain social markers: “skin colour, hair
texture, facial shape, mannerisms, ways of speaking, even dress and the like” (6). Gender
and class are also used as markers, or characteristics, as they are often called.

These characteristics conjure an “educated and habituated guess predicated on a
degree of familiarity” about likeness, and also degree of civility (Goldberg 2009, 6). As
we use this homogenized thinking, over time “civility itself” becomes “a form of
presumed homogeneity” (36), a way of knowing Others, of knowing their ‘character’
easily, and of taking responsibility for governing them. A very common current example
is that if I am in a bad mood or feeling angry, the first assumption most male (and many
female) colleagues will make is not that perhaps I have had a bad day, but that I must be
close to menstruating. I am known (made sense of) by others not for what is really
happening for me, but based on a socialized category of female. When we use this
presumptive knowing to understand others (basically understanding them from our own
perspectives) we render them less visible, or invisible altogether. Whether this rendering
is intentional or unintentional, damage is done.

Civility as a concept not only operates at an individual level, as in the example
above; it also works at an institutional and state level. Operatively, Goldberg (2009)
describes civility as “the overarching sensibility of the prevailing social order, its modes
of perception and deception, interaction and representation” (44). Civility is demonstrated
through “the particular expressions of social interaction affirmed as socially appealing, as valorized, which include forms of objection” (44). Goldberg argues that there is a “constitutive connection between modernization as increasing civility and the potential of the state to be licensed to commit violence…” in order to uphold civility (46). Goldberg goes on to state that “civility as a historical process accordingly is not the purging – ending – of violence but its veiling (the iron hand in the velvet glove), the positioning of socially sanctioned violence out of sight” (49).

In the Eurocentric/white settler worldview, both the ascribed identity (male, white, wealthy, etc.) and the performance of behaviours associated with the social epitome, such as dress, literacy, or use of a particular technology, give people increased immunity to socially sanctioned violence, more control over decision-making, and more access to resources. The idea that certain bodies are sanctioned to first of all know, and second to make decisions on behalf of homogenized Others is a central concept in this thesis. In particular, I trace the ways in which certain people’s lived experiences are rendered less or completely invisible through the practices (performances) of accountability, while other people’s lived experiences are rendered more visible, and the norm.

In the Canadian context, Coleman (2006) cautions that

To note that the borders of civility are maintained by uncivil violence and unfair exclusions is not to deny the degrees of justice and equality that have been achieved by the civil sphere. Rather, it is to insist that these borders have always been, will always be, the sites where new projects of civility are under negotiation. The purpose of looking at how the borders were drawn, challenged, and renegotiated in the past is not only to change from a static to a kinetic model of the civil sphere but also to allow ourselves to be ‘read by’ the past, to remind ourselves that the margins of our own understandings of civility are often just as violent and exclusive
as they were in past generations, though the specific categories for exclusion and their rationalizations may have shifted (9-10).

Coleman does not outright reject civility as a social value. What he points to are the exclusions that happen in the project of making a state *civil*, when those in positions of power and decision-making are using a view of personhood that does not include all people. These exclusions are modern violence. Taking up Coleman’s suggestion of allowing ourselves to be ‘read by’ the past to understand the violence being done currently in the name of civility, it is important to seek out histories of accounting as a *technology* of governing. In the following sections I explore the ways in which frameworks of accountability were and are used to denote and enact civility, as part of the capitalist project.

**How we come to trust based on accounts: Governmentality and accountability**

A large body of literature links Foucault’s theory of governmentality with historical and current practices of accountability. The importance of using governmentality in this thesis is that Foucault, and other theorists who take up his work, show how, in very material terms, people in positions of decision-making power use particular accounting tools to hold power. In addition, I see connections between the ways in which Foucault theorizes how people hold power and the ways Coleman and Goldberg talk about civility; that is, people get power by performing both as civilized subjects (language, dress, politeness), and also in having the knowledge, training, and time to use complicated tools for governance (in this case, accounting tools). In upcoming chapters in this thesis, I will show how research participants performed accountability by using specific tools, such as a statistics form, which is seen by the
majority of participants (government officials and residents) as the most preferable way
to communicate meaning and value about the work residents’ groups did.

In his lecture on governmentality (1991), Foucault argues that the project of
modernizing governments in Europe began in the sixteenth century, during the transition
from feudalism to colonial states. Foucault describes governmentality as

The tendency which, over a long period throughout the West, has steadily
lead towards the pre-eminence over all other forms (sovereignty,
discipline, etc.) of this type of power which may be termed government,
resulting, on the one hand, in the formation of a whole series of specific
governmental apparatuses, and on the other, in the development of a
whole complex of savoires (102, emphasis original).

In the developing logic of governmentality and capitalist economy, “a person who wishes
to govern the state well must first learn how to govern himself, his goods, his patrimony,
after which he will be successful in governing the state” (91). By performing this self-
government of personal property and family according to bourgeois social graces, the
male body may be entitled to what Foucault calls “upward continuity” (91). In emerging
market states, men with particular socio-behavioural markers – “the correct manner of
managing individuals, goods and wealth within the family” – are deemed fit to govern
others (Foucault 1991, 92).

Connections exist between Foucault’s work and the notions of civility described
by Coleman and Goldberg. Each theorist discusses the concept that particular social
markers, both physical and performative, make certain humans ‘good’ citizens of a
territory, and give them the right to govern others in that territory – constitute them as
trustworthy. Foucault, Coleman and Goldberg also connect present-day social conditions
and government apparatus with the historical development of European market states.
Importantly, both theories point to the fact that being a good subject involves being seen,
being visible through scientifically-knowable actions, as good. The ‘modern’, Western, white, middle-class way of knowing makes the assumption that certain humans are able to be trusted if they can do such performances, while Others (people of colour, women, people living with low incomes) will always be suspect, inherently untrustworthy, and require control and vigilance to make them behave.

Foucault goes on to describe the development of what he calls the *technologies of governmentality* during the eighteenth century. He describes that the primary concerns of government in this developing system

… are in fact men, but men in their *relations*, their links, their imbrications with those other things which are wealth, resources, means of subsistence, the territory with its specific qualities, climate, irrigation, fertility, etc.; men in their relation to that other kind of things, customs, habits, ways of acting and thinking, etc.; lastly, men in relation to that other kind of things, accidents and misfortunes such as famine, epidemics, death, etc.

(93, emphasis mine).

Under this nascent political logic, Foucault argues that governments “employ tactics rather than laws, and even of using laws themselves as tactics – to arrange things in such a way that…” particular ends may be achieved (95). One example of such ‘tactics’ is the application of statistics, previously used “in mercantilist tradition…for the benefit of monarchical administration,” to measure the ‘population’ (100). Foucault describes that during the eighteenth century, governments moved to focus less on families as the unit of ‘measurement’, and more on *populations* as the units of decision-making and action. This transition was crucial, as it necessitated what he calls “the birth of a new art…of absolutely new tactics and techniques” for public management, including ways of creating and *reading* accounts of human experience (100). Foucault’s theory points to
how people moved from having personal trust relationships with one another, to knowing one another based on documents (including texts such as a statistics form).

A number of accounting scholars have taken up Foucault’s theory of the emerging apparatus of government in a capitalist context, with a particular focus on ways of knowing generated and reified through ‘counting’ the population. Miller and Rose (1990) argue that accounting became an integral technology of a centralized government, in which numbers act as a way of knowing ‘subjects’ in a territory, and therefore render them ‘manageable.’ They state that “‘indirect’ mechanisms of rule,” including accounting, “are of such importance in liberal democratic societies: those that have enabled, or have sought to enable government at a distance” (9, emphasis original).

Drawing on Latour’s (1987) work, Miller and Rose describe how accounting practices became a part of the mechanism of European colonial governments, in which “distant places were ‘mobilized’, brought home to ‘centres of calculation’ in the form of maps [and] drawings,” which “enabled a ‘centre’ to be formed that could ‘dominate’ a realm of persons and processes distant from it” (9).

Neu (1999) provides an example of how accounting facilitated ‘dominance at a distance’, drawing on Miller and Rose (1990), for his research on the colonization of Indigenous Peoples by the British, in territory now called Canada. Neu states that, “by the 1830s, accounting techniques had come to occupy a central place in the military machinery of empire” (55). Neu traces how accounting information came to represent “the state of affairs in the colonies,” and thus “created the illusion that it was possible to compare military efficiency in disparate locales” (64). In describing the sense-making of accounting data by military committees in Britain, Neu pinpoints a historical
transformation in the vision of the British governing officers from a ‘nation to nation’
relationship with Indigenous Peoples, to a ‘paternalistic’ view. This change in
relationship was partly a result of reading accounts in a particular way, “making visible
the costs of maintaining current [diplomatic] relationships with indigenous peoples” (68).
Neu concludes that while government uses of accounting technology may be different
from those used by corporations, the function of these technologies “is to gather and
represent information at a point in time in order to exercise control (whether we refer to
this control as governmentality or stewardship)” (76).

Rose (1991) argues that in the current era, accounting numbers in public policy
have come to “act as relays promising to align the exercise of ‘public’ authority with the
values and beliefs of citizens” (675). In describing the use of accounting technologies in
the United States from the eighteenth century to the present, Rose theorizes that
accounting and numeracy became “systems of meaning and value” for translating
abstract human experiences (681). Rose contends that “ideas are constitutively social in
that they are formed and circulated within very material apparatuses for the production,
delimitation and authorization of truth” (681, emphasis mine). The idea that numbers
mean truth, and also indicate the trustworthiness of a person or group, is a cornerstone
concept that upholds accountability as an ideological frame.

In particular, Rose focuses on how accounting and numeracy were constructed as
“ethical technologies” that were used “to produce a certain kind of disciplined
subjectivity” among U.S. residents (682). Understanding democracy as intimately linked
with capitalist modes of production, Rose argues that “democracy requires citizens to
calculate about their lives as well as their commerce” (683), necessitating that capitalist
governments teach citizens to understand, value, and enact sense-making of human experience through numeric accounts.

Rose points to a key transformation in the development of the ‘modern’ democratic state in which accounting becomes a stand-in for personal relationships. Rose argues that for nation states to function human relationships of trust and sense-making based on stable, personal interactions must be replaced by trust based on numbers. This shift facilitates the mobility of labour in an organized, democratic, capitalist state. He writes that “the old bonds that assured the mutuality of persons entering into a trade no longer figure: a new objectivity is substitute for that lost trust…impersonality rather than status, wisdom or experience becomes the new measure of truth” (678). According to Rose, from the 1840s onward, “political disputes will be waged in the language of number” (685). In this new social order mitigated through technology rather than personal relationship, Rose (1991) asserts that “numbers do not merely inscribe a pre-existing reality. They constitute it” (676, emphasis mine). Therefore, if governments and their agents function using metaphysical dualism to make sense of the world, dominance and marginality will be written into their practice, including systems of accounting.

Hopwood’s (1987) research on ‘the archaeology of accounting systems’ provides several examples of how dominance is subtly written into accounts. Hopwood argues that the supposed objective truth offered by numbers in accounting technologies are constituted by particular ways of knowing, “in order to make real and powerful quite particular conceptions of economic and social ends” (213) – specifically capitalist modes of production and labour. Hopwood stresses that accounting technologies “have enabled
the construction of a management regime abstracted and distanced from the operation of the work process itself” (213).

By directing our focus in particular ways, to certain people and places, accounting technologies can be employed to do what Goldberg (2009) describes as *hiding from view* “from and for the more racially [and class and gender] powerful…exactly the hard work, conceptually and materially, socially and politically, legally and forcefully, it took to set up and reproduce racial [gendered and class] arrangements” (3). Accounting is one tool for building, and re-building social relationships, dominance and empire, an almost invisible technology used to *make visible* distinctions among socially constructed ‘groups’. If we situate accounting technology historically as a tool drawn from feudalism into the service of centralized governments in European capitalist states, we must also understand it as a technology used in service of reifying notions of civility and ensuring a supply of labour in capitalist systems.

Miller and Rose (1990) caution that “the language of expertise plays a key role” in the work accounting does to socially constitute “its norms and values seeming compelling because of their claim to a disinterested truth, and the promise they offer of achieving desired results” (10). Through being discussed as ‘scientific,’ and therefore morally neutral (Miller and Rose 1990), many who use and interpret accounting data “assume a unidirectional relationship between accounting and the public interest, wherein ‘better’ accounting (i.e. more representationally faithful, more reliable, more timely, more comparable, and so forth) makes for greater social welfare” (Neu and Graham 2005, 585).
However, Neu and Graham (2005) argue that “accounting does not serve the public interest so much as generate a peculiar and hyperreal version of it. And this peculiar ‘public interest’ in turn demands and generates the accounting that it requires” (585). Neu and Graham expose the fallacy that accounting offers an objective truth, functionally hiding the ideological work done to choose who and what to count, as well as how that data is used to make decisions, while being used to shape material reality. For example, Neu’s research about public spaces and accounting in Alberta (2005) highlights how “accounting practices can also reconstitute social space by introducing new ways of thinking and talking about the social world” (395). Quarter, Mook and Richmond’s (2002) book *What Counts*, provides many examples of how accounting tools are used to highlight particular types of value in organizations, such as profit, while making others, such as volunteer contributions, invisible, and therefore un(der)valued.

Dillard and Ruchula (2005) take this argument a step further, pointing to human agency and choice in the creation and interpretation of accounting data. Dillard and Ruchula theorize about what they call ‘administrative evil’, which emerges from ‘rational’ practices of modernity, practices that comprise the focus of much contemporary accounting/accounting information systems research and practice. Administrative evil occurs when ordinary people, properly carrying out their organizational responsibilities, engage in acts that deprive innocent human beings of their humanity (609).

According to the authors, dehumanizing happens through “hierarchical accountability and control structures predicated on, and in support of, instrumental rationality” allowing humans to be understood as “objects of action…expressed in purely technical, ostensibly ethically neutral terms” (611). The practice of using administrative tools to make some humans visible, recognizable, and legitimate while others become invisible,
unrecognizable and illegitimate, and insisting that this action is *ethical* and *neutral*, is a form of violence. This violence may not draw blood at the time it is done, but the material and physical consequences of this violence are deep.

Ironically, I am going to use statistical examples to make the consequences of this violence *visible*. For example, in Ontario “racialized families are 2-4 times more likely than white families to fall below LICO [the Canadian low income cut off]” (Colour of Poverty 2007: Online Health & Well Being Factsheet). In Canada, Aboriginal people are twice as likely to live below LICO than non-Aboriginal people (Noël and Laroque 2007). In 2007 Statistics Canada reported that women earn 83% of what men earn for the same work across 10 job categories.

Material wealth is linked with longevity and physical wellbeing for a greater period of time in one’s life. The Colour of Poverty reports that “nearly 70% of men living in the wealthiest neighbourhoods will live to age 75, while only 50% of men living in the poorest neighbourhoods will reach that age” (Online Health & Well Being Factsheet). Being denied physical wellbeing because of physical attributes, through administrative practice, is a form of violence. Dillard and Ruchula (2005) contend that actors in organizations use disciplinary practice, such as performance evaluation and threat of terminating employment, to facilitate employee compliance with dehumanizing technologies that do administrative violence, including accounting.

Finally, many accounting scholars provide examples of how technologies of accounting are employed as part of a continuing supranational project to *modernize* governments in an ongoing capitalist expansion, which continues to use the underlying logic of metaphysical dualism. Pal and Ireland (2010) state that the last three decades
have seen a “routinization of public sector reform” (621) “toward an emphasis of the state and good governance for economic development and social stability” (622). Everett, Neu and Rahaman (2007) document how “accounting has the potential to be enrolled in a form of ideological politics” (515) in the fight against corruption by supranational organizations like the World Bank, the United Nations and the Organization for Economic Co-Operation and Development (OECD), interested in creating stable global investment climates.

As part of the ongoing work to civilize and render states amenable to market systems, good governance indicators, in which accountability practices figure prominently, have increased drastically over the last 15 years (Buduru and Pal 2010). Invoking Foucault, the authors argue that, “at the deepest level, the indicators and measurement movement is a reflection of the modern rationality of governance” (516). Through the use of accountability audits\(^8\), supranational organizations and economically powerful states “invite ‘auditees’ (governments) to adapt and change towards the governance standard…through this exercise of soft power” (517). According to Burudu and Pal, this use of accounting practice as an indicator of good government “is creating a ‘globalized state’” that “may eventually have increasingly similar internal institutional mechanisms and, hence, provide a platform for ‘un-coordinated co-ordination’ (517).

Accounting technologies make “the objects of governance” – states which are often referred to as developing – “knowable in terms of accounting / financial expertise” by wealthier nations or supranational organizations, such as the World Bank (Neu, et al. 2005, 636). Accounting technologies are part of ruling relations.

\(^8\) For an example, see the Urban Governance Index, published by the United Nations Human Settlements Program, available at [www.unhabitat.org/governance](http://www.unhabitat.org/governance).
The argument can be made that these instruments of soft power (Burudu and Pal 2010), including accounting as a measure of good governance, are in the best interest of residents of any state, toward increased fairness and wellbeing in their lived experience. A common assumption in political theory is that governing officials who act for the common good will necessarily make decisions that anger, frustrate or upset some residents (see, e.g., Cooper 2004). However, it is crucially important to remember Coleman’s (2006) caution that violence done in the name of civility and wellness today may be just as cruel as that which we consider with disgust through historical distance. What interests me as a theorist and practitioner is a close examination of the intellectual frontiers (Bergland 2000), the places where individuals make choices to think of others as equal humans or not, and in turn use available technology to render other humans visible or not (intentionally or unintentionally).

The use of accounting technology to civilize, to render states and people knowable is linked to the ways in which accountability is currently being discussed and practiced in Canada. In the following section, I provide a brief history and context for dominant notions of accountability in the municipal arena in Ontario, linking these ideas and practices to both history and practice in other levels of government in Canada.
Chapter 4

Situating Ourselves:
A Recent History of Accountability in Canada

Introduction

When I spoke with government official Trish, she explained that her perception was that institutional funders, including the federal and provincial governments, were putting increased pressure on municipalities to be accountable.

Trish: I think in Ontario and Canada governments and funders are all required to be more accountable. And there’s been a tightening of that at the provincial level here, and at the federal level. And I think it’s just a filtering and that’s been going on for 10 years. There’s just an increased or a heightened sense of expectation.

Me: Do you have a sense of where that’s coming from?

Trish: Funders, I think.

Me: Why would funders want that?

Trish: Well because there’s fewer dollars available.

Residents’ group member, Peter, is also a public official through his work and talked about being “very familiar” with accountability in a government context. He told me that accountability practices are “supposed to measure value for money.” Peter continued,

Quite frankly governments are in the business of taking taxpayers’ money and getting value out of it. Some of that value is purely social, as in providing meals and clothing for their citizens who are in need, to advancing business interests, to providing more gold medals at Olympics. I mean taxpayers want to have value for their money. They know they’re paying a lot of taxes. They want to have roads clear of snow and they want to have results.

When I asked him where he thought this focus on accountability and transparency was coming from, he said, “money has become a primary indicator of value in our society.”
Where did Trish and Peter’s ideas about accountability come from? How did it get to the point where they name “fewer dollars available” and “money as a primary indicator of value” as explanations for accountability being required of them and others implicated in the use of public funds?

Trish and Peter’s comments reflect how capitalist (profit-driven, private property-focused and individualizing) policies and ideologies reduce human lived experiences to numbers, to dollars. In this chapter I draw from analyses and theorizing about politics in Canada at all levels, in the disciplines of political science, namely governance theory, public policy and administration theory, as well as specific documentation that directs current Canadian political practice, including policy papers, legislation and reporting mechanisms. Based on a review of the literature, dominant ideas about accountability at the municipal level in Ontario are inextricably linked with current definitions and practices at the regional, provincial and federal levels (Bavkis, Baier, and Brown 2009; Siegel 2009).

In part, the reason for this focus is that there seems to be more literature about accountability at the federal level, and to a lesser degree the provincial level, than at the municipal level in Ontario. A second reason for this focus on federal politics is the direct influence that national-level and supra-national policies have on provincial and municipal policies, with respect to program funding, design, delivery, and evaluation (Tindal and Nobles Tindal 2006). The definitions and policies discussed in this chapter highlight a move toward surveillance, individualizing, downloading, and scientific management. Residents become taxpayers and clients (as in a corporation) and neoliberal market ideology pervades one of the most salient ways we collectively organize (government).
As noted in the discussion of the theories of civility and governmentality, while scientific tools – such as the statistics form used by residents’ groups to show value for their work – are thought to show lived realities, they actually disguise them.

**Accountability in Canada: Shifting Terrain**

Attitudes and ideas about government accountability in Canada and in Commonwealth countries have undergone significant changes over the last four decades (Halligan 2009). During the post-war expansion era from the mid 1940s to the 1960s, accountability at the federal level was based on Westminster-style governance, inherited from Canada’s colonial connections with British traditions (Bavkis, Baier, and Brown 2009).

Aucoin and Savoie (2009) explain that in the Westminster tradition, politicians and public servants were accountable directly to their superiors in the organizational chain of command. When public monies were spent, government employees were literally ‘held to account’ by their ministers, the government as a whole, and finally, the public (Doherty and Horne 2002; Pal 2010). In the Westminster tradition, accountability was “linked to the values of the profession” (Hill 2005, 331), whereby public servants were assumed to be ethical and honest by virtue of their professional training. Aucoin and Savoie (2009) report that politicians separated themselves from accountability for administrative functions, and vice-versa, as public servants were supposed to be impartial and non-partisan in carrying out the government’s work.

In the early 1980s, Westminster bureaucracies came under heavy scrutiny, particularly from the newly elected Thatcher government in Britain (Pal 2010).
Westminster administration came to be seen as rigid, rule-bound, costly, and monolithic (Pierre and Peters 2000). In Canada, government organizations were encouraged to become more efficient in their service delivery, taking lessons from business models, which were considered more flexible and creative than government bureaucracies (Inwood 2009). Many scholars point to the conservative governments of the early 1980s in Britain (Thatcher), the U.S. (Reagan), Canada (Mulroney), among others, as drivers behind government reforms, toward more businesslike models of governance (Aucoin 1995; Greener 2009; Kernaghan, Marson, and Borins 2000; Hill 2005).

A participant in this study, a government official named Nila, said, “I think governance is becoming, not a trendy or fashionable thing, but it seems to be out in the world more now.” She went on to say, “I think that’s brought on because the public expects more accountability.” Nila had recently been to a course, sponsored by her institution, in which elected officials and staff learned from a provincial ‘expert’ about what governance is and how to carry it out at the municipal level. When I asked Nila to describe what governance means, she said, “Oh dear. (Big sigh.) I always struggled with what governance is.” Nila asked to refer to notes she made during the ‘expert’ presentation. “Here it is,” she said, as she found what she was looking for.

I guess good governance protects the organization and looks after the risk and helps council to make good decisions. I think also that good governance is about, what’s the word I’m looking for, when you put something in place. Execute policies and ethics so that things get done. Because it’s lovely to have this glossy report [refers to city’s corporate strategic plan], but if there’s no accountability or execution, then we’re not doing our job.

Nila went on to say that one example of good governance in municipal government is when, “staff or the Senior Management Team brings advice [to council] without fear or
favour.” However, Nila’s quote also points to how the organization is moving toward a governance model to protect itself against ‘risk’ – a corporate self-defensive strategy.

In fact, the emergence of *governance* as a term and social practice has been well documented in a growing body of literature since the late 1990s. In their book, *Governance, Politics and the State* (2000), Pierre and Peters describe wider social, political, and economic factors that they suggest were primary forces leading to government reforms in Western states in the late 1970s and early 1980s. Pierre and Peters (2000) call the reforms a transition from government to *governance* – the latter being a term that is still used to reflect a shift in philosophy and practices of Western governments. Pierre and Peters argue that three major socio-economic factors were catalysts for the move toward *governance*.

First, many Western states, including Canada, adopted Keynesian-style social policies after the Second World War. During the 1950s and 60s, these states had healthy, growing tax bases from which to fund social programs. However, as inflation made it more difficult to pay for social programs in the 1970s, states began to reach the limit of palpable taxation levels. Rather than cutting “politically-sensitive expenditures that [were] difficult to change” (53), governments developed new practices, called *governance*, “involving private actors and organized interests in public service delivery activities” (54). Through fostering partnerships with for-profit companies to fund and deliver public services, “governments (state and subnational) have attempted to maintain their service levels even while under severe budgetary constraints” (54).

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9 This period is often referred to, and hotly debated, as the era of *globalization*, in which the interconnectedness of national markets became an increasingly important fascination as many countries moved from having direct administrative relationships with other countries for resources and labour, to state-to-state relationships mitigated by trade agreements and organizations (e.g. The World Trade Organization).
This transition to partnership with for-profit companies to deliver public services characterizes the migration of neoliberal market ideology to government. Harvey (2007) argues that neoliberalism was an excellent fit with middle-class political and social values in the U.S. and Britain in the early 1980s. According to Pierre and Peters (2000), the passage of neoliberal ideology from business to government happened simultaneously with “the shift from a collectivist, to an individualistic political culture, or, more generally, an ideological shift from politics towards the market” (55) in the late 1970s. Politicians who moved neoliberal thinking into national policy arenas appealed to voters who believed that individual freedom was linked with free markets. Harvey (2007) states that “the assumption that individual freedoms are guaranteed by freedom of the market and of trade is a cardinal feature of neoliberal thinking” (7). Harvey describes a neoliberal states as those whose definitions of freedom “reflect the interests of private property owners, businesses, multinational corporations and financial capital” (2007, 7).

In concert with neoliberal ideology, Pierre and Peters (2000) propose that a second influence for governmental reform in Western states was the rise of transnational institutions and trade policies, including the World Trade Organization, the International Monetary Fund, the European Union and the North American Free Trade Agreement. These institutions and agreements challenged Western governments’ power and authority, as these emerging organizations’ policies were designed to “remove political obstacles to growth” for private companies (58). Pierre and Peters report that Western governments had to change their political strategies in response to multinational corporations, who were increasingly able to legally challenge national governments’ policies under the logic of impeding capital growth.
Third, Pierre and Peters (2000) suggest that the move to governance was also a response to critiques from the political left and right that governments had not fulfilled their promise or potential over the three post World War II decades. “The emphasis in the new governance on market-based concepts is not just a consequence of the fiscal problems of the state but rather could also be seen as a strategy to incorporate dominant values and norms in society” (64). New theories of government began to emerge, proposing that the formal state apparatus maintain more of a goal-setting role, and that service delivery should become more like the market, offering options and flexibility to citizens, who were to be treated more like ‘clients’ (Osborne and Gaebler 1992).

As a result of all four of these factors, Pierre and Peters propose that New Public Management (NPM) emerged as the preferred solution to the challenges of government, as well as in response to dominant social actors preferring an individually-focused, market ideology in the late 1970s and early 1980s. Kathi and Cooper (2005) describe the central concepts of NPM as “privatization, outsourcing, and downsizing,” which were thought to increase government productivity and improve services to taxpayers. NPM is part of the tradition of scientific management theory, dating back to Fredrick Taylor’s efficiency experiments during industrial expansion in the U.S. during the early 20th century (Denhard and Denhard 2003). Though they differ at some levels philosophically, NPM has some similarities to its predecessor – rational choice theory – which posits that human behaviour is predictable and manageable if directed by an institutional framework (Bavkis, Baier, and Brown 2009). Rational choice theory is incorporated into NPM ideology to predict that human choice in a market economy will force governments toward the most desirable options for programs and service delivery (Pal 2010).
New Public Management ideology has three central tenets: economy, efficiency, and effectiveness (Kathi and Cooper 2005). NPM proposes that governments use “market mechanisms and terminology, in which the relationships between public agencies and their customers is [sic] understood as involving transactions similar to those that occur in the marketplace” (Denhard and Denhard 2003, 13). In Canada, NPM’s increasing popularity coincides with the passing of the 1977 Value-for-Money Mandate (Barrados, Mayne, and Wileman 2000). “The Act marked the birth of value-for-money auditing in Canada—that is, examining whether Canadians are getting their money's worth for their tax dollars” (Office of the Auditor General of Canada 2002).

Burchell, Clubb, and Hopwood (1985) state that while multiple, unrelated agents in business and government began using concepts of value-added around the same time, the concept was concretized in an article published in the Corporate Report, of the British Accounting Standards Steering Committee in 1975. The idea of value added was partially intended as a non-monetary incentive for British industrial workers to take pride in their product, and thus improve employee performance and cooperation. Value added was also “repeatedly presented as a means of achieving a felicitous combination of participation, if not democracy and efficiency” (Burchell, Clubb, and Hopwood 1985, 399) in response to increased labour rights and economic pressure on Keynesian-style governments.

In both government and for-profit business, value-added began to be used to increase the perceived value of a product or service by a worker, a shareholder, or citizen, while minimizing the increase, maintaining, or reducing the actual financial expenditure on producing that product or service. According to the Canadian Office of the Auditor
General (OAG) the Value-for-Money Act shifted the understanding of accountability in public service provision from a hierarchical relationship within bureaucracy to “a relationship based on the obligation to demonstrate and take responsibility for performance in light of agreed upon expectations” (OAG 2009, Definition of Performance Auditing 1.8).

Supporters of NPM argue that the focus on economy, efficiency and effectiveness increases the political power of taxpayers, and the accountability of politicians and bureaucrats to the public (see, e.g., Inwood 2009; Osborne and Gaebler 1992). Notions of power for taxpayers in the NPM system are largely based on the application of Harvard economist Albert Hirschman’s work *Exit, Voice and Loyalty: Responses to Decline in Firms, Organizations and States* (1970). Hirschman posits that customers in a market system exercise power on organizations through three specific actions 1) loyalty to a company, 2) choosing to exit, or no longer use the products or services offered by a company, and 3) by using their voice to challenge or change a company’s practices or products. Theorists and practitioners who apply Hirschman’s theory to public organizations argue that the options of loyalty, exit and voice increase the accountability of governments directly to taxpayers by forcing bureaucracies to respond to market demand (see, e.g., Greener 2009).

Theorists who challenge NPM argue that market philosophy applied to government organizing significantly undermines collective wellbeing by orienting public services toward residents with a greater share of economic resources (Denhardt and Denhardt 2003). H.T. Miller and Fox (2007) state that “nothing about public administration’s free market reforms is ideologically neutral” (124). According to
Gjelstrup and Sorensen (2007) market orientation creates government services based on the preferences of the largest number, or most influential individuals, systematically leaving other members of communities “isolated on the margins” (41).

One government official who participated in this study gave an example about how neoliberal market ideology, in particular measuring numbers of people served per program dollar spent, rendered the lived realities of some community members invisible in the accounting and decision-making process.

You may have a number of affluent families in an area who are all over getting their kids into every program that they can and there's a huge wait list. That doesn't necessarily demonstrate the fact that those families could pay privately for lots of other services and access lots of other opportunities, versus a community where you have a pocket of low income subsidized housing and many families on assistance, lots of social issues, lots of parents dealing with physical and mental health issues, family stress, addiction. There's a lot going on in that neighbourhood. And parents may not even understand, some of them, the value of getting their kids into programs, and they're busy trying to find milk to get on the table for that particular day.

To even begin to think about registering for a program, getting to a program, good, but to be able to offer barrier-free recreation in that neighbourhood that kids can get themselves to walk themselves to without registration, for free, is massive. But they may not have a 30 person wait list, because the parents just aren't there in terms of being able to be where these parents are over here with tons of social capital to understand all the benefits of getting your kids into programs. So if you just look at strict numbers it's not going to tell that story.

A residents’ group member who participated in the study, Brenda, also described a situation where a lived reality in her neighbourhood was rendered invisible by the accounting tools used by the municipality to make sense of the success of her residents’ group. Brenda explained that her group went for a number of months with a “gap in staffing.” As a result, their numbers shrank from 15 to 6 for a particular youth program. The program had fewer participants due to the changeover in staff, Brenda said. “But
when we show the statistics, the stuff the city needed, it looks like the program is failing compared to what it was last year."

The funding residents’ groups received from the municipality was managed through the recreation services department of the city. Government official, Dana, explained that the accountability measures used for the residents’ groups were the same mechanisms used by the city to show its accountability “to the province and to taxpayers.” Dana outlined the work she did to show accountability, recognizing that the tools available to show need in exchange for public funding were difficult to use in social programming, like that of the residents’ groups.

We had to do a stats report every year for council on our programs. We had to show the numbers. But then I don’t really know what they did with those numbers…But that was part of getting funds; it helped support your budget ask. Like if you were going for an increase in your swimming lesson budget, you had to show trends. Like if we’re going to have more school aged kids and we were going to need an increase in funds for that in a couple of years, we needed to show – kind of predict. We could do that with numbers, with stats. But I don’t know how you do that with [residents’ group] stuff.

Another government official, Norah, highlighted the importance of being able to demonstrate the value of residents’ group programming, using accountability tools that link up with the ideological frame.

In our hearts we know that they’re doing very good work and we see that they’re doing very good work. But if we’re not able to demonstrate that to others, then people can challenge how their public dollars are being used. And then [residents’] groups could lose their dollars. If you can’t prove that this is what the money’s for and this is what you were set to do and you’d better show us that you did it, it would be very sad that those dollars were lost because a group of people saying “you can’t prove to me that you’re making a difference in the lives of people.” How does it line up back to the principles and values of the corporation? So we need to link it back.
Government official, Dana, went on to say that she thought using statistics created “assumptions about need.” The city’s official communication strategy indicated that one of the major ways it was connecting with residents was through residents’ group programming. However, city officials were using homogenizing accounting tools to make sense of heterogeneous residents in diverse neighbourhoods. Dana questioned, “Are you really finding out if this is exactly what they need, they want, or are you just making assumptions?” She answered her own question by saying she thought the city was doing the “bare minimum” and the “best” it could. “It’s really hard”, she said, “with a really busy staff, with a really busy portfolio.”

In Canada, a number of scholars have documented the ways in which NPM policies contribute to estrangement from public decision-making for economically marginalized residents (see, e.g., Coulter 2009; Pinnington 2001; Thibault, Kikulis and Frisby 2002), arguing that NPM is not the great socio-political equalizer touted by theorists. For example, in a Vancouver-based study, participants who carried ‘markers’ of low income, including certain clothing, missing teeth, need for child care, addresses in low income neighbourhoods, as well as particular speech patterns and vocabulary, were de-legitimized in decision-making processes about local recreation services, compared with those of participants who carried the markers of ‘professionals’ (Pinnington 2001). Taking the argument even further, Razack’s work (2002; 2008) suggests that participation in dominant decision-making processes, may not even be a desirable goal for individuals and groups who could be further marginalized by their very participation in a system designed to dominate them. At the same time, some government officials may genuinely want to challenge or change systems to better reflect and serve the lived
realities of marginalized residents. However, the NPM model has contributed to increasing workloads and pressure to use homogenizing accounting tools to express social need across hugely diverse residents.

Despite the ongoing debates about the merits of NPM at all levels of government in Canada, political science scholar Leslie Pal (2010) suggests that NPM may be falling from favour, at least at the federal level, through a greater focus on probity – or honesty and integrity in governance. Pal indicates that the 2006 Gomery Inquiry into the Sponsorship Program (see Commission of Inquiry into the Sponsorship Program and Advertising Activities 2006), led to the passing of the Federal Accountability Act (FAA) that same year by a newly elected Conservative government. The FAA focuses on stringent auditing of federal government officials, including restrictions on party financing, ‘strong’ conflict of interest policy, and more powers to independent auditors and the Auditor General of Canada than previous accountability legislation.

Pal argues that the FAA breaks from Canadian tradition in which elected ministers were responsible for management of public departments, placing responsibility with staff. Under the new legislation, “deputy heads are personally responsible for the administration of their departments, and are accountable to Parliament and the public” (90). While theories about the relationships between the FAA and NPM are very recent in the literature, Pal contends that “an emphasis on probity and conduct translates into an emphasis on procedure and a web of formal and complex rules…which to some extent runs against the grain of the NPM optimism that government could become less bureaucratic” (90). In fact, Pal indicates that the FAA could be seen as a step back toward Westminster-style hierarchy.
Aucoin and Savoie (2009) also indicate a move back to a more bureaucratic style of government in Canada, which they suggest is due in part to the unintended consequences of transparency and freedom of information legislation. They contend that the desire for more ‘value-for-money’ auditing as a measure of government performance has caused public servants and politicians to take fewer risks in policy-making and service delivery, opting instead for ‘safe’ policies developed with minimal debate and discussion.

Aucoin and Savoie (2009) argue that

The audits and reviews of government performance that are undertaken by [the Office of the Auditor General of Canada] can only rarely establish the precise causal relationships between the policies of government, the resources committed to programs, the level and quality of outputs delivered by government, and whatever outcomes or results there may be. These audits and reviews are accounting and social science exercises, and the knowledge produced by them, especially in attributing success or failure, is rarely definitive. Nonetheless, the audits and reviews of these agencies are usually viewed by the media, the Opposition, and the public as authoritative in their findings and conclusions. They thus have a major effect on the politics-administration dichotomy. For public servants, they enhance the prospect of an exposure of errors, real or alleged (106).

Aucoin and Savoie (2009) suggest that fear that exposed errors, or the possibility that drafts, recordings, or email discussions of policies in development that may be harmful to public servants’ careers lead to “an increased likelihood that they will hunker down and do as little as possible that might subject themselves to criticism” (106.) In addition, the authors suggest that elected officials will try to “deflect all criticism of any administrative variety as much as possible to their public servants” (106), effectively evaporating the environment for the big business, market-style risk taking and creativity that NPM was supposed to promote in government.
The Practice of Accountability in Canadian Politics

Government official, Dana, talked about the challenges of working in the current public service environment. Dana said that, “in terms of accountability, municipal governments have never had to be more accountable than we have recently – in the last 4-5 years.” When I asked her why she thought this shift was happening, she replied, “nobody wants their taxes to be increased but services need to grow” in response to growing urban populations. Referring to the work she did to ask for funding for particular social and recreation programs at council, Dana explained that, “to manage that growth we’ve had to be more accountable as to why we need that piece of the pie, that piece of the municipal budget” by preparing data that reports “expenditures to service volumes” for social programs.

At the same time, Dana explained that the work municipal staff were doing with residents’ groups was “just one piece of the work that they’re doing for the city.” Dana said that the staff are “stretched beyond belief.” She explained,

The corporation [the municipality] has such high expectations of staff and not enough time or funds to support it, especially the work we are doing with the [residents’ groups]. You hear it from the community leaders every day, “Why can’t the city do more?” But at the same time you have to defend the corporation.

Dana referred to the work government officials were doing to go between residents and the corporation of the city as being on a “tightrope.” Dana’s comments highlight the increasing tension for governments as they operate like for-profit businesses (“the corporation”) in a neoliberal market economy, in which social service provision is seen as an expense, and a risk, rather than a shared responsibility through tax-based funds.
Another government official, Andrea, said, “there is an increasing pressure to be accountable. Government feels that all the time. I continue to see that ramping up over the 15 years that I’ve been involved” in municipal government. Talking about government officials, Andrea continued,

I think that people embrace that. I think that people want to be held accountable. They want to do a good job. They want to make sure that they’re making a difference. I don’t really believe that there are too many people who just want to show up and turn the crank and get a paycheck at the end of the day and not know they’ve made someone’s life better. Because I think that’s what has, for many people, that’s what’s drawn them to public service. So I think many people are interested in accountability, I just don’t know that the tools or the approaches have kind of caught up with the practice, or that we’ve developed an infrastructure to do that.

Canadian political science scholar Paul G. Thomas (2009) writes, “the term ‘accountability’ has become a cliché and in the process has taken on multiple meanings” (220). Thomas (2008) suggests that accountability “describes a formal relationship supported by a process” (240). He proposes five types of accountability relationships:

1. the delegation or negotiation of a set of responsibilities, ideally based upon agreed upon expectations and standards;
2. the provision of authority, resources and a reasonably supportive environment to allow for the fulfillment of responsibilities;
3. the obligation to answer for the performance of responsibilities, ideally based upon valid information;
4. the duty of the authorizing party to monitor performance and to take corrective action when problems arise, and;
5. the bestowal of rewards and penalties based on performance (240).

Thomas argues that accountability and trust are intimately linked. He suggests that in the current Canadian political climate, “an almost automatic reaction when something goes wrong is to insist on more control and stricter forms of accountability” (239). However, Thomas theorizes that adherence to rules of accountability causes a lack of government responsiveness to public concerns, ultimately damaging trust relationships between the
public, elected officials and public servants. Thomas suggests that relationship building, and “a collective approach that is more cultural than legal and procedural, and emphasizes learning more than blaming” (245) should be the focus of accountability efforts for governments.

Another Canadian political science theorist, Gilles Paquette (2009) defines accountability as “the requirement to ‘answer for the discharge of a duty or for conduct’” (121). Paquette comments that accountability is often used interchangeably with other terms, including “responsibility”, “answerability”, “liability”, and “blamability” (122). Despite the multiple understandings of what accountability might mean, Paquette argues that accountability is ultimately linked to ethics. He states, “both accountability and ethics are conditioned by context, and the context has evolved significantly” (124). Paquette describes the current political context in Western democracies as having moved away from “Big G government – a state-centric, centralized, massively redistributive regime,” to decentralized and polycentric (124).

In this polycentric context of governance, Paquette contends that Accountability is no longer linear but has become 360-degree accountability, because the burden of office entails meeting the evolving expectations, not only of hierarchical superiors, but also of partners, clients, allies, acquaintances and the like…Accountability has become a nexus of moral contracts with this wide and diverse array of close and remote collaborators (125).

Paquette cautions that in the context of multiple ‘moral contracts’ with a ‘diverse array of close and remote collaborators’ that there are three dangerous assumptions in current notions of accountability in Western states: 1) the assumption of lack of complexity, 2) the assumption that one incident, person or group can be exposed as having caused a problem or erred, and 3) the assumption of openness or transparency as panaceas (which
he argues can often can lead to more secrecy rather than less) (129). Like Aucoin and Savoie (2009), Paquette suggests that current notions of accountability lead to “reticence to experiment and innovate” due to potential lost power for individuals or organizations in positions of privilege, should risks or mistakes lead to public challenges (129).

In a nationally commissioned 1999 report on ‘improving’ accountability in voluntary organizations receiving federal funding, Broadbent (1999) defines accountability as

The requirement to explain and accept responsibility for carrying out an assigned mandate in light of agreed upon expectations. It involves: taking into consideration the public trust in the exercise of responsibilities; providing detailed information about how responsibilities have been carried out and what outcomes have been achieved; and accepting the responsibility for outcomes, including problems created or not corrected (118).

However, Canadian studies critical of government funding to voluntary organizations indicate that government partners often direct policy development and program delivery at the grassroots level. Volunteer organizations are pressured to align with government policy and ideology, whether or not they fit with the organizations’ original mandates or philosophies (Tsasis 2008; Ng 1988). Some political scholars argue that the function of a representative government is to create policies and programs for the common good (see, e.g., Bellamy 2003) by ‘mainstreaming’ organizations to fit with government mandated policies. However, other critical social scholars argue that mainstreaming acts to perpetuate the oppression of individuals and groups that are already socially marginalized due to racist, sexist and classist ideologies, expressed by certain government officials and residents in the policies they create (see, e.g., Coulter 200910).

10 Coulter profiles two cases of Ontario government responses to women’s organizations’ attempts to challenge provincial policy regarding women living with low incomes. Coulter’s ethnographic research
Research participant Glen, a government official, gave an example of the challenge for residents’ groups who want to remain volunteer-run and responsive to their neighbours, and at the same time continue to receive funding.

It’s a risk that’s not worth taking; if you don’t respond to people’s need for accountability you’re not going to get ongoing support no matter what. But at the same time if you spend all your time on accountability you’re not going to be all those other things that you want to be, which is neighbourhood-based and flexible, creative and innovative. You’re just going to be whatever it is that someone else decides you’re going to be. And that’s not why the [residents’ group association] has been seen as a progressive entity to date. I think there is kind of this inherent tension that [the residents group association] is going to have to manage. Because they actually do need a certain level of support from outsiders to be successful. What they don’t want to do is let the outsiders decide how they’re going to be accountable.

Here, Glen refers to residents’ groups as if they were a government entity, with the same access to professional training and experience that government officials have. By saying residents’ groups will have to manage the tension between accountability performances and responsiveness to residents, Glen assumes that residents’ group volunteers have the same social capital and administrative power that government officials do – which they do not.

Another government official, Olivia, called the city’s current approach to accountability with residents’ groups “cookie cutter.” “You have to do all of your financial stuff, have all of these things done to get money,” she said. “But I think there are neighbourhoods where they really struggle and that they’re not able to do that.” The other side of this coin is that in many higher income neighbourhoods volunteer residents are able to use accountability tools easily, as well as have enough neighbours with social

found that the experience and ideas of women living with low income were translated by government officials to fit with official party policy directions, thus re-affirming government fitness to make decisions ‘on behalf of’ the women, while further marginalizing them.
and economic capital to make waiting lists and statistic sheets reflective instruments to demonstrate social need.

**Accountability and Evaluation**

In the fourth edition of her Canadian public policy text *Beyond Policy Analysis*, Leslie Pal (2010) defines accountability as “the quality of being accountable to another for one’s actions; entailing an obligation to respond to questions and regularly report” (342). Pal devotes an entire chapter of her book to the connections between accountability and evaluation. She states that “evaluation as a whole has become more important as governments are under pressure to be more results-oriented and accountable” (323). A reminder of the critique made by the theory of civility is helpful here. Civility is that which is visibly performed, and known by the audience as the civility script. Those who can show, through creating *visible proof* (like evaluation reports) that they are accountable are thus understood as civil and trustworthy, ultimately good citizens and government workers. Through using the scientific measurement tools of government (governmentality), people become a socially-acceptable representation of themselves (rather than themselves).

Pal contends that NPM-style, value-for-money auditing has led to an increased emphasis on *performance assessment, measurement* and *results* as demonstrations of accountability, and therefore trustworthiness of those in power to govern. Pal defines program evaluation as “a scientific, systematic, empirically oriented, applied discipline or set of disciplines that analyzes current programs in order to generate intelligent information that can be used to improve those programs or the decision processes that
produced them” (309). She describes that evaluation happens in three major ways: 1) impact evaluation, 2) process evaluation and 3) efficiency evaluation. According to Pal, the three types of evaluation work together to increase accountability for public expenditures and to reduce unnecessary spending in the development and implementation of programs.

First, impact evaluation, or the measurement of outcomes, considers whether a program achieved intended goals. The Treasury Board of Canada uses a Logic Model approach to impact evaluation, measuring the amount of resources, activities and outputs invested in a project, compared against immediate, intermediate and final project outcomes (Treasury Board of Canada Secretariat 2003). Pal describes that “impact evaluation takes the program as the independent or causal variable and tries to isolate its effect from other influences in the environment” (314). She cautions that multiple factors complicate impact evaluations, including unclear project goals and difficulty determining that the project was the only factor that led to a change.

A second common type of evaluation is process or implementation evaluation (Pal 2010). Process evaluations consider how a project happens, rather than measuring outcomes against resources. “Process evaluations can review program guidelines, the organization of field offices, staff training, communication systems, and even staff morale to improve organizational performance” (321). Process evaluations “take the program for granted and aims at improving the process whereby goals are met” (321). Pal notes that process evaluation is often a complement to impact evaluation, toward understanding how the delivery of a program affected the ultimate outcomes of a program.
Pal reports that a specific type of process evaluation has become pervasive in public service organizations in Canada: *performance reporting*. Performance reporting, or ‘managing for results’ is now the dominant organizational approach in many Western governments, stemming from market models of management and government partnerships with business (see, e.g., Caron and Giauque 2006). Performance reporting is intended to “demonstrate that public services are being well stewarded” (Doherty and Horne 2002, 326). Pal (2010) states, “performance measurement should be viewed as part of a larger management regime, which should try to link results with strategic planning and budgeting and resource allocation” (324). Performance reporting linked with resource allocation is designed to promote the “best use of limited resources” for public good (Doherty and Horne 2002, 328). Pal (2010) writes,

> In principle, if programs are underperforming, resources should be moved out of them to other programs that are achieving *deeper* public benefits. Moreover, *linking resources to results is a mechanism for supporting transparency in government decisions as well as stronger accountability to citizens* (325-326) [emphasis mine].

The Treasury Board of Canada’s (2003) Management Accountability Framework for senior managers indicates that accountability should be linked to a consistency with resources and aligned with corporate outcomes. Residents’ groups in this study were required to used performance reporting in the form of a statistics sheet to show value for the money they received. The municipality was required to use the same form of reporting to the province.

Ultimately, government officials reported that the statistics form they sent to the province never received any follow-up; that is, to their knowledge the numbers were never used by provincial officials to make any decisions. At the municipal level,
government officials transposed statistics from residents’ group forms into their annual budget reports – to show value for money. The only official who spoke about how that information was used said she thought councillors looked at those numbers and “made assumptions” about what they meant in terms of social value. When residents themselves talked about the value of their programs, they said things like “it changed someone’s life” or “I wouldn’t be who I am today without residents’ group programming” and, “we’ve reduced social isolation in our neighbourhood.” However, that information did not appear in the numeric forms.


[Blau] demonstrates how performance indicators used in the evaluation of work may distort bureaucratic behaviour. Individuals not only set out to cook their own performance statistics but choose to emphasize those activities that will maximize the score achieved by themselves and their agency. Quantitative rather than qualitative performances become emphasized (270).

Hill goes on to argue that “political ideology influences choice” among public servants (276), stating that personal ethics and values are always at play when individuals make decisions about policy directions or program implementation. Doherty and Horne (2002) admit that “value for money is not a value-free concept” (340), intimating that bureaucrats and elected officials will apply their personal lenses to their sense of the ‘common good.’ Finally, Aucoin and Savoie (2009) and Thomas (2009) discuss how performance management works to direct the actions of public servants in favour of their own careers, rather than in the public interest.

Government official Dana talked about the challenges for the municipality to comply with provincial and municipal reporting standards, and work with residents’
groups. She said the municipality was required to run “just like other corporations.” “And so this whole entering into the social service world is really different.” Another government official, Nila, explained the dilemma for staff and elected officials.

How do you tell that having a clothes closet and having people come there and get winter coats that might not have the opportunity to have a winter coat – how do you measure that in dollars and cents? How do you measure that the food banks or other services and programs that are available, how do you see that those people…? I have written here ‘you can do all your additional transparency through reporting, reports done, how many programs, the participants and why you need that funding.’ But how can you tell the stories?

I’ve been thinking a lot about that. Taxpayers have given their money to the city and they’ve said, “ok, you need to make sure you look after this pot of money.” So, my loyalty is to all of the taxpayers. So you get all of this money and it has to be spread out to all of the taxpayers. So, how can I say to my taxpayers we gave $150,000 to this group and we hope through reporting number of programs and participants that they’ll be able to show that that money went to good resources? …Other than having people come to council and saying “this organization changed my life because they did this for me and it allowed me to have child care and it allowed me to have a job…” Do I need to tell them what programs to run? I can’t do that because I don’t know what that [residents’ group’s] needs are. I do struggle with that and I don’t even know if I can answer that.

Dana concluded, “that’s why municipalities don’t often get into” social service work.

“Because it’s different measurements that need to take place and I don’t really think they know how to do that.” Dana’s comment underlines an inherent problem in the accountability rules that are supposed to be fair to everyone. In her statement above, Nila acknowledges that she knows that residents have different starting points, and thus different needs for services that would be valuable to their lives. However, as we will see in upcoming chapters, the dominant group, in this case white, middle-class residents, stand in as the ‘norm’ for all residents.
The third type of evaluation that Pal (2010) discusses in her book is *efficiency evaluation*, which also attempts to promote “superior resource allocation” (327) in a climate of resource scarcity. Efficiency evaluation in government settings works to “monetize (attach a monetary value)” to social costs and benefits (Pal 2010, 327). The challenge with efficiency evaluation is that expenditures and incomes are not always easy to translate to a dollar figure. Pal indicates that

Government services rarely yield revenue, and since they are services to the community, what counts as ‘income’ is the benefit from the point of view of the community… The challenge for government is to go beyond the bottom line (which is either impossible or inappropriate for public programs), and calculate the net social benefit by calculating the difference between total benefits and total costs associated with a program (327).

There are two sub-types of efficiency evaluation: cost-benefit and cost-efficiency analysis. Pal (2010) indicates that the primary method of cost-benefit analysis in Canada “assesses the opportunity costs of capital, meaning the rate of return if program sums were invested in the private sector,” while cost-efficiency analysis “assumes that the least-cost strategy is the preferred alternative” (330).

Municipal policy scholars argue that recent changes to legislation at the provincial level in Ontario give local governments more power and autonomy to make operational and budgetary decisions, while at the same time increasing accountability and reporting requirements as set out by the province (Tindal and Nobles Tindal 2006; Siegel 2009). Tindal and Nobles Tindal (2006) argue that the new powers and accountability structures in Ontario “may increase the accountability of municipalities to the province rather than necessarily to their electorates” (319). They also point out that accountability structures in Ontario have a “business or corporate emphasis” in which efficiency and effectiveness
are “advocated more than provisions to strengthen local democracy” (320). Siegel (2009) states that the change in municipal policy in Ontario is reflective of the transition from a resource-based to a knowledge-based economy in the province, meaning that urban centres need to be seen as competitive to attract investment.

**Discussion**

Definitions of accountability in public management literature abound. In the Canadian literature, three particular themes emerge in definitions of government accountability: (1) the assumption that responsibility for accountability is centred from within government – with elected officials, and more specifically public employees, (2) value-for-money accounting as the primary tool for ascribing meaning to government work, and (3) the measurement and evaluation of individual performance as a primary indicator of organizational accountability.

For the most part, the political science literature presented in this chapter discusses concepts of accountability in language that attempts to be objective and value-free. However, binary assumptions of ‘good’ and ‘bad’ are inherent in the arguments presented, with the use of language such as increased accountability, best value for money, best practices, deeper public benefits, performance standards, and succinct achievements. Through using this subtly directive language, the literature presents a trend in the simplification of the reporting of government work into bits of information that are easily digestible by provincial or federal auditors, as well as the public, without exposing the value judgments about what is best for the common good. Goldberg (2009) argues that “among other things, civility serves as a key pressure to conform, playing a key part
in the social reproduction of consent” (43). By homogenizing Canadians through language that assumes that all of us agree with what is ‘good’ and ‘bad’ or ‘better’ or ‘best’, the project of accountability is also a civilizing project, in which we must conform to the ideals set for us.

In particular, the literature shows a dominance of money ‘well’ spent as the unit of measure for public accountability, linking frameworks of accountability to a capitalist discourse and philosophy. Notions of civility, Eurocentric ideals about modernity and capacity for group leadership (fitness to govern), as well as bourgeois subject formation all underlie this capitalist orientation to public accountability. These notions of civility are taken up in the technologies used to measure or account for human realities and experiences.

Goldberg (2009) states that for the concept of civility to be applied to social interactions it requires a set of emergent or already existing institutional arrangements, premises, modes of thinking and interacting, associations and established forms of engagement filling “the space” – the gap or chasm, field or terrain – at least conceptually, modally, between state and individual, family and economy (43).

For example, civility requires us to buy in to the use of texts, including the statistics form used by residents’ group members, as truthful representations of Others. In fact, this scientific management of humans occludes lived realities. As we will see in upcoming chapters, the lived realities of residents’ groups – particularly those working in areas with high numbers of residents living with trauma and low incomes – are rendered less visible by the reporting (accounting) tools they are required to produce.
Coleman (2006) contends that “at the same time that civility involves the creation of justice and equality, it simultaneously creates borders to the sphere wherein which justice and equality are maintained” (9). That is to say that the status of ‘civility’ is not automatically bestowed upon everyone. White, middle-class, Anglophones are often taught to judge one another based on performances, that include things like dress and social niceties, as well a the use of particular tools for neoliberal governance. In the upcoming chapters, I will show examples of how certain accounts of human experience are transported from the place where they occurred to a distant locale of centralized government (in this case municipal) where decision-makers read the accounts as truths to know human experience.

For example, when residents’ group members filled out their statistics forms about how many participants they had in each program, according to the categories established by the city (e.g. recreational, non-recreational), they counted the people who were in the room at the time. What they did not count was who was not in the room, and why. Everyone in the city was assumed to have the same middle-class social capital to come to a ‘recreation’ program, when in fact many residents’ groups were providing basic services like food banks and clothing closets that were far more important and readily used than some of their other programming.

As the upcoming chapters highlight, the statistics forms about program attendance moved from residents’ groups’ offices to municipal offices, where two things happened. First, municipal officials used the forms to comply with a provincial mandate to report on all municipal service provision in a particular way. Second, municipal officials used the forms in their own budget reporting to the elected council, who in turn read the numbers
presented by residents’ groups as the truth about the lived realities in all 12
neighbourhoods.

These accounting technologies homogenized participants, whose lives became
sites for governance through the texts used to represent them. Accounts were mobilized
to make decisions using concepts of civility and metaphysical dualism, in which a binary
relationship of good and bad citizen were created, facilitating the governance of such a
large and heterogeneous group, as well as the simplified sense-making of complex human
experiences and relationships.
Chapter 5
“Counting”:
Mapping the Textual Organization of Accountability in Canada

Introduction

The first question I asked research participants was: *How do governments express accountability to residents?* With this question, I hoped to enter into discussion about the actual work that government officials and residents did (and recognized) as expressions the concept of accountability. Glen, who worked with a provincial organization said,

> I think there’s a challenge related to that. Because I think most of the accountability measurements – I think we have really high levels of accountability – but they go towards our funder, rather than to the residents themselves.

The majority of government officials echoed Glen’s observation that much of the work they performed to be accountable was mostly for their funder, the province. The kinds of activities described by government officials that were understood to mean accountability included: counting the number of people attending government-funded programs, putting numbers of people they counted in documents to represent the success or failure of programs, and writing the number of people they anticipated would attend programs in advance of delivery, then counting, and then comparing the actual number of participants with the expected to understand success or failure of programs.

Most residents discussed performing certain kinds of work that was associated with accountability, including: counting number of participants in programs, counting the number of hours that volunteers work, collecting receipts for expenses, writing expenses into reports, and sending those reports to government officials at pre-determined times in the year. Many residents complained about having to do this work, which they critiqued
as being “tedious”, and not fully demonstrating the value of their programming. In some cases, residents expressed that the reason they were being asked to “standardize” their accountability practices across residents’ groups was to “make it easy” for government officials to manage them. In other cases, residents indicated that accountability practices were “necessary” and “important.”

During her interview, Dana, who had worked in the municipal public service for over 30 years, talked about the work she did to comply with mandated provincial performance reporting. She described a recent change in documentation to comply with provincial standards (in order to continue to get funding from the province).

Finance departments of municipalities have to report to the province, the Ministry of Municipal Affairs. It’s an annual report and it shows how they spend their funding, all their funds. It was just recent, about 4 years ago, they started to include recreation, social services and community development work in that report. Before it was mostly operations and transit and how many times the snow plows went out. So they started to include recreation and community development work. They called it the MPMP [Municipal Performance Measurement Program] report. And so once they started to include recreation then we were asked to start to record things like how many programs are being operated in the community, or by the city – recreation programs, how many participants, how many hours. It was all quantitative data. There were no questions about how did they [residents] benefit from that participation. It was all just numbers. And hours the programs ran. How many drop-in versus registered programs.

The Municipal Performance Measures Program (MPMP) document that Dana describes is the link between the province, the municipality and the residents’ groups, through the statistical form (Appendix B) that volunteer group members are required to compile.

Leila was the key person at the municipality who translated information about residents’ groups programming into the MPMP report. She explained:

I have been involved in reporting for that, but only for [residents’ groups] programs. I actually have never read one of those reports myself. So I
have written my part of the report but I haven’t actually, like I don’t know why they’re used.

Another government official, Norah, described how the work she and residents’ group members do hooks up with the MPMP.

So the stats sheet right now is rather heavy that [residents’ groups] are required to complete. … The city has municipal numbers that it has to report to the province. So any time that the program is running on city-owned or leased property, they need to report the activity on that site.

Leila explained that she would ask each residents’ group to count the number of people in each of their programs every year, and then have them forward that information to her. Leila would use that information to compile her department’s portion of the MPMP report. “I have to spend a lot of time with a calculator and sheets of paper, because it’s total number of programs per hour. And there’s a lot of [residents’ group] programs.”

Despite having done a significant amount of work to collect, collate and send the information about the number of people served in social programs, government officials who mentioned the MPMP seemed to have the impression that the information was not being taken up a in way that was useful. Leila reported that after doing the work for the MPMP report, she did not follow up about how the report was used, nor was she given information about how it was used.

So, after having to do all that, I wasn’t really wanting to delve further to read any of them. So I don’t know if whether finding out that the number of program hours [residents’ groups] offer to residents was in the tens of thousands was really valuable.

Norah, another government official who collected statistics about residents’ group programs, also said that she had “no idea” what happened to that data once she finished her report for the MPMP process. She said, “We have to collect attendance and how many people were in programs. So it’s just straight bums in chairs.” Norah observed,
“The number of hours does not directly relate to what that impact is, around the impact that [residents’ groups] have had.” After finishing her work to comply with the MPMP reporting requirement, Norah said, “I send it to [the municipal finance officer] and it magically disappears” [emphasis mine].

Dorothy Smith asserts that “local actualities have to be converted into textual realities to become institutionally actionable” (2008, lecture). For example, the information in the residents’ groups’ statistics forms translated certain lived realities into text that government officials used to comply with provincial standards. Smith states that “hierarchical organizations create ‘boss texts’/’regulatory texts’ to coordinate how things happen at various locations” (2008, lecture). The MPMP is an example of such a ‘boss text’, as it coordinated the work of government officials and residents in the study city, and presumably in other municipalities as well.

In addition to working internally in organizations, texts exist in a hierarchy according to the amount of power among organizations, such as different levels of government. For example, federal level policy in Canada often directs provincial and municipal policy, such as health and safety legislation. D.E. Smith (2005) writes, “the regulatory frames of institutional discourses structure the relevances and select the categories, concepts, and methods that organize institutional representations” (187). Smith explains that the regulatory frames of institutional discourses “provide instructions for how texts are to be read in the text-reader conversations built into sequences of institutional action” (187). As we will see in this chapter, boss texts from the federal level in Canada name accountability, and then direct how it is to be enacted and seen, in a series of text-based performances by government officials and residents.
In her book *Colonial Fantasies*, Yeğenoğlu names that the dominant Western approach to Other is a “scopic regime of modernity” which she argues “is characterized by a desire to master, control, and reshape the body of subjects by making them visible” (12). Yeğenoğlu’s argument is consistent with the theory of civility, in which subjects must perform socially in certain ways to be deemed ‘good’, as well as with governmentality, in which subjects must perform the ‘correct’ management of household (and state) economics. In this chapter, research participants talk about the material work (behaviours) they did to be seen as accountable. By doing this work, government officials and residents participated in their own management, the translation of their lived realities to numbers that stood in for complex human experiences. As D.E. Smith (2005) describes in her study of university transcripts as a currency that allows one student to be compared with another in the admissions process, texts erase the complex lived realities of subjects and render them simple bites of information, which are more easily and efficiently actionable.

Miller and Rose (1990) make the important argument that

‘Knowing’ an object in such a way that it can be governed is more than a purely speculative activity: it requires the invention of procedures of notation, ways of collecting and presenting statistics, the transportation of these to centres where calculations and judgments can be made and so forth. It is through such procedures of inscription that the diverse domains of ‘governmentality’ are made up, that ‘objects’ such as the economy, the enterprise, the social field and the family are rendered in a particular conceptual form and made amenable to intervention and regulation (5).

In the case of accountability at the municipal interface between government and residents, there is a complex web of documents that all use similar language to direct how government officials’ and residents’ work (behaviours) can be known, as the abstract
concept *accountable*. Quite simply, in exchange for being known as accountable, one has a greater chance of receiving state resources (e.g. funding, a job, social legitimacy).

The MPMP hooks up with a variety of texts, mostly at the federal level (which in turn link up with supra-national texts) that form the ideological backbone of the frame of accountability in Canada.

**Figure 2: Partial map of the textual organization of accountability in Canada.**

- **Federal Documents**
  - Results for Canadians
  - Management Accountability Framework
  - Values and Ethics Code for Public Servants

- **Ontario Provincial Documents**
  - Ontario Municipal Act
  - Ontario Municipal Performance Measures Program

- **Municipal Documents**
  - Corporate Strategic Plan

Municipal officials receive form: translate to MPMP and municipal budget documents (in compliance with Strategic Plan)

Resident's Group members fill out form (Appendix B)
The relationship of the MPMP to other documents outlined in this chapter is represented visually in **Figure 2: Partial map of the textual organization of accountability in Canada**.

The municipal documents shown in **Figure 2** hook up with the provincial documents in specific, technical ways, which are described in detail in this chapter. For example, the residents’ group statistics form requires residents to supply numeric data that is compulsory for the Ontario Municipal Performance Measures Program. Both the municipal and provincial documents hook up with the federal level documents in ideological ways through language. For example, government officials described that the municipal strategic plan and the residents’ group statistics forms helped with *efficiency* and *effectiveness*, which are both words that appear in the federal and provincial level documents.

This chapter focuses specific attention on the histories and language of the federal and provincial texts named in **Figure 2**. The municipal level documents named in **Figure 2** are also discussed in relation to the federal and provincial documents. A discussion of the work government officials and residents did to comply with the text and language in the federal and provincial documents is begun in this chapter and continued in the following chapter.

All of the federal and provincial texts discussed in this chapter were brought into law, approved, or re-written between 2000 and 2007, denoting a shift in ideology and institutional practice at the federal and provincial government levels. As discussed in subsequent chapters, many interview participants talked about a focus on accountability, as both a general subject in government and a reason for doing specific work, as
something that has dramatically increased “recently”, or “over the past few years.” Many
government officials specifically named most of the texts that appear in Figure 2 in
conjunction with the work they do to be accountable. However, with the exception of one
participant (who was a public employee), all of the volunteer residents talked about the
increase in attention to accountability as a phenomenon of society. This lack of
knowledge about the connections between regulatory texts and the work they did to be
accountable put residents at a disadvantage. Compared to government officials, many
residents, particularly those living with trauma or low incomes, were at a disadvantage in
terms of their ability to navigate and subvert text-based dominance in the ideological
frame of accountability.

This chapter uses a number of acronyms to discuss documents and government
ministries. The acronyms used in this chapter are presented in Figure 3: Glossary of
acronyms.

Figure 3: Glossary of acronyms.

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>MAF:</td>
<td>The Federal Management Accountability Framework (Treasury Board of Canada document)</td>
</tr>
<tr>
<td>MPMP:</td>
<td>Municipal Performance Measures Program (Ontario Ministry of Municipal Affairs and Housing document)</td>
</tr>
<tr>
<td>OMA:</td>
<td>Ontario Municipal Act (Province of Ontario document)</td>
</tr>
<tr>
<td>OMMAH:</td>
<td>Ontario Ministry of Municipal Affairs and Housing</td>
</tr>
<tr>
<td>VEC:</td>
<td>Values and Ethics Code for the Public Service (Treasury Board of Canada document)</td>
</tr>
</tbody>
</table>
**Federal Level Documents**

Based on both document research and interview data, I believe that at least three federal level documents serve as the ‘boss texts’ to orient the collection and sense-making of data used to assess accountability, and uphold the ideological framing of accountability. All three documents are published by the Canadian Treasury Board: 1) *Results for Canadians: A Management Framework for the Government of Canada*, 2) *The Federal Management Accountability Framework*, and 3) the *Values and Ethics Code for the Public Service*. The language used in these three documents links with the language used to prescribe the sense-making of the everyday/everynight work of government officials and residents at the municipal level in this study.

**Results for Canadians**

The first boss text is *Results for Canadians: A Management Framework for the Government of Canada* (Treasury Board of Canada Secretariat 2000). Kernahan (2007) indicates that *Results for Canadians*, published in 2000, was a response to three federal government scandals in the 1990s: the 1991 Al-Mashat affair, the 1992 killing of a Somali youth by a Canadian soldier during a peacekeeping mission, and the 1993 tainted blood scandal. In the introduction to *Results for Canadians*, the President of the Treasury Board writes that “the modern management agenda presented in *Results for Canadians* will better equip the Government of Canada to provide Canadians with the high-quality, cost-effective programs and services they want, expect and deserve” (i). This introductory statement works to orient government officials, as well as residents, to focus

11 Allegations circulated that Mohammed Al-Mashat, the former Iraqi ambassador to the United States, was granted expedited landed immigrant status in Canada.
on results in public management, and more specifically, the association of cost
effectiveness with quality, or high-value use of collective resources. The focus on results
is ‘hooked up’ to supranational discourse about civility by connecting the concept of
effectiveness with a modern management agenda (see, e.g., Neu, et al. 2005; Burudu and
Pal 2010). In the context of Results for Canadians, modernizing government is positioned
as desirable and necessary for the country and its residents.

Government official Andrea, who had worked in municipal public service for a
number of years, explained what the focus on effectiveness produced in her lived reality.
She described collecting information to put into reports, which would be understood by
decision-makers as effectiveness of programs.

...We do some tracking of children enrolled in swimming lessons and
we’re able to tell how many progressed into each level. And there’s testing
of that, of course, because it’s focused on skill development. So there
would be some ways in which we monitor the effectiveness of some
programs.

Andrea explained that she sensed there was an expectation from decision-makers that if
parents enrolled their children in swimming lessons, for example, that they would learn a
new skill, and that testing to show that the child had learned the skill was proof that the
swimming lesson had been effective, or that it had achieved its stated purpose.

Results for Canadians directs public officials to pay attention to results in a
particular way. The document states that managing for results “requires managers to look
beyond activities and outputs to focus on actual results – the impacts and effects of their
programs” (11). The document does not specify what ‘impacts and effects’ are, but
implies that these can be directly linked to spending, which is currently a dominant
practice in the public policy process (despite difficulties linking spending with causality,
as discussed in chapter 4) (Pal 2010). ‘Managing for results’ is described as “clearly defining the results to be achieved, delivering the program or service, measuring and evaluating performance and making adjustments to improve both efficiency and effectiveness” (11). The language used here orients sense-making of public spending and government officials’ work to two categories: *efficiency* and *effectiveness*. These categories become the only ways of measuring, and therefore knowing about the value of government officials’ work, or the work of those carrying out government initiatives.

*Results for Canadians* also states that managing for results “means reporting on performance in ways that make sense to Canadians” (11). The report points to “accurate and timely *performance information*” (11, emphasis mine) as the measure that will be used to ‘make sense’ of government officials’ work. The assumption that Canadians will want *performance information* packaged as accounting texts, in order to understand *value*, homogenizes residents of Canada. The text also directs us to think that we want performance reporting because it *makes sense* to us. The text implies that we can understand complex lived realities – often very different from our own – through small bites of information, such as the number of people served per dollar spent, and therefore *know* that public funds were *well spent*.

The report recommends that government departments and agencies “implement an information regime that measures, evaluates and reports on key aspects of programs and their performance in core areas” (11). Evaluation of the performance of a program is linked to ‘responsible spending’ (12). *Results for Canadians* states that, “an integrated view on spending is needed to assess the integrity of existing programs, to support rational priority setting and to get the best value for the taxpayer” (12). Goldberg’s
(2009) concept of civility as a socially-approved form of gender, class and race hierarchy is invoked in this explanation of ‘responsible spending’, through the use of terms including *integrity, rational, value,* and *taxpayer*¹², as gender, class and racialized stereotypes underpin these words/concepts. The text also *explains* and *frames* the new reality (language) of government cuts to particular areas of social service spending, as described in Pierre and Peters (2000), as part of *modernizing* (improving) government.

Nila, a government official, talked about her perception of how residents look for the performance of accountability from government officials.

What taxpayers do is they hand over their taxes, money, to the senior management team – staff. And then taxpayers in turn elect a Board of Directors, or city councillors, to spend that money wisely and appropriately.

Many other government officials described the taxpayer relationship to government officials in a similar way. For example, James, another government official, said “ultimately what we do is take money from residents and try to make their lives better…and try to be as responsible as we possibly can with residents’ money.”

When I asked government officials to describe the work they do to *show* accountability to residents, they named actions including writing information about municipal activities into reports and sending those to the media (press releases) or posting them on the city’s website; writing a personal blog sharing information about municipal work; writing budget reports for council; talking on the phone, over email, or in person with residents to answer questions and explain municipal activities; providing social services; as well as organizing public meetings to share information about municipal services.

Other government officials named specific documents that they used to guide the work they did to be seen as accountable by residents. For example, Nila talks about the city’s strategic plan.

It sets out our goals and objectives for the year and our expected outcomes. Everything is, you know we have a goal. Well we’ve had that for four years. And we’ve had quarterly reports coming to council to measure where we are with those objectives.

...So this is our accountability to residents. So, when we make a decision, we always should have the strategic plan.

Nila mentioned that there were “hundreds of people”, including residents and government officials, involved in the development of the plan. However, the act of writing expected results, approving funding and programming based on the expected results, and then measuring (counting, investigating) specific things and calling those actual results, draws directly from the logic of trusting data to represent material reality in place of personal relationships. Additionally, it is difficult to know which material realities are being made visible by the actual results, and which are being rendered invisible.

*Results for Canadians* goes on to describe responsible spending in more depth. Specifically, it states that

Responsible spending means spending wisely on things that matter to Canadians. It means being able to reallocate resources and restructure programs in response to changing needs and priorities. A program must end when the need ends.

To ensure this, departments and agencies need to produce information on program costs and results required for sound decision-making. They must bring together financial and non-financial performance information to link costs with actual or expected results… They must embrace rigorous public accountability and the best of modern comptrollership practices (12-13).

In this explanation Albert Hirschman’s (1970) application of for-profit business logic is invoked. In particular, decisions about program spending are based on need, which is
understood through *performance information* and *modern* accounting practices. However, as we saw in chapter 3, dominant ideas of *need*, *performance* and *modern accounting* are underwritten by an ideology of metaphysical dualism and capitalist production. Therefore, the dominant government decision-making logic in Canada is based on the visibility of some residents in the data collected and analyzed, and the consequent invisibility of others.

*Results for Canadians* goes on to state that, “to ensure rational priority setting and investment decisions, the government needs integrated, cross-departmental information on expenditures and results” (13). According to the report, information on *expenditures* and *results* “allows decision-makers to assess the integrity of the existing program base” (13). According to the language in the document, integrity is understood through information about the connections between expenditures and results, which are both (re)presented through the human experience that gets measured (and that which does not). Decision-makers thus rely on what Miller and Rose (1990) refer to as “mobile traces”, data about human material reality that are “stable enough to be moved back and forward without distortion, corruption or decay, and combinable so that they [can] be accumulated and calculated upon” (9). The choices about which data to measure and transport, a) make some residents visible while making others less or invisible, b) assume a right to govern individuals in disparate locations through translating their experience into transportable data.

Government official, Andrea, explained that the focus on reporting results was “just starting” at the city. “I don’t think we’ve really thought about our programs and what we’re trying to achieve”, she said, “or challenged ourselves to measure that.” For
example, Andrea explained that city staff had recently written a new recreation plan, in which increasing physical fitness was included as an expected result of the city’s recreation department. Andrea said that this new focus on physical fitness “will obviously direct a very different kind of program approach and monitoring” to what they had been doing.

However, residents’ groups’ statistics forms were already being read as results. City councillors were using program statistics generated by the residents’ groups to make funding decisions. Government official Dana gave an example. She explained that some residents’ groups were coming to the city asking for more money to open their centres more often, or pay for more staff. Dana said she and her colleagues asked residents’ group members,

“How many visits did you have to your community food cupboard?” And “How many people came through your doors to get clothing?” And show us that the hours that you’re open now are not enough, that it’s not serving the community effectively. Like, but how do you measure that?

So they [residents’ groups] were starting, they were pretty good about program stats because you can count the number of kids that come to a program. But the visits and the coffee hours – which is so valuable that work that they’re doing to get people out of their homes and socializing with their neighbours – tremendously valuable work, especially for people who are going through difficulties. But they’re not measuring that work.

Interestingly, Dana never mentioned how many people would be considered enough, or good value in council’s evaluation of residents’ group programming. Was it 10 people for every $5.00 or 25 people? What counted? I never actually got a straight answer about how many participants were ‘enough’ from any research participant. The general perception simply seemed to be that more was always better.
Another government official, Olivia, illustrated the challenge for residents’ groups of measuring the value of their work through program statistics. She explained that she had been working closely with one residents’ group to run a “collective kitchen.”

And we struggle to get 5 to come to that kitchen. But the 5 who do come are sometimes moms struggling with depression, single parents, housebound most of the time with preschool kids. The church is providing free day care. So I can get them out of the house and get them there; they're building relationships, they're in conversation, they're laughing.

Two of the community members who took part in that then went on to become involved in the healthy living peer leader project with the health centre, where they're being trained to build that community. And they're running programs in the neighbourhood and bringing other parents in. But it was high investment in terms of staff time for 5 single moms. So if you just looked at numbers, you wouldn't fund that program. But if you look at all the other stories and all the other impacts to the neighbourhood group over the course of the past year and a half, it’s massive.

Olivia’s comment has parallels with Gjelstrup and Sorensen’s (2007) argument that market orientation in government directs people to pay attention to the preferences of the largest number, or most influential individuals, systematically leaving other members of communities “isolated on the margins” (41), and consequently, reinforcing their invisibility.

A resident, Naomi, explained that government officials and residents who do not live with economic, social, or physical challenges every day “don’t know how valuable” residents’ group programming is “until they need it.” The value of residents’ group programming “boils down to support,” she said. When I asked her how one could measure that support, Naomi answered, “it means something different to every person. And it depends on how low they had to go to have to get there to ask for help.” She concluded, “trying to get that point across to everyone is difficult.” What Naomi highlights here is that in the evaluation of residents’ group programming, a white,
middle-class subject – an autonomous individual who does not need others’ help – is assumed to be the ‘norm’. This autonomous, self-reliant individual then chooses to opt in or out of social programs, rather than needing them for survival or connection.

Despite being aware that numbers do not “tell the whole story”, government official James argued that not only do provincial reporting structures orient government to measure value based on program statistics, residents also desire them. James reported that in his experience residents seemed to respond best to “empirical evidence” rather than qualitative data, when judging whether government officials made a good decision about a local issue. He says, “empirical evidence seems to hold the day, it really does.” James said that this focus on empirical data orients the work he does to explain his decision-making processes to residents.

When I asked James why he thought residents preferred empirical data to make sense of the trustworthiness of government officials’ decisions, he responded the numbers are “very real.” He continued,

> It's tangible. Whereas me trying to explain to someone who lives in the south end who never comes downtown the problem, I could take an hour and they still wouldn't get it. But if I say, “we actually did a test project and we collected [empirical number]” it changes from a one-hour discussion into a one-minute discussion. So at city hall we live in a budget/numbers world, and it crosses all political boundaries. I think maybe that's where my answer should be going. It crosses political boundaries, because you can have ideological differences whether we should be doing this, going down this road or going down this road, but you can't refute the number; the number is solid.

> So whenever somebody asks me questions like you've asked me, I don't think I can over emphasize enough empirical evidence. It'd be great if I could just say that if you just give me this well thought out thesis, about why we should paint all our trees in [this city] orange, why we should do that. If you can prove to me that by painting our trees in [town] orange we can make money or we can save money or we can improve people's lives empirically, it's an easier sell.
Residents’ group member Peter said,

As long as we get some numbers, the public is good. I think we have innate faith – give me the numbers, it therefore has value. [People] believe you that it makes quality of life better because so many people attended this program.

Both James and Peter express a rationale for the prominence of numbers in making political (and ultimately resource allocation) decisions. Their perspectives, and the corresponding work they did to be accountable, relates to what Miller and Rose (1990) call “procedures of notation” – ways of understanding material reality – that can be easily packaged and transported from one locale to another, in order to know the lived reality of another. As discussed in chapter 3, Rose (1991) argues that from the eighteenth century onward governments have taught residents to understand material reality through numbers, as a stand-in for long-term personal relationships of trust. Both James and Peter allude to the presence of the ideological frame in their everyday/everynight work, without making specific reference to it. James says, “it’s a numbers world.” Peter talks about “innate faith” in numbers.

As described in Results for Canadians, “the knowledge gained from the broad-based analysis of expenditure supports rational priority setting” (13). The numbers collected are thus linked with ideas about good or rational decisions about how to spend shared resources for the public good. Here again, the concept of rationality invokes metaphysical dualism, and suggests that competent or ‘civilized’ managers of public affairs will make ‘rational’ decisions, based on the ‘neutral’ data presented.

Miller and Rose (1990) caution us to question the assumed neutrality of the language and practice in policy decisions by paying attention “to the fundamental role
that knowledges play in rendering aspects of existence thinkable and calculable, and amenable to deliberated and planful initiatives” (3). They call this ‘work’ “a complex intellectual labour” (3, emphasis original). As *Results for Canadians* is written in third person language, with authorship attributable to the Treasury Board, it is impossible to see exactly what intellectual labour happened to create this report. However, the use of language and accounting technologies that rely on concepts of civility for their meaning give us an indication of the dominant ways of knowing that informed the framing of the work. The dominant orientation underwriting the use of numbers to convey human experience (and permit decision-making by some for others using numbers) is that people need to be controlled. How many numbers would it take to convey value? When we buy in to this question, we let go of part of our ability to truly connect with Others, and accept the fallacy that we can know Others through texts about them.

Finally, *Results for Canadians* states that, “A thorough understanding of what works best in the existing expenditure base allows the sharing of best practices and is essential in considering policy and investment choices in the future” (13). Sefa Dei, et al. (2000) argue that best practices are “often part of existing hegemonic structures” and reinforce, rather than challenge, socially-constructed systems of dominance and marginalization (32). The discussion of best practices in *Results for Canadians* appears in the section discussing responsible spending. Best practices are described as a way to ensure efficient and effective use of public resources. Through invoking best practices, human experience is homogenized (Goldberg 2009), and translated into actionable ‘data’ that can be replicated “elsewhere and elsewhen” (D.E. Smith 2008, lecture), in different contexts with different actors, irrespective of their fit with the actual lived realities of the
people there – including in different neighbourhoods in a city. Best practices often orient us to legitimize and reproduce systems of dominance, intentionally or unintentionally – especially when they are suggested by powerful government texts (actors).

**The Management Accountability Framework**

A second ‘boss text’ published by the Treasury Board of Canada is its *Management Accountability Framework* (MAF), which was adopted in June of 2003 (Kernaghan 2007). The introduction to MAF states that “governments around the world are implementing fundamental management reform initiatives, and strengthening accountability is at the heart of many of these” (Treasury Board of Canada Secretariat 2003, 1). Thus, the MAF is hooked up with supranational government reform, including the move toward *governance indicators*, including accountability, as outlined in policy documents by the Organization for Economic Co-operation and Development (OECD), for example (see, e.g., Burudu and Pal 2010). The MAF states that its initiative “is about strengthening accountability to: manage our organizations *effectively*, serve ministers and government, and *deliver on results* to Canadians” (8, emphasis mine). Like *Results for Canadians*, the MAF invokes notions of effectiveness using corporate language, directing our focus to specific *results* (and away from others).

Irene, a government official, explained her understanding of how numeric data is taken up in a large-scale, centralized democracy.

I think public officials set policy based on what their mandate was when they were elected, what they campaigned on or whatever, and bureaucrats and government officials – people that do the work of the government – need to be accountable to the policies. And the policies generally set out a course of certain things that they are wanting to be achieved. The accountability processes need to measure whether or not those things have
been achieved, or are being achieved or not. I’m not sure we do that very well, but I think that is the intention of accountability. The people that get paid to do a job that exists in a democracy need to be able to report on whether they are doing the job or not, and they are achieving the outcomes and whether people are actually better off.

According to Irene, in a centralized democratic organization, work that means accountability, and the products of that work, are shared between disparate locales where the everyday material reality is happening. All of this accountability work happens in order to convey trust among individuals who have no personal relationship.

The MAF is framed as a “management improvement” initiative that “suggests ways for [government] departments both to move forward and to measure progress” (1, emphasis mine). Therefore, particular technologies or apparatus of government will be used to render certain material realities as progress, making them visible (in turn defining other material realities as the lack of progress, or simply invisible). The MAF describes that individuals in positions of leadership in the Canadian federal government must assign “clear accountabilities and responsibilities for due process and results” (5). Thus, public employees can be held personally and individually responsible for progress, or the lack of it, in policy and program decisions. Finally, the MAF also states that accountability can be measured by “alignment of individual with corporate commitments” (7), indicating that staff must comply with institutional definitions and practices of accountability, or face personal and professional consequences (for examples see Dillard and Ruchala 2005).

Many resident volunteers talked about the work they do to show accountability as being ‘imposed’ on them by the city. Residents did not make an explicit link between the performance of this work and receiving funds from the city. Specifically, residents talked
about ‘redefining’ their everyday/everynight work to align with municipal job
descriptions and the corporate strategic plan. This change seems to have happened in the
last 2 years. For example, I observed meetings in which government officials told
resident volunteers that they would need to use part of their budgets to provide
‘professional development’ courses (aligned with city policies and procedures) for their
staff. Before this, residents’ groups had more autonomy in the training and support of
their staff.

Under the ‘new’ rules, in some cases training was in compliance with provincial
law (the Accessibility for Ontarians with Disabilities Act, for example – which was
mandatory training for all publicly-funded organizations, their staff and volunteers in
2010). In other cases, residents’ groups had more independence in choosing the training
for their staff, as long as they could show that it aligned with the city’s corporate values.
Residents’ groups were given no choice but to use their programming budgets for this
mandatory professional development.

None of the residents made direct links between national management reform in
Canada and the changes to the language used to describe their everyday/everynight work.
However using institutional ethnography as an approach, the connection between the
language of the MAF and the residents’ work to be accountable was clear. For example,
Brenda belonged to a residents’ group that pays part time staff to do some of their
administrative and programming work.13 As the municipality was providing payroll
services to Brenda’s residents’ group, Brenda described that her work changed due to her

13 About half of the residents’ groups included in this study hire paid staff, and the other half run
completely through the work of volunteers.
organization’s legal link with the city, in particular the city’s Human Resource policy.

Brenda said,

Like now you can’t hire unless you pay this pay grid. Like [before] you could just hire and tell the city you were going pay them $10/hr or you were going to pay them minimum. Now you can’t. The city says “no you can’t; you have to pay them $11 because that’s what the grid is for that position.”

Darlene also volunteered in a residents’ group that has paid staff. Darlene described her perception of one of the Human Resource rules from the city that was tied to funding, and consequent work (and spending) she and her co-volunteers had to do. Darlene said, “if [staff] have been here 3 years, then all of a sudden they get into the pension fund and you pay that, too. And that was all forced on us, almost overnight.”

Brenda also talked about how municipal Human Resources texts became applied to the language they used in their residents’ group, as well as the way those texts organized the work paid staff did for her group.

We had to change what our positions were called to suit their [government officials’] titles, not what we wanted to call them. You weren’t an Admin Assistant anymore, even though that was your job. Now you’re a Neighbourhood Support Worker. So to me there’s a lot of difference in those two jobs. Admin Assistant doesn’t do the food cupboard and stuff like that in my eyes. I mean they do it; you know like they should have two separate job descriptions if you’re going to do that. But they [government officials] just said “Ok, well no more Admin Assistants; you’re all Neighbourhood Support Workers.”

Here, Brenda’s lived experience is remade by the text used to make visible certain work done by a member of her residents’ group staff. The job description reifies a new material reality and organization of labour. Lived experience is re-ordered to fit, in this case, with a national trend toward the individuation of responsibility for risk in service work tied to public funding.
During my interview with government official Norah, she spoke to the change in Human Resources practices applied by the city to residents’ groups. Government officials Norah, Dana and Andrea all talked about their perception that Residents’ groups saw the municipality’s changes to staffing language or other accountability practices as “akin to a sledgehammer.” However, through my observation of meetings, I learned that some of the changes in language and practice were put in place to provide training and a legal framework for follow-up after a volunteer in a residents’ group made racist comments during a social program. Apparently this comment put the city at risk of human rights complaints, as well as made the residents’ group program (obviously) less desirable for some residents to attend.

Dana talked about the municipality’s textual/legal relationship with the residents’ groups as a risk. During the time that I was conducting my research, the city secured a consulting firm to review the municipality’s relationship with the residents’ groups. Dana said that the consultant’s report indicated that the municipality was the “wrong organization” to provide liability insurance and funding application support to residents’ groups. She said this was because “we [the municipality] have too much legislation behind us” and that “our accountability to our funders is huge.” Here, Dana highlights the number of rules that direct the work of government officials. As human social need is complex and multi-faceted, it posed a risk to the corporation and needed to be controlled by scientific-management procedures.

The advice the consultant gave the study city about risk was the beginning of the municipality’s insistence that the residents’ groups make institutional changes to their ‘accountability structure’. Another government official, Kathy, spoke of this
restructuring. She explained that “the city wants [the residents’ groups] to be sustainable and meeting the needs of the community and working together still.” Kathy pointed out that “the city is trying to step back to become more of the funder, so they can create the criteria that they want the [residents’ groups] to meet…” At the time I concluded my research, the restructuring of the relationship between residents’ groups and the city was still underway.

**The Values and Ethics Code for the Public Service**

Kernaghan (2007) asserts that, “among the main objectives” of the reform in Canadian public management in the early 2000s, in which *Results for Canadians* and the *Management Accountability Framework* are central documents, “was a shared set of *values and ethics*” for public officials (21, emphasis original). In September of 2003, four months after the approval of the MAF, the Treasury Board approved *The Values and Ethics Code for the Public Service* (VEC) (Treasury Board of Canada Secretariat 2003a). The objective of the VEC, stated in the introduction, is that it “sets forth the values and ethics of public service to guide and support public servants in all their professional activities” (6). The purpose of the VEC is to “maintain and enhance public confidence in the integrity of the Public Service” (6). The organizing of public officials’ work, oriented to particular values and ethics, is meant to translate to residents of Canada that government officials are *trustworthy*.

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14 The Treasury Board posted an updated version of this document on April 2, 2012. Elements that appear in this thesis still appear in the updated document, some with new headings or arranged with different wording. In general, the updated version of this document directs government employees to “act in such a way as to maintain their employer’s trust” placing the onus on public servants to *prove* their accountability (Treasury Board of Canada Secretariat 2012, [http://www.tbs-set.gc.ca/pubs_pol/hrpubs/tb_851/vec-cve-eng.asp](http://www.tbs-set.gc.ca/pubs_pol/hrpubs/tb_851/vec-cve-eng.asp)).
The VEC outlines a set of Public Service Values, as well as conflict of interest, post-employment measures and resolution processes for public employees. This research focuses on the Public Service Values, which are divided into four categories: 1) \textit{Democratic Values}, 2) \textit{Professional Values}, 3) \textit{Ethical Values}, and 4) \textit{People Values}. Of particular interest are the values and ethics that are related to ideas of accountability and trust.

Under \textit{Democratic Values}, the VEC states that “public servants shall give honest and \textit{impartial} advice and make all information relevant to a decision available to Ministers” (7, emphasis mine). Here, the VEC uses language to suggest that public employees are able to present ‘objective’ recommendations to senior decision-makers. However, Miller and Rose (1990) remind us that public employees do “intellectual work” to choose which information to present to more senior decision-makers, thus making some material realities visible and others invisible. In simplistic terms, while government officials can use the tools available to them to do ‘good’ or not, the use of dominant accounting tools, particularly statistics forms, severely limits officials’ ability to show the lived realities of all residents’ groups.

Statistics forms and their interpretations are based on a variety of assumptions about social homogeneity, in which \textit{civility} plays a central role. For example, a central assumption underlying the statistics form was that all city residents had the same, white, middle-class starting point from which to access residents’ group programs, as well as the same needs. Government official, Nila, said, “We [the city] do financial statements that are very transparent. …People can pick up a copy of the financial return and leaf through that.” For some residents, this ‘financial statement’ will reflect their lived reality to a
greater degree. However, another government official, Norah, cautioned, “the number of hours does not directly relate to what that impact is.” Referring to taking the time to reflect on reporting mechanisms and how those do or do not reflect realities for residents’ groups, government official Trish said, “We tend to just keep going. We don’t tend to sit down and think ‘Why did that mess up?’ perhaps as much as we need to.” She laughed, “because we’re going so fast.”

Under Professional Values, the VEC states that “public servants shall endeavour to ensure the proper, effective and efficient use of public money” (8). Again, efficiency and effectiveness are invoked to denote ‘good’ public spending, and thus orient public officials’ identification with and sense-making of certain kinds of social ‘data’. With residents’ groups, this focus on efficiency translated into a particular type of information that decision-makers were looking for. Government official, Dana, explains. “You know, they would do presentations to council. And they would show kind of general data, but they didn’t have hard numbers.” According to Dana, residents’ group members would talk about number of programs and waiting lists, “but hard numbers weren’t there.”

Dana said that while funding decisions depended a lot on both who was in council and senior management positions, “things are getting tighter and tighter” financially, so these senior officials want to see “that there is a need for an increase in this area.” Dana said that “when [residents’ groups] come to do these presentations they really had to step up the game, to really show more than ‘you know we’re doing great work; we need more money.’” According to Dana, residents’ groups needed to show their need through statistics, “because there is so much more competition for our funds now.” Thus, human need was reduced to a set of numbers that stood in for personal relationships,
connections, and true understandings of one another. Decision-makers assumed that because they read certain numbers, they knew enough about residents’ groups’ needs to make decisions for and about them.

Under *Ethical Values*, the VEC indicates that “public servants shall perform their duties and arrange their private affairs so that public confidence and trust…are conserved and enhanced” (9). Under *People Values*, the VEC describes that “People values should reinforce the wider range of Public Service values. Those who are treated with fairness and civility will be motivated to display these values in their own conduct” (10). In these final two sections, trustworthiness and civility are not described in behavioural terms; it is assumed that we will know when we see them, and be known as trustworthy subjects when we perform civility (or not).

Sherene Razack’s article “Simple Logic” (2000) is useful here. Razack highlights the ways in which racial stereotypes about immigrants of colour were invoked in speeches by parliamentarians rationalizing changes to Canadian immigration laws in the 1990s. Razack quotes members of parliament who make statements that cannot be directly construed as racist, but rely on racist logic to make sense (e.g. “we don’t want to be taken for a ride” – referring to the racist conflation of welfare fraud with immigrants of colour coming to “honest” white Canada). The language in the VEC operates in a similar way, relying on the concept of the *civil* citizen who deserves public trust and will treat Others with fairness if they are also treated fairly. This logic relies on the possibility that there are uncivil Canadians (or resident Others) who are not inherently trustworthy or fair, and thus must be invigilated through complex social processes, including accounting documentation and reports. The language used in the VEC also hooks up with
supranational discourse about good governance, which in turn is hooked up with capitalist expansion (Burudu and Pal 2010; Neu, et al. 2005) demonstrating the pervasiveness of white, middle-class, and neoliberal logic globally.

The Public Sector Service Value Chain

The language used in the Results for Canadians, the Management Accountability Framework, and the Values and Ethics Code for the Public Service describes how trust can be conveyed between public employees and residents, who are often in disparate locations, and back again. All three documents are part of an emerging logic within the apparatus of centralized, capitalist state government: the public sector service value chain. In 2005, senior Treasury Board officials and Canadian political science scholars Ralph Heintzman and Brian Marson published “People, service and trust: is there a public sector service value chain?” in the International Review of Administrative Sciences. In their article, Heintzman and Marson draw from for-profit organizational models to argue that public institutions can benefit from incorporating the concept of customer satisfaction as a key driver in attaining economic gain.

The authors suggest that the “architecture of the service profit chain” can be used to enhance “citizen trust and confidence in public institutions” (552). They argue that, “citizen trust and confidence is, in many ways, the bottom line for the public sector, or a reasonable proxy for it” (552). Heintzman and Marson assert that measuring public trust is more difficult in the public sector than the private sector, as the “bottom line for government is contestable, and involves conflicts, contradictions, paradoxes and trade-offs between competing public goods” (552). In making these arguments, the authors
employ the theory that particular technologies of government can serve to create, enhance, maintain and measure, or know resident trust in public officials, without any personal relationship with those residents.

Heintzman and Marson indicate that in the public sector service value chain, “employee satisfaction and commitment” work in dynamic with “client satisfaction with service” to build “citizen trust and confidence in public institutions” (553). Citing several studies from the U.S. and Britain, the authors conclude that, “overall trust in government is a product of satisfaction with perceived performance of both the political realm and of service delivery, with service delivery having a larger effect on trust in government” (557). The authors go on to state the causes of public trust in government are elusive and difficult to know. They suggest further research using survey methodology to better understand drivers of citizen trust in government officials and institutions, as well as simultaneous “service improvement and human resource modernization” (570, emphasis mine). Both suggestions invoke concepts of civility, as well as a knowable, governable Other who is made visible through measurement technology that replaces human relationships.

During my interview with government official Andrea, she pulled out a copy of a Power Point presentation by Brian Marson from a talk of his she attended at a previous municipal workplace. She described how she saw her work in relation to the Public Sector Service Value Chain.

One of the things that’s really important for citizens is to have trust and confidence in government, right? That they’re actually acting in a way that is sound from a financial and from a legal perspective. But also that they’re acting in our collective best interest.
One of the things that we started doing in [another municipality where I worked], and I’m not sure if you would be familiar with this…it comes out of the federal Treasury Board. It’s the Public Service Value Chain. (Here Andrea pulls out the hard copy of a Power Point presentation by Brian Marson.)

There was one slide in particular that really struck me –it’s this whole notion, they sort of talk about how citizens want to see value for money and that things are operated in a fair and transparent way. Right, so good value for tax dollars, open and accountable government, and confidence in public institutions.

Many residents I spoke with talked about how they expected government officials to demonstrate accountability to them, as taxpayers. For example, Roger talked about “demanding” accountability from government officials. He said, “We want to make sure we get good dollar value for our taxes.” Peter said, “Quite frankly governments are in the business of taking taxpayers’ money and getting value out of it.” Sherry said she had read that, “the average Canadian pays 5% of gross income to municipalities tax.” She went on to say, “It’s important for taxpayers to know – like 5% is a big part of your gross income – to feel they are directly benefiting.” Here residents are also using value-for-money logic to make sense of government officials in ways that buy-in to the ideological frame of accountability as good, desirable, and linked with effective public management (measured in dollars).

**Provincial Level Documents**

*The Ontario Municipal Performance Measure Program*

As described at the opening of this chapter, Ontario municipalities are subject to provincial *performance auditing*, primarily in the form of *cost-efficiency* analyses and *impact evaluations* (see, e.g., Pal 2010). Ontario municipalities report to the provincial
Ministry of Municipal Affairs and Housing (OMMAH) through the Municipal Performance Measure Program (MPMP) (Siegel 2009). Adopted in 2000, the MPMP “prompts municipal administrators to operate more like a business and adopt management tools from the private sector” (Chang 2004, 205). In Chang’s (2004) article, the creation of the MPMP is framed as a response to taxpayers’ demand for greater accountability. The MPMP outlines specific performance measures for twelve core service areas that municipalities provide: local government, fire, police, roadways, transit, wastewater, storm water, drinking water, solid waste management, parks and recreation, library services and land-use planning (OMMAH 2007). In his introductory report about the MPMP, Deputy Minister of OMMAH John Burke states that, “the MPMP was designed to strengthen local accountability by keeping citizens informed about municipal service plans, standards, costs and value” (2005, 23, emphasis mine).

The introduction to the MPMP document states,

The goals for local governments, on behalf of taxpayers, should always be to provide the best and safest services at the most efficient cost, with clear accountability. One way to ensure these goals is through the use of performance measurement (OMMAH 2007, 4).

Here, the MPMP directs government officials to understand efficient work and service delivery as the best, or most preferable, on behalf of homogeneous taxpayers. Work performance and service delivery can be measured in the MPMP using either efficiency or effectiveness. Efficiency measures are expressed as ‘operating costs,’ or how many dollars spent per unit, such as megalitre of water delivered, or maintenance of roadway per lane kilometer. Effectiveness measures “refer to the extent to which a service is

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15 While Sancton (2009) reports that Ontario “is the only province in which municipalities have the statutory responsibility to provide social services and contribute to their funding” (6), the MPMP document does not contain specific examples of how to measure and report on social services at the municipal level.
achieving its intended results…effectiveness results are often expressed as percentages or ratios” (OMMAH 2007, 20). The social programming offered by residents’ groups in the city I studied are measured through the MPMP using *effectiveness*. Examples of effectiveness measures given in the MPMP document include: “total number of participant hours for recreation programs per year per 1000 persons,” and “square meters of indoor recreation facilities per 1000 persons” (OMMAH 2007, 12).

Pamela, Darlene and Dave, who worked in three different residents’ groups respectively, described the work they performed to be seen as accountable, which hooks up to the MPMP. Pamela said,

For example, it’s not a good indicator but we know that we can count the number of people coming in our door. We know that we can use our camp staff, people that attended, people that were on the waiting list…It’s tiresome, it’s bothersome, it’s annoying. We need to keep track of the people coming to our clothing cupboards and our food cupboards, if we have those. Not because we want to and not because it’s a great thing …Because then, at the very least, we have figures to show that you haven’t just set up an office here and funded a staff person to sit there.

Darlene said,

I mean funders want statistics. They want numbers. Well, you know what if these 32 kids who come out to our programs twice a week, if they didn’t have the programs, where would they be and what would they be doing? You know they are hanging out at the mall causing trouble or breaking into somebody’s house. How do you quantify that? You can’t.

Dave said, “How many people come? How many different people? Is it the same people all the time or is it different people all the time? That's how you can see the development and the change.”

Government official, Dana, who had worked in recreation and community development for many years said that collecting MPMP data was “easy for the recreation program sector because it was all on the computer, right? Like they ran this many
swimming lessons, had this many people registered.” Dana highlighted that collecting the same measures is “very difficult for community.” “You’re counting everybody that walks through the door, and if one person comes three times a week do you count them three times?” Dana said that government officials had to start “enforcing” the use of statistics in residents’ group reporting, in order to conform to MPMP requirements. “But then once the province got that information…it was just an exercise in number collecting because they never measured us against another municipality of size,” she said.

All Ontario municipalities are required by the Ministry to report their efficiency and effectiveness measures each year to taxpayers using public media such as the local newspaper or the city’s website (OMMAH 2007, 16). The MPMP document contains a section called ‘Principles of Good Reporting’ which states that municipalities should “focus on results, highlighting the value of the service” when preparing their performance measurement reports (17, emphasis mine). Here, as with the federal documents Results for Canadians and Managing for Results, the language used in the document orients us to think of value as measurable, quantifiable results. Municipalities are required to use MPMP reporting templates provided by the Ministry, both as part of their legislated responsibility, as well as for comparisons with other Ontario municipalities.

The MPMP states that data from municipal reports will be used to generate best practices and establish provincial performance standards for different areas of service. Results are evaluated according to “quality as well as unit cost” (28). According to the MPMP:

Quality has different connotations in different programs but it boils down to this – meeting client or taxpayer expectations. The approach to performance measurement described here explicitly addresses client benefits or impacts. Typical examples of quality measures include error
rate, complaints or compliments, frequency of service and waiting time (OMMAH 2007, 28).

All of the quality measures listed here draw from Albert Hirschman’s (1970) concept of need, which directs our focus on residents who have the financial capital to attend, complain, and/or wait for services (Denhardt and Denhardt 2003; Gjelstrup and Sørensen 2007). The MPMP indicates that the evaluation and reporting structures set out by the Ministry help municipalities “set effective priorities,” “respond to current resident needs,” “encourage innovation,” and improve accountability to council, senior management and taxpayers “because these stakeholders can be told about a service area’s achievements succinctly” (OMMAH 2007, 30, emphasis mine). Performance measures are then linked with budgetary decisions and resource allocation at the local level, as well as continued funding and organizational support from the province (Siegel 2009).

Dana and Andrea, both government officials at the management level in their organizations, talked about their perceptions of how the MPMP data was used after they handed their reports to provincial officials, via the municipal finance office. Dana said:

I think the questions they were asking and the benchmarks they were using were very vague. So municipalities were interpreting it very differently. Like, ok what do they mean by drop-in and participant? And are spectators drop-ins? Do we have to count everybody in the stands?

So everybody was interpreting it very differently so it wasn’t a good measure to compare. It was to compare your performance, but nobody really put a lot of value on this whole exercise because it didn’t really give you true data. It was done very poorly. So that’s what we had to do every year (laughs).

When I asked another government official, Andrea, how she saw the information from the MPMP report being used she said,

I don’t know that off the top. I guess the point of that, and the fact that I can’t tell you, is probably quite telling. It’s not my experience that people
take those terribly seriously anyway. So it’s an *accounting exercise* that somebody pulls together one time of the year and sends it to be collated and that’s kind of the end of it. I could be wrong, but I don’t think there’s any reporting to council about how we fare on MPMP. Or when we start to develop our operational plans we don’t go back and reference.

Andrea went on to say that she had worked in “three different municipalities.” They’ve all had this requirement,” she said, “and I’ve never seen anybody do anything different with it.” Thus, the MPMP document was the key driver in determining which information residents’ groups were asked to provide, and which information city councillors paid attention to when making decisions about the worthiness of residents’ groups to receive funds. However, the MPMP was not actually used to make any comparisons or decisions. Thus, the MPMP was itself an *accountability performance* that served to produce subjects.

While Andrea critiqued the MPMP, she also shared a perspective that supported having homogeneous measures, which she understood as helping to *improving service*.

She said,

So, for me [the MPMP] feels very much like just a level up from a make-work project, which I think is very unfortunate. Because I think the spirit is there.

I think it makes perfect sense that we have indicators that are very clear that allow us to compare ourselves against others, that can be used as an impetus for service improvement, but I think the reality is – like I know as some staff groups have been involved in the definition what constitutes the indicators; that’s problematic. And I also get the sense that there’s very poor quality control in terms of how people are actually generating that measure. So again, there’s no confidence in what that number actually means, then people pay no attention to it at all.

When I asked Andrea about the work she did to *show* value for tax dollars, she indicated that she was waiting for the city’s manager of corporate and strategic planning to create a
local performance measurement program. Andrea told me, “she’s looking at global indicators, which is kind of like MPMP like on steroids.”

Andrea said she was looking forward to having the indicators so that she could compare the results of her work to results obtained by other municipal workers on a global scale. She talked about wanting something more specific than the city documents she saw as currently directing her work.

To some extent they [definitions of accountability] are reflected in documents and studies of the city, like the Corporate Strategic Plan and Corporate Communication Strategy. But they are intended, because of the kind of documents they are, they’re much more directional and direction setting. So they don’t set in place any kind of framework to show necessarily how they’re going to be measured and reported on.

I guess that’s kind of the next step, and we’re kind of moving in that direction, as well. That you have a performance management system that sort of defines accountability as it relates to a particular measure and then reports on it. So we’re just starting to do that around customer service. So there’s accountability about the time it takes to return a phone call. So, almost by defining the metric becomes the definition of accountability, but really at a very fine grain. Like who would ever really honestly believe that we’re being accountable if we answer all of our business mail in 24 hours?

Here Andrea indicates both a hooking up with translocal ruling relations, and a challenge to these. Many government officials critiqued statistical measures of performance, citing specific examples of how these were not adequate in the social service work they were doing with residents’ groups. Interestingly, many government officials said the MPMP was not the most important document that directed their work. However, when seen through the analysis of institutional ethnography, it played a huge role in directing the work officials and residents did to be accountable, and in defining the tools used to make sense of residents’ lived realities in the eyes of the municipality.
**The Ontario Municipal Act**

Participants also named the Ontario Municipal Act (OMA) as an important document that oriented the work they did to be accountable. Government official, James, explained:

Municipalities do not have any constitutional authority as such. We're not a recognized entity as such. The federal government is recognized, the province government is recognized but municipal government is not recognized. So we're, what is affectionately known as 'creatures of the province'. What we do is very much in response to legislation that they draft. Ultimately we're accountable to the provincial government through the municipal act, the planning act, a number of smaller acts but essentially the municipal and planning act…They’re the ones that we see 95% of the time.

The OMA is a 334-page document outlining policies and procedures for carrying out the work assigned to the municipal level of government (Province of Ontario 2001). According to the OMMAH (2010), The Municipal Statute Law Amendment Act was proclaimed in force on January 1, 2007. The OMMAH reports that the intent of the 2007 amendment “is to provide municipal governments more flexibility in meeting their communities’ expectations and fulfilling their responsibilities” (online resource). Among many changes, the 2007 amendment enables municipalities “to pass by-laws in respect of: the accountability and transparency of the municipality and its operations, and its boards and their operations” (web).

The Municipal Act organizes the work of government officials through language that orients specific actions. The OMA states that the role of council is:

- a. To represent the public and consider the wellbeing and interests of the municipality;
- b. To develop and evaluate the policies and programs of the municipality;
- c. To determine which services the municipality provides;
d. To ensure that administrative practices and policies, practices and procedures and comptrollership policies, practices and procedures are in place to implement the decisions of council;

d.1 To ensure the accountability and transparency of the operations of the municipality, including the activities of the senior management of the municipality;

e. To maintain the financial integrity of the municipality; and

f. To carry out the duties of council under this or any other act (125).

Clause d.1 was added as part of the 2007 amendment. The language used in the description of the role of council assumes that certain information will be used to evaluate policies and programs, determine services provided, and ensure accountability. However, what data will be used for this work is not described in the OMA.

The OMA describes that the role of the head of council is:

a. To act as chief executive officer of the municipality;
b. To preside over council meetings so that business can be carried out efficiently and effectively;
c. To provide leadership to council;
c.1 without limiting clause (c), to provide information and recommendations to council with respect to the role of council described in clauses 224 (d) and (d.1);
d. To represent the municipality at official functions and;
e. To carry out the duties of the head of council under this or any other Act (125).

While the OMA was legislated separately from the federal texts discussed earlier, much of the provincial language links up with neoliberal language in federal documents. In particular, the head of council is directed by the OMA to act in specific ways so that municipal business can be done efficiently and effectively. The OMA also states that if a municipality appoints a chief administrative officer, that he or she will be responsible for: “exercising general control and management of the affairs of the municipality for the purpose of ensuring the efficient and effective operation of the municipality”, as well as “carrying out other duties as are assigned by the municipality” (126). Thus, according to
the OMA, the primary work of both the head of council and the most senior employee of a municipality is directed by, and linked up with notions of *efficiency* and *effectiveness*.

However, government officials expressed challenges with numbers standing in for *good* program or *trustworthy* official, particularly in social programming. For example, Andrea said,

I think there’s a real tradition in terms of auditing and accounting that’s very focused on the financial. And so what I think has been a challenge in recreation and social service programs is how do you demonstrate value aside from a definition that is either entirely financial or entirely quantitative. So, this recognition that there have to be other ways to describe benefits and to show value-added.

Another government official, Glen, indicated that while the primary method for performing accountability for funders was reporting on “number of people served per dollar spent”, directing attention to *use* of social programs does not necessarily indicate individual or social *good*.

When I asked government official Dana how people used numeric data to derive social value for money spent, she replied,

Well unless you do something with the data…every year like I said we were asked to pull together all these stats but nobody really analyzes the stats. They just look at numbers and say, “Oh, there’s a 22% increase in this. So we need to keep that program going.” There’s no real analysis going on of the stats. So, we make assumptions, I guess.

Government official, Andrea, described how texts are taken up by decision-makers to decide if a program has value, and whether it will continue to receive resources.

Council sets a level of subsidy that will be provided for recreational services and then the rest is to be made up in revenue, so if people are not using the programs that’s a problem. So there’s an impetus there to be providing programs that people are interested in. But again, it’s not my experience that we have a formal customer polling or needs assessment.
Based on what Andrea says here, council looked at numbers of people attending programs as the indicator that social spending was meeting residents’ needs.

Dana and I talked at length about the intellectual work that takes a numeric representation of a social program and translates it into the understanding that something good happened for an individual or a group. Repeatedly, Dana used the word *assumption* to describe this intellectual translation. When I asked Dana where she thought elected officials got the assumptions that they based their decisions on, she replied, “well I don’t think it’s anything to do with research they’re reading. I think it’s just good marketing…I think it’s just an assumption about good wellbeing.”

Dana described in detail the work she did to take up information given to her by residents’ groups to support their ask for continued funding from city council.

I would have to report how the funds were being spent. And then show at the end of the year if [the residents’ groups] used all the funds. But it was very difficult to show that they needed more funding. Like this is how they spent the money we gave them. This is how much each group got. Then I would have to just write a description of what they did with those funds, but [residents’ groups] didn’t produce a lot of stats.

Because councillors are getting budget reports on so many programs, it’s like “Keep it to one page. Don’t give us a lot of information – just a general, high level overview of here’s where we’re at financially and this is how the money was spent.” I had the stats in my back pocket. They weren’t 100% accurate because I couldn’t get them all the time, but they were there if they needed to see them. But nobody ever asked, so because of that, there was such an assumption that [residents’ groups] were just running all these programs and so many families were being served in the community. And that wasn’t really the case.

Like you didn’t really see a lot of growth in the number of participants from year to year. So when they went back to ask for more money, I didn’t really have the data to support that. I wasn’t showing a huge increase. They weren’t taking good records of waiting lists. I couldn’t prove that all these kids were turned away. [Residents’ groups] would say, “Oh, we turned away all these families” but there was no recorded proof of that.
Without *recorded proof* of need, expressed through numbers of people on waiting lists for programs, social need was rendered invisible.

The Ontario Municipal Act directs both the head of council (mayor) and elected councillors to focus on the wellbeing of the municipality and its residents. However, the Act does not define wellbeing, leaving councillors to use their own perceptions to make sense of numeric data and do the intellectual work of assessing need and ascribing value to a program. Based on these assumptions and constructed meanings, they make decisions about public spending. Seen in this light, the salience of *who* is making spending decisions, how their individual social power is constructed by their class, gender and racialized social locations becomes infinitely important.

**Observations**

An array of texts inform dominant notions of accountability in Canada. Those listed here are by no means an exhaustive compilation. I chose to highlight particular texts in this chapter, as they were major influences in directing the focus of the work government officials did to show that they were accountable. In turn, these documents directed the behaviours and performance that government officials looked for in volunteer residents who were receiving public funds, and thus the work volunteers did to be seen as accountable. As government official Dana said in her interview, “I think it all starts to trickle down…this work is born out of the Treasury Board.”

Another government official, Leila, referred to a study she read shortly before our interview, in which she saw evidence of what is referred to as *downloading* of public services from national and provincial governments to municipal governments. “We saw
research that said that all of the [social service] work we do doesn’t even show monetarily in a municipality. It shows at the provincial or federal level.” For example, one outcome of residents’ group programming that both government officials and residents named frequently was an improvement in mental health as a result of neighbours getting together for social programs – paid for with municipal taxes. However, in Canada the majority of healthcare costs are provided by provincial and federal taxes. Thus, Leila explained, the provincial and federal governments in Canada benefit from the “cost saving of the work done in the municipality without really giving the dollars.” Ultimately, Leila said, “Because we’re so accountable; there’s so many rules.”

Government officials and also residents’ group members were increasingly under scrutiny to both perform accountability and functions previously paid for by the province or the federal government, while at the same time under pressure to do so at minimal or no cost. Overall, the $125,000 that residents’ groups divided among 12 groups to provide social service programming for a year was a very small sum. It represented 0.2% of the overall social services budget for the study city. However, residents’ group members, and government officials were required to do what one resident characterized as “hours and hours and hours and hours” of work to show that they could be trusted with this money – by following the rules. In this case, the rules were white, middle-class, neoliberal (‘civilized’) rules about how humans should contract with one another regarding funds and decisions that have a shared impact.

All of the texts listed in this chapter share a focus on efficiency and effectiveness as the measures that demonstrate, or translate material reality in a unique locale into a
perception of value for government officials and taxpayers in disparate locales. The language of efficiency and effectiveness assumes the homogeneity of both government officials and taxpayers, in terms of what they want and define as good use of shared resources. The language used in all documents named in this chapter hooks up with texts that draw from for-profit logic, orienting us to think of government, and ourselves, as actors in a public capitalist entity.

In drawing attention to the language of efficiency and effectiveness, and paying attention to how government officials and residents act on these concepts to show that they are accountable (or trustworthy), I am not arguing that we should necessarily abandon these concepts altogether. Instead, the intention is to focus on that place of intellectual work (Miller and Rose 1990), or institutional disjuncture (D.E. Smith 2005), in which actors are organized by, or use texts knowingly or unknowingly, to promulgate dominance and marginality, rendering some humans visible and good, and others invisible or bad, or to subvert this ideological frame. In the next chapter, I provide examples of how government officials and residents organized themselves within the ideological frame, using accounting tools to perform and recognize each other according to hierarchical parameters. In chapter 7, I give examples of how government officials and residents used the same tools to subvert the ideological frame.
Chapter 6

Navigating ‘the system’:
Government officials and residents enacting the ideological frame

The master’s tools will never dismantle the master’s house.
-Audre Lorde

Introduction

As seen in the previous chapter, a series of texts at multiple levels of government delineate what accountability is and how it should be enacted in Canada. At the time I did this research, the language from the federal and provincial level policy documents had trickled down to the interface between municipal government officials and residents. This chapter discusses the ways in which local government officials and residents used language and actions to ‘navigate the system’, to show they were accountable, and to understand each other as accountable. This chapter shows the ways in which government officials and residents knowingly and unknowingly bought into and operationalized the ideological frame through their actions and language.

It is important to note that both ‘residents’ and ‘government officials’ were heterogeneous as respective groups. However, accountability texts, such as the word *taxpayer*, wrote them as homogeneous groups. While each group’s performances of accountability ultimately hooked up to the provincial and federal documents named in the previous chapter, government officials and residents reproduced the ideological frame somewhat differently. In general, government officials were concerned with showing that they had spent money responsibly, and that residents’ groups had spent money responsibly. Government officials said they had to be accountable both to their funder (the province) and their taxpayers (the residents). Residents expressed that they were
doing accountability performances for the city. However, residents expected government officials to perform the same accountability practices that residents disliked doing for the city, in order to understand the officials as accountable.

This chapter is organized into four sections. First, I discuss the work government officials said they did to be seen as accountable to residents. I then describe what residents said they were looking for to understand the government officials as accountable. In the third section, I describe what residents said they did to be seen as accountable by government officials. The final section describes what government officials were looking for from residents to understand them as accountable. In all of these interactions, residents and government officials contracted with one another, following multiple sets of rules – inscribed in documents – about how to show accountability, and ultimately civility, to one another. The rules about how to show accountability (civility) are reflective of neoliberal corporate management of all facets of human interaction, in which the primary assumption is that Others are separate, autonomous individuals that need to be controlled, rather than trusted.

**Performing accountability: Government officials**

Government official Leila explained that her work involved two tiers of actions to show accountability to residents: first, writing financial reports, and second, if residents were not happy, talking with them in person. She said, “there’s the common ways that you’re supposed to [show accountability] as a corporation, by having your audited statement online and having policies and procedures available online.” When I asked Leila how audited statements showed accountability she said,
Well an audited statement measures or demonstrates how you spent your money. So if you say you’re going to spend your money a certain way and you did you can show it through that.

Leila explained that sometimes she also talked with residents individually, to explain why the government was or was not doing something a certain way. “It’s often based on the squeaky wheel residents”, she said, “and it doesn’t arbitrarily happen.” Leila said that because of her role working in close contact with residents “I get every question about every department.”

When she got asked these individual questions, Leila said her response involved looking up and finding the text-based explanation of particular by-law, procedure, rule, or action taken by the municipality, and then translating the meaning of that to residents.

And we have found things, like policies and procedures that are really outdated that just haven’t been challenged yet. And there’s so many of them, you couldn’t possibly; there’s no one person that could in a year go through them all and figure out which ones are old and need…it would just be ridiculous. It’s not even within the realm of possibility. So it has to be when the issue rises again, or when somebody complains about it. It’s very complaint-based. Municipal work is all about “why don’t you do this?”

Leila explained that when a resident heard a clarification of the text-based drivers for municipal action, he or she was either satisfied that Leila – and by association the municipality – had been accountable, or continued questioning the text, toward trying to change it.

Leila acknowledged that residents interested in changing municipal texts needed to perform certain actions to have their desires seen, acknowledged, or taken into consideration to make textual changes.

Like if you want to know about your municipality, it’s difficult to navigate. It’s incredibly difficult to navigate. But you can go in and find any meeting that council has had and find out how they made their
decision. So, you can see if you’re really truly interested, you can spend a lot of time trying to navigate the system trying to find out how people came to decisions and who made that decision…But I don’t even think that people know that if they start digging deep that they could find out those things.

Leila talked about being able to “ask questions” of other government officials as the way she learned to begin the process of making changes to municipal texts. However, she also said, “most people aren’t that intimate with the people who have the answers.” Ultimately, Leila said, “I think some of the onus is on the resident, or the interested party to dig it up and try to find it, or find somebody who will help them do that.”

From a resident’s perspective, residents’ group member Brenda talked about her challenges accessing information about municipal accounting practices. She said her perception was that the city’s accounting department always took “so long” to provide information and that they always seemed to be “so busy.” I asked her if she knew what steps were taken in the accounting department to get her an answer for her residents’ group. “No”, she said, “You ask the question and you just sit back and wait for an answer. And the answer is usually ‘yes’ or ‘no’. There’s hardly ever an explanation.” However, Pamela, a resident from a different group said, “it really is that squeaky wheel, public opinion. If you speak up, you’re heard. And any one thing that I’ve written a letter about, typically, I get action on it.” Brenda and Pamela were using two different tools to engage with public officials, Brenda verbal questions, and Pamela letters (written text). Pamela’s perception was that she was getting “action”, whereas Brenda felt she was not.

Government official, Trish, made a comment that nuanced the differences between Brenda and Pamela’s experiences. She said,

If citizens know particular individuals that work for a municipal government, then they can go directly to those individuals and they might
know them through work that they’ve been trying to do in the community. So it could be greening programs, residents’ groups, planning processes. So for citizens if they want to work directly with municipal staff, they can do that if they’ve been involved in any of the processes that have been facilitated by municipal staff. If you don’t have that experience then I think it’s a matter of reading local papers and getting numbers and finding out what’s happening. Or going on the city’s website and finding out information that way.

Trish acknowledged that if a resident did not know how to access text-based communications from the municipality, or have personal connections with government officials – staff or councillors – it would be harder for them to get the same explanation or information as someone who had that kind of social capital. She said that “having access to people in city hall” was “kind of an elitist thing.” In Brenda and Pamela’s case, Pamela had more social capital with municipal staff and elected officials through a leadership role she had taken with the residents’ group association.

Government official Andrea said that her perception was that accountability was part of the “social contract between citizens and government”

People pay taxes and elect officials to represent them and their interest and in return for that they desire to have public goods that they can’t procure on their own. It doesn’t make sense for every citizen to make sure they have their own clean water or their garbage collection or whatever the service is that public health provides. I think that’s sort of at the foundation of my understanding of accountability.

And maybe just to say it in more plain language would be that I think government’s accountability is to do the things that they’ve been charged to do, whether by legislation or by some other more explicit contract, to do the things that they said they would do in a way that is fair and open.

Andrea highlighted that in municipal service provision, “the province says what you’re supposed to do and how you’re supposed to do it and to what extent you’re supposed to
do it.” Andrea acknowledged that in the recreation department, legislation from the province was less “prescribed” than other departments, such as water or housing.

While none said so explicitly, all government officials were required to use dominant tools of accountability in exchange for their job security. Using the tools of accountability in the “standard” sequence of the organization (Turner 2006) was part of the performance required of them in order to receive favourable performance reviews, promotions, wage increases, or very simply to keep their jobs. Andrea outlined the specific documents that oriented her work to be accountable.

They would be the local law-making instruments or by-laws. So around noise or what happens in parks, that sort of thing. To some extent they are reflected in documents and studies of the city, like the Corporate Strategic Plan and Corporate Communication Strategy. But they are intended, because of the kind of documents they are, they’re much more directional and direction setting. So they don’t set in place any kind of framework to show necessarily how they’re going to be measured and reported on. I guess that’s kind of the next step, and we’re kind of moving in that direction, as well. That you have a performance management system that sort of defines accountability as it relates to a particular measure and then reports on it. So we’re just starting to do that around customer service.

Ultimately, Andrea said her perception was that taxpayers “want to feel they’re getting their money’s worth.” She tried to show this through using program statistics, like the ones residents’ groups were asked to provide to the city. However, Andrea also said, “I think there’s no argument that the numbers in and of themselves don’t tell the whole story.” She talked about working to supplement quantitative data in social service programs with qualitative data, such as stories about individual experiences. She said, “we try to create processes around the publication of those numbers that help people have dialogue about ‘so what do we think that actually means’ and to provide some context around that.” Andrea explained that she had experience working in public health, where
she had used “a multi-method approach to understanding” the value of social services, “looking at various quantitative variables and the extent to which they independently point to the same thing.”

Government official Nila explained the work she and others on her team did to be accountable to the public, particularly around communicating information.

We have a website with all reports coming to council. Meetings are accessible to the public. We hold public information meetings, or PICs ‘public information centres’ when something is coming to the city that taxpayers need to be aware of or involved in. We do a lot of communication through media, press releases. We do communication through Ward blogs, councillors’ blogs, through the city website as I mentioned. So, I would say that we keep in touch with the public through our communication. And we are currently going through communications plan, a strategy. We are looking at ways of rolling out more information to the public.

I also asked Nila to tell me the work she specifically did to share information with residents. She said,

I return their emails. I answer their questions to the best of my ability. I try to walk them through the system to let them know that we get a budget, that we have this huge budget and we have to make decisions on what we think will benefit the entire city, not just special interest groups, not just this group. We need to be very reasonable with the tax rate. There are a lot of things we could have in this city if we were prepared to put a 7% tax rate, but that’s just not doable. So, mostly what I try to do is teach people about how the city works and runs because I have learned a lot and I like to share that knowledge with others so that they understand how the city works.

Nila explained that she saw her job as explaining the rules of the municipality to residents, so they will better understand her actions, as well as how to interact with other government officials.

Government official Trish said her perception was that residents got information about what the city was doing through “things you do with your kids.” She explained
that, “if you have your kids enrolled in recreation programs through the city, you learn more about how city things operate.” Trish was very reflective during this part of the interview. She said, “I’m sort of mixing up accountability and participation I think.”

Trish explained that there had been “lots of requests” to staff on her team “from other departments, about how to engage with residents.” There was a perception in the city that Trish and her team had special skills for engagement due to their close work with residents’ groups.

At the time I did this research, I heard the word engagement frequently at residents’ group association meetings. When I asked Trish to explain what she meant by engagement, she said,

I think it would be an ongoing kind of process of speaking, listening probably, explaining processes, educating citizens, listening to their ideas and feedback and incorporating their ideas into processes and then coming back to them with the new revised plans or ideas, or whatever the issue has been. It’s the listening piece and it’s an ongoing cycle.

Trish was already doing the work she described here at residents’ groups meetings. However, Trish was still questioning the new term ‘engagement.’ “I’m not necessarily sure that being engaged means being accountable. However, good engagement would be [accountable]”, she theorized out loud. The introduction of the term engagement was an example of how the ideological frame of accountability gets reinforced. A new idea – engagement – and a set of corresponding behaviours were deemed good, ideal, and associated with accountability, without historicizing or linking them to the origins of the idea. In fact, the word engagement was part of a larger strategy to reduce corporate ‘risk’ in service provision and increase efficiency (by downloading work to residents’ groups), introduced by Trish’s senior manager two years prior to this research.
Kathy, another government official who managed social programs, talked more about her accountability work in relationship with funders (the province) and taxpayers. Kathy told me that she was required to measure the number of people that attended a program over a certain number of weeks. I asked her what these statistics and numbers showed. She replied, “that the program was well attended and we still had the same consecutive numbers throughout the whole thing.” She explained that if numbers of participants in a program lower over time, that the phenomenon is read as a decrease in interest or need for the program by decision-makers and funders. However, “If your numbers are constantly going up then that’s showing that the program is needed or it is being well-attended.” Kathy said, “The funders like to see higher numbers, how often you’re providing the programs, what the age group is, and is it consecutive.” While funders, like elected officials or staff at the municipal or provincial level, may never see or know about the lived realities of residents’ groups, numbers – and their appropriate presentation according to the rules – are enough to satisfy decision-makers that they know Others. In fact, these numbers conceal realities, make complex human lives less visible, and distance decision-makers from those they make decisions about and for.

Residents understanding government officials as accountable

Residents made sense of government officials as accountable when officials performed the same actions that residents themselves complained about performing, including producing reports about number of services provided, number of people served, and account statements. This desire on the part of residents underlines that though many residents themselves had been excluded, treated unfairly and even survived trauma
related to the hierarchical social system, most bought into it ideologically. A key
difference in the relationship between residents and government officials was that the
officials influenced, or made final decisions about whether residents’ groups continued to
get funding, and therefore had resource power in relationship with residents. However,
residents also made sense of government officials from their role as taxpayers. From the
taxpayer perspective, residents expected government officials to perform accountability
in ways that hooked up with dominant ideology about accountability.

Residents gave specific examples of work done by government officials that they
read as accountable, which ranged from creating and sharing financial reports to doing
infrastructure work in the city. Hannah said, “They have books and records about
everything that they spend.” Brenda said, “Having their books open to people.” Chris
said, “City council meetings are open to the public. Financial reports are available to
public.” Pamela said, “Are they providing the services that you would expect to have
with the city? So is garbage getting taken away, are your roads in good repair?” Dave
talked about roadwork or sewer work being done, as well as having a new fire
department, recreation centre, or library built as signs that government officials “are
doing what they say they're doing and it's not just paperwork.” He emphasized, “You see
the funding being done, it's actually the physical side as well as the non-physical side.”

Government official James associated the provision of services with his
understanding of how residents made sense of him as accountable.

If you go to work for a company that makes widgets, you're sort of just
making widgets, but at City Hall we make a whole whack of different
widgets and it's a lot of service that people see every day. They're sitting in
their front living room and they see a snow plow go by, and they see the
guys in the park, they see Hydro come, and they've got a problem they call
the fire dept, that's all municipal so we need to know a little bit about all of that stuff.

James went on to say that the Ontario Municipal Act directed the work he did to provide these services to residents. He said it was not possible to know everything about the document, and that he referred to “relevant sections” when necessary in his work.

Resident Adrienne said, “A lot of your accountability comes from who you elect to council. And if they’re doing a good job, then they get re-elected. People who don’t do a good job don’t get re-elected!” When I asked Adrienne to be more specific about what made a councillor accountable, she said, “the budget; it gives you an idea of where the money’s going to be spent”, as well as tangible infrastructure projects, including “new sports fields being built. You see things that are happening.” Adrienne and other residents’ group members made sense of the accountability of government officials through the existence of products, such as financial statements and infrastructure, that may not have actually been created by the specific officials being measured.

In a similar way to government officials saying that accountability practices were necessary to keep residents’ group members honest, residents also said similar things about government officials. For example, when I asked Emily why accountability practices were necessary for government officials, she answered,

I think it keeps them working towards things and including people in what the collective wants to see for the future of the city. But it also keeps them honest in making sure it’s a transparent process that they’re working with and that they are following policies and codes of conduct the way they should be.

Hannah said that when government officials made and shared “records about everything they spend,” taxpayers know that “money isn’t being spent frivolously, just being thrown away.” She went on to say that “you want to know that [the money] is getting used for
something important, something valuable.” Chris said that financial statements “show that the spending is going the way that the general public would like it to go. It would show that things are open and clear, not hidden away, back room deals.” Sherry said that accountability practices show “transparency to the taxpayer…transparency for where that money goes to.” Dave said that financial statements “measure the functions of the city…what they're saying is being done.” Adrienne said that when she looks at the municipal budget, “it gives you an idea of where the money’s going to be spent, which programs are getting funding, which is getting cut.” Adrienne followed up by saying “you see that every year in the budgeting process and then you get that reflected in your property taxes.”

Many residents talked about government officials, particularly elected officials, using words that expressed mistrust. For example, when I asked resident Darlene what accountability measured, she replied, “How honest are you? You know, accountability is ‘Are you telling us everything?’” Another resident, Emily, said

Well, I think if you feel like council and the municipality is doing their job, you feel like it’s one less thing that you try and focus on and keep track of. Having said that though, I think it’s important that people follow what’s going on and be involved. But I think you also want to feel like there’s processes in place where if people weren’t doing what they were supposed to that that would be stopped before it got worse.

Peter said that accountability is “all government-wide, whether it’s municipal, provincial or federal.” Peter went on to say that “the key is that any government at any level wants to be totally transparent. And taxpayers want to know how their dollars are being spent.” A fourth resident, Dave, concluded, “as a citizen we have a right to information…we have certain rights to know, to understand what’s going on.” Here, both Dave and Peter
expressed the logic that if government officials followed the rules, Dave and Peter would know them, that officials would be transparently available to them, and thus trustworthy.

In each of these statements, residents used dominant ideology about accountability to make sense of government officials as trustworthy, in particular using spending statements as stand-ins for personal relationships with officials. For example, Emily thought of council as honest when they produced reports. Chris assumed that having access to financial statements meant that government officials were not doing back room deals. If a government official performed a particular set of text-based tasks, or was linked with a text-based task associated with accountability, then they become known as trustworthy.

A small number of residents expressed that they found it easy to access government officials in order to get information or share ideas. Pamela talked in specific terms about dialogue she created with municipal staff and elected officials, and how that work translated into her feeling her ideas were considered in public policy-making, which she associated with accountability.

City staff are really good at knowing the background details to things – why. And they’re really good. They will take the time to give you the details, the education as to the decisions and the considerations made going into it. So they know a lot of the process. And the city staff that I’ve come across are all there because they care. They’re not there for the pay, or for the joy of dealing with complaining people. They really are there because they care, the vast majority of them.

And your elected politicians are there for a variety of reasons. And I think most of them care, too. I haven’t met one that is just there to have a cushy job, because they deal with a lot of grief, too. When it comes down to it, they’re the ones doing the voting so you need to be sure they’ve heard you too. So when a motion gets brought forth city staff are in charge of what gets brought to the table to some degree. They have a lot of influence in terms of if your desire gets heard. They have a lot of tools and knowledge (about who to talk to). But unless you go the step further and speak to a
city councillor, they’re not going to know why this is being brought forward or why this is important.

As mentioned earlier, Pamela had developed a relationship with government officials through a leadership role she took with the residents’ group association.

Emily shared a similar perspective. She said, “I think they [government officials] try to communicate and include people as much as they can in the process.” Emily said she associated communication and inclusion with being able to “easily attend city council or watch it on TV, or read about votes in the paper.” Like Pamela, Emily had also formed a relationship with government officials through a leadership role with the residents’ group association. Both Pamela and Emily had learned to use text-based accountability performances. Both women could present themselves in a way that looked and sounded professional and civilized in residents’ group meetings. Both were also comfortable going to meetings at City Hall.

**Performing accountability: Residents**

A key difference between residents and government officials was their level of awareness as to why they were performing certain work to be seen as accountable. I asked all participants, residents and government officials, where they thought ideas about accountability come from, or why one has to be accountable. As mentioned earlier, government officials, while sometimes surprised by the question, eventually named specific documents that guided work they did to be accountable, as well as why they did certain performative work. With residents, however, in many cases there were long pauses when I asked where accountability ‘comes from’, or answers that began with the phrases “I don’t know” or, “I’ve never really thought about it.” For example, when I
asked residents’ group member Hannah how she defined accountability, she said, “To be honest I never really thought about accountability in the residents’ groups…I just assumed and had faith that somebody was doing it.”

Most residents’ group members took their indirect cues and overt lessons about how to perform accountability from government officials. Residents’ group member Brenda explained the challenge with this link,

There’s so many departments and heads of departments. I don’t know who sets accountability because I don’t think it’s the same for every department. It doesn’t seem to be. It’s not the council that says, “OK, you’re all accountable.” Who is it?

In fact, government official Trish said that with respect to accountability “there’s not a standard across all the different departments” in the municipality.

They’re trying but it’s a fairly new thing. So it looks different in all the different departments. Some have an understanding of how to do that more than others. And I think there is a drive from the current Senior Management Team and Mayor to make accountability a corporate-wide element, a very conscious and intentional part of everybody’s work.

Because of what Trish describes as differences among municipal departments in what accountability means and how to perform it, residents’ groups were using the accountability performances required of the officials in the department they were assigned to, in this case, recreation. Therefore, accountability performances that government officials had to do in the category of recreation, including municipal and provincial reporting practices for recreation, were also required of residents’ groups.

It is common practice in many Canadian cities to ‘assign’ residents’ group work to the municipal recreation department. However, in the study city this assignment was problematic. Some residents’ groups were hosting programs similar to those that fall under the category of municipally run recreation, such as yoga, cooking classes or
summer camps. However, other residents’ groups were running programs to meet basic needs, including providing food, clothing, or counseling to their neighbours, which were more similar to independent social service organizations than municipal programming. The homogeneous categorization of residents’ groups under the umbrella of recreation contributed to the challenges of using dominant accountability text to communicate social value for residents’ groups’ work. As mentioned in chapter 5, recreation programs in Ontario are measured using the MPMP reporting guideline, which is number of people served per dollar spent. The textual rendering of residents’ group work as recreation, contributed to some groups’ work being *more visible* than others’.

Some residents named that accountability performances were linked with different levels of government. For example, Pamela said

> I think a lot of [accountability] comes from a balance of public opinion and then provincial regulations or guidelines. I know a certain measure of things get passed down through the layers of government, so federal doesn’t deal as much. But the province, I’ve heard, says “Ok, the cities are going to implement this and we’re doing to send a certain amount of funding.” So then they regulate that to some degree.

Residents’ group member Adrienne said,

> You can go all the way back to the charter of rights, but there’s federal laws and provincial laws, and then you have all the municipal bylaws. So, some accountability is that they have to demonstrate that they’re dotting ‘I’s and crossing ‘T’s, that they’re doing it by the book because they have to, because there’s a legal liability and a legal obligation.

No residents specifically named the MPMP, the Ontario Municipal Act, the city’s Corporate Strategic Plan, or any other documents that directed their accountability performances.

Instead, the majority of residents said things like Chris: “Some of [accountability] might just be practice, longstanding practice, an understanding that the people want to
know what their money is doing.” Chris laughed, she followed up by saying, “So that’s a long, long practice from whenever the king would finally open his books!” Here, Chris’ statement is congruent with Foucault’s theory of governmentality, in which feudal states transitioning to democratic states invented or adopted technologies of rule, including accounting books. While only some residents made connections between different levels of government and accountability, all residents were able to give examples of how they liked to see government officials, or members of other residents’ groups performing accountability. Ultimately, residents, like government officials, associated accountability with following certain rules, and having something material, like a document or a report, to show accountability.

I asked all residents where they learned what accountability means, as well as how to do (perform) accountability. Almost all of them said that in the context of residents’ group organizing they learned accountability practices from other volunteers who had been in the group for longer, and from municipal staff who ‘coached’ them on how to comply with institutional practices. In a more generalized way, some residents also talked about learning accountability from paid work as government employees or business owners at some point in their careers. A small number of residents also named family, elementary school, work, Girl Guides, the military, and history class as places where they learned accountability.

Dave summarized the power difference between government officials and residents’ group members with respect to accountability performances. He said, “there is no satisfactory educational system to prepare a person from off the street…to become an activist in the city, a political activist within the city.” He said, “You learn by mistakes,
and the occasional success.” Those who are not trained in white, middle-class, neoliberal civility must learn that by trial and error, in order to have influence at the decision-making table.

Residents’ group member Hannah told me about the transition she experienced during a two-year period, from doing particular work for the residents’ group, to calling that work accountability.

I didn’t know about how we were accountable at first. I spent money. I gave [other volunteers] my receipts; they gave me cheques back. I didn’t pay any attention to it. The more I got into it, the more it was like, well, “hang on a second, here’s some paperwork to go with that.”

Residents’ group member Naomi also described a transition for her, from one task to another, that was considered accountability. For her, the transition arose because of a self-identified strength. She said, “My forte is English. So I learned to write, and then I did minutes, and then the filing, and then the phone calls...” As Naomi learned more, she said, “we had to keep records and reports on every program and the minutes were taken every time there was a meeting. And anybody that wanted copies of those minutes and the paper trail just requested it and forwarded it.” Eventually Naomi took responsibility for doing this work in her residents’ group. In a similar way, Brenda also learned about how accountability is done by watching other volunteers in her residents’ group. She described her learning process as finding out that “you have to show what the money’s been spent on. That’s always been in residents’ groups. We’ve never gone broader than that in accountability.” For Hannah, Naomi and Brenda, learning to perform accountability (civility) was part of having access to more resources for their residents’ groups – and communities. They had to buy into the dominant system to get government funding.
In addition to preparing documents about spending, meeting minutes and statistics forms, residents’ group members described work they did to find out what their neighbours wanted for programming. While residents’ group members said that this work was integral to being “responsive” to residents in their neighbourhoods, the ways in which they communicated with other residents often hooked up with (replicated) municipal communication practices. For example, Emily said, “meetings are open, minutes are posted, posters are put up and the budgets are available.” Dave who is from a different residents’ group, said,

We do surveys every time, for instance our After School Program. Parents ask for surveys. We have open community time for people to come in and see who we are, what we are and what we’re doing. And we’re asking their input to make sure that the programs or the things that we’re doing are what that community needs at that time.

Adrienne said,

You get feedback from the community. We run surveys. “What services are you using? What do you think we still need to add?” So you would at least get some feedback. And the same survey we’d use for program when people are signing up…And you use that to plan what works or doesn’t work.

During the restructuring process that was happening during the course of this research, government officials stated in a residents’ group association meeting that groups were to show they were being participatory in their decision-making. Surveys were an example officials gave of work residents’ group members could do to show they were being participatory. Surveys are a tool mentioned by Heintzman and Marson (2005) in their paper about the Public Sector Service Value Chain (discussed in chapter 5).
Government officials understanding residents as accountable

Norah explained one of the challenges government officials faced when trying to use homogenizing accounting tools to make sense of residents’ groups. She told me the story of a time when many residents’ groups were applying together for a grant. Government officials helped groups to collate responses and offered to send the grant application on behalf of the residents’ groups association as a whole. However, Norah said,

…it actually created more work because the product that was submitted wasn’t professional enough, nor was it complete. And we didn’t want one submission to negatively impact another one. And in some cases we just let it go. That’s what you submitted, then “best of luck to you.”

I think it has to do with the capacity of some of the individuals completing it. And capacity not because they don’t have the ability but because they don’t have the experience. So not really sure of what is this question asking, what is the level of detail that I need to provide. And in other cases it’s just not having the ability to do it.

Government officials that worked closely with residents’ groups explained that they were often in positions of trying to help residents’ group members prove that they were accountable, and struggled with the differences between professional capacity and experience among members from different groups.

For example, government official Dana spoke about trying to support residents’ groups in their experience moving through the municipal funding renewal process each year. She talked about how residents’ groups would often tell stories of how their programs positively influenced individuals in their neighbourhoods as part of the work they did to be seen as accountable and deserving of funding. However, Dana said, “As money gets tighter in municipal budgets [storytelling] may not be enough.” When I asked her what she meant, she explained in the following way.
I was always worried that [councillors] were going to say, “Show us the strength of [the residents’] organization.” You know not just the number of lives that they’re touching, the programs that they’re offering or the drop-in opportunities, but you know “Show us the strength of this organization.” Like “where’s their constitution, and what are their standards that they run their programs by and how many volunteers are involved and what does their Board look like, and is it really managed well?”

…You have to have a Terms of Reference or a Constitution. You’ve got to have a Board that’s elected. You’ve got to have all these things in place so that we know you’re accountable; that funds are being managed well.

Dana indicated that performing certain textually-knowable actions, like having a constitution, Terms of Reference, and a Board, was a way for residents’ groups to be seen as being accountable and trustworthy to manage public funds.

For example, residents’ group member Adrienne said she learned about accountability “over the years with coaching from city staff.” Specifically, Adrienne said, “We developed policies and procedures, bylaws and job descriptions.” She went on to say she thought the act of writing “policies and procedures” was a sign that her residents’ group was “growing as an organization.”

I asked government official Dana what performing this text-based work, of having a Board and written policies and procedures, would demonstrate to government decision-makers. She took a minute to think about her answer and then said,

I don’t know what else…I think to a funder [government official] that means that they’re having good decision-making around the monies. That they’re engaging in the community. That they’ve done needs assessments. They’ve determined what their highest needs are in their community and now they’re putting their funds towards that. Or even what they put in their proposal for the funding. They’ve gauged that need in the community. This is how they’re going to manage that need. This is the structure they’ve got in place to manage the funds.
Norah and Dana’s comments expose a place of institutional disjuncture, where the ability to write a funding proposal, produce a Terms of Reference, a Constitution, or a list of a Board of Directors represents *good decision-making, engagement, direction of funds toward need*, and *structure*. A transformation happens here. Residents are not actually better at making decisions or managing funds as a result of creating these documents; the act of producing these texts creates the *perception* that they are more capable, more trustworthy. The act of textually representing creates a new material reality, one that is directly linked to accessing funds. Dana talked about being very concerned that the residents’ group association did not have a Terms of Reference, a Constitution or a Board of Directors. As a consequence, Dana was worried the residents’ group association would be *read* by city councillors as undeserving of continued public funding.

I asked Norah about why there seemed to be so much scrutiny of residents’ groups’ *accountability*. She explained that in the current organizational relationship the municipality provided liability insurance for all staff and volunteers that ran residents’ group programs, particularly on municipal property.

Although it’s a partnership, the city is the current legal HR support. And because the residents’ group association is not an incorporated charitable organization, they can’t apply for funding on their own. So the city has acted as a transfer of payment agency on their behalf. So we are the formal applicant on behalf of the groups. We receive the money and we are the formal reporters for the use of that money. But it’s their program. We’re just administering the grant.

Because of legal relationship, residents’ groups were managed with the same or more scrutiny than municipal departments. The tools and rules used to make sense of residents’ groups and their members were the homogenizing tools of the dominant frame of accountability: statistics forms and expense reports.
Interestingly, three government officials, Leila, Norah and Olivia, all talked about first-hand experience with residents’ group members stealing money from group funds, being dishonest about the amount of time they had worked for pay (from residents’ group accounts), or making comments to other residents that were racist, sexist or abelit. All three officials went on to say that they saw the dominant accountability tools as an important part of making residents’ groups more equitable. Olivia said, “I think when I first started the work I tended to have a bias of like 'systems are big and they trod on people and citizens'.” She said that after working with residents’ groups for a few years, she saw that there were many “grey” areas. Olivia studied institutional ethnography and critical race theory in university, and brought these analyses to the interview. She expanded on what she meant by “grey” areas by saying: “Systems are just processes, they are operational procedures; they're not people, they’re not vision. People bring it [the system] to life.”

Based on her experiences working with ‘people’ running and managing social programs, Olivia went on to say that she saw merit in practices such as requiring residents’ group members to write down their programming plans ahead of time and then collecting information to show that this was actually the work they were actually doing.

I think it's really important that the money that these groups are getting, really they do have to show some accountability to serving a whole neighbourhood, to everyone in the neighbourhood, to building welcoming places. You know we hear stories sometimes of people saying they don’t feel welcome in some residents’ groups, or they don't feel it's for them maybe because of income. They won't even come in the door perhaps because they just don't see the culture that is their culture. And other groups where I would say maybe people of different ethnicities are being made to feel as 'other', and that's not a place for them. So I actually think it's really great that we have some clear…principles that we need to commit to as a residents’ group, and then demonstrate in the work.
Olivia said that her hope was that through using the accountability tools, like an annual work plan, for example, residents’ groups might become more ‘open’ to new members or neighbours who were socially Othered by members themselves.

Another government official, Leila also talked about how her perceptions of some residents’ groups members changed over the few years she had worked with them. She said they would tell her, “Oh, we just trust each other” with money. Her response was “I just thought, ‘isn’t that nice’.” Leila went on to say that over time she became “more cynical.” She described interactions she saw among residents’ group members, in which, because of her position as a financial administrator for the groups, she was aware that they were dishonest with one another about their finances. Her perception was that residents’ group members said they trusted one another to avoid being questioned themselves about their groups’ spending. She said, “So this trusting thing is about holding your cards close to your chest instead of really trusting what is happening [with other groups]. So, I do have some concerns about the accountability there.”

Government official Irene said that sometimes residents’ group members were dishonest with other members in their own groups, not just with other groups, as well as “abusive” to government officials, who she referred to here as “staff.”

Sometimes people on the ground who are citizens can sometimes be abusive and demand, and think they are the boss of the staff and can tell the staff what to do. And the staff sometimes feel like the community members’ intentions might not be in consideration of the whole community. It might be for that particular person’s ego, or personal interest. You know there’s corruption everywhere, why wouldn’t there be corruption in a residents’ group.

Government official Dana said she was always concerned that council would somehow see the “struggles” happening internally in residents’ groups. Dana referred to one
particular residents’ group. “They couldn’t make good decisions around funds because
they couldn’t agree with each other.” While this kind of disagreement happens in
government decision-making spaces regularly (with partisan decision-making at the
provincial and federal levels, and differences among councillors at the municipal level),
Dana was very worried that if council saw the same kinds of disagreements happening at
the residents’ group level, they would think groups were not being “managed
effectively.”

While government officials had clear examples of times when residents’ group
members had been dishonest or discriminatory, residents’ group members did not give
such specific examples, where they could name individual government officials that they
knew had done inappropriate behaviours. This difference in examples about dishonesty
and breaking the rules could mean that government officials do these things less often, or
it could be taken as a symptom of the direction of the exercise of state power.

Rather than pay attention to the content of these examples, if we pay attention to
the way in which power is being exercised, government officials used accounting tools to
control the behaviour of residents. Residents also gave examples of using accounting
tools to monitor the behaviour of government officials. However, government officials
had much more detailed information about residents’ behaviour than residents did about
government officials. Government officials also had the power to withdraw or threaten to
withdraw funding from residents’ groups if they did not comply with desired behaviour.
This funding renewal occurred annually, and was monitored every three months.
Residents, however, had the option to change elected officials every four years. Residents
had very little, if any, power to change government officials – staff or managers for the municipality – if their behaviour was discriminatory or dishonest.

Discussion

Because of the legal relationship, expressed through text, between government officials and residents’ groups, government officials assumed responsibility to act for and on behalf of residents. This chapter highlighted ways in which government officials’ actions hooked up with ruling relations and used or promoted accounting tools that were recognizable in the dominant frame of accountability. Residents’ readings of government officials through dominant accountability texts also hooked up with ruling relations. Paradoxically, residents complained vehemently about performing accountability in their roles as residents’ group members, but expected government officials to perform accountability for them in their roles as taxpayers. In the context of residents’ group organizing, government officials were active in the process of both defining how residents’ groups should perform accountability and teaching them to do these performances.

The issue of trust among people is pervasive in the participant responses shared in this chapter. Residents and government officials performed white, middle-class, neoliberal actions to be seen by one another as accountable, or quite simply good and deserving of shared resources. I am certain that not all participants in this study would locate themselves as white, middle-class or neoliberal in terms of personal identities. So, in performing accountability in the ways described in this chapter – playing by the rules – some individuals are in fact subjugating their own vitalities, their own selves. Individuals
play by the rules to have access to resources, in the way Foucault describes with his
theory of governmentality (1991). This is the violence that Goldberg (2009) talks about in
his critique of civility – that humans must render themselves and Others invisible in order
to have access to social acceptance, and ultimately resources.
Chapter 7

“How could you equate this with that”? The challenges of using homogenizing accountability text to understand diverse lived realities

Introduction

A central issue that surfaced in the data from residents was that dominant accountability texts assumed homogeneity among residents. By the time accounting texts (statistics forms and financial statements) came to government decision-makers, the complex lived realities of residents delivering and accessing programming in the diverse neighbourhoods around the city were invisible. This chapter uses three stories of particular incidents that came up in the data to highlight how homogenizing accounting texts rendered the nuanced lived realities of different residents invisible. This hiding of different lived realities served to perpetuate social hierarchies and made it extremely difficult for residents to work collaboratively to understand different forms of social need around the city. Despite the challenges with homogenizing accounting texts, this chapter also explains that residents’ group members reproduced the ideological frame of accountability by choosing to prioritize the use of statistics over storytelling.

The first example in this chapter is a contrast between the stories of two volunteer residents from two different neighbourhoods. In both cases, the residents were using text – an application to use meeting space – for the benefit of their residents’ group. As both residents were very differently located in terms of social capital and professional literacies, the wealthier residents’ group had an advantage in terms of being able to appear effective and normal in the dominant frame of accountability. The second example was a debate I witnessed about whether residents’ group members would report
to each other using purely statistical information (the same statistics form they submitted to the city, Appendix B), or whether they would supplement the numerical data with ‘stories of significant change’. In the third example, members of the residents’ group association described their challenges in comparing the value of residents’ group programming in different neighbourhoods around the city. Because they were using the statistics form as their primary tool for conveying information about their neighbourhoods to one another, residents struggled to understand the social needs each were trying to respond to with their group programming.

**Story I: Accountability texts assumed the same starting place for everyone**

Naomi was a resident in a neighbourhood where the majority of residents lived with low incomes. Naomi herself told me that she was a survivor of trauma and had very little professional education or training. Naomi described in detail how a set of work done by volunteers in her neighbourhood came to be institutionally known through text. She began by describing her experience starting a program herself. She said that the process was “complex.”

> I started a program with the [residents’ group]. When I started it was very, very small. …We tried a trial period and it bloomed and it blossomed and it was great and then it was developed and a facilitator was hired, because at first it was done volunteer. Most stuff is done voluntarily, to get started. And then once you prove its worth, then it’s amalgamated into the group. It becomes a program, so then it’s under the costs of.

Naomi said that the program was considered *valuable*, or important once lots of people “started showing up.” Before there were statistically significant numbers, the program did not *exist* as an institutionally-known entity – a cost.
Until it became institutionally known, the value of the program Naomi started was invisible. The value of Naomi’s program was the creation of a place for families, particularly single mothers, to gather, share stories and ideas, and get to know other people in the neighbourhood (not feel socially isolated). The initial invisibility of Naomi’s program was a double-edged sword. When lived realities are invisible, they can happen without scrutiny or control by others. However, when lived realities are invisible, they are also much less likely to be considered in public decision-making or allocation of resources (see, e.g., Dillard and Ruchala 2005).

As Naomi’s residents’ group grew and developed, they navigated the text-based public system to gain access to meeting and program spaces.

…Um, a bunch of women sitting around a kitchen table. That’s where it was born. Yeah, a bunch of volunteers and I guess before the finances is even on the table, your time and your hours and women are volunteering. They realized there was a big need in the neighbourhood for affordable programs because the sports and stuff from this end of the city you have to bus, you have to transport. And not everybody has transportation. They put housing up here and poverty people, welfare, and they don’t have cars. They don’t have this extra money for buses.

So, they started sitting and saying, “well what can we do about this?” And then the schools opened up and the space was available and they asked for it and they learned how to write proposals to make it politically correct. And then they learned through that that “no, we can’t give you money unless this criteria is met. You have to do this and this and this for the Board.” It costs money to rent a room, like even the gym is never free. So, they have to make a proposal, put it before the School Board. The School Board decides whether or not they’re going to pass it, who’s going to pay for it, the hydro that runs it, all those things have to be hashed out, and it’s always usually on paper. These women had to sit down and do that.

Naomi’s group members had to learn “how to write proposals” to be seen as “politically correct”, how to meet certain “criteria” to get money to rent public meeting spaces, which was negotiated between members of her group and the School Board “on paper.”
was the medium through which Naomi and her group members, “poverty people”, came to be seen as legitimate and trustworthy of using public spaces.

In contrast, Adrienne, who lived in a mixed and higher income neighbourhood, talked about how she used accountability texts to grant access to public meeting space, performing similar work to the School Board trustees described by Naomi. Adrienne described the inception of her residents’ group in much the same way Naomi did. When her residents’ group started, Adrienne said, “We met around kitchen tables. That’s why the teapot is this big; we’re all tea grannies. One thing led to another.”

Different from Naomi’s group, Adrienne’s residents’ group had regular access to a meeting room that they subsequently allowed other community groups (outside the residents’ group association) to rent. She and her residents’ group Board, which she refers to here as “the executive”, read accountability texts, written by applicants, to determine what groups were allowed to use their meeting space.

So, you get people who want to use the community room. We’ve had to develop all kinds of policies and procedures around that, keeping in mind our mission and vision statements, and equity – it is something open to everybody. Partnerships we develop. Things like Community Health and Action Read. Then sometimes people come and are interested in more commercial [uses], and we have to say “sorry.”

So, now you have to write a letter; you have to explain who you are what you want to use it for. It goes to our executive and we give a response back. But we’ve got that all written out now, so that you can send it to a group or give it to a group that’s making a request and it makes it a lot easier on our staff. And people can read that and go “well, I think I still qualify.” Then you can do the next step which is write the letter, and if not you don’t hear from them, which has made it easier for us.

Adrienne had more access to resources than Naomi, by virtue of living in a neighbourhood that had access to free meeting space, and because she self-identified as a working professional familiar with accountability performances. Naomi’s group went
through a lengthy process to access meeting space, and to learn how to perform accountability to gain that access. In contrast, Adrienne said that the process of institutionalizing (textually-representing) her residents’ group (performing accountability) while still being responsive to residents’ needs “flowed into each other really naturally.”

Adrienne knew how to use accountability tools to the advantage of her group, whereas Naomi learned about accountability tools through trial and error as she and her group became known through text and tried to use text to gain access to public meeting space. By virtue of the neighbourhood she could afford to live in, Adrienne and her residents’ group had more resources than Naomi’s group to begin with, including access to space and volunteers with professional training. However, both Adrienne and Naomi’s group were being measured by government officials using the same statistics forms, which completely erased the vastly different starting points among the groups, in terms of the work volunteers did to get to the point where they could provide programming.

In this story, it was much easier for Adrienne to perform white, middle-class, neoliberal civility than Naomi. However, both Adrienne and Naomi were read, through the statistics forms and space-rental agreements, as the same. If Naomi could not perform the same civility that Adrienne could, the onus was placed on Naomi to learn to be civil and perform the same social graces that Adrienne could easily imitate. Adrienne, however, had a huge advantage over Naomi, as she had professional training, colleagues in her residents’ group that worked as accountants, and was able to dress and talk like a middle-class person.

Naomi talked openly to me about being a survivor of trauma. Peter Menzies’
work on intergenerational trauma is instructive here. Menzies, a senior Director at the Centre for Addictions and Mental Health, theorizes about the institutional policies (rules) that contributed to disproportionate numbers of Aboriginal men living without homes in Toronto. Menzies argues that the legacy of trauma from not only the residential schooling system, but centuries of policies by British and later Canadian governments that tried to control, assimilate, and regulate Aboriginal peoples creates social trauma. Menzies proposes that unhealed trauma resulting from social policies is passed from generation to generation and argues that supporting survivors of trauma is a national health issue in Canada, rather than an individualized problem.

Naomi did not talk about her own birth family, but did talk about being a “welfare kid.” In his book, *Social Policy in Canada*, (2003) Ernie Lightman, argues that the individualization of responsibility for social problems is increasing in Canada. Placing responsibility on individuals to perform civility (being a *good citizen*) the same way for everyone, without taking in to account their starting points is part of the white, neoliberal *myth of meritocracy* (McIntosh 1988). If an individual cannot perform civility according to white, middle-class, neoliberal standards, it is commonly assumed that the culpability rests with the individual for not ‘pulling up their bootstraps’. This assumption masks the institutionalized racism, sexism and classism that contribute to differential access to resources for individuals, as well as hides the historical hierarchies established by Eurocentric colonial social orders.

In material terms, Naomi had far more work to do than Adrienne to be *seen* as accountable as they each worked to get residents’ groups off the ground in their neighbourhoods. The fact that Naomi was responsible for doing this work and that
nobody (but her) criticized the unfairness of that established social order, speaks volumes about the white, middle-class, neoliberal concept of community in Canada. Naomi and Adrienne did the same work in their residents’ groups. This work fell under the umbrella of the city’s Department of Community and Social Services. However, each of their residents’ groups was imagined and required to act as independent social entities by both residents and government officials. Thus, ‘communities’ were associated with geographic and income-based distinctions – the social hierarchy – rather than the collective of residents’ groups. Ultimately, each group advocated for their own needs, based on their own, neighbourhood-specific definitions.

**Story II: Residents preferred “hard numbers” to stories of significant change**

As part of their annual budget process, residents’ groups reported to one another, as well as the city. As per the residents’ group association’s group norms\(^\text{16}\), the 12 member groups met monthly to discuss financial issues, as well as share leads and ideas for fundraising. Once a year, the association held a budget meeting, during which residents’ group association members decided how to allocate the $125,000 they received from the city among the 12 groups. I observed meetings during the lead up to and the debrief of the annual budget meeting, as well as the budget meeting itself. Groups did not receive an equal share of the municipal money, but a portion based on the needs they communicated to each other during the budget meetings. During these meetings, disagreements about the definition of social need in the city emerged.

\(^\text{16}\) Residents’ group association members met annually to decide on group norms for their allocation process. During this meeting, they looked at minutes of their allocation debrief from the previous year, in order to determine any learning or changes that should be implemented in the current year’s allocation process.
As described in the previous four chapters, residents’ groups were required to prepare statistics forms to show **effectiveness** in their programming. Once a year, representatives from each residents’ group completed the statistics form (Appendix B), and created a detailed budget ask related to each of the program numbers shown in the form. Residents consistently complained that this work was tedious, hard to do, and took an unreasonably long period of time. Government officials regularly observed that the forms were filled out very differently by residents, depending on a variety of factors including familiarity with the computer program Microsoft Excel, having done the work of collecting numbers through the year, and available time to do so. All residents’ groups used the same template, adding numbers related to their programs. As part of the annual budget process, residents’ group members shared their statistics forms with one another. For example, residents in group A would get statistics reports from the 11 other member groups, and vice versa.

The allocation process happened in a series of 4 meetings, typically spread out over 4 or 5 months. The first meeting was a ‘training’ in which government officials taught or reminded residents’ group members how to fill out the forms. Near the end of the fiscal year, residents’ groups each prepared their statistics forms and sent them to government officials, who in turn distributed all the copies among the 12 residents’ groups. At the second meeting, residents’ group members (one from each group) made short (five-minute) presentations about their budget asks, based on the statistics form. At this second meeting, residents’ groups had the opportunity to ask each other questions about why they were asking for funds for certain programs. In many cases, residents’
group members submitted their questions for one another ahead of this second meeting, so that each group could prepare their answers ahead of time.

The third meeting in the series was the allocation meeting itself. Here, representatives from each residents’ group debated, with the help of an external facilitator, how to divide the $125,000 among the 12 groups. In the final meeting, about one month after the allocation meeting, residents’ group representatives debriefed the entire process (the 3 meetings and using the statistics forms) again with the help of an external facilitator.

Residents’ group member Emily highlighted the kinds of text she expected to see from other groups, which her group was also required to produce, in order to understand her peers’ work as valuable and deserving of funds at the allocation meeting. Emily said she used these texts to make sense of other residents’ groups’ work.

Numbers of participants, numbers of volunteers, size of leadership team, meetings and minutes from meetings that occurred, promotional and communication material that went out, projects and programs that had been started, events that had been run.

I asked Emily, “What do those things tell you?” She said,

What I’m looking for is - if their neighbourhood, as a result of that group being in existence, is engaged, and involved, and happy with the progress that the group is making. Maybe not progress, but happy with the effects and the existence of the group overall.

Emily said she would take the texts she named as indicators of “happiness” in a neighbourhood. She made sense of others’ lived experience through the accounting numbers used to describe and name them. She related to others, with whom she had no personal relationship, through text as a currency of trust, as described by Rose (1991). Emily’s statements are a clear example of how many residents bought in to the white,
middle-class, neoliberal system of individuals contracting with one another through texts. Very few residents talked about the importance of actually going to see other neighbourhoods in the same city, or learn firsthand (through personal relationships or conversations) what other residents’ group members’ lived realities were really like.

In addition to numeric reports, including the statistics form, many residents talked about ‘stories of success’ being important in describing the value of their programming. For instance, residents talked about how their programming had significantly impacted the lives of individuals in their neighbourhoods, which they saw as valuable. Many residents’ group members argued that it was important for other residents’ groups, government officials, and the public, to hear these stories of value. In the research data, more than half of the government officials said they thought telling stories to supplement quantitative data was an idea that residents’ groups should implement – in their reporting to each other, and to the city.

In 2011, government officials asked residents’ groups to formally record stories of significant change (based on the Most Significant Change model of reporting17) for the first time in residents’ group association history. Up until 2011, residents’ groups were only required by their own group norms, and the municipality’s practice, to share their proposed budgets and quarterly financial reports with one another. One residents’ group member Brenda, said she thought it was a great idea to “put stories out. You know, examples of what we’ve done in our residents’ groups to help people.” She said the key information she wanted both other residents’ group members and government officials to

17 See http://www.mande.co.uk/docs/MSCGuide.pdf for an example of this methodology, in which individual stories of important life changes are used to highlight the value and results of a particular program or spending initiative.
know was, “we’re doing so well at what we’re doing.” “I can’t think of any other way of telling you I’m accountable”, she said.

After completing a formal review of one another’s stories of significant change and financial figures to evaluate 2011 budget requests, residents’ group association members met to discuss the use of stories in their reporting to each other. While one participant, Emily, said that the stories really helped her understand other residents’ groups and their impact in their neighbourhoods, overwhelmingly residents complained that the stories were too time-consuming to collect and to read. Many participants said they did not even read each other’s stories, and just preferred to read the “hard numbers.” Others said they read the stories, but that the numbers made the most impact in terms of their evaluations of whether other groups were run well.

I found this conversation very surprising, as so many residents had talked to me passionately about how important the stories were in demonstrating their value as organizations. Even among themselves, residents’ group members were replicating dominant accounting practices – the same residents who complained vehemently that these accounting practices were too much for government officials to ask of them. Residents’ group members, many of whom saw themselves as fervent supporters of social justice work in their communities, were implicated in reproducing the ideological frame – white, middle-class neoliberalism.

The way the stories were presented could also be critiqued as just another accounting tool, like the statistics form, that is meant to convey meaning about an Other’s lived reality through text. Only one resident, Pamela, talked about the importance of actually developing personal relationships with members of other residents’ groups, and
of going to visit their programs and neighbourhoods to learn more about the real stories and lived realities for people there. In contrast, I heard some residents from higher income neighbourhoods vehemently critiquing the allocation process as ‘too social’.

Story III: The impossibility of agreeing about social need

Another conversation that surprised me occurred during a meeting when residents’ group members were discussing how to question one another about budget asks related to the statistics form. Many residents said they would just prefer a government official, or a consultant hired by the municipality, collect each residents’ groups’ complaints and questions for other groups, share that feedback, and then respond to the questioning group. Ultimately, this conversation was a symptom of the challenges of 12 different groups using the same accounting performances to communicate very different kinds of social needs around the city. For example, in just over half the neighbourhoods, residents’ groups were providing basic social services, including food cupboards, diapers, used clothing, drop-in crisis support and childcare. In the remaining groups, residents were using funds to promote stronger social connections among residents, or encourage economic growth in their areas.

Sherry, who was fairly new to the residents’ group in her neighbourhood when I interviewed her, gave an example.

Sherry: I think each group needs to be individually evaluated at the end of each year. How they spent their money, what did they do, how did they do their hiring? It doesn’t have to be a negative process; it can be a very positive process – like someone could come in and say, “You could save money here.” A consultant could come in and say, “Have you tried to do it this way?” There should be a certain degree of reporting required of the group and the other groups would be allowed to ask questions.
Me: What kind of reports?
Sherry: Who we hired, their qualifications, what was achieved, numbers, how many people we had at events.

I was surprised by both Sherry’s example, and other residents’ request for a government official (or an agent of the government) to act as a facilitator of dialogue among the groups because the same participants also fervently complained about feeling controlled by the municipality. Referring to the residents’ group association meetings, Sherry said “You have to sit around a table with people you don’t know; there’s major trust issues.” Sherry’s comment is salient. While she advocated for a third-party neutral person to help residents’ group members to negotiate with one another, she underlined the central challenge – a lack of trust based on not knowing one another, not having trust relationships with one another. Having an outside facilitator was not going to help with that underlying issue.

During the residents’ group association meetings I attended, residents spent a significant amount of time discussing how and what information they should share with each other to be accountable, as part of the ‘restructuring’ process. Debate was intense. One of the major sticking points was whether residents’ groups should have access to each other’s bank statements, in order to know how much fundraising savings each group had in their accounts. For over a decade of the association’s history, government officials had access to this information, but residents’ groups were not required (by association norms or municipal policies) to share this banking information with each other.

Many residents expressed the perception that other groups, or specific members were ‘hiding’ funds. Darlene explained that the major issue was around fees. She said, “My group doesn’t charge fees. If we charged fees we wouldn’t have anybody
[participants]. You might as well just shut the doors.” She added, “In your neighbourhood you pay $5 a week [for programs]. In my neighbourhood that’s a bag of milk.” However, other residents’ groups did charge fees, which some association members argued made it easier for them to run programs. Ultimately, many residents’ group members wanted to know how much each group had in their bank accounts so that they could advocate for more funding for those with less savings. For groups with significant savings, this suggestion caused strong opposition.

I asked resident Darlene, “how does declaring [your bank accounts] make you more accountable to each other?” She said,

Well there’s always been the sniping in the background and in the parking lot and everywhere else. “We know they’ve got $30,000 sitting in the bank so why are they sitting here asking for another $70,000? What do they need $100,000 for? We could use it; we don’t get that.” It will end all that crap to be honest with you.

Of the same issue, resident Brenda said,

For years and years at the [residents’ group association], we’ve been talking about accountability and many groups have money because we’ve been very frugal in past years and just never spent it. So it’s always come up that those [groups] have to report all that money. There were arguments for years on whether we needed to be accountable for that money because it’s money that isn’t out of this year’s allocation. So, it’s always been a sore spot in all the [groups].

Brenda explained that the “sore spot” was due to the fact that when each residents’ group made their annual funding ask, some did so based on the total dollars they had available to them, including savings from previous years’ allocations or fundraising. Other groups based their ask entirely on receiving new funds, whether they had savings or not. This difference in the use of accounting tools caused unfairness in the real expression of resource needs among groups.
In fact, this discussion about sharing each other’s financial information was a symptom of a bigger problem: residents’ groups were struggling to define social need in an economically and socially heterogeneous city. The residents who were most opposed to having their statements open to other groups were from a higher income area of the city. There were many businesses in that neighbourhood that made private donations to the group. The group had a number of members with highly developed skills in negotiation, bookkeeping, and financial management. In our interview, the representative from this group told me, “we had volunteers who are professional accountants doing our bookkeeping. We’ve never had a problem. Our fiscal accountability is perfect.” Other residents’ groups struggled to maintain regular volunteers, let alone have a professional accountant living in their neighbourhood to do their bookkeeping.

The conversation about sharing information about savings highlighted that volunteers with vastly different social realities were being measured with homogenizing accounting tools, including their statistics form (Appendix B), which erased all complexity of their lived social realities. Residents with a high degree, or professional level understanding, of accounting tools were able to manipulate these tools to show a potentially greater financial need than other groups, when in reality they may have actually had less financial need. Residents from areas of the city with high numbers of residents living with low income also talked of the challenges of fundraising in their neighbourhoods. In one instance, a residents’ group’s representative said in a meeting that her group’s catchment area had no local businesses at all to approach for additional funds.
However, residents from areas with more residents living with average or high incomes argued they were seen as “second tier” in resource allocation because their social programs were “not dealing with basic needs.” Allocation data from the previous five years of the residents’ group association did show that the residents’ group association members had allocated more funds to neighbourhoods where there was less material wealth.

During the time that I observed meetings, there was regular debate over how to define social need in the city, and consequently how to divide (very limited) funds to respond to those needs.

Resident Emily explained,

it’s tricky because all the [residents’ groups] are different sizes and have different needs in each neighbourhood. To me, I’ve seen programs where we had 5 [participants] and it can be life-changing for those 5. It would be nice if that was considered in the evaluation, but I don’t know if everybody thinks that way.

Dave, from another residents’ group said,

When we started our summer camp, we had 12 kids the first year, the next year we had 36 kids and 20 on the waiting list. It was the same for the after school programs. When we have waiting lists, we know we're making change and progress.

Residents from all neighbourhoods were armed with one major tool – waiting lists for programs – to advocate for continued or increased funding each year. This tool completely erased nuanced daily challenges each group was trying to address with their programs: ranging from addiction and hunger to social isolation among neighbours where both spouses worked during the day and drove kids between soccer and karate in the evenings. The lack of socially constituted information in the statistics form homogenized
residents’ groups, making it more difficult for them to discuss and explore what social need actually meant in each neighbourhood.

However, the disparities in social need among the different residents’ groups were always apparent at association meetings. Groups that ran in higher income areas were organizing events to increase social interaction among residents, such as barbeques or summer picnics. In one higher income neighbourhood, residents’ group members asked for funds to develop a community safety partnership with the local police, to protect local businesses. Peter, who lived in another higher income neighbourhood said,

So we know the challenge with our community is that people are busy working. Both parents, if it’s a two-parent household are working outside the home. Yet, they have very little opportunity to connect with the community around them. They’re driving their kids to hockey over here, to dance over here, swimming lessons over here, violin lessons over here… but they’re not necessarily connecting with the people around them… We want neighbours to know each other and to feel a quality of life within the community they live in and have pride in that community.

In contrast, Dave, who volunteered in a residents’ group serving a mixed income neighbourhood, talked about the kinds of needs his group responded to.

[Our residents’ group has a] no questions asked policy. If you come in and you need food or you need clothing or you're coming in and you need help, you know that you can come here. If you're a wife that's been beaten you know you can come here, get the help you need and get to the place where you can be safe and stuff like that.

It was always a challenge for residents’ group members to determine how to value social need in one another’s neighbourhoods because of the great differences among them. The accounting tools they were using to try to make decisions about resource allocation further complicated these discussions by rendering the differences among them almost invisible.
Dave explained how hard it was to try to convey the value of the work he and other volunteers in his residents’ group do.

When you see that change from one person and how they’ve developed all the way through, becoming almost destroyed at the very bottom of their life in a sense, and now becoming a community leader, that's the impact that we have. Now, can I put that in dollars and cents? Well, you tell me.

Chris, who lived in a lower income neighbourhood, said something similar to Dave about the challenges of reporting value using the accounting tools available to her group.

You have your annual plan and your annual report. And hopefully the annual report shows that you did what was in your annual plan. And it's hard to show things, because it's not like selling flowers where you go “Look we sold this much.” But we have research that shows that the kids are doing better in school and involved with community and leadership programs and community development stuff. There's little bits you can prove. It's hard to prove those intangibles, of how your community is doing, that your community is doing better.

Government official, Nila, talked about how she faced the same challenge of trying to determine how to make sense of the different needs in residents’ groups, and how to allocate funds to the residents’ group association as a whole from her institutional position. “The people in higher income neighbourhoods got ‘hot dog day’ or a pasta dinner. Fun! These people over here…are struggling to put food on their table.” She paused, “so that discrepancy, how do you justify that?”

Roger, who lived in a mixed income neighbourhood told me a story about a time when a new representative from a residents’ group in a higher income neighbourhood came to an association meeting. Roger said, “I guess maybe we were a little bit hard on her that day.” He explained that “She was talking about an idea that she thought would be good for her particular group.” Roger said this woman was really interested in hosting an event for people in her neighbourhood to get to know one other. Roger said, “it would
have been” a good idea, “but at the same time we were also feeding hordes and hordes of hungry kids” in his own residents’ group. He asked, “how could you equate this with that?”

Counting of number of participants, based on for-profit thinking and middle-class, neoliberal management practices, rendered invisible the fact that some residents’ group members and their neighbours had far fewer resources to actually get to, or run programs. The accounting tools assumed homogeneity of residents’ starting points in being able to participate in a program, as well as the needs they were meeting by attending. Thus, not attending was considered a simple lack of interest, rather than a complex web of social factors involving literacy, numeracy, financial and material resources, access to food, physical safety and mental health.

I asked Brenda why she thought the issue of residents’ groups showing each other their bank statements was coming up at this point in the association’s history. She replied, I don’t know. I think with the city all of a sudden coming up with their rules and regulations I think people said, “Oh my God we’ve got to hold on to what we have.” “We’ve got to look after our programs and nobody else’s.” In the beginning it wasn’t so rigid as the city is now.

Interestingly, in addition to the added “rules and regulations” emerging from the consultants’ review of the city’s relationship with residents’ groups, the funding for residents’ groups had also been reduced over time (from $145,000 in 2007 to $125,000 from 2008 onwards). However, demand for residents’ group programming was sustained during that period, and the number of residents’ groups grew from 9 groups in 2007 to 12 groups in 2011. This reduction in funds caused additional pressure on the residents’ group association around recognizing different forms of social need. Pamela explained that for residents’ groups “there’s a finite amount of money and an infinite amount of
ideas.” She explained that the measures of need and impact were communicated through accounting tools.

Discussion

The stories in this chapter highlight how the statistics form used by the residents’ group association homogenized diverse lived realities, rendering the experiences of residents living with trauma, or low incomes less visible (or completely invisible) compared to the lived realities of residents living with higher incomes. As the statistics form was based on market ideology, it perpetuated an inherent assumption that everyone had the same starting point as a civilized, white, middle to high income earner with professional training and capacities. Interestingly, even when residents struggled with the symptoms of the homogenizing statistics form, they still favoured it over storytelling as an alternative method of communicating the social value of their programs. In this case, residents rejecting storytelling is an example of how an ideological frame gets internalized even by those who intimately know the problems caused by social hierarchy. However, neither residents nor government officials always reproduced the ideological frame of accountability uncritically. In the next chapter, we see examples of how both groups of actors worked to subvert dominant notions of accountability, and what it means to be accountable.
Chapter 8
Subverting the Ideological Frame

You have to go in the lion’s den to get the lion’s cubs.
- Chinese proverb

Introduction

Residents’ group member Naomi answered my interview questions in the form of stories. Naomi told me several stories that led up to an account of a confrontation she had with a government official. At first, she talked about her experience working as a residents’ group volunteer interfacing with officials who required numeric texts about her work.

Financers, right. A lot of them, I don’t know, I always found people with numbers are very serious people for some reason. And when they do something with numbers it’s because with numbers, this is the right way. There’s no give or take. It’s got to be done this way, and the numbers add up, and this is my balance. That’s it, that’s the answer. And other people on the outside trying to learn it, well there’s no bending. There’s no room for error. So they become afraid and they don’t even want to do it. So if that person doing the financing is very strong and solid, this is the way it’s done. Who’s going to want to learn it?

Naomi went on to describe how she learned to use the accountability tools her residents’ group was required to use.

Like I had no self-esteem; I was an abused child, I was neglected. I was a Children’s Aid kid. I had no intent of anything in my life. But I wasn’t stupid. And I wasn’t ignorant. And I learned as I went along. I learned from my own street experiences and from other people, and picked up these skills and talents or whatever.

Naomi said she learned about how to use accountability tools by watching and learning from other members of her residents’ group. As she gained more confidence, she said she took more and more responsibility for the work, because when she did it herself, “you know it’s going to get done.” Naomi said she took pride in doing a good job of
representing her residents’ group to government officials/funders. “You always need volunteers to get more volunteers to help people help themselves improve their own”, she said. “Because once you take ownership of what you live in, you’re proud of it.”

At one point, Naomi described a confrontation with a government official about a report she prepared. She did not share many of the details leading up to the confrontation or why exactly it happened; she focused on the details of the confrontation itself. First she located herself in terms of the power relationship between her and the government official. She called herself “oppressed.” I asked her to explain what she meant by that. “People who feel like they’re being weighed down by bricks and blocks and obstacles”, she responded. “So they used the expression ‘oppressed people.’ It’s a famous word, damn. I hate it but it’s there.” She went on to say,

People who live in oppression have problems with confrontation. Because you’ve been pushed down so much and you’ve been told what to do by so many government agencies. You just do. And you get so beat. I just want to go in my walls and leave me alone. So you really don’t want to be bothered. But you do, your soul needs to be bothered.

She told me: “I don’t know where I’m going to end up because I don’t have no diplomas; I have no high education. I just feel I have a high worth.”

Naomi found herself in a situation where she was asked by a government official to do some reporting that she found unreasonable. She used her awareness of text-reinforced power relationships, in this case class, to call into question the fairness of the interaction. She used the words “professional work” to name the reporting work. Naomi said at one point she refused to do this “professional work” and “not get paid.” She told the government official “wait a minute! You’re the professional; I’m not. I’m just a volunteer and a mom. You go do it.”
I asked her what happened next. She said she felt “horrifyingly angry.” She went on to say, “But then after processing, able to stop and look at yourself and say ‘I guess that’s my self esteem coming up’ I feel better. Even being able to confront because confrontation is really difficult for everyone.” Naomi used her knowledge of accounting tools coupled with her social analysis to name the unfairness of the situation – a paid professional asking a volunteer mother living with mental illness and low income to prepare a report that would be measured to the same institutional standard as if it had been prepared by a paid professional with training. Naomi’s naming and challenging the absurdity of this reality is an example of calling the ideological frame into question, as a step toward subverting it.

In this thesis so far, I have used institutional ethnography – the tracing of the chain of texts that name lived realities and make them visible and operable – in conjunction with the theories of civility and governmentality. Civility and governmentality add to institutional ethnography a critique of how a particular subject position (white, middle-class, market-oriented, autonomous individual) has come to historically and currently represent the ideal, trustworthy citizen. In this chapter, government officials and residents work to subvert the ideological frame by primarily disrupting or playing with the flow of information through texts. That is, they use their knowledge of texts to work towards achieving greater resource allocation to residents’ groups.

However, neither residents nor government officials deeply call in to question the civilized subject through the actions described in this chapter. Subverting the ideological frame of accountability through manipulating text is one, effective, short-term way to
respond to the dominance inscribed in accounting practices. This short-term response to
dominance is important as it stands to change power relationships and the flow of
resources quickly, and thus is described in detail here.

Subverting the ideological frame by challenging the production of subject
positions is a much broader, and potentially much more socially dangerous undertaking.
As it is also vitally important to call in to question the making of hierarchical social
relations, I will theorize about this in the final chapter, the conclusion.

**Government Officials**

Several government officials discussed the work they did, which seemed to
subvert dominant notions of accountability, using accountability texts to support
residents’ groups in ways that stood somewhat outside the realities currently made visible
in institutional texts. For example, government official Kathy told me that her work
involved creating the applications for funding as part of supporting residents’ group
programming. She said that often the criteria for applying for funding and the expected
outcomes would change from year to year. However, Kathy explained that residents’
groups she worked with often identified that they would prefer to continue doing the
same programming they had in previous program cycles.

Kathy subverted the ideological frame by finding ways to write funding
applications that used words and phrases which sounded like what funders wanted to pay
for, while leaving the language vague enough to be taken up by residents’ group
members in ways that made sense to their interests.

You’d look to see what their [the funders’] criteria was and then how you
could adjust that and frame that into a type of program. So that was the
thing I always did. I looked to see what their criteria was, different points of it and how can I flip that and turn it into a program at the centre for either children, youth or adults.

Kathy describes that most often she was successful in getting funding approvals, even though she was manipulating the text to say what the funder wanted to hear, and ultimately allowing residents’ groups to run programs they wanted to run with the funds.

“It can be the same program but a new name.”

In Kathy’s relationship with funders, her performance of the funding application and reporting work was a stand-in for a personal relationship of trust. The ability to use the funding application and report as a technology to convey trustworthiness became a currency for trust in the absence of a personal, human connection based on shared experiences. She used the accountability performance – naming the program to suit a funders’ request – to her advantage while keeping the program the same to respond to residents’ needs and interests.

Norah described how city officials, primarily women in management roles, used municipal funds to assist residents’ groups when they were in financial difficulty.

I think the city has been - and I don’t know where the leadership has come from on this - whether it’s been those individual managers that have adjusted budgets to support residents’ groups. All amazing women, intelligent and with big hearts. That ability to balance the business of our work and the compassion of our work. And over the 8 years that I’ve been there, a number of bailouts (laughter) that have happened quietly. They have not been made publicly, so other residents’ groups are not aware that a group has been bailed out of a crisis.

Norah shared one example in particular, in which a residents’ group had two signing authorities who were also spouses. These two people cashed out all of the residents’
group money and left the region. Norah said, “Did we leave that residents’ group high and dry for the rest of the year? No.”

In another example, Olivia talked about her work as a translator between government officials and residents living with low income. She described, “In my role it’s often translating the English that’s used by government services and translating those processes to the community members and then bringing their feedback and translating it into those processes.” When I asked her to give me an example of what this translation work actually looked like, she gave three.

In the first example, Olivia talked about translating processes of communication between government officials and residents.

When I look at a community like [a low income neighbourhood] it’s finding ways that information can go back and forth and that’s meaningful. The community doesn’t want to respond to every single survey that’s out there, but there are some issues that are really big picture issues that they’re actually very, very passionate about. I hear about them all day long. Finding a way for that conversation to happen…

Olivia described that her work often involves contacting other government officials and suggesting ways they can share information with, and get information and ideas from, residents who do not perform public participation in the way government officials often expect.

To illustrate this work further, Olivia told the story of the work she did to ensure that residents’ group members living in low income neighbourhoods could participate in the city’s recreation planning process, as municipal recreation facilities and programs are often key to residents’ group programming.

Most people I work with aren’t literate and they don’t have Internet access. They’ll talk to me at length about their struggles about “look at our
parks...in such bad repair compared with other parts of the city.” But they feel like “nobody cares about us,” like “we don’t matter obviously.”

So I was able to say [to other government officials], “I think what would work is to bring somebody to the community and hear those voices or have different ways of touching different communities, particularly lower income communities.” And at that time the response was, “well we’ve decided how the consultation is going to happen, it’s all done, this is what’s happening.”

So, we had some very active community meetings [with residents’ groups] and invited the city councillor to come. I think she did some advocacy at that level, and I think [another city staff] was an ally, too. And then they had a meeting for residents’ groups, at which a couple of reps from [our neighbourhood] came with me and we told the consultants that we really didn’t think this process had been a good process for the low income community in this neighbourhood and other low income pockets.

Ultimately, Olivia said that the result of her work, combined with the work of residents’ group members, the city councillor and the city staff ally, was an additional community consultation meeting designed specifically for residents living with low incomes to participate in the planning discussion. The meeting took place in the residents’ neighbourhood, rather than at City Hall.

“We were all working together on every level to make that shift happen,” Olivia said. In addition to holding the meeting in a community location and requiring the professional consulting firm to change its practices to better meet the participation styles of more residents, Olivia said their combined work provoked a change in municipal practice. “We had an impact on how the city will now do consultations,” she explained, “in finding bridges for different parts of the community...in particular for community members in poverty to have meaningful consultations to that process.” The key to making this change was an integrated approach in which government officials at three locations of power all used their institutional knowledge and legitimacy to call for a change and
require the consulting firm to change its practices. Residents living with low income
came forward to work with allied government officials, to advocate for and explain what
their needs were. Government officials listened and changed their work accordingly.

Another government official, Irene, also talked about the importance of

*translation* between officials and residents.

I think it is important that someone with experience in mental health,
someone with expertise in child welfare and attachment or addictions, feed
into the knowledge that community members have about why things are or
might be the way they are now, and what we know about how it might be
different in the future. So, it becomes this making what we know as
professionals relevant to what we know about communities, and making
what communities know intrinsically and anecdotally and on the ground,
making that information feed into what professionals know so they can be
responsive to what the community members need.

Irene argued that government officials should be *interlocutors* – referring to a term used
by social analyst Malcolm Gladwell (2000) – by shuttling information back and forth
among hierarchically-organized government organizing spaces, packaging and re-
packaging that information in ways that are understandable to actors in those spaces.

As this translation happens, there is a potential for power to shift and the
hierarchy to change. Residents’ group member Chris gave an example from her own
experience. She said that in her neighbourhood, where most residents were living with
“economic hardship” there was a general unease stemming from lack of information
about the municipal government. Chris said that many people in her neighbourhood felt
that government officials were “way bigger than you are. That issues are way bigger and
the politicians are kind of above you and [the political process] is going to happen
anyway.” She said many people sense that government officials “wouldn’t care” what
residents in her neighbourhood think about social issues. Chris said people feel “it
doesn’t matter what you say.”

Chris said that she did not feel that in her neighbourhood there were many people
with “the knowledge of how to translate [municipal] information…into people’s plain
language.” Chris spoke for herself and other members of her residents’ group as she tried
to explain what participating in municipal decision-making forums was like.

Well first of all, we're so worried. When you live in economic hardship,
you're worried about surviving the day really. And you get this sense
really that the government isn't so much on your side as the enemy almost.
You always have to be fighting them to get your cheque, or do this or do
that.

Through a particular translation practice in her residents’ group, Chris said she gained
more confidence about speaking to government officials. She explained, “Sometimes it's
great facilitators or other people, leaders in the meeting, that tell you ‘Great!’ and try to
pull more out of you. Like seeing your ideas carried through, and I think just being

Chris described that in her residents’ group, participation was broadly defined,
and that many different styles of participating were valued, including listening and
observing in meetings, rather than talking. She said

Here you get valued just for coming to the meeting, even if you don't
participate so much, because we know that's that first step. As you
participate there's more value and more value. I think that’s the best way
to do it.

And you know what, working here, I ended up meeting the municipal
candidates for the area and they’ve become part of our, they sit on our
committees and things. And then all of sudden it's just another person
you're sitting with equally rather than one of those people with the power.
By councillors coming to meetings in Chris’ neighbourhood, rather than Chris going to City Hall, and through a variety of participation styles being valued through the facilitation at Chris’s residents’ group meetings, the socialized power between Chris and government officials (while still present) was reduced.

Returning to Olivia, in a second example, she described the work she did to translate the actual events at a municipal consultation meeting to residents living with low income. When giving these examples, she referred to the work she was doing as being a bridge between residents and government officials.

I'll go and convince a couple of [residents] to go to a big meeting and I'll sit beside them and say, “this is what they mean” and “any questions you poke me.” (Laughter). I feel like I'm a bridge person between partner organizations and community.

So I'll bring information from partner organizations but be able to talk to community in the language that is meaningful to them and that doesn't shut them down by automatically making them feel stupid by engaging on a certain level. And vice versa. I'll bring the information the community’s giving and go to those systems and say it in the language that will be heard by those partners. I feel much happier if I can support that community member to go and give that message directly but many people don’t want to do that for various reasons. Some do, so I'm always trying to build those who have the interest and ability to increase, to be able to advocate for them. And…I think that partners also equally need to learn communication skills.

Here, Olivia named a number of activities that she did to subvert dominant notions of accountability. She translated language used to denote accountability by decoding it into English that is understandable to residents who do not have professional training. She ferried information between residents and government officials, which she referred to here as partner organizations, to try to increase their understanding of one another. Olivia used her fluency in the language and behaviour used by government officials and that of
residents living with low incomes to gain access to decision-making spaces and generate
dialogue where these actors are present.

Olivia shared a third example of the translation work she did. In this story, she
described that she attended a training workshop provided by government officials and
students at a nearby university. The workshop was for residents’ group members to learn
how to do evaluation research in their neighbourhoods. Olivia recounted,

I sat with the 6 that came from [our city]. And they were really engaged,
but they were really engaged by talking to each other the whole time
through the presenter's presenting parts. And I think the presenter was like
“why aren't they paying attention?” But actually they were really paying
attention. Because they were saying things like “Ah, this wouldn't work!”
or “That wouldn’t work.” They needed to talk as they were going.

And we would go out, there would be smoke break, and everybody would
be like “That’s a piece of…”, or “That would never fly” and “I don’t agree
with this.” So it wasn't just a smoke break; it was really bringing the
material home and figuring out relevance. But it looks very different than
sitting and listening when the time is to listen, and then talking when the
time is to talk. It's a really different way of engagement.

The example Olivia gives here can be understood through the lens of civility. Olivia was
trying to challenge the way in which residents were allowed or expected to behave when
interacting with professionals. When residents sitting with Olivia used behaviours that
stood outside the norm of what was considered the right way to engage professionals in a
meeting, Olivia perceived a negative reaction from the facilitator. However, Olivia’s
perspective was that residents were actually showing their interest through their
behaviours. Through continuing to listen to the residents and seeing their contribution as
meaningful, Olivia subverted dominant norms of accountability and, more specifically,
who could perform accountability and in what ways.
Nila talked about doing work to challenge dominant norms of accountability with respect to in camera municipal meetings, which she referred to as closed meetings. Nila used municipal and provincial texts to challenge assumptions about what information could be trusted to residents, and what information government officials could not share. Nila explained,

There are a lot of things that come in closed meetings that myself and others believe don’t need to be behind closed doors. So how we’re doing that is we’re challenging staff. When we preview an agenda and see something on a sheet that says ‘closed meeting’ we push staff on that. “Why does that have to be in a closed meeting?” “Is that in the Municipal Act?” “What does that have to do…?” An example of that is last week at preview we were looking at an agenda item that was a resignation of someone that sat on a committee of the public. And they were resigning, saying, “I Mary Smith have enjoyed being on the committee, but I’m resigning due to other commitments.” Why does that have to be in a closed meeting?

So that’s one example, is challenging why. And being the public sector, there are absolutely some situations where you cannot be in the public eye – a lawsuit for example, an HR incident, for example. So challenging some of the more obvious ones. These are, I guess, traditions or ways of doing things that have been done this way for years and always the response is “well, we’ve always done it that way.”

Specifically, Nila used the Ontario Municipal Act to challenge the traditions, or habitual practices, of information withholding between government officials and residents.

Andrea also talked about using dexterity with the text-based performance of accountability to hook up with, or challenge, text-based dominance. She shared an example of research work she was involved in, whose products would be used to set the performance measures for municipal government.

We used to do an ‘environmental scan’ as a kick off to strategic planning in [another municipality where I worked]. We had one – it was kind of tongue-in-cheek – around air quality. We were like “well, you can tell any number of stories about that.” You can say air quality is getting worse and that’s great because that probably means our manufacturing sector is
really gearing up and that’s going to be great for the economy. And other people will say no that really sucks because we know how it’s related to incidences of respiratory disease. Who’s right? Both, I think to some extent.

In this example, Andrea indicated an awareness of the power of text to organize reality, and an understanding of how to use that technology as a way to make certain realities more visible. She indicated an understanding that she was able to use text to direct, or influence decision-making.

Andrea also talked about exploring ways to measure value that were different from the statistics forms the city currently uses. She mentioned an article she read in a national newspaper.

So I was kind of interested, I saw an article in the Globe [and Mail] a couple of weeks ago and it was about the Happiness Index and the extent to which governments are interested in measuring citizens’ happiness. And I think sort of at first blush people might see that as kind of a ridiculous or frivolous concept. You know why should government care whether people are happy or not. They should care that they’re healthy or economically stable, or all these other things that governments traditionally care about. But I think the article did a really good job of explaining how happiness is related to some of those other things – like to health and to social connectedness and those actually are things that governments are making investments in financially and making legislated to provide. So there are starting to be ways to think about how can we measure value that isn’t just financial.

Other government officials also talked about paying attention to different factors, in addition to just numbers of people in programs. Trish suggested that the city should be reporting about the ‘wellbeing’ that residents’ groups were creating in their neighbourhoods. “The province may not be asking for it,” she said, “but I think it would be really important to try to think about a way to get that information out.”

Four government officials talked specifically about using outcome-based planning and reporting for programs. While outcome, or results-based planning links up with the
Canadian Treasury Board, and other federal ministries (the larger ruling relations), government officials were looking for creative ways to use the dominant frame to increase social equity. For example, Irene said,

Results are “if what you want to make single moms feel better and have friends” then the outcome is making single moms feel better and have friends – connecting them to each other. And then being able to say, “a year from now if we’ve been successful in that, what would it look like?” What would you be seeing, what would you be feeling, what would you be hearing? Well, I’d be hearing my neighbour who’s a single mom saying “I’ve got friends now.” She’d be reaching out for help; she’d be accessing supportive childcare, someone who could drive her to the doctor if she needed to, so being able to go for help.

Another government official, Glen, discussed the power of outcomes to direct work. He used the example of anti-smoking campaigns. “The goal is to reduce the number of people smoking. It’s easy to measure and I think that any funded program would have to measure that.” Glen contrasted anti-smoking with child welfare. The current provincial approach is for the state to intervene once there is evidence of maltreatment. Glen theorized, “If we actually had a goal that we’re going to reduce the risk of children being maltreated, that would completely alter the work we do.” Whether one agrees with this goal or not, the importance for this analysis lies in the recognition that the outcome (re)orients work.

Olivia shared a similar example. She suggested that the residents’ group association start using an outcome-based approach to address the challenge of defining social need among diverse residents’ groups. Olivia proposed that the association could set a shared outcome of achieving prosperity for everyone in the city. She explained,

But supporting people to get the help they need when they need it, building social capital around that neighbourhood so multiple families have an eye on the most vulnerable children, means lots of early intervention and prevention, means boosting the health of that
neighbourhood, means much less reliance on services and all the tax dollars that go into that. Like huge savings long term for the taxpayer, much better quality of life for [all] residents, and beginning to start to level out the playing field so that all residents, all families in [this city] as a whole.

Olivia assumed that “nobody would argue” with an outcome where all residents of the city have prosperity. While one could contest the outcome of prosperity, or the definition of what that means or looks like, the power here is in orienting work differently, \textit{consciously} using text to shape a particular reality.

At the municipal level, Andrea said they were “just getting started” with results-based planning and measurement tools. Andrea suggested that using a results focus “allows you to really marry that quantitative measure with what we think is driving that qualitatively – with a discipline to continue to review and try and experiment so that you’re looking to see if you make an impact.”

Another government official, James, described a different approach to using text to mitigate relationships between himself and residents. He said, “What this [accountability] is all about is communication with your partners, whether it's your peer partners or your funding partners or whoever.” James gave an example of the specific work he does to try to show accountability when a resident comes to him with a complaint.

A lot of times when someone comes to me, they've got a whole lot of problems happening in their life…and they've got an issue, and it's just getting them to clearly articulate what that issue is and how can I respond to that. Is it my legislated jurisdiction? Or is it an item I can fix just by making a couple of phone calls? Or is it an item that has to go to council and needs a staff report on and has significant budget implications? So it's just that one on one communication, that's really what it boils down to in my mind.
James used his knowledge of government texts to find ways to respond to residents’ needs.

In another example, James described creating a personal relationship with a resident. He told a story of work he did to meet with one particular resident who was very unhappy with him.

I had one gentleman who seemed to have a lot of time on his hands, and he'd walk around his neighbourhood and he'd send me an email, he'd complain about parking, he'd complain about someone's hedge, then he'd complain about this, he'd complain about that. Every week I was just getting overwhelmed with what I thought were very trivial matters, but for him they were important...

So I met with this guy. We went to Tim Horton's and had coffee for about an hour and I said, “John, this is my life, and this is what I'm trying to do. And what's your life and what are you trying to do?” We didn't talk about the issues. We didn't talk about all those nagging little issues, we just sort of talked to each other, you know, “what's your vision” and all of this. And that was about 2½ years ago. Since they've I've gotten about 5 emails from him, whereas I was getting 5 a month.

While James was not explicitly using accountability text in this interaction, he and the resident were read by one another through the texts described in Figure 2 (see p. 102). Where James’ work was subversive is that he attempted to develop a personal relationship with the resident, so they would no longer read each other solely through the texts of ‘government official’ and ‘resident’, but as complex people with particular values and interests.

To summarize, government officials used accountability text in several ways to subvert the hierarchical relationships established in the neoliberal social order. They used their knowledge of planning and reporting texts to ‘rename’ programs, to get funding for the same program under a different name. They manipulated text on purpose to expose the powerful currency in its social exchanges. They used institutional texts to challenge
social practices, such as choices about the flow of information between government officials and residents. They translated texts among social actors from different class and gender locations so these actors would better understand one another. Government officials used their textually-written institutional power as elected officials and staff of both the provincial and municipal government to work collectively to challenge an accountability process they read as exclusive. Finally, one official completely subverted the ideological frame by not relying on texts at all to mediate a relationship between himself and a resident. He created a personal relationship.

Residents

Residents also did work that subverted the dominant frame of accountability. For example, Chris talked about the work her residents’ group did to change their programs quickly in response to feedback volunteer organizers were hearing from their neighbours. She said,

For breakfast club we meet every month, and decide about menus, about rules. As far as the larger programs, that's a yearly annual plan, but…We meet every month, so it can change every month as we find, you know that we don't have a lot of 4 year-olds around so we don't need a 4 year-old program as much. Or all of a sudden we've got a lot more Vietnamese-speaking people around so we need more Vietnamese staff. It changes quite often.

Even though her group was conforming to writing an annual plan, creating an accountability text to fit the dominant frame, they subsequently changed the programs they funded under that plan based on the needs identified by people using their programs.
Adrienne said that in her residents’ group, they also changed programming during the fiscal year, regardless of specific agreements made between them and municipal funders.

From year to year, from session to session, it’s fluid and it changes and it’s responsive. So technically on paper [a program] might look like the same thing because it’s in the same category and we call it the same thing. But in reality the coat has changed.

Brenda, a residents’ group member from a different neighbourhood, said something similar. She said, if people were not attending programs she and the other leaders in her residents group had planned for the year, they would just “flip [the money] to a different program.”

Brenda explained further,

That’s the one thing that’s good about this. If you say “I’m going to do an ABC project” and ABC is not working out, you can flip your money to something else. You just have to notify the city that that’s what you’re doing. If you’ve designated it for program funds, you just flip it to a different program and you just notify them that that’s what you’ve done.

I asked Brenda if she felt she needed to tell other residents’ groups about these changes. Darlene, who interviewed with Brenda, replied, “No. [residents’ groups] really don’t care. If you tell them you’re spending $10,000 on programs we expect you to spend $10,000 on programs.” Darlene continued, “that’s the beauty of [residents’ groups].” Being sarcastic, she added, “We can mobilize and move things rather quickly, whereas the city they have to consult with 4000 people before they can make a decision and it takes them 3 years.”

Adrienne said something similar. She said if another residents’ group reported that they “changed their mind mid-stream, because a need came up that they hadn’t foreseen, the demographic changed and you hadn’t realized and you modified, so what!”
She continued, “You were still providing a service. You could justify that it was in response to a need. I’m happy with that.” Adrienne highlighted that “This is what makes [residents’ groups] so different from a bureaucracy, because you have that flexibility.”

Here, Brenda, Darlene and Adrienne’s statements highlight that accountability practices actually stifle flexibility, as well as programs based on relationships. Residents’ group members tried to perform accountability to continue to receive funds from the city, while at the same time remain responsive to neighbourhood needs and actual relationships.

Peter, a residents’ group member who had experience working as a public official, had a slightly different perspective than Brenda and Darlene about the ease of moving money from one program to another. He said,

> Well, working with the public service I can understand how careful you have to be to say, “We went for the money to do A and instead we did B.” From a public service point of view, no way. You can’t do that. However, if you advocated to do A to meet those objectives and realized that wasn’t going to work so you did this instead to meet those objectives, I’m fine with that. So you can’t advocate for money for a food cupboard and then spend it on after school care because you identified that need later. I have no problem if a group came forward and said, after an analysis we found out that a food cupboard isn’t the need; it’s this after school program.

Ultimately, however, Peter declared that it was possible for residents’ groups to move money around, as long as they used accounting tools to demonstrate need, and an expected result in meeting that need.

Chris talked about specific work done at her residents’ group meetings, which were deliberate, learned attempts to communicate, seek understanding and build trust, using multiple forms of information sharing (as opposed to just texts). Chris described,

> We always, at all meetings…the Chairs are quite well trained in that. Because there's numeracy, literacy and language barriers. So we try to make sure that (a) everything’s written out, but (b) we talk everything through. We ask if we're going too fast. We slow down. We stop during
meetings quite often and go “Ok is everyone clear, is everyone good?”
Kind of check in with everyone.

Chris also described that her group had deliberately organized their decision-making practices to favour participation from community members over agency partners. In Chris’ neighbourhood, agency partners (e.g. social services and police) played a bigger role in residents’ group meetings, as Chris lived in an area where a large percentage of the population lived with low incomes.

Chris explained that in her residents’ group, they have “twice as many community members as agency partners” that attend their group meetings and can participate in decision-making. When I asked Chris why her group had organized its decision-making in this way, she said, “that small voice feeling, so two of our small voices equal one of the suits’ larger voices.” I asked Chris to tell me more about this.

We just found that people coming from agencies, no matter how great and laid back, well intentioned, and cool they were and everything else, they still they wore nice clothes, had good education, used big words, and were professional. And we were coming to the meetings with baby puke on our sleeves and worried about all different things. So I think it’s to make sure community voice is heard. Even if we have agency quorum, if we don't have community quorum, no decisions can be made at management level.

Chris’ example demonstrated a challenge to the ways in which accountability texts organized her residents’ group spaces and decision-making. Chris’ group deliberately chose to be less efficient (than a group that runs meetings using neoliberal management norms) in their organizing by taking the time to ensure that everyone understood and could participate fully in decision-making. Her group also resisted the pressure to professionalize their decision-making spaces, by insisting that community residents outnumber agency partners as decision-makers.
Interestingly, Peter, a resident volunteer from a neighbourhood where the average income was much higher than in Chris’s neighbourhood, also talked about resisting accountability practices, in particular data collection. While Chris’s group’s resistance was more a critique of the social organization of power, Peter critiqued data collection as time consuming, which he saw as taking away from actually doing the work of his residents’ group. He explained,

Well, if I’m talking about quality of life, getting to know neighbours better, those are hard to measure. I can pull stats off of Stats Can on income. I look at other residents’ groups and they can measure how many people they fed that week. We can measure how many people are coming out to events. We can measure how many people are coming out to our programs. But we really can’t measure whether they’re connecting, whether they feel better. We could go out there and do some kind of surveys to measure that, but in our present status we just don’t have the resources to measure that. Because quite frankly if we just emailed something out…well we did email something out recently and got one reply out of several hundred.

But for every time they go out and do a study that funnels money away from their ability to enact these programs. So, although we do need accountability and residents’ groups do need to be accountable for the way the money is spent, the danger is if you spend all your money measuring accountability rather than providing programs and services, which is what we see in government all the time.

Emily, a resident from a mixed income neighbourhood, described how residents’ groups used the statistics sheet (Appendix B), with a similar argument to Peter’s.

I think [the statistics sheet] is one tool for evaluating. I don’t really think it can be the only tool because I think there can be many other factors. But it’s such a difficult thing to evaluate. I think you need to include as many different evaluations as you can of a program. But at the same time you’re not necessarily familiar with that neighbourhood and you can’t be there to see the direct impact on the participants. And potentially the evaluation process of each group’s funding, that could take months if you really wanted to do a thorough job of it, and we don’t set aside that kind of time. Volunteers wouldn’t have that kind of time.
Peter brought his concerns about data collection up in residents’ group association meetings several times. Peter used his knowledge of how to manipulate text as argument to convince other members that they should be careful about how much emphasis they placed on statistics to understand the value of residents’ group programming. In doing so, Peter began to influence the conversation about defining social need differently among the different residents’ groups around the city.

In interviews, other residents also critiqued the kind of data collected and how those were used to make sense of residents’ group programs. For example, Pamela and I talked at length about how she understood the balance between a program that was serving a few people really well, and a program that was serving many people. Pamela tried to think of alternatives to just counting numbers of people in programs as a way to express the value of a social program run by her residents’ group.

All I can think of is self-reporting. Has there been a connection? Has this program been beneficial to you, yes, or no? I think it would be false data to say, ask 5 people and only 2 say, “Yes, I’ve made a connection!” It would be wrong to say that the program has less than 50%. Do you see what I’m saying? Because what you’re doing is saying the value of the connection for those two people is less than the three people not making a connection.

Pamela’s questions were similar to those that government officials Irene, Olivia, Glen, Trish and Andrea were asking about working to supplement the dominant accounting tool (statistics form) with additional information to tell more of the story about social value. Ultimately all of these actors argue for the unequal distribution of public resources to respond to the unequal starting points for residents living in the same city.

Peter said that currently, number of people in programs “are the numbers we should provide” to the city, because “that’s what people value.” Like so many other
participants in this study, Peter contended, “it actually doesn’t measure the quality of life improvement. It just measures participation.” Peter dreamed out loud about what a shift in values and communication about social programming might look like.

In 20 years, we might move down the line and build a better measure of these things and that’s what the public will expect, right? You’ll tell me that you changed 20 people’s lives because of this [program]. They [the public] won’t want to hear that 400 people attended the program. But that’s an evolutionary kind of approach.

Another resident, Darlene, explained that in addition to questioning numbers as the only data used to make decisions about program success, value and viability, residents’ groups in the association were also responding to ‘low’ program numbers by sharing information about ‘spaces’ available.

And a lot of residents' groups if their programs aren’t full, then they will notify the whole network and say, “We’ve got 6 spaces left if anybody wants to come.” That way the program is still successful in everybody’s eyes, whether it’s their neighbourhood people or not.

It could be argued that what Darlene describes is a way that residents’ groups were hooking up with dominant notions of accountability – by ‘filling’ programs in order to appear valuable. However, the work she described could also be understood as a way that residents’ group members were resisting dominant notions of accountability, by continuing with programs they believed were valuable, and finding ways to manipulate the data so that decision-makers would see that value in the way they were used to reading it.

Residents’ group member Pamela referred back to the challenge of defining social need, in an exploration of ways for residents’ groups to report to one another, and for the association to report to funders.
We are saying that one of the key things about the residents’ group association is that groups can exist for a variety of reasons. We need to find a way to not invalidate another group’s reason when it doesn’t match ours. What that means for accountability is that to some degree we need to let that group determine the measure of it. We can’t let them not have a measure…First we need to ask a group to define what the need is, but also to define how they’re going to measure if they’ve gotten there.

Pamela stated, “I don’t think we’re going to have accountability without that. What happens is that it’s so easy to get stuck in your own little world.” She was adamant that if one did not know what was going on in other neighbourhoods, and what needs different residents’ groups were trying to respond to, “you’re not going to question what’s happening. And you need to question.”

Pamela described the work she had done to try to better understand other residents’ groups’ realities and needs. She actually went to visit other neighbourhoods to learn from residents’ group members about their lived realities.

That’s what I mean about measuring the numbers and all that. They’re not good tools, but they’re tools. You need to have the residents’ group association people going from space to space and physically seeing the other space. It’s something that I’ve done. I’ve actually gone to many groups and looked at their physical space. And then when they speak about that [at a residents’ group association meeting] I can see that and be informed. Without that, you’re not going to have people that are informed enough to make the questions [about accountability].

…it’s creating community between, not just at the level of the residents’ group association. It’s creating a day-to-day community, as well. And it’s the awareness. It’s the same thing when it comes to racism. Until you’re actually identifying with the person, you’re not going to – so until you actually identify with a different residents’ group, first of all you’re not going to know what questions to ask. And second, you’re not going to know how to hold them accountable.

Pamela reinforced her final statement, “Until you can understand what they’re doing, you can’t hold them accountable.”
To summarize, residents used accountability tools in the following ways to subvert the ideological frame. In a similar way to government officials, residents performed the creation of text, such as writing a program plan, which conformed with the ideological frame. However, they were open to changing, and changed, their actions to achieve what residents *actually* wanted in cases where the plan did not meet residents’ needs over the ‘planned period.’ Residents used “plain people’s language”, and checked in with one another frequently, to ensure that everyone understood the institutional language being used in decision-making spaces, and what that language ultimately meant for resource allocation. Residents also ensured that when they had textually-organized decision-making bodies, such as a Board, that they arranged voting power so that a ‘professional’ vote counted for half of a ‘resident’ vote, in an explicit attempt to subvert intentional or unintentional use of institutional power by professional members.

Residents pointed out that data collection, an accountability performance, impeded doing work that more directly translated into social benefit, such as leading an after school program. In Naomi’s case (the story that opens this chapter), she questioned how much residents were required to do to perform accountability, calling into question the difference between ‘citizen empowerment’, and downloading the work of government service provision to resident volunteers.

Some residents also expressed an understanding that the particular texts used to make sense of the value of residents’ group programming, in particular statistics about program attendance, did not actually reflect the value of programs. Residents performed the collection of data and prepared statistical texts to conform with funders’ requirements (both the municipality and the province), in order to continue to provide services.
However, residents also found ways to manipulate statistical data to make programs appear valuable in the textually-dominant way in which they were read. Residents shared information among geographical groups in order to increase their program numbers, in part to keep what they saw as valuable programs running. Residents also sought out ways to increase understanding, and human recognition, among residents’ groups working different geographic and social locations in the hierarchically-organized city.

**Discussion**

Of note, residents and government officials used accountability tools in some of the same ways to subvert the ideological frame. First, both government officials and residents talked about performing accountability as per the dominant norm – creating a program plan, collecting and reporting certain statistics, or having a Board – in order to continue the flow of necessary resources. At the same time, they used these resources to do what people actually wanted or needed. The textually-mediated relationship between funders and recipients, the lack of personal relationships, created the space for a text-based trust. If residents and government officials performed actions that led those in power to trust them through text, then residents and officials could use dominant accounting tools to tell funders and decision-makers “what they wanted to hear.” These actions suggest the need for a set of skills and knowledge including how to use accountability texts/tools (such as a spread sheet), and how these texts are taken up within the ideological frame (who reads them, what they do with them, which ones are scrutinized for decision-making and which ones are filed). In an example shared by Olivia, this manipulation of dominant accounting tools was particularly powerful when
done simultaneously and collaboratively by actors in various places in the political hierarchy.

Another action that both residents and government officials named was *translating* accountability language, so that everyone participating in decision-making shared a similar understanding of the meanings and implications of the words used. Residents and government officials who acted as translators saw this work as exposing the way social power was conveyed in spreadsheets, word choices, word order, even through the moments that actors chose to speak in meetings, and when they chose to listen. Residents and officials did these *translating* actions to challenge the way power was socially organized in a group of actors where people could potentially understand one another in hierarchically-organized ways.

Residents and government officials who did this translation work needed to have certain skills and knowledge to be able to do the actions they named. First, they needed to understand the meanings and the reasons that different actors used English in various ways to convey meaning about their lived experiences. Translators also needed to be *functionally fluent* (have experience spending time) in various socially organized spaces in order to translate between them. For example, they needed to understand the meanings conveyed by word choice, word order and who spoke when, in order to know when to speak up, when to question, and when to give an explanation for what was happening.

As noted in the introduction to this chapter, the findings of this study indicate that neither government officials nor residents tried using strategies that existed *completely* outside the ideological frame, such as calling into question the existence of the good citizen or productive subject. In all cases, participants used the tools of the ideological
frame, and uses of those tools associated with accountability, to uphold and reproduce, *as well as* subvert the frame. This use of accounting tools suggests the social power behind ideological frame, and more particularly those who uphold it. To stand outside the frame in the current political order is to be vulnerable to social ostracism, job loss, legal punishment, and ultimately lack of resources.
Chapter 9

Conclusions

Introduction

As described in chapter 5 of this thesis, heightened *accountability measures* were introduced during the 2000s in Canada, in response to public scandals that were seen to reduce residents’ trust in government. However, this thesis demonstrates that one of the material consequences of these new ‘accountability rules’ is, in fact, the downloading of the onus of public trustworthiness to the least politically powerful members of society – residents, and in particular, residents living with histories of trauma and low incomes.

This thesis uses two major lines of inquiry to disrupt accountability as ‘value-free’ and ‘in the public interest’ in Canadian political organizing. By using institutional ethnography, I have traced how a series of texts, from the federal level in Canada, trickle down to name and affect the work that residents do to be seen as accountable to each other and to government officials at the municipal level. Second, I overlay the concepts of civility and governmentality to theorize how white, middle-class, neoliberal values operate (and dominate) in the current Canadian political consciousness. Through the lenses of civility and governmentality, this thesis shows how participants’ engagement with accountability texts and performances largely reproduced dominant thinking and stratified material realities based on the performances of racialization (whiteness), gender (maleness, logical, scientific) and class (middle-class, neoliberal). The theories of civility and governmentality help to show how in white, middle-class, neoliberal consciousness, the ‘lowest common denominator’ is blamed for social problems, is branded as
untrustworthy, and in need of control by members of society who are constructed as more responsible.

The two main lines of inquiry in this thesis bring into relief different aspects of the ideological frame of accountability, and in turn, point to different responses to the socially sanctioned hierarchical organizing described in this work. Institutional ethnography brings to light how the current use of accountability texts are designed according to market ideology, assuming the same, middle-class starting point for all residents. By analyzing the realities that institutional ethnography brings to light using the theories of civility and governmentality, this study also points to the artificially individualized ways that white, middle-class, neoliberal organizing prevents true human trust relationships. Herein lies the irony of accountability as it is currently imagined and enacted in Canada: rather than deepen trust relationships, it prevents them.

In this chapter, I discuss two types of responses to the realities this research brings to the fore. These two responses correspond to shorter and longer-term responses to different aspects of the ways in which humans make the ‘system’ described in this thesis. The use of institutional ethnography in this thesis makes it clear that texts organize lived realities in particular ways. The major ‘accountability’ texts discussed in this thesis all date from the early 2000s. One line of response to this data is to think about how to change these recently-created texts in order to make more lived realities visible. I describe this response to the data in the first section of this conclusion, Short Term Changes: ‘Playing by the rules’.

However, changing texts will not address the underlying cause of the hierarchical organizing described in this work. Ultimately, the dominance described in this thesis is
rooted in white, middle-class, neoliberal values that assume hierarchy is normal and desirable for human organizing. As described by Foucault (1991), this hierarchical social thinking has been in development for centuries. Thus, changing this thinking is a longer-term endeavor than changing text. I discuss possibilities for responding to this challenge in the second section of this conclusion, Long Term Changes: Interrogating the work ‘the rules’ do.

**Short-term changes: ‘Playing by the rules’**

When I began this study, I took the standpoint of residents’ group volunteers trying to be visible to government officials in order to have access to public resources to provide social programs. My purpose in taking this standpoint was to consider how government officials’ work rendered residents’ group members’ lived realities more or less visible. What this study reveals is that the texts, in particular the statistics form that residents’ group members are required to produce are almost exactly the same as the form the city has to prepare for its annual reporting to the province. By categorizing residents’ groups’ social service work as ‘recreation’, the same as municipal swimming classes or yoga programs for provincial reporting, the social value of residents’ groups is lost in the reporting mechanism. This study also shows that, at least at the local level, the data that residents’ group members and local government officials collect to comply with the provincial Municipal Performance Measures Program are not used in any decision-making that affects residents’ groups from the provincial level.

However, the data in this thesis do suggest that decision-makers at the municipal level have bought into the assumption that the number of people registered in, or on
waiting lists for residents’ group programs show their programs are valuable and deserving of continued funding. In the absence of evidence to the contrary, this thesis demonstrates that local-level decision-makers use this middle-class, market ideology to make decisions about the allocation of public funds to residents’ groups.

Thus, for members of residents’ groups (my standpoint) it is vitally important to know about how this numbers-based decision-making system works – how numbers stand in for personal relationships and demonstration of value. In the short term, if residents’ groups are interested in continuing to get funding for their programs, it is in their interest to ‘play the game’ of accountability, by doing the performances that decision-makers read as accountable and socially valuable.

In fact, the data in chapters 7, 8 and 9 suggest that residents and government officials worked to ‘play by the rules’ of accountability. Even in the examples that I characterize as subverting the ideological frame, residents and government officials used their knowledge of ‘the rules’ to bend, change, or appear to by playing by the rules, ultimately in order to maintain the flow of public resources to residents’ groups. In this system, those who were most able to perform accountability according to the dominant logic were the most able to influence the flow of information and resources to residents’ groups.

Thus, government officials had a significant amount of social capital and played a crucial role in choosing when to play by the rules, and when to subvert them. Residents who could easily perform white, middle-class professionalism also had an advantage in their ability to play by the rules over residents who had less social capital. It was a greater
risk for residents with less white, middle-class social capital to try to subvert the accountability rules, as they were already seen as suspect in the dominant social logic.

Based on the data, I make three suggestions for residents’ group members and their allies (government officials, for example) to respond to the way texts are currently written and read by funders and decision-makers. First, I suggest that residents’ group members seek out information about how the text-based system of resource allocation in Ontario works. Second, residents’ group members and their allies could advocate for changes to the reporting mechanisms (such as the Municipal Performance Measures Program classifications, for example), in order for more lived realities to be visible to decision-makers. Finally, I suggest that residents’ group members get to know one another’s lived realities beyond written reports and numeric simplifications.

1) Seek information about how the text-based system of resource allocation works

Texts render the current nation state possible. Without texts, it would be impossible for a small group of humans (a few hundred in the case of the Canadian parliament) to govern several million people spread across 9,984,67018 square kilometres. Texts are a primary way in which we contract with one another in neoliberal democracies, allow others to have power over us, and assume power to govern others. Texts are a primary way in which states operate by ‘rule of law’.

In her book Challenging Diversity (2004), British legal scholar Davina Cooper argues that in political states that employ the rule of law, groups and persons will always struggle for equality of freedom of self-expression, as well as resources, recognition and

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power. Cooper suggests that in such states, hierarchy and privileging of some practices and norms over others will always occur, toward the creation of a shared state that balances the good of the individual with the common good, rooted in the dominant social norms of the day.\textsuperscript{19} While Cooper posits that an equality of power is an utopian impossibility in rule-bound states, she argues that a critical focus on \textit{how} people use power in social, economic and political processes is vital. Cooper argues that this focus on power “articulates the normative premise that nobody has an inherent right to impact more on their social and physical environment than anyone else” (78). However, as we saw in this thesis, no matter how egalitarian the rules \textit{appear} to be, people who are more able to perform the white, male, middle-class, neoliberal (dominant) standard, are more likely to have influence over decision-making about public resources.

As mentioned in chapters 5, 6, and 7, residents had much less knowledge than government officials about the connections between their own definitions and performances of accountability, and the series of documents from the municipal to the federal level that influenced those. If residents’ group members understood how texts operated to express ruling relations, and, in particular, how the series of accountability texts worked to construct our ideas about accountability, they would at least be on a similar footing to government officials in terms of knowing \textit{how} to ‘play by the rules’.

In particular, the data presented here show that residents who were more easily able to use the accounting tools (statistics forms and accounting ledgers) used by the city were more easily able to \textit{present} themselves as accountable, as well as use that knowledge to negotiate for funds for their group. Currently, accounting tools/texts, such

\textsuperscript{19} Cooper uses smoking in public and hunting as examples of behaviours that have been purposefully given less privilege in the United Kingdom, toward what is currently considered to be the common good.
as the statistics form used by residents’ groups, facilitate access to resources. In doing these performances, residents reified hierarchical thinking about social status, and about using technology to our advantage to make ourselves more visible than Others. However, in the current government/resident interactions described in this thesis, if one does not participate in using these accounting tools to some degree, they will not be seen or recognized as deserving of funds at all.

2) Advocate for changes to reporting mechanisms for more lived realities to become visible

One very obvious challenge that emerged in the data was the homogenizing of lived experience done by the statistics form residents’ group members had to complete. The statistics form was directly linked with the Ontario Municipal Performance Measures program, which officials used to read residents’ group social service work as the same as municipal recreation programs. Municipal recreation programs were run based on neoliberal market measures, assuming a middle-class starting point for all residents (Thibault, Kikulis and Frisby 2002). That is, municipal recreation programs were run on a cost-recovery basis for families and individuals with the social and economic capital to opt in. Municipal recreation is based on for-profit logic, in which programs are assumed to be popular and healthy if they have ‘high’ attendance numbers, usually defined by the maximum capacity of a recreation facility or health and safety standards for instructor to participant ratio. In short, recreation is considered successful with the maximum number of participants possible.

However, as we saw in the data presented in this thesis, residents’ groups in the study city existed to “improve quality of life” for all residents. In the different
neighbourhoods around the city, improving quality of life began from very heterogeneous starting points. Some residents’ groups were responding to families’ and individuals’ needs for food, clothing and childcare, while other residents’ groups were responding to social isolation related to an excess of income. In neoliberal logic, the programs with the greatest number of people served per dollar spent, or the biggest waiting lists, were read as the most successful, and thus the most deserving of funds. However, this market ideology also hid some lived realities, such as when programs were making huge differences in the lives of 2 or 3 people. Resident Pamela and government official Olivia both shared examples of residents’ group programming that was significantly improving the quality of life of a few individuals, whose value they found difficult to convey to other residents or government officials using the current reporting tools.

Ultimately, the number of people served per dollar spent concealed the fact that residents in the study city had vastly different starting points from which to get to a program. This market logic occluded and devalued the degree of change for individuals attending programs, as well as the different kinds of needs around the city. Decision-makers (and residents) buying into neoliberal ideology assumed that if a program had small numbers, people must not like the program or not want to attend (middle-class assumption). In fact, people might not have been attending because the program cost too much, because they were working shifts, or had other challenges such as stress or trauma that felt more pressing than going to a program at that time. In other cases, where only 2 or 3 people were attending a program that was making a big difference in their lives, the program was deemed ‘unsuccessful’ or ‘too costly’ because there were ‘not enough’ people benefiting. Many residents and government officials acknowledged that “numbers
don’t tell the whole story.” At the same time, overwhelmingly residents and government officials insisted on numbers, and prioritized them, as the most important data about the social value of a program.

If residents’ groups are required to continue using the reporting tools that hook up with the Ontario Municipal Performance Measures Program (statistics form), more lived realities could be made visible if the residents’ group programming was not evaluated in the same way as municipal recreation. A new section could be added to the MPMP for social service programming, separating it from recreation (or other categories where municipalities locate social services). However, creating a new section would still be problematic, because as mentioned in chapter 5, the Municipal Performance Measures Program (MPMP) only has two definitions of successful public spending: efficiency and effectiveness. As explained in chapter 5, efficiency is measured as the number dollars spent per unit of service delivered (e.g. kilometer of road paved or megalitre of water delivered). Effectiveness is measured in the number dollars spent per number of people served, with the assumption that the more people served with fewer dollars is preferable. Ultimately, social service programming funded by municipalities may continue to be homogenized toward middle-class residents, as the focus on accountability linked with legal risk becomes more prevalent in local government practice.

As the findings of my study indicate, the logic of efficiency and effectiveness as dominant measures of successful public spending at the local (and provincial and federal) level is extremely limiting, reducing complex human lived experience to an oversimplified number to express meaning across time and space. If the province of Ontario and municipalities continue to invest public money in programs designed to
improve the quality of life of residents, then perhaps reporting should measure how much people’s lives change over time. In addition, if residents groups are required to continue reporting using the same performances as professionals who enjoy government salaries and benefits, residents groups (and their allies) could argue that they deserve to receive more funds, commensurate with their professional management practices.

Interestingly, among the residents’ groups themselves, allocation data for the last 7 years of residents’ group history shows that groups providing basic services (like food and clothing) consistently received the greatest share of the $125,000. It is important to note that at budget allocation time residents’ group members prioritized funding for providing basic needs for individuals and families in the study city. This finding suggests that residents were using more than just program numbers to make decisions about their allocation of the $125,000. As discussed in chapters 7 and 8, this prioritizing of funding programs that met basic needs was contested and debated hotly throughout the year at monthly residents’ group association meetings. Thus, in addition to numbers, residents’ groups also had dialogue with one another, albeit confrontational at times, about the different lived realities in each of their neighbourhoods, which seems to have somehow influenced their allocation decisions.

3) Get to know one another’s lived realities beyond written representations

The observation that debates about how to define social need at the residents’ group association level may have led members to direct more resources to meet basic needs suggest that groups were using more than just numbers to make their allocation decisions. Throughout the year, residents’ group association members met to discuss
business related to the association (all residents’ groups as a whole). While some members complained that these meetings were ‘too social’ – in particular residents living with higher incomes – the time residents spent telling each other about their programs and sharing ideas outside of budget time may have led to a deeper understanding among members who were differently situated in terms of race, gender and class. Adult education scholars who study participatory public processes find it takes one or two years of regular meeting and problem-solving for differently socially-situated residents to begin to understand one another’s lived realities (Lerner and Schugurensky 2007; Pinnington and Schugurensky 2010).

Residents’ group member Pamela was the only interview participant who talked about having an intentional practice of visiting other residents’ groups in the city with the goal of getting to better understand her peers’ lived realities. At the time of the research, the residents’ group association was holding its meetings at City Hall or other professional institutions, in free meeting space provided by their partners. As they move forward, perhaps the residents’ group association could ask that different residents’ groups around the city host monthly meetings, giving members a chance to visit one another’s neighbourhoods and see the physical space each group works in. Residents’ group members could also volunteer at one another’s events and programs around the city from time to time, in order to gain a better understanding of the lived realities of people in different neighbourhoods.

Finally, in chapter 8, Olivia suggests that the goal of the residents’ group association as a whole could be “the prosperity of all people” in the study city, rather than improving quality of life. As we saw in this thesis, the stated ‘goal’ of an organization has
the power to direct the work of people in the organization. Perhaps if residents’ group members understood each other’s lived realities more deeply, through firsthand experience and developing personal relationships with each other and residents from other parts of the city, they may define their ultimate ‘goal’ differently.

The challenge with all of the suggestions presented in this first section is that they hook up (to use Dorothy Smith’s language) with ruling relations in which civility and governmentality – social hierarchy and dominance of some over others – still prevail. I make these suggestions here because they are small ways in which residents’ group members could work to potentially inch their way into having slightly more visibility to decision-makers than they do currently, which may lead to them having more social legitimacy as an organization, and consequently, more stable and continued funding. After all, one type of resistance is for bodies that are typically ascribed less social legitimacy to govern or lead to be active participants in spaces where decision-making and leadership happen.

**Long-term changes: Interrogating the work ‘the rules’ do**

Marxist education scholar Paula Allman (2001) suggests that,

…if we want to become people who not only believe in social justice and various other ethical or moral values related to the welfare and betterment of humanity but also people who embody these values in the very fiber of our being – to establish coherence not just in our thinking but also between our thinking, feeling and the way we behave toward and relate to one another – then we must transform our social relations so that existing within them enables us to live in this manner (169).

This thesis highlights that in current political organizing in Canada, from the federal down to the municipal level, the dominant form of human relating is based on contractual
rules. These rules are based on the assumption that racial, gendered, and class hierarchies are normal and desirable. When applied to human organizing, education and social myths over time, these hierarchies become normalized in the way we view ourselves and Others. They make us believe that we are artificially separate from one another. Social hierarchies make it possible for us to think it is normal for some humans to serve others with their labour and energy, and for specific humans to govern.

As social hierarchies are invented, they need constant care and attention to be regularly reasserted. We must perform the hierarchy and buy in to it in order for it to work. The data in this thesis show that participants were not just doing performances because of documents (texts). Most participants believed in the documents, that numbers were a true representation of Other people, and of collective social value.

An important question to ask here is: what do relations based on the assumption of autonomous contracting individuals make possible and impossible? What the data in this thesis show is that the assumption of relationships based on individuals contracting with one another makes it possible for those of us with greater white, middle-class social capital to deny responsibility for social problems. Social hierarchies make it possible for those of us with greater social capital to assume that we are doing things ‘right’ and that if there are social problems, such as poverty, theft, addiction, or physical and emotional violence, that the responsibility for these phenomena must lie with those who are doing it ‘wrong.’

This thesis very clearly shows that the more white, middle-class, neoliberal capital individuals had, the more immune they were to collective scrutiny about their trustworthiness. This is a microcosm of the way civilized neoliberal society works.
Instead of seeing social problems as shared, instead of taking responsibility for our own discomfort, our own mistakes, if we can blame someone else, we almost always do. The most maddening and circular part of this reality is that simultaneous to blaming Others, we say that our society is equal, just, welcoming, and accountable. In using such language, and in going to painstaking lengths (with laws, rules, accounting tools) to prove that we are an equal society, we do violence by not only rendering the majority of lived realities (including our own) invisible, we collectively assert that no violence at all is taking place. This reality is crazy-making.

In his description of civility Goldberg (2009) writes that “the contouring of individuated and socialized personhood is promoted through those institutional and cultural policies and practices tailored by the state as the articulation of civility” (51). This thesis demonstrates that accountability is one type of civility performance, in which residents of the study city were required to demonstrate that they were in fact trustworthy subjects through obediently complying with a complex set of documentation. It is important to note that residents were not automatically assumed to be trustworthy. The concept of accountability, or social trustworthiness and transparency (knowability), was laden with ideas about social stratification based on whiteness, maleness (logical, scientific) and middle-class status as embodied categories.

Foucault’s work on governmentality is extremely helpful in historicizing of current government organizing in Western states (including Canada). Foucault (1991) writes that as European states moved from feudal to democratic,

the ensemble formed by the institutions, procedures, analyses and reflections, the calculations and tactics that allow the exercise of this very specific albeit complex form of power, which has as its target population,
as its principal form of knowledge political economy, and as its essential technical means apparatuses of security (102, emphasis mine).

From the early stages of its development, the political system (large-scale human organizing system) we currently live with is based on the premise that honest (white), trustworthy (middle-class, Christian) humans must protect ourselves from less trustworthy humans. Foucault argues that a formative premise of democratic government is that “The common good means obedience to the law – the order of things, set out by God and rulers” (95). Foucault exposes that states which have their political roots in European Enlightenment philosophy are not in fact egalitarian places with equal opportunity for all, but places where those who can enact the dominant social order – acceptance of and obedience to European bourgeois social hierarchy and Christian values – will be more equal than Others.

Relations based on the assumption of autonomous contracting individuals make it impossible for us to truly develop real community with one another. Here, I apply my own assumption that without trust, humans cannot create community with one another. If we assume that we always have to protect ourselves from (and consequently control) Others, particularly those with socialized markers that are ‘different’ from our own (skin colour, biological sex, class markers), we buy into the myth that we are not all intimately connected. We assume an unnatural separation among humans, and that it is possible for some humans to be more equal, more deserving, more socially capable than others. In order to function this way, we must dominate ourselves, and Others, which I believe, is a departure from our human nature.

Goldberg (2009) points out that the modern notion of civility developed in an attempt to tame the ‘warrior’, to replace the violent (white) man with a more refined,
civilized actor who negotiates and settles disputes with words and rules rather than blows and swords. This assumption is a fallacy. We all have the capacity to be intensely cruel. We fool ourselves if we think that by making more rules, we deal with the violent potential of our own humanity.

The work of neuroscientist Kathleen Taylor (2009) is instructive in thinking about human cruelty at this point. Taylor uses studies of brain chemicals to consider why humans do purposeful violence to one another. In her book *Cruelty* (2009), Taylor asserts that human malice is always a choice, and that all humans are capable of this. She argues that the choice to be cruel is based on a hard-wired part of human biology meant to differentiate friend from foe, danger from safety, in a split-second. Taylor contends that this differentiating among humans, which she calls *othering*, begins physiologically, and is then interpreted by the brain through patterned thought.

According to Taylor, the patterned thoughts we use to respond to chemical stimuli are *learned* from birth. We are taught to overlay our physical experiences with thoughts, which Taylor calls *beliefs*. Taylor states that otherization, which leads to human violence, “relies on [three core] beliefs”:

The first is: [Other] people are different, disgusting, not like you (not quite human). The second is: [Other] people want to harm you, or have already harmed you or people like you. The third is: removing these people will solve your problems (149).

Citing Wyer’s work on social cognition (1997), Taylor cautions that, “beliefs need not be conscious to affect behaviour” (150). Consequently, Taylor suggests that when humans feel acute or chronic stress, feel they are in danger in some way, or have been taught to know themselves and others based on hierarchical assumptions of *good* and *bad*...
human/citizen/person, we are more likely to do violence to other humans, in many cases believing we are morally justified in doing so.

When considering how her research findings may be useful in human interactions, Taylor (2009) argues,

One of the most tragic lessons of history is that moral impulses, so carefully inculcated in culture after culture, seem almost irrelevant when it comes to committing atrocities. Christianity teaches love for others; Islam tolerance and peace; Communism equality and social justice; and the modern West democracy and freedom. All of these belief systems – like others not listed – have followers who kill atrociously, horrors committed in the name of high ideals. Clearly, moral prohibitions don’t stop cruelty. Understanding why it happens won’t stop it either, but it is our most likely route to reducing cruel behaviour (262-263).

Taylor’s work is crucial in interrupting the myth of civility. We must acknowledge that we are all capable of violence and cruelty – that we are all warriors – and no amount of rules, or religious practices will extricate that part of us. Thus, there must be better, more humane ways of responding to that violent part of ourselves and each other.

Here, my theorizing becomes very personal. One practice I have found very helpful, as a person, as an educator and facilitator, was to learn to conceptualize the world in an embodied way. In Western social and educational traditions, we are not often taught to pay attention to our physical responses to our lived experience. Those of us who grew up learning the values of white, middle-class, neoliberal society were taught to understand our own bodies through words that came from outside of us, bending our experience to fit with what already exists (to be civil and polite), rather than having tools to share what is really happening for us. Because of dominant social norms, in which stoic emotional expression is artificially considered both masculine and the ideal (Razack 2008), most of us did not learn how to make sense of, or pay attention to our own
emotional experiences. If we progress in Western educational trajectories from primary to tertiary education, which is an important performance for most white, middle-class people, our lived experience is further separated into academic disciplines, which organize intimately interconnected lived realities into artificially separated subject areas. Thus, for me, learning to experience the world in an embodied way has been an important part of learning to not only critique my white, middle-class, neoliberal Self, but to find other ways (I hope more connected and humane) of being human.

*Learning to conceptualize the world in an embodied way*

Allman (2001) states, “our action in and on the material world is the mediation or link between our consciousness and objective reality.” She suggests that, “our consciousness develops from our active engagement with other people, nature and the objects or processes we produce” (165). Allman points out that in Western epistemological traditions, knowledge is separated from human physical experience, and therefore reality. If we learn to understand the world through social hierarchy, this learning shapes our emotional responses. Then, we will make sense of our emotional responses (through language, ideas, traditions, rules and laws) in ways that reinforce the stratified way we have been taught to make sense of our lived experience.

Allman (2001) writes “…consciousness is not just our thoughts and ideas as they exist on an objective level; it also involves our subjective, or emotional, responses” (165). Allman advocates for “critical education” to disrupt the bifurcation of thought from emotional experience in learning (169). The primary purpose of learning to connect our thoughts and emotions when making sense of the world is “to critique and overcome
ideological thinking by developing the ability to dialectically conceptualize the world” (169). Here, Allman draws from Marxist dialectics, which posits that both physiological (emotional) and intellectual experiences shape our understanding of reality and our actions within it.

In the majority of Western educational spaces, and spaces of government organizing, mixing an awareness of emotional learning with intellectual learning is considered *spirituality*. Despite inconsistencies\(^{20}\), spirituality is considered inappropriate in publicly organized spaces in Canada, including government institutions such as municipal meetings or public school classrooms. Thus, in formal primary, secondary and tertiary curricula, in which subjects are prepared to participate in upholding dominant social norms (Armstrong 1983), emotional awareness and understanding are not often taught. However, when we look outside Cartesian traditions, there are other possibilities of teaching emotional awareness and intellectual learning together.

For example, Roxana Ng teaches an Embodied Learning course at the University of Toronto. Rejecting the dominant notion that “spirit ‘belongs’ to theology or religious studies” (2012, 2), Ng teaches Qi Gong, a series of physical movements and breathing exercises, in a graduate class. Qi Gong is “based in Chinese medical theory that treats the mind, spirit or soul, and body as completely inter-related” (2012, 2). Ng argues that “power is enacted never as *mere* intellectual encounters. All intellectual encounters are exercised through confrontations of bodies, which are differently inscribed” (3).

In her Embodied Learning class, Ng’s students read theory, do daily Qi Gong exercises and keep a journal about their embodied learning experiences. Ng sees

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\(^{20}\) For example, in Canada, 4 statutory holidays are related to the Christian celebrations of Easter and Christmas. No other religious or spiritual tradition practiced by Canadians enjoys statutory holidays.
embodied learning as “a form of decolonizing pedagogy” (13). Ng writes that embodied pedagogy:

contrasts with the common sense usage of the concept of “decolonization” as a political and intellectual project having to do with the reclamation and reformulation of nationhood…For me, the notion of decolonization dissolves the boundaries between self and collectivity, between the individual and the systemic. It interrogation how we, as individuals living within and being part of collectives reproduce and sustain systems of oppression… (13).

Another educator teaching embodied learning is Jean-Paul Restoule. In his research on Aboriginal identities (2005), Restoule draws on Simpson’s (2000, 171) work to explain that Anishinaabe ways of knowing are based on seven principles:

Knowledge is cyclical, holistic.
There are many truths, depending upon individual experience.
Everything is alive.
All things are equal and related.
The land is sacred.
There is an important relationship between humans and the spirit world.
Humans are the least important beings in the cosmos.

Restoule teaches graduate Aboriginal Education courses at the University of Toronto, in which students practice smudging and talking with the Creator as part of the learning. Students are also actively encouraged to talk about their emotional experiences of the course material, which Restoule connects with learning through listening, paraphrasing students’ narratives, connections with theory, and storytelling. During one session of the class, Restoule told a story about a white student working to understand human identity formation through Anishinaabe ways of knowing. He recounted that the student asked what would happen if the concepts of Self and Other were understood by everyone through Anishinaabe teachings. Restoule replied “those concepts would disappear; they wouldn’t exist.”
Ng and Restoule’s teachings and pedagogical styles refute hierarchical thinking about Self and Other. It is vital for us to seek out opportunities to learn how to feel our emotional experiences of the world with greater awareness. Cultivating embodied awareness is a part of understanding how power operates among differently inscribed bodies, as well as paying attention to our own physical experiences of interacting with differently inscribed bodies. The information we derive from paying attention to both our physical and emotional bodies always informs how we interact with Others. As we develop skills for embodied experiences of reality, we have the potential to move beyond invented social categories and acknowledge humanness.

When we get to stop performing whiteness, European bourgeois maleness, or middle-classness, we have the potential to just be what we are, as well as be recognized for the myriad interconnections that make us who we are (rather than being seen as autonomous individuals who have complete control over our own realities). In this place of being what we are, rather than trying to fit into categories in order to get resources and social power, we are much more open to Others, and to our true selves. In this place, we have the potential to develop real trust with ourselves and Others, and thus real community and connectedness.

**Considerations for future research**

The work done in this dissertation continues some lines of inquiry, and opens others. In particular, this research names accountability as an ideological frame in Canada, and maps some of the texts that uphold this frame. Further research could be done, using institutional ethnography, to continue mapping texts that direct the work of
residents and government officials within this frame. The map could be expanded at all levels of government organizing, from municipal, to provincial, to federal.

Important work could also be done to trace the texts housed in supranational organizations, including the Organization for Economic Co-operation and Development, the World Bank, the International Monetary Fund, and the United Nations, which direct accountability performances globally and nationally. The work begun here could also be reproduced in Canada in the context of resident interactions with officials in other levels of government, in non-governmental organizations, as well as between consumers and for-profit companies, to investigate the ways in which work done by these actors also upholds or subverts the ideological frame of accountability.

Importantly, this research paired the use of institutional ethnography as an approach to research with other theories – civility and governmentality – to deepen the analysis done in the tracing of text. Institutional ethnography is very useful in uncovering how texts are taken up and orient work. By pairing institutional ethnography with critical theories that work to historicize and name current phenomena in the social, we have the potential to deepen and broaden our understanding not just of how to work toward social justice in the short-term, but how to work toward long-term, socially revolutionary changes, as well.

Finally, more studies and descriptions of how to teach and practice embodied learning in ways that support critical self-reflection, whole-body learning and knowledge production would be extremely helpful. The potential for authenticity and vulnerability housed in these approaches to knowing and being in the world is vast; it is a key to creating real human relationships of trust, and true communities.
Closing Comments

As I said in the introduction to this thesis, the intention of tracing ruling relations through text and naming dominant social performances as historically-constructed fallacies is not to lay blame. As I argue in this conclusion, blaming others for our shared social problems is an act enabled by hierarchical social thinking. Instead, as I finish this work, I remain intensely hopeful. My goal in attempting to concretely name how stratified social organizing negatively impacts us is to draw attention to it, so that we may pay close(r) attention to it and notice when it happens.

As we become more aware (for those of us to whom this is new) of how we participate in making the social hierarchy, and also in being subjects of it, we have the potential to seek different ways of being with one another. Dominant political traditions in Canada have their roots in European Enlightenment philosophies (drawn in part from classical Greek philosophies), which suppose that if human nature is not intensely controlled, chaos will prevail. These theories were designed to uphold (and justify) the concentration of power with a few members of society (white, landowning men). With this thesis, I argue that instead of having to intensely control ourselves, and thus others to be civil, we have other options. By interrogating why we have the rules in the first place, and the work the rules do, we expose false realities that require huge amounts of energy to uphold.

Perhaps in exploring alternative ways of developing trust with one another, such as embodied learning, rather than rules to support us to exist together, we have the potential to be more of who we really are and support others in doing the same. We have the potential to be truly visible to one another, and on this basis, to truly connect. When
we truly connect with one another, based on our humanity and not constructed social
categories, we hold our collective resilience among us. Thus resilience, rather than chaos,
is another possibility.
Appendix A: Proposed Interview Schedule

Interview #:  
Date:  
Pseudonym of Participant’s Choice:  

1. How do municipalities express their accountability to residents?  
2. Where do these ideas of accountability come from? (Who defines them?)  
3. Where did you learn your own definition of government accountability? (What is public accountability?)  
4. In your opinion, what is the best accountability measure among those you named? Why?  
5. How does government accountability translate to wellbeing for residents?  
6. How do residents currently have access to municipal decision-making and resources?  
7. In your opinion, what would be the ideal way for residents to have access to municipal decision-making and resources?  
8. Are there any changes to the ways that local government defines or measures accountability that you think would improve quality of life for city residents?
# Appendix B: Statistical Report

## 1st Quarter January 1 - March 31

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