Spring 5-2022

Nonprofit Organizational Performance Measurement and Accountability: Funders vs. Clients/Missions

Mavis Mansah Agbakpe
Old Dominion University, makortia@gmail.com

NONPROFIT ORGANIZATIONAL PERFORMANCE MEASUREMENT AND ACCOUNTABILITY: FUNDERS VS. CLIENTS/MISSIONS

by

Mavis Mansah Agbakpe
B. Ed. May 2007, University of Cape Coast, Ghana
MPA, May 2013, University of Ghana, Ghana

A Dissertation Submitted to the Faculty of
Old Dominion University in Partial Fulfilment of the
Requirements of the Degree of

DOCTOR OF PHILOSOPHY

PUBLIC ADMINISTRATION AND POLICY

OLD DOMINION UNIVERSITY
MAY 2022

Approved by:

Juita-Elena (Wie) Yusuf (Director)

Marina Saitgalina (Member)

Jori S. Beck (Member)

ABSTRACT

NONPROFIT ORGANIZATION PERFORMANCE MEASUREMENT AND ACCOUNTABILITY: FUNDERS VS. CLIENTS/MISSIONS

Mavis Mansah Agbakpe
Old Dominion University, 2022
Director: Dr. Juita-Elena (Wie) Yusuf

Nonprofit organizations have funders and clients as their stakeholders whose needs, expectations, or demands might vary. A means through which nonprofit organizations portray their accountability to these stakeholders is through performance measurement. The purpose of this research is to examine what performance metrics human services nonprofit organizations use by way of demonstrating accountability and explore the extent to which funders' demands or clients needs and organizational missions are considered in measuring performance. In this study I sought to understand how human services nonprofits balance the stakeholders' needs and expectations through their performance measurement. The overarching research question is: To what extent are human services nonprofit organizations responsive to funder's demands or client's needs/organizational mission in measuring performance? The theoretical framework employed for this research is the resource dependency theory. The research is a qualitative inquiry focusing on a multi-case study of three human services nonprofit organizations within Hampton Roads, Virginia. Participants were recruited using a purposive and convenient sampling approach. Interviews and document analyses (annual reports and performance metrics) were employed for the data collection. Human service nonprofit organizations appeared to be responsive to their funders demands especially the government funders in measuring performance. However, the funders performance demands considered clients outputs and

outcome metrics. Additionally, results will inform future decisions by human services nonprofit managers concerning how to manage their resource dependency relations.

I dedicate this dissertation to the Almighty God who through his infinite mercies and grace made this process successful. There are not enough words to express my profound appreciation to my husband, Peter for his support, encouragement and being there for me through thick and thin. Thanks to my daughter, Petra and mother Theodora for travelling this road with me.

ACKNOWLEDGEMENTS

I extend a special and a heartfelt thank you to my supportive dissertation committee members, Dr. Yusuf (Chair), Dr. Saitgalina (Member) and Dr. Beck (Member) for their guidance during the dissertation writing process. Thanks to my colleagues and faculty for their encouragement and support in diverse ways to my dissertation journey.

TABLE OF CONTENTS

LIST OF TABLES

CHAPTER I

INTRODUCTION

For a couple of decades now, the United States has witnessed a proliferation of nonprofit organizations, and the human services nonprofit is no exception. About 1.56 million nonprofit organizations registered with the Internal Revenue Service (IRS) between 2005 and 2015 (McKeever, 2018). As of 2015, human services nonprofit organizations made up to about one-third of all nonprofit organizations. In part, this proportion is due to the indispensable role that nonprofit organizations in general, and specifically human services nonprofits, continuously play in American society. Providing the essential services requires financing, which human services nonprofits endeavor to achieve. Mostly, efforts to secure funding could have undesirable consequences such as mission drift because funders make demands that may not conform with the mission of the nonprofit organizations. While nonprofit organizations are accountable to themselves, they are most accountable to other stakeholders.

The extant literature on mission drift paints a vivid picture of or is emphatic to how this problem of deviation from purpose keeps occurring in human services nonprofit organizations (Cornforth, 2014; Jones, 2007). Performance measurement metric becomes crucial if the nonprofit organizations are to determine whether the organization is on track with its mission, if it is satisfying client needs, how well it is performing, and how to remain accountable. The performance metric becomes the key driver of performance measurement. LeRoux and Wright (2010) examined the utility of performance measurement in nonprofit organizations, specifically the application of performance results to strategic decision-making. It was discovered that the use of information enhanced decision making in nonprofit organizations.

Consequently, what gets measured by the human services nonprofit organizations becomes critical to determine which stakeholder's interest takes precedent in the organizations since the stakeholder's resources mainly vary. Findings and recommendations from this research draw human services nonprofits' practitioners' attention to strategic actions to alleviate mission drift. Additionally, findings contribute to the debate of human services nonprofit organizations' funder-funded relationship.

Rationale/Significance

Nonprofit organizations depend on significant funding sources like government, foundations, or philanthropic organizations, and even individual donors for financial support and assistance to provide services to their clients (LeRoux, 2010). Increasingly nonprofit organizations are rendering service (for a fee) to augment services offered by the government to the citizenry.

The demand for nonprofit services keeps increasing, and for this reason, nonprofit organizations strive to secure more funding from external sources like the federal government, foundations, individuals, and other donors; this focus often breeds the eventual neglect of nonprofits clients if not well managed (Beamon & Balcik, 2008; Ebrahim & Rangan, 2010). At times, nonprofit organizations may venture into business activities to generate more revenue, which could contribute to mission drift. Financial assistance from major contributors, such as foundations, could contribute to or distort nonprofit missions due to external control (Cornforth, 2014; Jones, 2007). Mission drift consequently obscures the overall goals of nonprofit organizations.

Receiving financial assistance from various sources then places a responsibility on the nonprofit organizations to demonstrate accountability. Additionally, nonprofit organizations are accountable to their clients and organizational mission. A principal means by which nonprofit organizations demonstrate accountability is by measuring, monitoring, and reporting performance. Performance measurement is essential for various reasons, and the most prominent among them is to show accountability. For instance, knowing whether homeless people have been provided shelter and are off the streets will require some form of performance measurement.

It must be noted that an essential component of performance measurement is the use of performance metrics. The utilization of performance metrics enhances the collection and sharing of performance information to stakeholders (Gormley & Weimer, 1999, p. 3). Colyvas (2012) argued that "information obtained from using performance metrics helps compare actual performance against plans or goals" (p. 169). Again, performance measurement enables nonprofit organizations to determine that the organization is not deviating from its purpose (LeRoux & Wright, 2010, p. 2). Consequently, what gets measured is essential since it shows which stakeholders' interest nonprofit human services organizations prioritize.

Human Services Nonprofit Organizations

Human services nonprofit organizations provide essential services that the government should provide to people to better their lives within the community (Lecy & Van Slyke, 2012), either for a fee or for free. Grønbjerg (2001) outlines these human services nonprofit activities to include services such as care for the aged, minors, youth development, assistance for individuals with disabilities, support for addictions, and counseling services. Others describe nonprofit human services also to include job training, child protection, foster care, residential treatment, home care, rehabilitation, and transitional housing (Smith, 2017). The directory of charities (n.d.) also outlines such services to include disaster recovery services, parks, and gardens maintenance, advocating for children and feeding the hungry. From the mid - '90s to date, the number of human services nonprofit organizations kept increasing in the United States (Smith, 2017). As such, human services nonprofits make up a considerable proportion of nonprofit organizations (Grønbjerg, 2001). As a result, people consider most nonprofits to provide general human services.

However, there are several other nonprofit organizations in art and culture, horticulture, entertainment and sport, health, just to mention a few. Others have noted that the field of human services nonprofit is vast and even blurry in that most of the activities that are now labeled as human services were considered social services (Grønbjerg, 2001). Grønbjerg (2001) argued that the transitions from social service to human services stem from the 'negative' undertone the former represents. Take, for example, providing counseling for people with mental issues that could fall under health services. Smith (2017) noted attention to human services performance measurement is mainly attributed to the advent of new public management and the role they play in society in the welfare state.

Human services nonprofit organizations have been chosen for this research because human services nonprofit organizations, for the most part, receive financial assistance from the government (state, local, and federal), foundations, and other donors (Grønbjerg, 2001; Smith, 2017) which is critical for this research. Other characteristics of human services nonprofit include their classification as a 501 (c) 3. According to Smith (2017), human services nonprofit organizations are grappling with competition for financial support from the government because of increased service providers in the nonprofit sector and the for-profit sector. Nonprofit organizations and specifically human services nonprofit organizations are tasked to be value and mission driven due mainly to the essential services they provide to the public (Frumkin & Andre-

Clark, 2000). Now that I have introduced the need for this study, I will provide the research questions, objectives, and significance of the research.

Objectives of the Study

The current study examines the performance metrics human services nonprofit organizations employ to demonstrate accountability. The research is novel in that it explores the extent to which funders' demands or client needs or organizational missions are considered in measuring performance. The resource dependency theory (Pfeffer & Salancik, 1978) was employed as the theory underpinning this research. The research objective is to understand how human services nonprofit organizations can balance different stakeholders' demands and interests concerning what performance metric to employ to stay on course to meet their clients' needs and remain accountable to their funders.

Research Questions

The overarching research question for this current study is: To what extent are human services nonprofit organizations responsive to funders' demands or clients' needs/organizational mission in measuring performance? From the overarching research question above, sub-research questions have been generated below. The sub-questions are as follows:

- What performance metrics are human services nonprofit organizations using, and are these human services nonprofit performance metrics aligned with the clients' needs/organizational missions or funders' demands?
- Why do human services nonprofit organizations link the performance metrics to the clients' needs/organizational missions or funders' demands?
- How do human services nonprofit organizations balance different stakeholders' demands in deciding what performance metrics to utilize in measuring performance?

The resource dependence theory served as a guide for these questions and supported me in possible answers to the questions. Pfeffer and Salancik (1978) noted that resource dependency results in control and power over the dependent organization. Moreover, in this case, funders exercise control and power over nonprofit organizations**.** Again, the literature on mission drift is keen on the fact that nonprofit organizations, for instance, human services organizations, continue losing their focus on the clients and, for that matter, their missions. For the most part, a very pertinent factor that the literature attributes to this mission drift is resource dependency. Thus, overreliance on funders for financial assistance to the extent of complying with funders' requests for accountability and performance measurement could mostly be detrimental to their clients and the human service nonprofit's mission. Previous narratives on causes of mission drift gravitate towards commercialization of nonprofit activities, and Jones (2007) extended the argument to include over relying on state governments, foundations, and even unintended consequences.

Thus, it is important to study the extent to which funders or client needs and mission demands are considered in the choice of performance metrics. Hence, what gets measured is vital in ensuring that clients' needs are well served, and the mission is accomplished. Exploring the reason behind human services nonprofit organizations' choice of performance metrics helps to decipher what the organizations deem essential and important. It brings attention to being accountable and keeping mission drift in check. The table below summarizes the research questions, data collection methods, and the methods of data analyses.

Table 1.1 Research Questions, Methods of data collection and Analysis

Research Questions	Method of Data Collection	Method of Data Analyses
What performance metrics are the human services nonprofit using, and are these human services nonprofit performance metrics aligned with the clients' needs, funders' demands, or organizational missions?	Primary data - Interviews (semi-structured) and Secondary Data- Document (Annual Report/performance goal document) Performance metric	Interview - First Cycle (Initial coding and Second cycle (Pattern coding) Annual Report and Metric data- First Cycle (initial coding) Content analyses
Why do human service nonprofit organizations align performance metrics to clients' needs/organizational missions or funders' demands?	Primary Data – Interview (semi-structured)	Interview - First Cycle (Initial coding and Second Cycle (Pattern coding)
How do human services nonprofits balance different stakeholders' demands in deciding what performance metrics to employ in measuring performance?	Primary Data- Interviews (semi-structured) and Secondary Data - Document (Annual reports) Performance metric	Interview - coded using First Cycle (Initial coding) Second Cycle (pattern coding) Annual Report and Metric data – First Cycle (Initial coding) Content analyses and Cross case analyses

From table 1.1, data for the research questions were collected using primary data and secondary data. While the primary data constituted interviews, the secondary data included annual reports and performance metrics. The interview data were analyzed first by transcribing, then coding. Coding included initial coding, and pattern coding (Saldaña, 2016; Hays & Singh, 2012). The interview data were transcribed verbatim and coded using initial coding and pattern coding. However, the annual report and performance metric data were analyzed using initial coding and content analyses. Cross-case analyses were the final tool employed to analyze the data.

Impact, Significance, and Relevance of the Study

Little research exists on how nonprofit organizations balance funders' demands and expectations and clients' needs/missions. Therefore, this research amplifies the sparse literature that sheds light explicitly on the nonprofit organizations' clients' needs and mission in the accountability performance measurement debate. The research demonstrates that imbalance in attending to nonprofit stakeholder needs and expectations defeats nonprofit human services organizations' fundamental purpose.

Since performance measurement serves as the mechanism to show accountability, results from this study will encourage nonprofit human services organizations to be more thoughtful about the performance measurement that is reflective of the purpose of establishing the organizations. Results from this research, though not generalizable, are transferable to other settings that seek to understand stakeholder's performance measurement and accountability expectations. Additionally, results in large and smaller human services nonprofit organizations may differ; therefore, this research will be relevant to medium human services nonprofit organizations' performance measurement and accountability and how it plays out.

Structure of the Study

The dissertation is organized in the following manner: the first chapter includes the research introduction and provides the human services nonprofit context, mission drift, research questions, the research's objective, and the significance of the study. The second chapter includes a review of relevant literature on performance measurement and accountability and discusses other relevant concepts. Further, the conceptual framework and the theoretical framework that establish the foundation of the research are discussed. Chapter three deals with the methodology and research design, which focuses on the data collection methods, the context of the nonprofit organizations under study, the sampling procedure, methods of ensuring trustworthiness, and the research limitations. The results and findings from the data are presented in chapter four. In chapter five, I present the summary, discuss the contributions of the research to theory and practice, describe limitations, and suggest future areas for research.

CHAPTER II

RELEVANT LITERATURE, CONCEPTUAL AND THEORETICAL FRAMEWORK

In this section, I provide a synthesis of existing literature to justify the current research. First, to establish the research context, the concept of nonprofit stakeholders (funders and clients) and their demands are elaborated, including a conceptual framework that provides a simplified pictorial representation of the research. Second, literature related to accountability, performance measurement, and performance metrics are reviewed. Further, the theory of resource dependency is unpacked and connected to the research. Scholars use different terms like “performance measures” and “performance indicators” interchangeably, but the term “performance metrics” was used for this research.

Stakeholders and Demands for Accountability: Funders and Clients

Like organizations in the for-profit sector or public sector, nonprofit organizations also have stakeholders, although they may not have shareholders like private organizations. These stakeholders include funders, clients, the board of directors, and the public (Brown & Moore, 2001; Candler & Dumont, 2010). The stakeholders are perceived to have varied interests and expectations concerning accountability (Gazley & Brudney, 2007; Herman & Renz, 2004). Further, Herman and Renz (2008) argued that these expectations become competitive. According to Brown and Moore (2001), whenever performance measurement and accountability are being discussed, the question that comes to mind is for whom, or who these nonprofit organizations are accountable to, and for what, or for what purpose are these nonprofit organizations conducting performance measurement? This research concentrates on the funders and clients as significant stakeholders. Other nonprofit organizations’ stakeholders will not be included in this research.

Mostly, individual or private contributions and federal, state, and local funding have been considered the primary source of funding for nonprofit organizations (Froelich, 1999).

Funders

Funders constitute entities who offer financial assistance to nonprofit organizations. As noted previously, funding sources available to nonprofit organizations include government, corporate bodies, foundations, and individual donors. Funder interests, demands, or expectations, can differ from what other stakeholders, such as clients, may expect. For example, while funders care about the overhead cost minimization for nonprofit organizations or small budgets, clients may be interested in satisfactory services. Alternatively, a homeless person may care about a shelter that offers a comfortable place to sleep.

Among these funders is the government (federal, state, or local), which mainly serve as a primary source of funding for nonprofit organizations or sometimes as the only source of funding for some nonprofit organizations (LeRoux & Wright, 2009; Poole et al., 2000). The government provides funds to nonprofits in the form of tax exemptions to 501 (c) 3, grants, and through awarding government contracts. Federal government support for nonprofits organizations financially requires nonprofit organizations to remain accountable based on the Government Performance and Results Act, GPRA PL. l103-62 of 1993. According to Froelich (1999), the government declaration of a "war on hunger and other societal problems" (p. 248) saw expansion in government funding to nonprofits to fight the course of poverty and other societal problems around the period of 1960 onwards. Froelich (1999) noted that "government funds are comparatively accessible, unlike the other sources'' (p. 254).

Foundations and philanthropic organizations are considered stakeholders to nonprofit organizations. Foundations constitute one of the private donors to nonprofit organizations and provide funds to other nonprofits in the form of "grants and contracts" (Lee & Nowell, 2015, p. 310). Sawhill and Williamson (2001) stated that "foundations now demand to see the results of their investments in nonprofit organizations and will continue to finance only those that can give them detailed answers" (p. 7).

Individual donors are persons who donate to nonprofit organizations from their resources (Anheier, 2014). However, there could be conflicting demands on nonprofit organizations when they overly rely on individual donors for their financial assistance (LeRoux & Wright, 2009). At times, the interests, demands for accountability, or expectations of funding entities might not be congruent with the funded nonprofit organizations' goals and missions or even clients' expectations, which may pose a challenge to nonprofit organizations. The relationship existing between the funder and funded may be accompanied by some inherent tradeoffs, and as such, clients/missions may be the most affected. LeRoux and Wright (2009) argued that it seems almost commonplace for nonprofit organizations to show their commitment to existing and would-be funders or funding agencies.

Clients

Like for-profit organizations, nonprofit organizations exist to serve the needs of their clients. However, the nonprofit organizations' clients may not necessarily pay any amount for their services. Sometimes, depending on the nonprofit organization, clients may be required to pay some service fees. The availability of clients is considered pivotal to the existence of every organization, even including nonprofit organizations. It is essential to indicate that irrespective of whether clients pay a fee for their service, they have expectations from nonprofit organizations. For example, clients are concerned about service quality, long-term impact in their lives, and the ability to gain access to the service when needed depending on the services provided by the nonprofit organizations (Gupta & Zeithaml, 2006). Customer expectations, needs, or demands, in other words, might not necessarily be explicit, as is the case for nonprofit funders.

Nonetheless, nonprofit organizations are held accountable by their clients. Christensen and Ebrahim (2006) termed accountability to clients and mission as “downward accountability” (p. 2). Kearns (1994) noted that accountability to nonprofit clients should not be different from for-profit clients.

Mission

Brown and Moore (2001) argued that a nonprofit organization’s mission should be viewed as a cause to which they must be committed. Ebrahim et al., (2014) considers the missions of the nonprofits as internal to the organization. For the most part, missions are made explicit by nonprofit organizations and usually expressed in a mission statement. Every activity and operation of the nonprofit organization must align with the mission since the mission encapsulates the overall goals and objectives (Jenkers & Meehan, 2008). Moreover, others argued that mission statements convey a critical message around which all agency members usually work (Sufi & Lyons, 2003). For this reason, Berlan (2018) suggested that nonprofit organizations exist to fulfill what is stated in their mission (p. 413). Often**,** the boards of directors are responsible for ensuring the nonprofit organization’s mission is achieved (LeRoux, 2009, p. 16). As noted previously, where the human services organization deviates from its mission is termed mission drift (Ebrahim et al., 2014; Hawkins, 2014; Jenkers & Meehan, 2008). This phenomenon has been ascribed to a couple of reasons chiefly, resource dependence (Cornforth, 2014; Jones, 2007; Hawkins, 2014).

Human services nonprofit organizations are accountable to their stakeholders and have the duty to uphold the values that establish the organization (Ebrahim, 2003; Soysa et al., 2016). The mission should then serve as the motivation for nonprofit organizations (Ebrahim, 2003). Sheehan (1996) argued that clearly defined measurable mission statements provide a clear path to its achievement and considered the mission statements as the expression of how the nonprofit organization intends to influence the external world positively. Sheehan conducted an exploratory study of Ohio philanthropic organizations and discovered that 14 participants representing 14 nonprofit organizations reported including their mission as a performance metric in the performance measurement. Christensen and Ebrahim (2006) studied the effects of accountability on the nonprofit immigration organization's mission-based activities. They discovered that accountability to funders had no positive effect on the achievement of the mission. Christensen and Ebrahim (2006) suggested collaborative or concerted efforts between funders and the nonprofit could alleviate the challenge of "communication and coordination within the organization rather than pressuring the nonprofit for more accountability" (p. 1).

For nonprofit organizations, the concept of mission is all-encompassing in the sense that, one, it is associated with performance, clients, employee motivation, and two, as a tool for creating legitimacy (Kirk & Nolan, 2010, p. 473). It is important to note that clients' needs, and organizational mission are closely related but are discussed separately here to understand the concepts better as they pertain to this research. Similarly, the literature on nonprofit mission suggests a relationship between mission statement and performance in that the former stimulates the latter, especially in nonprofit organizations. That is why some scholars argue that nonprofit organizations' mission statements serve as the guiding principle for nonprofit organizations' operation (Berlan, 2018). A nonprofit organization's success lies in the content of the mission statement (Braun et al., 2012).

Conceptual Framework: Clients and Funders

The conceptual framework below (see Figure 2.1) is a pictorial representation of nonprofit organizations' funders' and clients' (nonprofit stakeholders) expectations and demands for accountability and performance measurement and how nonprofit organizations endeavor to satisfy these demands through the processes of performance measurement, monitoring and reporting. This conceptual framework, illustrates the link between concepts such as performance measurement, monitoring, reporting, and performance metrics for a clearer and in-depth understanding.

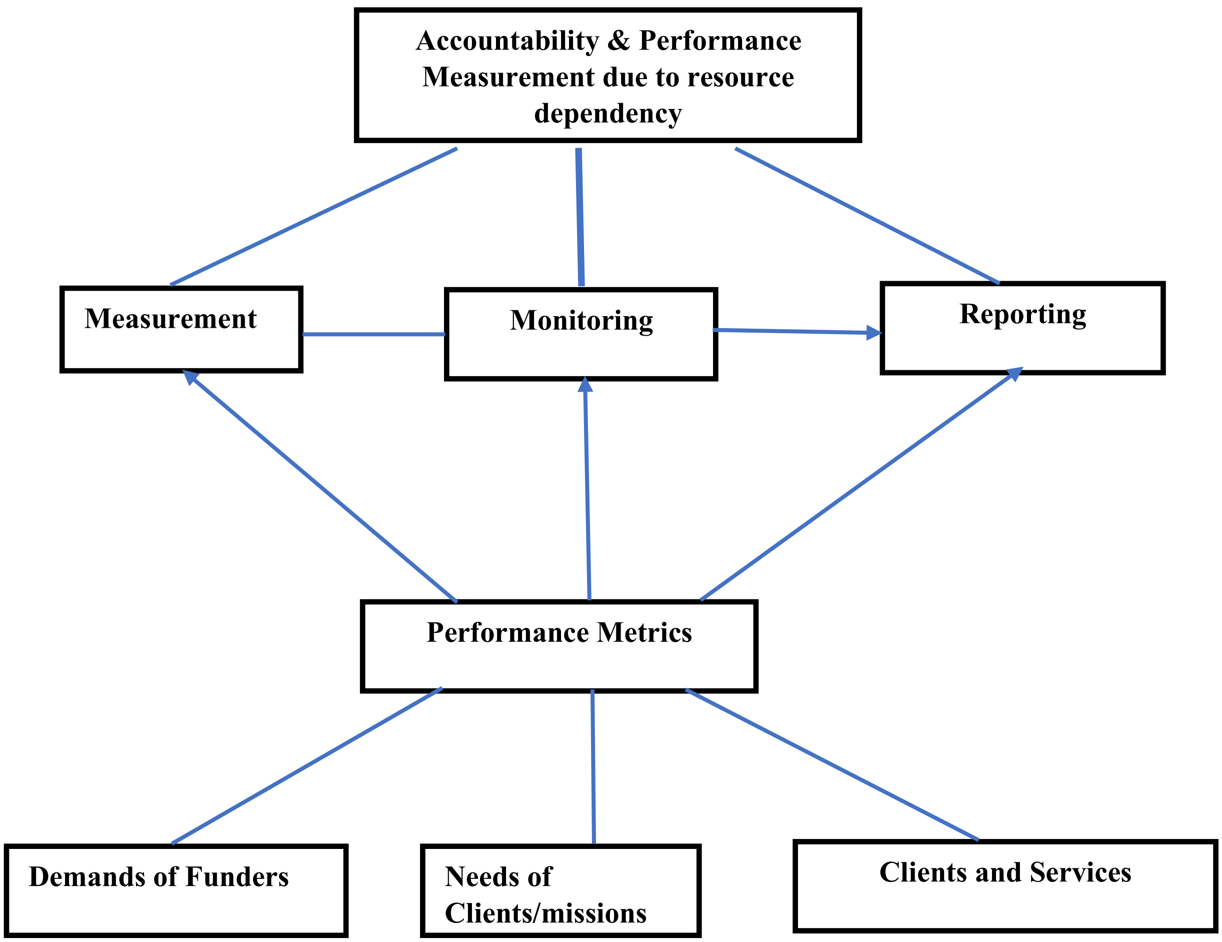
At the top of the framework are nonprofit accountability and performance measurement. As propounded by Pfeffer and Salancik (1978), the resource dependency theory underlines and serves as the basis for the stakeholders' accountability and performance measurement demands. Pfeffer and Salancik (1978) argued that organizations depend on other organizations in their external environment due to resource constraints. This dependency results in the resource providing organizations excising power and control over those organizations that rely on them for the resources (financial). The first box contains, performance measurement while the second box represents monitoring, and the third box represents reporting. While performance measurement and performance monitoring vary in scope, the two are similar. De Lancer Julnes and Holzer (2008) define performance measurement as "the collection of data on program activities and accomplishments" (p. ix). For the most part, monitoring requires a continuous process of tracking a specific organization's operations, for example, service quality. However, monitoring may not necessarily be elaborate as is the case for performance measurement (Crawford & Bryce, 2003; De Lancer Julnes & Holzer, 2008).

The box below the processes, performance measurement, monitoring, and performance reporting, represents performance metrics, which are linked to the above concepts. Underneath the performance metric lies the funders, clients' needs and organizational missions, and clients and services representing their various expectations of stakeholders. It must be emphasized that within this framework, the lines linking one concept to another do not suggest a causal relationship. However, the arrow linking performance monitoring to performance reporting demonstrates that monitoring or performance measurement precedes reporting. Performance reports primarily involve the performance information which has been gathered to be communicated to the appropriate, audience—specifically, the funders and the clients. Performance results need to be communicated in a manner that the audience or stakeholders can decipher. The format employed by nonprofit organizations to communicate the performance results depends on what stakeholders may understand. However, sometimes, the reports have graphs, charts, and tables (Poister, 2003).

To enable performance measuring, monitoring, and reporting requires a performance metric. Funders constitute agencies such as government (i.e., local federal, state) philanthropic organizations, and individuals. Clients constitute those that receive services from nonprofit organizations either for free or by paying service fees. The performance metric employed by the human services nonprofit organizations helps determine whether clients' needs/mission is primarily the focus, or funders' demands, or the nonprofit balances the demands and expectations for these stakeholders. It is essential to indicate that, while the graphic below presents not only performance measurement, but also performance monitoring, and performance reporting, performance monitoring and reporting are not the focus of the current research but rather a way of explaining the connection between that performance metric and accountability.

Thus, the focus of this research is on performance measurement, what performance metrics are used, and whether they represent funders or clients' needs/organizational missions. Most importantly, performance measurement precedes the decision to conduct monitoring and reporting. In other words, without performance measurement, nonprofit organizations cannot account for their performance.

Figure 2. 1 Clients and Funders Demands



Performance Measurement and Accountability

Nonprofit organizations are pressured to be accountable, and performance measurement serves as a means to show accountability (Likert & Maas, 2015; Poole et al., 2000). Accountability is defined as “the obligation to render an account for a conferred responsibility” (Cutt & Murray, 2000, cited in Murray, 2010, p. 1). Some organizations that have been caught up in financial malpractices include Blue Cross plan, Stanford University, Boys Scouts, Red Cross, Goodwill, and others (Ebrahim, 2003). Perhaps some of these malpractices could have contributed to the accountability concerns so far (Ebrahim, 2003). Accountability is seen from different dimensions, mostly upward and downward accountability, moral and legal, and internal and external. Christensen and Ebrahim (2006) noted that while upward accountability seems more formalized, downward accountability, on the other hand, is less formal and mission related. According to the literature, the concept of accountability has either a moral or legal aspect or sometimes even both (Murray, 2010). For the legal aspects, a typical example is the Federal Government Performance and Results Act 1993, now modified to the GPRA Modernization Act of 2010 (US Congress, 2011). The Government Performance and Results Act was enacted in the wake of the performance reform for public agencies (Wholey, 1999). Currently, nonprofit organizations are sometimes required to abide by GPRA mainly because the government serves as the regulator and as a funder.

According to Ebrahim (2010), public funders’ accountability is often performance-based and mostly coercive with possible non-compliance sanctions (p. 105). Ebrahim (2005) argued that the concept of accountability is relational. In the accountability relationship, irrespective of whether accountability expectations are defined or undefined, there is a great responsibility on the one from whom accountability is expected (Brown & More, 2001). Primarily, performance measurement serves as a tool to demonstrate how responsible nonprofit organizations are to their stakeholders. Performance measurement involves an assessment of what an organization in question has accomplished over any defined period. Performance measurement generates information for accountability (Murray, 2010). Stakeholders, especially, use performance measurement to strengthen the relationship between the nonprofit organizations and the funders (Alexander et al., 2010) and for recognition (Ebrahim, 2005). According to Ebrahim (2005), while funders use performance reports to scrutinize the use of funds, nonprofit organizations rely on the performance reports as a means to solicit funds through communicating their projects and "programs" (p. 59).

Nonprofit organizations have the burden to demonstrate accountability to a diverse group of stakeholders, including "clients, regulators and funders" (Ebrahim, 2003, p. 195). Notably, nonprofit funding agencies, clients, regulators, and the community or public are the external stakeholders who hold nonprofit organizations accountable. Moreover, the leadership and the board of directors of nonprofit organizations are internal stakeholders to nonprofit organizations and are interested in how they perform (Murray, 2010). These stakeholders may not have similar expectations regarding accountability; for example, whereas clients expect quality services, funders are concerned with financial matters. Demands for accountability become competitive due mainly to the myriad of stakeholders who may have diverse interests. For instance, since donors need information on how their money is being used, nonprofit organizations are obliged to adhere to their performance measurement and accountability demands (Ebrahim, et al., 2014; Kanter & Brinkerhoff, 1981). Buckmaster (1999) posits that comparatively, those stakeholders who support nonprofit organizations financially determine accountability and performance assessment criteria. Even among funders, they may have diverse performance expectations. For example, Carman (2009) identified that not all funders require nonprofits to conduct performance measurement and concluded that perhaps the funding source could influence what and how nonprofit organizations measure performance. For example, Carman identified that government and United Way funders mostly demanded performance measurement.

Performance measurement will be meaningless unless nonprofit organizations consider it a tool for accountability in one way or another (Millar & McKevitt, 2000). Nonetheless, as previously indicated, failure on the part of nonprofit organizations to demonstrate the ability to be accountable, especially to funders, could attract unfavorable consequence such as funders choosing alternative uses for their money or, even worse, nonprofit organizations losing the opportunity to gain more financial assistance in the future (Benjamin, 2012; Campbell, 2002; Ebrahim, 2005). Consequently, there are concerns among some scholars about the punitive nature of upward accountability (Campbell, 2002). Campbell (2002) noted further that these actions sometimes fester unhealthy competition among nonprofit organizations where nonprofits endeavor to do the funders' bidding. Torjman (1999) expressed that this could be detrimental to achieving charitable goals. Nonprofit organizations compete to gain donors' attention by exhibiting how specific goals can be achieved (Lee & Nowell, 2015). However, it is unclear whose goals the nonprofit organizations seek to achieve.

Scholars have argued that increasingly, nonprofit organizations are witnessing 'accountability demands' (Carman & Frederick, 2010, p. 84), from funding agencies and are required to demonstrate accountability through performance measurement (Carman 2007, Carman & Frederick, 2010; Hoefer, 2000). When we consider nonprofit organizations, accountability may favor the stakeholders who possess the financial means to provide resources to the nonprofit organization (Ebrahim, 2006). This is evident in research conducted by Ebrahim

(2003). Ebrahim discovered that nonprofit organizations studied seemed to have less sense of accountability towards clients. Ebrahim (2003) cautioned that as good as accountability may be, it may stifle transformation and creativity if the accountability dynamic is not well understood and executed. Exploring the reason behind nonprofit accountability practices will boost the understanding of nonprofit accountability dynamics. Alexander and colleagues (2010) echoed the need for research on the performance-accountability relationship.

Nonprofit Performance Metrics

Performance measurement involves assessing what an organization in question has accomplished over any defined period, and for nonprofit organizations, their performance metric revolves around stakeholders' interests. This is because nonprofit organizations are accountable to their stakeholders (i.e., for whom they are accountable). According to Beamon & Balcik (2008) and Kaplan (2001), the performance metric employed by a nonprofit organization is vital to that organization's improvement and growth, just like it is for for-profit organizations. It drives future performance, provided the nonprofit organizations managers consider the performance report and factor such information in decision making.

The extant literature on nonprofit performance measurement and evaluation identified several metrics used by different organizations (Beamon & Balcik, 2008; Kaplan, 2001; Lee & Nowell, 2015). For example, Sawhill and Williamson (2001) highlight "dollars raised, membership growth, number of visitors, people served, and overhead costs as the prevalent metrics nonprofit organization utilize to assess performance" (p. 2). Mitchell (2012) also sheds light on other metrics, such as expense reduction and achieving outcomes. Some scholars indicated that performance measurement, monitoring, and reporting serve as a 'tool for attracting donors' and gaining legitimacy (Brown & Moore, 2001; Ebrahim, 2005). While private businesses embrace profit margins, share dividends, and use other monetary indicators as the most common performance metrics, nonprofit organizations are encouraged to focus more on their clients. For instance, for nonprofit organization performance metrics, several scholars propose performance metrics such as Kaplan's "Balanced scorecard which emphasize the mission, customers, learning and growth, processes, financial donors" (Kaplan 2001, p. 90). Sowa and Sandford (2004, p. 712) proposed "MIMNOE," a multidimensional integrated model of organizational effectiveness which delineates performance metrics such as management effectiveness (capacity) and program effectiveness (outcomes) as the appropriate metrics for nonprofit performance assessment. Ebrahim and Rangan (2010) argued that designing performance metrics poses a concern for numerous nonprofit organizations, explaining why several frameworks have been developed.

There seem to be divergent perspectives on what performance metrics will be beneficial for nonprofit organizations. For example, Mitchell (2012) discovered that while some nonprofits considered "efficiency, cost minimization and output counting, and revenue or profit" were considered very valuable for several nonprofit organizations' (p. 337) others prioritized specific metrics such as outcome measurement and overhead output measurement for different reasons. Liket and Maas (2015) found that some nonprofit organizations,' were more concerned about how their performance assessment report could attract more funders, especially when the organization emerges cost-effective. Mitchell (2012) found that some nonprofit organizations are interested in achieving their goals rather than fulfilling promises to funders. LeRoux (2009) and Benjamin (2012) stressed on customers' demands or interests as essential metrics in nonprofit performance assessments.

Scholars have argued that performance measurement is vital and cannot be trivialized due to the enormous benefits nonprofit organizations gain (Kluger, 2006; Westover et al. 2010). Despite performance measurement and evaluation being beneficial, it becomes problematic when only financial measures are used as the basis for the assessment to the detriment of the nonprofit organization's core mandate or mission. This is evident in research; for example, Thompson (2010) and Kaplan (2001) argued that funder demands and reporting criteria dominate nonprofit organizations' performance measurement and evaluation. Hence, Atkinson, and colleagues (1997) pointed out that financial measures alone obscure other critical information needed to make strategic improvements. More so, the client's satisfaction is pertinent and lies at the core of any nonprofit organization's existence.

Therefore, what gets measured is critical since it shows which stakeholders' interests are prioritized. For instance, the nonprofit organization could use only financial or monetary performance metrics such as inputs for example, overhead cost or unit cost, workload; output, for example, the number of people fed, efficiency, and outcome for example, either intermediate, end outcome or explanatory information, client satisfaction among others (De Lancer Julnes, 2006). Organizations can only measure what they do; therefore, if achieving or satisfying clients' needs and accomplishing the organization's mission is paramount, then the nonprofit organization would portray this in what they measure. Additionally, Lee and Nowell (2015, p. 307) argued that the source or type of funder may influence what funders expect nonprofit organizations to measure. Different funders could have varying influences on what and how nonprofit organizations measure to suit the funders' interests (Alexander, et al., 2010). Funding from different sources could stifle the goal of accountability due mainly to the different interests that nonprofit organizations might have to confront. Based on this literature, comparisons of different funders' performance measures will place nonprofit human services organizations in a better position to identify funders whose demands champion the organizations' course that is their clients and their missions.

Existing Research on Nonprofit Performance Measurement and Accountability

The relevance of nonprofit organizations has become increasingly pronounced, and so has the relevance of accountability and performance measurement. Consequently, there is abundant research on nonprofit performance measurement and accountability (Carman & Frederick, 2010; Colyvas, 2012; Fine et al., 2000; Greiling & Stötzer, 2016; Grønbjerg, 2001; Guo & Acar, 2005; Herman & Renz, 2004; Kluger, 2006; Sawhill & Williamson, 2001; Westover et al, 2010). Unlike for-profit organizations, the lack of a comprehensive performance measurement framework for nonprofit organizations, both in theory and in practice (Ebrahim & Rangan, 2010), led some scholars to focus on the design and proposal of performance measurement frameworks and systems (Beamon & Balcik, 2008; Lee & Nowell, 2015; Kaplan, 2001; Sowa & Sandford; Sosya, et al., 2016). For example, Kaplan and Norton's (1992) balanced scorecard, a for-profit performance model, was later modified to suit nonprofit performance measurement. The balanced scorecard concept has become very popular in nonprofit performance measurement research (Dan & Crisan, 2018). Similarly, Sowa and Sandford (2004, p. 712) proposed "MIMNOE," a multidimensional integrated model of organizational effectiveness which delineates performance metrics such as management effectiveness (capacity) and program effectiveness (outcomes) as the appropriate metrics for nonprofit performance assessment. However, some argued that numerous frameworks are prescriptive (Lee & Nowell, 2015). Therefore, others sought to research the utilization and implementation of performance measurement frameworks (LeRoux & Wright, 2010; Weinstein

& Bukovinsky, 2009). Dan and Crisan (2018), in a review on the utilization of nonprofit performance measurement systems, discovered these known frameworks in the literature were hardly used except for a couple of the frameworks. They found that the most general performance measurement framework was the balanced scorecard followed by the social return on investment framework. Dan and Crisan noted that the other framework's lack of usage was because the framework was not holistic.

Several studies focused on the benefits or utility nonprofit organizations potentially derive from performance measurement practices (Coe & Brunett, 2006; Weinstein & Bukovinsky, 2009, LeRourx & Wright, 2010). For example, LeRoux and Wright (2010) found that more social services nonprofit organizations put their performance information into their decisions. However, other research brought to bear the challenges nonprofit organizations face in their performance measurement practices (De Lancer Julnes & Holzer, 2001, Eisinger, 2002; Carman & Federick, 2010; Carnochan et al., 2014**)**. Carman and Frederick (2010) examined which obstacles nonprofits organizations encounter when assessing performance. According to the severity of their performance measurement challenges, the author's grouped these organizations into three groups. The results were mixed, specifically with the three groups of nonprofit organizations that were studied. While the first group only had minimal implementation problems, the second group had leadership and employee support but had some performance measurement implementation obstacles. For the third group of nonprofit organizations, there was a lack of cooperation from the nonprofit organization's leadership, lack of technical knowledge, and lack of financial ability to measure performance. Carman and Fredericks (2008) examined how nonprofit organizations measure performance and their perception of the exercise. They discovered that while nonprofit organizations perceive the performance measurement exercise as draining the organization's funds, they also, perceived the performance measurement exercise to solicit financial help and tools for the long-term decision making.

Although some nonprofit organizations encounter challenges in measuring performance, these nonprofits organizations are still measuring their organization's performance (Murray, 2010; Thompson, 2010) for a myriad of reasons. This is a significant indication government (state, local, and federal funders) and philanthropic organizations are relentless in demanding performance measurement (Carman, 2009; Coe & Brunett, 2006; Ostrower, 2006). In a study, Thompson (2010) discovered that funders' expectations influenced nonprofit organizations' outcome measurement regardless of any difficulties the nonprofit organizations encountered. Although these nonprofit organizations are conducting performance measurement, results show that nonprofit organizations seem to demonstrate less accountability towards clients (Ebrahim, 2003). Nonprofit organizations seem more concerned about their financial situation. Similarly, Liket and Maas (2015) discovered that some nonprofit organizations were more concerned about how their performance assessment report could attract more funders, especially when the organization emerges cost-effective.

Critics of financial metrics indicate that while for-profit organizations have a profit maximizing objective, profit maximization need not be a nonprofit organization's ultimate objective but instead that objective could be creating an impact in society (Moxham, 2009). Even in the for-profit organizations Atkinson and colleagues (1997) noted that the predominant use of financial performance indicators has been criticized as not providing holistic information to management. Additionally, despite the literature on mission drift emphasizing the need for nonprofit organizations' attention on mission and client, some nonprofit organizations are still paying less attention to their core values (LeRoux, 2009; Poole et al., 2000). A case in point, LeRoux and Wright (2010) study in which they found that as much as social services nonprofit put their performance information into decisions, the information that was related to the clients was hardly used in the organizations' "strategic decisions" (p. 583). Further, the underlying reason LeRoux and Wright (2010) attributed to the "failure to use clients' information" (p. 583) was the fact that the social services organizations were more concerned about those stakeholders who paid for the service on behalf of others rather than the stakeholders who receive the service.

Divergent perspectives exist among nonprofit leaders. Sometimes even the perceptions of nonprofit organizations' leaders differ with regards to what performance metric works best. Mitchell (2012) investigated how international nongovernmental organizations conceptualize and operationalize effectiveness and found mixed results. Whereas one cluster of managers indicated that organizational effectiveness is 'output measurement,' the other leaders considered effectiveness as 'overhead costs.' Mitchell (2012) concluded that nonprofit organizations perceive effectiveness as mostly financial because of the information required on their Internal Revenue Service form 990. From the preceding literature, research that focused on nonprofit accountability demands discovered that funders demand performance measurement. Nevertheless, it is unclear whether all funders specify what performance metric nonprofit organizations should employ and whether there are implicit or explicit consequences for nonprofit organizations' failure to employ the performance metric that funders require.

Further, while research on nonprofit accountability and performance measurement keep increasing, there seems to be little research focused on how nonprofits balance their accountability expectations from stakeholders (Greiling & Stötzer, 2016). Greiling and Stötzer examined both the internal and external factors impacting the establishment and implementation of performance measurement systems and the rationale and discovered that external accountability purposes prevailed over internal management needs. However, the research did not focus on how nonprofits balance expectations between clients' needs/organizational missions and funders' accountability expectations. With the ongoing debate, less is known about whether nonprofit organizations (human services nonprofits) have alternative ways to navigate the stakeholder relationship relating to performance measurement and accountability. In the following section, I will describe the resource dependency theory as the theoretical framework for the research.

Theoretical Framework: Resource Dependency Theory

The resource dependency theory propounded by Pfeffer and Salancik (1978) on *the external control of organizations* is employed as the fundamental underpinning and the theory for this study. Pfeffer and Salancik's (1978) original work is founded on the basis that there exist interrelationships between organizations and their environment particularly as they relate to resources and how organizations navigate this relationship. To them, organizations' resource context matters most and determine their organizational behavior. Their fundamental idea is that organizations' survival is dependent on their resource acquisition. Consequently, resource controllers wield power over the receiving organizations. Basically, the theory is centered on three elements. First, there exists a resource constraint or scarcity or, better still, limited availability of resources. Essentially the resource dependence theory, one of the prominent organizational theories, purports that there is an interrelationship existing between an organization and its environment. These interdependencies exist because internally, organizations do not have the needed resources to operate, and so to survive, they (organizations) rely on other organizations within their external environment. These resources include land, machinery, people or labor, capital, and raw material (Cornforth, 2014). Second, due to the scarcity of resources, the resources providers control those resource and consequently the resource receivers (Davis & Cobb, 2010; Vibert, 2004). Hence, organizations actions and behavior are impacted by the external context just like the internal does (Pfeffer & Salancik; 1978). Pfeffer and Salancik outlined several conditions that determine or warrant these dependencies and power to include: inability to assess alternative resources (scarcity); lack of control over resources as well as how valuable or important the resource is to the firm. Other scholars even extend the argument to include the organization's options to allocate these resources (Akingbola, 2013). Influence or control from the environment are sometimes divergent and challenging to nonprofit organizations especially where the receiving organizations objective conflicts (Pfeffer & Salancik, 1978).

However, organizations can reduce a resource provider's power and control by harnessing alternative resources (Nienhüser, 2008; Pfeffer & Salancik, 1978). In other words, organizations will manage dependencies to gain power, control, and freedom. Organizations manage these dependencies through negotiations with strategy aimed at clients, suppliers, and government, which invariably affect the organization's flow of resources (Pfeffer & Salancik, 1978). Additionally, organizations could form mergers of collaborations. It is important to note that many of those resource providers who control valuable resources or critical resources exercise more power. Organizations can harness alternative resources to manage the resource providers expectations. Implying that, most likely, the relationship between the nonprofit organizations results in some prioritizing whereby some stakeholders' demands possibly supersede the demands or expectations of the other stakeholders depending on the benefit gained or resources that accrue to the organization (LeRoux, 2009). Just like Vibert (2004) argued, given that some organizations control critical resources, they are more likely to be considered relevant than others. In the context of the human services organizations, resource providers, namely funders and clients, will influence the organization's decisions. Thus, Sawhill and Williamson (2001) and Benjamin (2012) stressed that since nonprofit organizations depend on others for resources, these resource providers require accountability in return, just as Pfeffer and Salancik (1978) suggested.

Endowment with essential resources enables organizations to acquire more power, thereby exercising control over dependent organizations within their environment. The utility of Pfeffer and Salanick's (1978) resource dependency theory to the field of nonprofit organization research has been immense considering the number of studies that have utilized the theory in the past and still are using it currently (Fine et al., 2000; Gazley & Brudney, 2007; Grønbjerg, 1993; Guo & Acar, 2005; Herman & Renz, 2004; LeRoux, 2009; Thompson, 2010). For example, Gazley and Brudney (2007) discovered that several organizations liaise with external entities such as government agencies to garner resources. They further indicated that funding from a "local government" aided the nonprofit organizations' operations. To nonprofit organizations, resources constitute an integral part of their behavior and success (Pfeffer & Salancik, 1978). Thompson (2010) argued that resource providers influenced their funded organizations performance system. Performance obligations dominated and influenced the extent of performance measuring even for organizations who lacked the resources to engage in the exercise.

However, few nonprofit organizations were influenced by such funder obligations. Guo and Acar (2005) used the resource dependency theory along with other theories to explore factors accounting for formal or informal collaborations; they discovered the budget size, receiving resources from few government streams, board network, and type of nonprofit services contributed to the extent of formal collaboration (p. 340). Greiling and Stötzer (2016) studied nonprofit organizations in Austria and found that those nonprofits that relied more on government funding were obligated to abide by funder accountability demands. They concluded that the source of funding and level dependence of funders determines accountability expectations.

The resource dependency theory (Pfeffer & Salancik, 1978) is an appropriate and suitable theory for this empirical research because it helps to understand how the relationship between nonprofit organizations and resource providers (funders) plays out. This theory served as a guide to answering the research questions. Therefore, I investigated the control or influence (in terms of demanding accountability) that the resource providers had on the nonprofit organization through the choice of performance metrics. Additionally, the resource dependency theory is utilized to determine how nonprofit organizations balance their stakeholder needs, expectations, and demands. Relatedly, the theory is harnessed to understand how nonprofit organizations navigate and prioritize these relationships. The choice of performance metric will help to determine whether nonprofit organizations can negotiate this relationship. Thus, Sawhill and Williamson (2001) and Benjamin (2012) stressed that since nonprofit organizations depend on others for resources, these resource providers require accountability in return, just as Pfeffer and Salancik (1978) suggested. The resource dependency theory has been discovered to play a vital role in nonprofit accountability, as established in the extant literature (Ebrahim, 2003). One of the fundamental aspects of the resource dependency theory is the idea that dependency affects the human services organization's decisions (Pfeffer & Salancik, 1978).

Resource dependency is relevant to other stakeholders, as it suggests how some stakeholders who provide critical resources will be emphasized or prioritized before others. Moreover, since the clients of nonprofit organizations are resources, it will be necessary to explore how the nonprofit organizations consider these clients. Consequently, as per the resource dependency theory argument, it is expected that funders will be emphasized more than clients. The chances of nonprofit organizations getting more resources (funds) are likely dependent on this relationship with the funders. Even with the funders, Froelich (1999) noted that "the dependencies experienced by an organization are highly determined by the concentration and intensities of resources provided" (p. 248). Therefore, nonprofit organizations will give their stakeholders preference according to the level of resources they get from their stakeholders.

Applying Resource Dependency Theory to this Research

The theory of resource dependency is relevant to this research in various ways, which I will unpack below. As Pfeffer and Salancik (1978) postulated, nonprofit organizations, like human services organizations, operate within an environment where they interrelate with other stakeholders (funding organizations, clients). Since human services nonprofit organizations are confronted with financial constraints, they rely on these interrelationships (funders, client, and service fees) to secure funding, as Pfeffer and Salancik (1978) argued. As a result, the stakeholders command the power to control human service nonprofits by demanding performance measurement and accountability. The human services organization's dependency level is based on the level of importance of that resource and whether human services nonprofit organizations have alternative funding (Cornforth, 2014; Vibert, 2004).

The stakeholders exercise control over human services nonprofit organizations by demanding accountability when the latter relies on the former for funding (Sawhill &

Williamson, 2001; Benjamin, 2012). Human services nonprofits, in turn, demonstrate accountability through performance measurement. The decision by a human services nonprofit, for example, to measure output, input, impact, outcome, or another performance measurement metric may be driven by what funders demand and or clients/mission may require. As Pfeffer and Salancik (1978) argued, human services nonprofits possibly negotiate with the stakeholders within their environment. While the clients also constitute part of the nonprofit organizations' environment, clients exist in the nonprofit organization's environment for the survival of the nonprofit organization. In essence, human services organizations' clients are essential resources that human services organizations require for functioning and survival (Hansenfeld, 2010). Thus, without the clients, these human services organizations cannot operate.

In fact, the resource dependency theory (Pfeffer & Salancik 1978) does not indicate how nonprofit organizations will balance their stakeholder expectations and demands; however, it lays the logical foundation for harnessing how human services nonprofit organizations balance these pressures. Therefore, this research uses the resource dependency theory to arrive at or create the order in which human services nonprofit organizations will balance their funders' demands, missions, and clients' needs and accountability expectations. So, in essence, who will be prioritized first? The theory argues that those stakeholders that provide valuable resources will be prioritized first, followed by others. As a result, the general expectation is that the human services nonprofit organizations' resources (funds) come from funders. So, these organizations will be inclined to do the funders' bidding first before considering clients and mission. In other words, where accountability is demanded, and or when human services nonprofit organizations are confronted with the need to decide what performance metric to employ, a metric that appeals to the funders will override clients' needs and mission. For instance, a typical performance metric for a human services nonprofit will be dominated by metrics like the number of clients served, time spent attending to clients, overhead costs, receipts, and other input-related metrics. Internally, the board of directors supports their human services nonprofit organizations with financial capital, mostly oversight (Widmer, 1993), intellectual capital, social capital. The board of directors who offer financial support wield more influence on their human services' nonprofit organization; consequently, their accountability expectations will come before the clients' expectations. The board of directors becomes part of the nonprofit funders.

It is worth mentioning that nonprofit organizations may have two categories of clients: beneficiary clients and those who pay service fees. Even when clients offer any resources (service fee), the resources that clients may offer to the nonprofit organization could seem significantly less valuable than the amounts funders provide to the human services' nonprofit organizations. Consequently, clients' needs, expectations, or mission will come last to the funder's expectations. To sum the expectations up, human services nonprofit organizations will consider funders' demand first, followed by the board of directors in case they are resource providers before the clients/missions. A significant contributor to human services nonprofit organizations' decisions to adhere to funder expectations first is underscored by the idea of losing their financial assistance (Pfeffer & Salancik, 1978). The idea is to remain accountable to the funders who control valuable resources.

Compliance with only funders' performance measurement requirements could be detrimental to human services nonprofit organizations (Thompson, 2010). The way to explore these expectations is by focusing on what performance metrics the human services organizations are likely to use and whether the organization can navigate funder and client/mission relationships. Employing the resource dependency theory is to underscore or deemphasize the assertions espoused by scholars regarding how resource dependency plays out for human services nonprofits in other contexts. In chapter III, I will discuss the methodology, the research design for this research, how I gained entrée and discuss the strategies for trustworthiness.

CHAPTER III

METHODOLOGY AND RESEARCH DESIGN

In this section, I highlight the research design, data sources, the context of the study, data collection procedures, data analyses, and strategies for trustworthiness. As was previously indicated, the overarching research question is: To what extent are human services nonprofit organizations responsive to funders or clients' needs and organizational missions in measuring performance? An effort to answering the above research question requires adopting a suitable research design and method. As a result, the research design primarily is a qualitative inquiry, and, specifically, I employed a multiple case study tradition. Qualitative research is the study of a phenomenon in context (Hays & Singh 2014, p. 4). This research is exploratory, and the qualitative design was most suitable design because it offers insight into the experiences of the human services' nonprofit organizations (O'Sullivan et. al., 2008). The qualitative design offers flexibility and engages participants in their natural settings during data collection (Creswell, 2014; Hays & Singh, 2012, Remler & Van Ryzin, 2015). These qualities of qualitative inquiry helped frame this research in the context of these human services organizations (Hays & Singh, 2014). The issues regarding human services nonprofit organizations' performance measurement were explored. Moreover, with the qualitative method, I was able to understand the voices behind the numbers, which may not necessarily be available with a quantitative design. An attempt to examine an issue with various cases, parts, or members in different settings or contexts is considered a multiple case study (Stake, 2005).

With a qualitative research design, the multiple case study enables the researcher to gain a richer and in-depth understanding of the complex phenomenon under study (Flyvbjerg, 2006; Hays & Singh, 2012). For the current study, an in-depth multiple case of three human services nonprofit organizations was used. The multiple case study allowed for a comparison between cases (Flyvbjerg, 2006). Like single case studies, multiple case studies help understand the "how and why of a phenomenon, that is, event, problem, or situation in ways that do not require control over the problems" (Shaban, 2009, p. 59). For example, the research questions sought to determine the performance metrics and why organizations employed such metrics. Compared to single case studies, comparative multiple case studies are considered relatively robust (Hays & Singh, 2012). Further, according to O'Sullivan and colleagues (2008), the researcher could concentrate on parts of a larger case with case study.

From table 1.1, I employed a variety of data sources and tools to analyze the data. Utilizing a variety of data (Creswell, 2014), and different analyses tools enhances triangulation of data a benefit from using qualitative research design. Data for research questions 1 and 3 were gathered using both primary data (interviews) and secondary data sources (annual reports and performance metrics), while I used primary data (interviews) for interview question two. All interview data were analyzed using a first cycle coding method, initial coding and a second cycle coding method, pattern coding (Saldaña, 2016). Whereas the annual reports and performance metrics were analyzed using initial coding and content analyses (Saldaña, 2016; Insch et al., 1997). Finally, cross-case analyses were utilized to analyze all three cases. In the following sections, I discuss the data source and context of the research, the sampling procedures and sample size, the data collection procedures, strategies for trustworthiness, participants' privacy and confidentiality.

Source of Data and Context of Data

As previously noted, human services nonprofit organizations were chosen for this research because human services nonprofit organizations, for the most part, receive financial assistance from sources such as the government, foundations, and other donors (LeRoux, 2009). Since human services nonprofit organizations rely more on funders for their funds, the human services organizations help understand the nuanced, funded relationship. Human services nonprofit organizations are purported to have wide-ranging services from nonprofits that provide food to the hungry to those that take care of fields and parks (Directory of Charities and Nonprofit, n.d.).

Three 501(c) (3) human services nonprofit organizations in the Hampton Roads region of Virginia participated in this research, and these human services organizations were retrieved from the current list of United Way of South Hampton Roads partners list (n.d.). Specifically, these human services nonprofit organizations were noted as Agency A, Agency B, and Agency C. They are part of the 68 nonprofit organizations that partner with the United Way of South Hampton to cater to people's needs within the community. The sizes of nonprofit organizations vary; therefore, to select the human services nonprofit organization for this study, the following criteria were used. First, the human services nonprofit organizations with receipts earnings above a million dollars to thirty ($30) million were considered. Second, the human services nonprofit organizations vary; therefore, filing Internal Revenue Service (IRS) were considered. The IRS filing of form 990 information and the receipts earnings were obtained from GuideStar (n.d.). The context of these human services nonprofit organizations will be discussed in detail in chapter four.

Sampling Procedure

These three human services nonprofits organizations (Agency A, Agency B, and Agency C) were selected using a purposeful sampling technique. Purposeful sampling refers to establishing criteria to obtain information-rich cases for the research (Hays & Singh, 2012). The study participants were determined using the purposeful random sampling technique since it affords the researcher the unique set of participants needed for the study (Patten, 2002 cited in Remler & Van Ryzin, 2015). More specifically, I used convenience sampling because it afforded the researcher relatively easy access to a sample. Also, this research relied on a convenient sample due to geographic proximity. The purposeful sampling technique for the research afforded these human services nonprofit organizations, Agency A, Agency B, and Agency C, equal chances of being selected for the research. The human services organizations were deemed to potentially have the information and the experience necessary to describe (Cleary et al., 2014) the nonprofit performance measurement and accountability relationship.

Sample size

In terms of the sample size, scholars recommend between 3 to 5 participants for a case study (Creswell, 2006, as cited in Hays & Singh, 2012). However, since this study is a multiple case study, 3 participants each from the three cases will be employed for this research for a total of 9 participants.

Data Collection Procedure

Two data collection procedures, namely personal interview and document analyses (annual report and performance metric), were conducted as suggested by Stake (2005) and Creswell and Miller (2000). Employing two or more data collection procedures helped in the triangulation of data methods (Creswell & Miller, 2000). The interview participants included a sample of one (1) manager, one (1) subordinate and one (1) board member from each of the three human services nonprofits organizations. These diverse participants provided holistic insight into performance for their organizations and offer in-depth information about the mission, funder expectations, and the clients' needs. These interviewees were identified with the help of the participating human services nonprofit. While the interview constitutes obtrusive data, the annual reports constitute unobtrusive data. The interview protocol was semi-structured. Clarifying questions were asked during the interview. For example, what are the sources of funding available to the organization? So, do your clients pay a services fee?

Semi-structured, open-ended interview questions or protocols were used to elicit participants' responses (Creswell, 2014). Again, the semi-structured interview guide was used since it allowed flexibility in a couple of ways, such as modifying the questions, adding, or including more questions that were not previously in the original interview protocol (Hays & Singh, 2012, p. 239). Open-ended questions were employed to elicit responses from the interviewees since the open-ended questions allow the interviewee to offer in-depth responses. Additionally, the questions allowed the interviewees to voice their opinions on relevant issues that may not have occurred to the researcher and furnished rich information to the researcher.

Documents (2019-2020 annual reports) from Agency A, Agency B, and Agency C were retrieved from the human services organizations' website and the samples of performance metrics were provided by the organization upon request. The annual reports constitute an example of a public document primarily available to the public and offer a less intrusive manner to collect data (Hays & Singh, 2012). Annual reports are published by nonprofits yearly, as the name suggests. Usually, the objective is to communicate to their funders, clients, and the public their achievements, legitimacy, reiterate their mission, and express their appreciation. Content analyses, according to Hays and Singh (2012), is "a process that involves unobtrusive data and often uses data that was previously not collected for the research purpose" (p. 314). As previously indicated, collecting data using both interviews and annual reports serves the purpose of data triangulation, as scholars recommend (Hays & Singh, 2012; Stake, 2005). More importantly, Stake (2005) purported that triangulation of the data enables the researcher to identify themes that can be analytically generalized.

In compliance with ethical requirements for research at Old Dominion University, the IRB committee reviewed the research protocol, including the interview questions, and approved the research as exempt and issued a Human Subjects Research approval letter before the data collection began. The Old Dominion University Strome College of Business Human Subjects Research Committee approved this research on June 29 2021 with reference number 1625876-1.

The essence of seeking IRB approval was to protect the "human subjects" (Hays & Singh, 2012, p. 73) or prospective participants of the research (Remler & Van Ryzn, 2015). The approved IRB, including introductory letters, were circulated to the human services nonprofit organization to seek their willingness to participate in the research. After these three (3) human services nonprofit organizations agreed to participate in the research, the date and time convenient for the interview participants were discussed and fixed. Before commencing the interview, the study was explained to the interviewees. I will discuss the how interview questions were developed in the following section.

Interviews

I developed the interview questions to answer the research questions. The overarching research question 1 sought to identify the organizations' performance metrics and determine whether the metrics were linked to funders' demands or clients' needs/organizational mission. Research question two queried why the organizations utilized their existing performance metrics. Research question three queried how the organizations balance their stakeholders' demands. Interview question one was guided by Grønbjerg's (2001) and Smith's (2017) argument that human services nonprofit organizations are dependent on several revenue sources and also the resource dependence theory's (Pfeffer and Salancik, 1978) assertion in terms of how the availability of alternative resources could help reduce dependency. Also, Pffeffer & Salancik's assertion that the greater the importance of the resources, the higher the level of dependence. Interview questions two-three were meant to elicit participants responses on performance metrics the organizations employed, how the metrics are selected, and what informs the decision to utilize those metrics. According to Beamon & Balcik (2008) and Kaplan (2001), the performance metric utilized by the nonprofit organization is critical to its growth and a tool for attracting donors (Brown & Moore, 2001; Ebrahim, 2005).

Interview questions four-five were meant to elicit the interviewees' response on funder accountability expectations and whether funders enforced compliance with consequences or not. Further, Interview question four-five sought to understand why agencies utilized the metrics outlined. According to Brown and Moore (2001), whenever performance measurement and accountability are being discussed, the question that comes to mind is for whom, or to who these nonprofit organizations are accountable, and for what, or for what purpose these nonprofit organizations are conducting performance measurement. Questions six-eight were meant to determine the need of clients and identify whether clients had accountability expectations for the organizations. Further, these questions also helped to understand why the organizations utilized existing performance metrics. Christensen and Ebrahim (2006, p. 2) termed accountability to clients and mission as "downward accountability." Kearns (1994) noted that accountability to nonprofit clients should not be different from for-profit clients. Interview question nine sought the participants perception on clients' needs and expectation in relation to their performance measurement.

I developed interview question 10 to elicit participants' responses on which stakeholder was prioritized first before the other. The resource dependency theory Pfeffer and Salancik (1978) provided the logical basis. Interview question 11 sought participants perception on the relationship between clients' needs and organizational missions. From the participants' responses, themes emerged to answer the research questions. Next, I will describe how I gained access to Agency A, Agency B and Agency C participants in the next section.

Gaining Entrée or Field Access

The data collection process lasted for six (6) months due mainly to delays in reaching the nonprofit organizations during the COVID-19 pandemic. First, an introductory letter explaining the research goal and what the research sought to achieve was sent to Agency A, Agency B, and Agency C nonprofit organizations. Several follow-up calls were made to contacts identified on the nonprofit organization's websites. After trying for several weeks, the researcher finally had the opportunity to communicate with Agency A, through the director of administration before finally getting the authorization to conduct the interviews. Documents shared with Agency A included the IRB approval letter, and a consent form for their perusal. The director of administration requested a briefing on the questions before the final authorization. The director of administration connected the researcher to a board member, a manager, and a subordinate. The Zoom meetings were scheduled with the board member through email correspondence, followed by a manager, and an administrative assistant. The board member granted the first interview via the Zoom meeting. The interviews were video recorded with the Agency A participants' permission and lasted 35 to 40 minutes on each occasion. In order to follow due process, participants were briefed on the research, and each participant signed a consent form before the commencement of the interview and sent the scanned copy in an email. One of the participants did not fully understand what the study was about, although the study was thoroughly explained. I then explained to her that the study was focused on organizational performance and not employee performance measurement because her initial response to a question was about employee performance evaluation.

For Agency B, the researcher was able to connect with the agency after two months (from September to October) of trying to contact them through the executive assistant. Finally, the executive assistant contacted the researcher, and was followed by a meeting with the CEO. The purpose of the research was discussed with the CEO. The CEO then gave authorization for the interviews. The researcher requested to interview the program manager responsible for performance reports, an employee who works on any of the programs, and a board member; however, two managers were instead chosen by the agency. Through email correspondence under the executive assistant's supervision, the Zoom meetings were scheduled in a week. Individual interviews were conducted and recorded on Zoom, with participants signing the consent form. The researcher reached out to Agency C in mid-December (2020) without any reply but later managed to reach them in January 2021. According to Agency C, January was their busiest month in which they write reports, but after constant communication with one of their executive members, the researcher was introduced to the participants. Interviews were scheduled in January and ended in February.

In each of these interviews, participants were first briefed on the study and asked to sign the consent form. No interviewee was given any incentive. All participants expressed their willingness for the interviews to be recorded when asked. For this research, the interview data were recorded on a recording device and the Zoom application. The interview data were recorded on two separate devices and applications as a backup measure; if any of the devices fail, recorded interviews could be retrieved from the smart recorder application. The time spent collecting data in the field was prolonged because one of the human services nonprofit organizations that the researcher recruited never replied to the emails sent and text messages. All efforts to get feedback from that organization proved futile, even after the researcher was connected to one executive member through a board member of one of the other nonprofit organizations. So, the nonresponsive organization (would have been Agency C) was replaced with Agency C. One board member, one subordinate, and management personnel from Agency A and Agency C participated in the interview; Agency B had two management personnel and one board member participate. Annual reports from Agency A, Agency B, and Agency C were retrieved from these nonprofit organizations' websites to analyze. Upon request from the various interviewees from the three human services nonprofit organizations, the researcher was furnished with the annual performance metric.

Below is a table showing interview dates, length of interviews, and interviewees who participated in member checking. Member checks were meant for participants to confirm and refute the analysis of the information provided during the interview. Participants were offered the opportunity to read and confirm or refute the analysis but only one participant from Agency A took the opportunity to confirm the information.

Table 3. 1 Interviews and Member Checks

Interview Date 2020-2021	**Length of Interview**	**No. of Transcript Pages**	**Member Checked?**	**Position**
Agency A Oct. 27	39:41 minutes	5	Yes	Board Member
Agency A Oct. 17	31:19 minutes	4	No	Manager
Agency A Nov. 03	43:18 minutes	6	No	Staff
Agency B Nov. 17	42:41 minutes	6	No	Manager 1
Agency B Nov. 18	35:47 minutes	5	No	Manager 2
Agency B Nov. 23	44:08 minutes	7	No	Board Member

Agency C Jan. 22	47:18 minutes	7	No	Manager
Agency C Feb. 02	38:57 minutes	6	No	Staff
Agency C Feb. 16	37:59 minutes	6	No	Board Member

Data Analysis

Several first cycle and second cycle coding methods have been proposed by Saldaña, (2016). Initial coding is a first cycle coding method, and pattern coding is a second cycle coding method used for the data coding and analyses. Employing these qualitative data analysis methods is appropriate and suitable for organizing and applying codes to the data and analyzing the data (Insch et al., 1997; Rihoux & Lobe, 2009; Saldaña, 2016).

The interview data were transcribed verbatim. Initial coding was utilized to code the interview data as a first cycle coding tool. Initial coding is an "open-ended" approach recommended for studies with a "wide variety of data" (Saldaña, 2016, p. 115), as utilized in this dissertation. The second cycle coding tool, pattern coding, was then used to analyze the interview data (Saldaña, 2016). Utilizing pattern coding allows for condensing data into analytic units, creating or developing themes. Additionally, pattern coding helps to further explain the emerging themes. It forms the basis for cross-case analysis through developing dominant themes and directional processes (Miles et al., 2014 as cited in Saldaña, 2016). With the unobtrusive data (annual reports and the performance metrics), initial coding was employed as a first cycle coding for the annual reports and performance metric (Saldaña, 2016). The performance metrics and the annual reports for Agency A, Agency B, and Agency C, were further analyzed using Insch and colleagues' (1997) content analysis steps. These 11 steps include identifying research questions and constructs, identifying texts to be examined, specifying the unit of analysis, specifying categories, generating sample coding schemes, collecting data (pretest), purifying the coding scheme, collecting data, assessing reliability, establishing construct validity, and analyzing data (p. 8). With a content analysis tool, interviewer biases are minimized (Insch et al., 1997) since data were generated for purposes other than data analysis. Content analyses, according to Hays and Singh (2012), is “a process that involves unobtrusive data and often uses data that was previously not collected for research purpose” (p. 314).

The human services nonprofit organization’s annual reports were analyzed to identify the metrics used in the annual reports, such as statements about outcomes metrics, social impacts, financial metrics, and others. I also utilized cross-case analyses to compare the findings across individual human services nonprofit organizations (Khan & VanWynsberghe, 2008; Stake, 2005; Yin, 1981). Interviewees received the analyses by email for purposes of member checking. Member checking helps ensure that the interviewees acknowledge the information provided during the interview to confirm or refute the analysis.

Table 3.1 illustrate the interviewees, dates and months the interview occurred, how many minutes each interview occurred and the number of pages of interview transcripts. For Agency A, interviews occurred in October 2020 and the board member was the only interviewee who received the report to verify the information offered during the interview. The manager and staff did not respond to the request to verify the information after several emails were sent to them. For Agency B, all participants were interviewed in November 2020. The first manager, the second manager, and the board member also did not respond to the member checking request. Similarly, Agency C participants (staff, the manager, and the board member) never responded to the request to verify information in the report. Agency C interviews were conducted in February, 2021.

Strategies for Trustworthiness and Validity

Ensuring research's trustworthiness is critical; therefore, a couple of strategies were implemented as part of this research to generate credibility. First, the researcher bracketed personal opinions from this research to avoid initiating any form of bias (Creswell, 2014). A reflective journal was kept throughout the interviewing sessions.

Second, probes were introduced during the interview sessions. Hays and Singh (2012) argued that establishing these probes is necessary for "member checking while the interview is ongoing" (p. 207). Additionally, the analyses were sent to the various interviewees to corroborate, confirm, or refute what they meant during the interview to augment the goal of probing while the interview took place (Creswell & Miller, 2000). Again, member checking, "contributes to the revision and improved interpretation of the report" (Stake, 2005, p. 37).

Third, the research utilized thick description to realize detailed and thorough research (Creswell & Miller, 2000). It provides a vivid representation of the participants' voices for a thorough understanding of their experiences of the organizations (Creswell, 2014). More so, "thick description provides readers with the interviewees' experience and the researcher interpretation" (Ponterotto, 2006, p. 547) as presented in this multiple-case study. Ultimately, the interpretative depth offered details provided by a thick description enables readers to generalize findings to a narrowed context or can replicate the study in another setting (Hays & Singh, 2012).

Participants' Privacy and Confidentiality

Steps were taken to ensure participants' privacy. First, the data were stored on an external hard drive for safety purposes that was used solely for this research. The audio data will be discarded five (5) years after the study is completed. Confidentiality is assured because participating organizations were assigned pseudonyms instead of their names. I will present the data, discuss the analyses of results and finding and present a cross case analysis in chapter VI.

CHAPTER IV

DATA PRESENTATION, ANALYSES OF RESULTS, AND DISCUSSION OF FINDINGS

The purpose of this research was to examine what performance metrics human services nonprofit organizations employ to demonstrate accountability and explore the extent to which funders' demands or client needs or organizational missions are considered in measuring performance using the resource dependency theory (Pfeffer & Salancik, 1978). I used multiple case study methods to explore the impact stakeholders could have on human services nonprofit organizations' performance measurement and accountability. The various methods for data analysis have been described in the previous chapter; however, I will briefly describe the methods here. The overarching research question is: To what extent are human services nonprofit organizations responsive to funders' demands or clients' needs/organizational missions in measuring performance?

- What performance metrics are human services nonprofit organizations using, and are human services nonprofit organizations' performance metrics aligned with the clients' needs/organizational missions' or funders' demands?
- Why do human services nonprofits organizations link the performance metrics with the clients' needs/organizational missions or funders' demands?
- How do human services nonprofit organizations balance different stakeholders' demands in deciding what performance metrics to utilize in measuring performance?

The resources dependency theory does not indicate how funders can balance their stakeholder demands; however, the theory will be utilized to analyze how the three agencies described below maintain this balance. The general expectation is that human services nonprofit organizations will rank all their funders first before clients' needs or mission. Next, I describe my data analysis process before outlining the results.

Interview Data Analysis

As part of qualitative data analyses, I listened to the audio recordings of interviews several times and read through the data multiple times while transcribing and after the interviews were held. I used *initial coding,* which offers an open-ended approach to coding (Saldaña, 2016, p. 115). Examples of initial codes are provided below in Table 4.1. The table is an illustration of initial codes generated during the coding process to highlight the patterns in the data. For instance, from the table, codes such as "corporate foundations," "government funders," and "funding sources" were some initial codes generated during this part of the coding process. Initial codes were generated focusing on the research questions as the basis. Later, pattern coding was applied as a second cycle coding method to form themes and set the stage for the cross-case analyses. The coding process helped determine codes, and the codes were examined for repetition to develop themes. For an accurate representation of the concepts and themes, codes were reexamined to ensure a proper interpretation or representation of participant responses. Not every code developed into themes. All coding was conducted manually for each human services' nonprofit organization separately. Later, all six (7) themes were combined for cross-case analysis. All three cases were coded separately from one another.

Content Analyses

Human services nonprofit organizations in this study publish their annual reports on their website yearly. The reports reviewed were for the fiscal year 2019 -2020. Again, the annual report was reviewed to determine the focus of the reports in terms of accomplishment of the organization's mission and related performance metrics. Specifically, this analysis helped determine whether financial information or significant achievements were the focus. The annual reports furnished an opportunity to corroborate and substantiate interview responses with annual report information. Like the interview data, the data were coded using initial and content analyses.

Table 4. 1 Examples of Initials Codes and Quotes

Data	***Initial Codes***
Manager: "A lot of Agency A funding is from the Federal government. Our largest program, Head Start, is funded through the Health and Human Services Department. And we get money from the Housing and Urban Development for our Housing programs. We have money from the Administration for Homeless Veterans Prevention Program, and a variety of other programs also receive Federal funding. Other funding sources include State level agencies, sometimes that is money that passes through from Federal Government but a lot of it is state money. Again, housing and some of our education programs are funded that way. We also apply for grants from corporate foundations sponsors, and so we will get money from Bank of America, Wells Fargo, other companies, and other foundations."	*Federal government* *Funding sources include state level agencies* *Corporate Foundations* *Other companies*

***Board Member**: ...* "with the Head Start program, we use outcome measurement. Like, is the child prepared for kindergarten? Have they progressed in terms of basic language skills? Did the person receive a certificate for training if they went through the training program, and did they get a job if we put them in job placement? So, it is a broad array of outcomes that we measure if it is a housing program- did the family purchase a home, did the family rent a home, did they avoid foreclosure?"	*Outcome measurement* *Achievements* *Did clients purchase a home?* *Measure*
Staff: Absolutely! So, for each department that receives funding, if it is government funding via Head Start, there is an expectation that they have to meet their goals. So, there are quarterly reporting goals on the families attending the Head Start; what are their needs? [Are] the needs are being met."	*Government funding* *Expectations* *Reporting goals*

Findings

In this section, I present the findings for each agency by case. Findings for these human services nonprofit organizations will include participant responses to the interview questions to serve as evidence as well as data from annual reports. Finally, some themes relate directly to the resource dependency theory. Data were edited where appropriate for clarity and to retain the responses that best answer the interview questions.

Interview Data Collection

I asked participants of Agency A 10 interview questions and asked participants from Agencies B and Agency C 11 questions. I included one more question for the subsequent organizations. The additional question was included as a follow-up question because the semi-structure interview guide allows for follow-up questions for clarification and I discovered that the additional question would add to the research goal. Some questions were reframed at times when participants did not understand the questions being asked. Participant responses were edited for clarity and for their significance in answering the interview questions.

Themes

Various themes emerged in an attempt to answer the research questions. These themes included diverse funder support, metrics, funder expectations, enforcing compliance, lack of flexibility, clients' needs/missions, and clients' expectations. Each theme is elaborated on within the respective agency's case along with evidence from the data.

Agency A

Agency A is a 501 (c) (3) human services nonprofit organization operating in Hampton Roads for a little over five decades. As a United Way South Hampton Roads partner, Agency A's services cater to young children, youth, adults, veterans, and seniors in education, employment, housing, financial empowerment, and emergency services (Agency A, n.d.). The organization has over 1,500 volunteers with 350 paid workers.

Under their broad housing program are specific services such as housing for veterans and others within Hampton Roads and helping homeowners retain their homes. The emergency services are designed to include services such as providing meals to the aged and children from the age of five and below, giving out fresh produce, educating clients on substance abuse and other prescription drug abuse, championing the cause of domestic violence prevention for families, and referrals to doctors' offices**.** Agency A's financial literacy services are designed to teach people how to improve their "credit ratings, debt eradication, and income tax assistance program" (Agency, A n.d.). The career development services offered include skill training and assisting return citizens in skill training to get long-term jobs through their Virginia Cares program. The youth services involve training kids between the ages of 0 and 5 for their kindergarten education and conveying the kids to schools**.** Their annual reports and IRS form 990 are generally published on the website. Their gross receipts stand at $16,208,263 in 2019, according to the GuideStar website (n.d.). Agency A receives financial assistance from individual donors and organizations, among other sponsors.

Agency A's vision is to connect people to educational, social, and economic programs that create self-sufficiency, thereby changing lives, creating hope, and making our community a better place to live (Agency A, n.d.). All these programs contribute to their effort to improve the lives of their clients and the community. Several accomplishments included the establishment of a center meant to equip the community members with employable skills to attract good jobs and better pay. Through their career training programs (STEP program), students have full-time jobs with their city government and other agencies. Their commitment to change the lives of their clients is evident in their outcome and output metric observed in their organization's goals and annual report for the 2019 -2020 fiscal year. The impact report focuses on programs, and the number of clients served in close to eleven (11) different programs. The annual report offered relatively detailed information about Agency A's mission and services including outcomes and outputs and financial information. Other accomplishments though not directly representing clients' needs, were instrumental in making clients' needs/Agency A's mission possible. These accomplishments were focused on the programs offered by the organization.

Diverse Funder Support. Agency A received diverse funder support in an effort to relieve the burden of relying on a sole funder and utilized the diverse funds to augment funding mainly because clients often received free services. According to the participants, financial support comes from different sources, especially public and private sources. All three participants noted that Agency A received funding from the government, private entities, and individuals. For example, the staff member shared that "90% of [funding] comes from the federal grant, state, and city and, the funding will come through donations from some of the local businesses, Huntington Ingalls, Wells Fargo."

According to the staff member, "those are some of our major contributors" –an indication that the staff member considers these named funders as significant contributors to Agency A. Similarly, the manager explained that "a lot of Agency A funding is from the federal government." Not only did Agency A solicit support from the government funders for their various programs, but private funders as well. The manager said:

> Our largest program, Head Start, is funded through the Health and Human Services Department. And we get money from the Housing and Urban Development for our Housing programs. We have money from the Administration for Homeless Veterans Prevention Program, and a variety of other programs also receive federal funding. Other funding sources include state level, sometimes that is money that passes through from federal government but a lot of it is state money. Again, housing and some of our education programs are funded that way. We also apply for grants from corporate foundations sponsors, and so we will get money from Bank of America, Wells Fargo, other companies, and other foundations.

Like the manager and the staff member, "variety of funding sources" was also evident in the board member's response. The board member expressed Agency A's determination to solicit support from a variety of organizations:

> Agency A receives its funding from the federal government through the state for our CSBG grant. We also have other companies that we partner with, so it is a variety of

> funding sources. We have received funding from foundations. We are constantly applying for different funds that come available.

The board member further suggested that Agency A solicits funds from private sources with similar objectives as their organization or from sources whose objectives align with their mission:

> Sometimes, Walmart might have some grants that might meet [Agency A's] mission, and we will apply for that. So, it all depends on what we are looking forward to doing and what the companies are looking forward to doing.

From the participants' responses, Agency A is rooted in being a nonprofit organization with limited resources to offer primarily free services. Revenue from the federal government was 77%, an indication that the government was the major funder, followed by the 9.0% revenue in-kind. Revenue from the local government was 7.1%, while state government revenue was 2.3%, and revenue from other sources made up 1.5%. The total revenue generated was $18,601,743.00 in the 2019-2020 fiscal year. This revenue was generated during the COVID-19 pandemic, which may explain the amount of revenue Agency A received during the 2019-2020 fiscal year.

Having several funders links back to the literature in terms of diverse funders nonprofit organizations rely on for their financial support (Grønbjerg, 1991; 2001; Lecy & Slyke, 2012, LeRoux, 2009; LeRoux & Wright, 2010; Soysa et al., 2016). Again, the response regarding the funder variety shows their dependence on these funders, and that relates to one of the basic tenets of resource dependency theory (Pfeffer & Salancik, 1978). Inherently, seeking funding from other sources is a strategy to reduce a single funder influence as the theory of resource dependency, and the literature suggests (LeRoux & Wright, 2010; Pfeffer & Salancik, 1978).

Nonetheless, while Agency A utilized alternative funding as a strategy, it is unclear how that reduced some funders' control.

Metrics. Performance metrics emerged as a theme from Agency A participants' responses. The prevalent performance metrics employed were mainly output and outcome metrics for the various programs offered to clients. When participants were asked what performance metric Agency A utilized, the manager answered, "we use a wide variety of performance measures based on the programs. Each program will have its performance measurement." The manager explained the various programs and their programs corresponding outcomes:

> We have 26 different programs… With the Head Start Program, we use outcome measurement again—is the child prepared for kindergarten? Have they progressed in terms of basic language skills? Some of our other programs like the unemployment program—did the person receive a certificate for training if they went through the training program, did they get a job if we put them in job placement? So, it is a broad array of outcomes that we measure depending on the program. If it is a housing program—did the family purchase a home, did the family rent a home, did they avoid foreclosure?

While the board member described mainly the outcome metric Agency A utilized, she shared the consequence of not receiving funding for non-compliance. She categorized these outcome metrics as those externally mandated by funders and those metrics included by Agency A. For example, the board member began by stating that "we use actually two":

> We use metrics from the agencies we are getting our funding from because you will lose funding with the federal government if you do not follow their rules and regulations. The state has a certain criterion that we use. Internally we have a strategic planning committee that looks at what direction we are going and evaluates the programs that are not meeting the criteria we need, or the community no longer uses.

The board member further shared specific examples of programs like the veteran's program, education, housing programs, and their performance metrics. Agency A measured various accomplishments per the programs.

> With Head Start, it is our largest federal program and a criterion, such as student-teacher ratio. They also have a criterion for testing a student where the student needs to be at a certain level… Not all programs have similar monitoring patterns each one of those sections of the program has a different monitoring cycle. Head Start has 425 different criteria that we must follow. It is a variety of indicators that we look at so, for our veterans' homeless program, the goal is to put them in permanent housing, and that is the outcome. Again, we also measure their employment status or assess [if they] received educational services or received other aspects like transportation and things of that nature. So if they need other objectives, goals, or outcomes, we track that as well.

The staff member confirmed that outcome was the most prevalent performance metric and included output metrics. The staff member explained that the performance measurement was for the funder's "purpose":

> If I remember right, it is for local and state purposes, to show them how many clients we have served, what is the positive outcomes measurements, the success rates, and that is

> done on a per quarter basis. So it is only done per quarter, and then at the end of the year, we will give the total number of clients and success rates, but there are specific guidelines in the measurement per each department. One of them is how many meals did we serve. When it comes to the veterans, how many new meals did we serve per quarter, how many new clients per quarter graduated in workforce development classes, how many new Head Start kids did we get this year that are new from last year? So certain kinds of measurement that is the local and state-level measurement.

Generally, outcome and output emerged as the commonly used performance metric by Agency A with input measures. Outcome metrics primarily assess the benefit, progress, and accomplishments of services offered to clients. Agency A output metrics included support for veteran families totaling $145,281; homeless services/lean comforts. The input metrics included providing financial literacy services to about 298 individuals and serving 296 veterans households (Agency A Impact Metric, 2019-2020). Agency A performance metrics, indicates that funds were not the only resource, but clients were resources as well because they transformed clients from existing state during entry to a program to arrive at a desirable outcome (Hansenfeld, 2010). Thus, clients were valuable resources, and Agency A utilized them to achieve outcomes. In fact, without these clients, Agency A could not have achieved the predetermined outcomes. At the same time, the output metric measures the activities and resources utilized to achieve the outcomes. This response supports previous research which found human services nonprofit organizations to predominantly use output and outcome metrics to determine effectiveness or success (Carman, 2007; Carman & Fredericks, 2008; Fine et al., 2000; LeRoux & Wright, 2010, Sawhill & Williamson, 2001; Thompson, 2010).

Funder Expectations. Funder expectations was a theme that emerged from participants' interviews. Before this theme emerged, the board member hinted at funders' demands and expectations when the participant expressed what performance measures Agency A employed. There was a consensus among the participants that the output and outcome metrics mainly were funder demanded metrics and a part of funders' expectations. For instance, the staff member emphasized the performance demands of funders with the federal government particularly emerging as one of the main funders to require performance mandates or expectations. The staff member shared:

> Absolutely! Each department has its specific funding example, Head Start, Workforce Development, Domestic Violence, SSVF, which services veterans and families. Then we have emergency services which handle rent and utilities, and some other areas too. So, for each department that receives funding, if it is government funding via Head Start, there is an expectation that they must meet their goals. There are quarterly reporting goals on families attending the Head Start like what are their needs and are [the needs] being met? Workforce development grant comes from the City of Newport News, so there are some guidelines, like how many students need to be in the class and workforce development for certain classes. There are certain demands and requirements they must maintain –[like] the grade level for them to graduate [to] the [next] class. So there are specific outcomes and guidelines that we must meet for the grant.

The expectations and demands for performance and accountability were tied to the future funding. The manager explained:

> The funders require us to report on those specific measurements, and then depending on how well we respond or meet those performances, they will decide on whether they want

to continue funding or want to make other demands. Things of that nature, but yeah, not all programs are successful, so sometimes we need to adjust these things.

Nevertheless, the manager elaborated that other funders seemed more "flexible" with their expectations than the federal and state governments. Further, the manager elaborated on why funders enforced compliance because they offer Agency A resources:

> I will say that the federal funders come in with certain expectations and the others are more flexible [with their expectations]. Sometimes with that usually we can meet some of these expectations for those social things. They enforce compliance due to resources they give.

In a similar vein, the board member emphasized that Agency A funders had accountability and performance expectations and the possibility of losing funding should Agency A not achieve its funder goals. The board member explained several programs, and the goals that need to be achieved were outlined:

> Most definitely...if you do not do and have a good report of good metrics as you put it, they can pull their support, and therefore you will lose funding for the project. I will take the CSBG. Agency A has about 23 programs like the project discovery, which is for our middle to high school students, reentry program for persons who have been incarcerated. Those programs are evaluated when the state sets up the monitoring schedule so they will come in. We must provide them the data on what we have been doing. For the CSBG grant, we must do a quarterly report, and therefore, they will review the quarterly report, and if some things are happening or we are not meeting our goals, then we get feedback from them.

So, “the staff must present the CSBG report to the board, and the board must review and approve it before it is sent to the state. If there are any findings, the staff will report back to us about the findings and the plan to remove those that were not approved.”

Thus, achieving funder expectations is critical to Agency A to the extent that the board of directors review performance reports before forwarding them to funders. This finding supports Frumkin & Andre-Clark (2000) work on how nonprofit organizations receiving future funding are tied to using funder preferred performance measures. Results relate to the resource dependence theory regarding funders’ influence on funded human services nonprofit organizations (Pfeffer & Salancik, 1978).

Enforcing Compliance. Funders enforced compliance, a theme which participants reiterated. Enforcing compliance with their performance measurement and accountability expectations was meant to ensure that Agency A adhered to their mandates. Participants acknowledged that penalties were imminent in case funders realized non-compliance on the part of their funded nonprofit organizations. The manager noted “usually, the biggest consequence [for] non-compliance will be the loss of funding.” There was an indication that consequences could sometimes be subtle. Below is the manager’s perception of compliance and consequence.

> Usually, the most prominent consequence of non-compliance will be the loss of funding. So, say you were to put a certain number of people in housing, and you could not do that, so next year they will not fund you with that program or fund you with less amount of money depending on how you do. Yeah, that I think is the primary way they deal with that.

The staff member shared certain instances that required justification for auditing and accountability purposes. However, she guessed what the penalty for not satisfying funder demands could be. For example:

> I am pretty sure there are some consequences. I know the City of Newport News audits us, so they will pull out random files from random departments and make sure that everything is within the City's guidelines. So not doing haphazard purchasing just because someone wants a blanket or pillow; there has got to be the justification for that. I am sure we get cautioned for [non-compliance]. I do not know what the consequences are about that. I am assuming that the possibility of being funded for that (next year) might be lost because maybe we were not within the guidelines. I think the funders will say you guys were not in guidelines last year, so we may not be funding you. So that grant or contribution may not be available.

Like the manager, the board member perceived Agency A could lose funding consequently for non-compliance. Again, the board member particularly mentioned that the federal government had more "severe penalties." The board member provided an example of a different nonprofit organization that faced a severe consequence for diverting funds for a specific program to another. While the example offered by this participant pertained to a different human service nonprofit organization, the response elaborates on how Agency A had the opportunity to run the Head Start program:

> Oh yeah…most definitely! Because if you do not do and have a good report of good metrics as you put it, they can pull their support, and therefore you will lose funding for the project. I will take the CSBG. The Head Start program has five cities, and I think maybe for eight years now … another poverty agency … had a Head Start program, and

> they had some financial problems [with] that. They were taking money from one program and putting it in another program, and when it came out that they had mismanaged the funds, they lost the Head Start program… So the penalty for the federal government is that you will lose the funding and the program. The federal government has additional penalties, as I told you.

While participants mentioned the possibility of losing funding, such a consequence was based on the perceptions of the participants. More likely, there was responsiveness on the part of Agency A due to this perceived consequence. The use of punitive measures due to non-compliance is a control mechanism for funders. All three participants mentioned the possibility of losing funding. The extant literature corroborates these responses that there are possible consequences or penalties when nonprofit organizations fail to comply with their funder's accountability demands (Brown & Moore, 2001; Ebrahim, 2005; Frumkin & Andre-Clark, 2000). Perceiving such punitive measures tends to generate responsiveness to funder expectations. An important conclusion is that participants foresee possible consequences for non-compliance with funders' expectations. It is worth noting that participants did not indicate whether they have experienced such a penalty of either withdrawal or even reduced funding. Frumkin and Andre-Clark (2000) argued that nonprofit organizations benefit from being in good standing by using such outcome measures, thereby gaining more funds.

Clients' Needs/Mission. Clients' needs were considered critical to Agency A. There was a manifestation of the critical role clients' needs played in participants' desires to constantly acquire suitable funding that aligned with Agency A's objective of meeting clients' needs. This explains why participants kept mentioning client needs. For example, the staff member perceived prioritizing clients' needs in this manner, "the way I look at this, is like this you cannot take care of your customers without your funding, so we reach out to get that funding so we can take care of our customers. They are prioritized, and this is just in my own eyes because different departments reach differently."

To the staff member, "[funders and Clients] are both as equally as important, so they prioritize both as the same but at different levels…." It is, however, unclear what different levels the staff member meant.

While the board member shared a similar idea concerning prioritizing clients' needs, the staff member perceived how they prioritized them slightly differently. The board member felt prioritizing clients' needs began through identifying the client needs. The board member explained her response with an example of how they reach out to clients to settle their needs:

> When we accept funding, we know what the criteria will be, and we have not started a program that did not have a need. Again, based on our community assessments, we try to make sure that the programs we are offering are trying to meet our community's needs. For example, we go into the jails and tell people about the program, and when they come out, we assess what they need and, if they need to be in a substance abuse program, refer them. We have an arrangement with a company so that they can get a job.

Like the board member and the staff member, the manager was convinced that funders' objectives align with Agency A's desire to cater to their clients' needs. Thus, Agency A match's clients' needs with the objective of funders:

> Usually, there is no conflict between the two because the funding sources are created to meet those needs, so they created that kind of programming. As a rule, we look through the client's needs and then go after the funding sources, so we cannot apply for funding

> for a program that we do not need. Some organizations go for funding no matter what it is, and sometimes they get off their mission that way. However, we try to look for the need and look for funding that usually there is no conflict because usually there are many needs in our community that we can meet, and we go for that.

While participants emphasized that performance metrics were mostly funder specified, there was an indication that performance measures represented clients' needs. Agency A participants were keen on needs assessment because they felt that informed decisions could be made concerning clients' services through a needs assessment. Further, participants focused on funding that aligned with their organizational mission.

Clients' Expectations. Agency A identified their clients' accountability expectations just as they identify their needs. The manager and the board member shared that clients have accountability expectations for Agency A. The manager described how they engage the clients to determine their needs by noting "we distribute client satisfaction surveys at regular intervals to our clients to elicit their feedback and [determine] if programs meet clients' needs." The manager further explained that clients' feedback is used to improve their programs. While participants emphasized that performance metrics were mostly funder specified, there was an indication that performance measures represented clients' needs.

While the board member confirmed that clients have expectations for Agency A, she described clients' expectations in terms of results parents desired to accomplish such as their children passing their exams and advancing to the next grade especially for those enrolled in the Head Start program or student success. The board member further shared an example of services and actions clients' expressed concerns about:

> Of course, the clients do have expectations. For example, the parents come with their expectations, success for their children. Some of them will complain about field trips, but we have to let them understand what the Agency can provide based on criteria that may be out of our control and see what we can do to serve them or to meet their needs but not denying them the opportunity to make requests.

Thus, clients' expectations are part of the expectations Agency A considers essential. The staff member, however, was not sure if the clients hold Agency A accountable. For example, the staff member indicated, "I would say the client does hold them accountable, but I do not know…." The results suggest that the client can hold funders accountable through complaints or surveys. Unlike funders, clients' expectations of accountability vary.

Agency B

Agency B is another United Way South Hampton Roads Partner that has served Hampton Roads for several decades. As a 501 (c) (3) human services nonprofit, they are required by the Internal Revenue Service regulation to file form 990, giving them a tax-exempt status like all 501 (c) (3) nonprofit organizations. As a human services' nonprofit organization, Agency B serves as a social justice advocate for their clients and their community against racial discrimination. The organization's services are designed to help women in various difficulties, offer counseling services, youth services, counseling victims of sexual abuse, advocacy outreach, and education (Agency B, n.d.).

Agency B categorizes its programs and services into broad programs under which specific programs are rolled out. These comprehensive services are domestic violence services, youth development services, and tools for success services. The domestic violence service includes around-the-clock crises and support services, transitional housing center, support group, and community education and advocacy (Annual Report 2019-2020). The youth development services include activities like Girls Inc. and Amend Together. Tools for success services include a Dress for Success Nashville, career services, and a family learning center. Clients are provided with a safe space and are empowered to become self-reliant.

At the end of every fiscal year, Agency B publishes its annual report to the public and, most importantly, to its stakeholders. The 2019-2020 report highlighted key achievements to shed light on the women and children impacted by Agency B's services. Several outcomes were achieved through empowerment, affordable housing and pay equity, preventing violence, and providing health care (Agency B Annual Report, 2019-2020). Other significant achievements included building a larger shelter to accommodate clients who needed accommodation and safety. The new shelter provides a safe space for victims of domestic violence and abuse. For example, "9849-bed nights were available to clients at the emergency shelter and for the housing support program like rapid re-housing helped 91 clients and for transitional housing clients 39 clients were served" (Agency B Annual Report 2019-2020, pp. 8-9). Agency B had less information on their financials except for donors and amount donated by funders and expenses. For income and expense breakdown with $ 3,544,5114 and expense total at $ 2,340,659 and net income of $505,873 (Agency B Annual Report, 2019-2020, p. 15). Agency B seems committed to measuring performance to determine whether the organizational mission is being accomplished.

Diverse Funder Support. There was evidence from the documents and interview analysis that Agency B had funder support from various sources such as private, public, and fee-paying sources. Having funding from different avenues relieves the burden of depending on a single funder and enables Agency B to cater to their clients' needs. Participants unanimously outlined a variety of sources ranging from public entities, private entities, individuals, and fees. For example, the first manager indicated:

> We have a lot of different funding sources such as government grants at the local, state, and federal level but our biggest funder is probably the department of criminal justice services... We currently have a 1.65million dollar annual grant with them, but we have a total of 16 grants from [the government] …We get foundation income from the Community Foundation, the United Way gives us money.

The first manager further described the other income generating sources,

> Our clinical team charges for long-term therapy, so clients and other organizations utilize their services…We have contracts with the higher education system, so like Old Dominion University, Norfolk State, [and] Eastern Virginia Medical School pays us to do training on their campuses.

Again, according to the first manager, "donations from our donors are a pretty large chunk of our income. Each year, we have two large events that bring in income, probably about $150,000, from those events." This suggests that donations also constituted a significant part of their income portfolio.

The board member supported the fact that Agency B has a diverse funder base. The board member described the portion of funding received from various funders, with the government emerging as a major funder,

> Our funding 48% is government contract, and grants, 22% from program revenue, 14% percent from individuals and businesses, 2% from endowments and investment income,

> 2% from fundraising events, 3% is a federated campaign, and other revenue is 8%, and 1% is membership income, which is amazing to me.

The amount of funding was amazing to the board member in the sense that the board member felt the time spent pursuing these funds was not commensurate with the support received and therefore expressed concern and dissatisfaction that fundraising events and private entities were not supporting Agency B enough. She explained,

> Because only 2% [is] coming from fundraising events, with how much time and energy we spend on fundraising events, I am like, it is just 2%. This year, we are looking at that because we would rather put that into program revenue if we were getting 2% from there with all the time we spend. And then, out of the financial contributions from individuals and businesses, I think it is surprising to most people because 90% of that is from individual donors. You would think that more comes from businesses, but it really does not. It is the individuals who could give anywhere from 5 to a million dollars.

The board member's response was not surprising given that businesses are profit generating organizations and are inclined to protect their revenue since donations take away from their profit. Perhaps the board member thought that since businesses generate more money, they will therefore donate more funds.

Similarly, the second manager iterated that they solicited funds from various sources:

> So, as an organization, we apply for the city, state, and federal grants. The City of Norfolk will offer a housing grant, and so we will apply to various state, federal, and local agencies, and they grant us a program, and that would say we have to [give] people supplies and housing money.

The second manager then shared,

> Every grant is specific in what is included, whether staff expenses, we apply for those programs. And then other sources of funding are from private donations and foundations. So, Wells Fargo has been giving money that are a part of its company foundation, and so sometimes we can apply for some specific things under a company's foundation.

Further, she added that not only are funds allocated to specific programs but "people will give us money to fund our overall mission."

In summary, participants' responses demonstrated that Agency B had diverse funder support or funding mix, indicating that less funds are generated through fees. Receiving financial support from different sources connects to the literature which argues that human services organizations receive funding from different sources (Grønbjerg, 1991, 2001; Lecy & Slyke, 2012; LeRoux, 2009; LeRoux & Wright, 2010; Soysa et al., 2016). Additionally, the response regarding the funder variety shows their dependence on these funders, which relates to one of the basic tenets of resource dependency theory (Pfeffer & Salancik, 1978). Inherently, seeking funding from other sources was a strategy to reduce or better manage a single funder influence according to the resource dependency theory and literature (LeRoux & Wright, 2010; Pfeffer & Salancik, 1978).

Metrics. Metrics, particularly output, outcome, and input such as financial information emerged from the document and interview data. For example, *output metric* included maintaining a 95% staffing capacity level and ensuring about 80% to 90% of audited case notes will be accurate and appropriate. *Input* metric also included ensuring that 95% to 100% of all grant funds are expended as outlined in approved grant budgets. Agency A *outcome* included ensuring that 75% of all departments and grant goals are met (Agency B, Goals, 2019-2020). There was consensus among all three participants concerning the different metrics they employed. For the most part, performance metrics were assigned according to the various programs Agency B offered to their clients. For example, the first manager explained by providing examples of services offered and related performance metrics used by Agency B:

> Well, each grant has its outcomes, so there are about eight (8) pages of outcomes. We have both qualitative and quantitative that we track, as far as victims served and services provided but also, for instance, in our counseling department, we track trauma symptoms reduction, so by the third session personal feats, so clients are reporting on their trauma symptoms.

The first manager further expressed that a survey is used particularly in gathering information on services offered to clients:

> In the shelter, we have a survey that we look at to see a basic improvement [for example] they felt safe, staff supported them, so they got the services they wanted. In our housing and shelter department we look at, was income increased? Was housing accessed? What percentage went to permanent housing?

Based on the first manager's response it is considered critical in determining whether Agency B is making progress.

The board member confirmed that "we use a lot [of metrics]." However, she described the input and output metrics employed, adding that the metrics were assigned according to the services offered to the clients:

> If I go by abused women and children, we measure how many people we took to a shelter, how many battered victims, how many assault victims came through the racial justice center. So it is really based on the service, like how many calls we received through the hotline, how many of those we were able to direct somewhere.

It was evident from the board member's response that output is measured more for some services than others especially with the abused women and children to determine how many such clients they serve.

In a similar vein, the second manager delineated the metric they utilized and emphasized more on their performance output:

> Performance-wise, we track our customers. That is what we call our clients. So, we track the number of phone calls they make to our hotlines; we track the number of counseling sessions we have. We track the number of [interactions] we have in any way, shape, or form with our clients. So we will track statistics on demographics, as well as what services, how many times we talked to you, and what your outcomes were and that kind of thing.

Information from the annual report and Agency B goals supported the interview data. The output, outcome, and financial information were the primary performance metrics. From the annual report and department goals, Agency B appeared to be committed to measuring performance to determine whether their nonprofit organizational mission was accomplished. These findings corroborate the findings from the interview data.

Overall, the output and outcome metrics were related to the services offered to the clients. Agency B metrics shows that funds were not the only resource but clients as well because they transformed clients from their state during entry to a program to arrive at a desirable outcome is similar to what the literature noted (Hansenfeld, 2010). Thus, clients were valuable resources, and Agency B utilized them to achieve outcomes. In fact, without these clients, Agency B couldn't have achieved the predetermined outcomes. Thus, the metrics represented client needs and the mission of the organization. Additionally, the fact that participants predominantly measure outputs and outcomes corroborates the literature that discovered that human services nonprofit organizations mainly employed outcome and output measures (Carman & Fredericks, 2008; Fine et al., 2000; LeRoux & Wright, 2010; Sawhill & Williamson, 2001; Thompson, 2010).

Funder Expectations. Funder expectations emerged during the interview with Agency B participants. The first manager and the second manager unanimously acknowledged that funder expectations were stipulated in grant documents. Outcomes are essential expectations participants cited. For example, the first manager explained that "when we write grants, typically the grant awards or application asks us to provide them with outcomes. Some grants say these are the outcomes we want you to track." Additionally, the first manager cited a number of specific examples of metrics to illustrate what a typical funder performance expectation looked like:

> For instance, housing grants want us to track how long people stayed permanently housed, their income, a number of things that they did … cash benefits through the department of social services type things and so sometimes the funders give it to us.

However, the first manager shared that not only do funders stipulate their performance expectation but "sometimes we are allowed to say, here is the proposed project, and this is how we are going to prove it was effective."

Like the first manager, the indication that funders outlined performance expectations was clearly evident in the second manager's submission. She described the situations and program funding in which expectations are indicated in grants. Thus, funding is accompanied mainly by conditionalities which Agency B was obliged to follow:

> Well, actually, a lot of it comes from the grants. So if we ask the federal government for grant money to serve victims of domestic violence, they will say what our outcome should be as part of the conditions given us for the money. [Say] I am going to give rental assistance. We write a grant to help victims of abuse get into an apartment, so we would say we aim to serve on that grant nine households per year. So, let us say nine households are placed in an apartment, received a case management service, and got rental assistance for so many months. Within the grant, you are looking to track nine families, for instance. Some of the grants will specify, and we track to [see] how many clients we served and how many sessions they received. So it is a mix of [metrics].

The second manager felt that adhering to funder performance expectations is a way "we are trying to make a case that makes it look like we are worthy of getting the money." Again, there was an indication that while more funders tend to have stringent performance expectations, some funders were relaxed. The government particularly emerged as the most stringent funder to insist their expectations are followed:

> Especially, Housing and Urban Department funding is stringent on the metrics to utilize, whereas private foundations are always more lenient, they seldom make such requests. Occasionally we get what we refer to as unrestricted funds, so somebody will say here is $100,000; use it where you see fit, and then, in that case, we do not have performance

> metrics attached to it. Nevertheless, a vast majority of our funding has specific goals and outcomes we are supposed to achieve.

The board member identified the donors as the most lenient out of the funders. The board member explained,

> The donors do not ask much. They expect that their money is well spent, so they will either give it with no restrictions or expect that they want it just to [go to] the shelter or want it to go to the racial justice center. So they can only go by the numbers we give them, so it is an implied expectation.

From the board member's explanation, there was an indication from the board member's response that donors had only implied expectations. Thus, the board member had the perception that most funders had inherent expectations.

Participants, overall, acknowledged that funders have the ultimate decision on what to measure or metrics to utilize for the most part. Despite funders determining performance metrics, performance metrics are based on the services offered to clients and the resources employed. Adhering to mandatory funder performance measurement expectation is supported by the extant literature that human services nonprofit organizations are obligated to adhere to grant contract conditions, including performance measurement (Ebrahim & Rangan, 2010). Thus, the mandatory performance measurement given to Agency B suggests funder influence and control mechanisms according to the resource dependence theory (Pfeffer & Salancik, 1978). Typically, such influence could impact future funding.

Enforcing Compliance. The theme of enforcing compliance manifested in participants' interview responses. It appeared that Agency B was obligated to adhere to funder expectations because funders enforced compliance, and participants were eager to avoid possible consequences. For example, the first manager acknowledged that "yes, I would say they enforce it in the sense that we have to provide a report to them when we go back and ask for funding the following year." Thus, funders enforced compliance based on how Agency B adhered to stipulated expectations. This was very common, especially with the grantors as the manager explained:

> Most of the grants we have had for years and years, so let's say year one (1) was great, year two (2) was okay; when you go back and ask for year three (3) funding, they may look at our results and say you did not do as much as we thought. We are going to give you less money the following year. So, we are held accountable in the sense that they control the level of funding for a future year.

According to this manager, achieving funder goals was critical because "we are held accountable in the sense that they control the level of funding for a future year. So, it is in our best interest to do as much as we can to hit as many metrics as we can." This response portrays that funders' compliance was enforced using punitive measures. So, to her, funders will primarily enforce compliance; however, at the same time, she mentioned that some funders were willing to listen to reasons impacting their inability to achieve their expectations:

> Where we are unable to hit a goal, then we explain if there is an extenuating circumstance why we were unable to hit the goal. So accountable is not like [funders] fire you in the middle of the year. There is a discussion, and then the grantor will come and do an audit or on-site visit [to] monitor your procedures, and if they think you are not doing something well, suggest a different way they would have you do things. So there is a little

> bit of handholding in the middle to [ensure] that both sides are keeping their end of the bargain.

The second manager confirmed that funders will proceed with sanctions if their expected performance criteria, for example, were not met by Agency B. The second manager explained with an example of Agency B's lived experience in an instance where funding was withdrawn:

> It was a housing program, and it had precise rules with what types of clients we had to serve and how long we had to serve. We [found] that we did not have those kinds of client needs coming in anymore, so we did not meet all our expectations in one year, we did not house those clients we were supposed to so the following year they gave that money to somebody else. I would say it does happen, though not frequently, thankfully, but we have seen in the past few years with budget cuts with the state and local level, money has shifted around, so we have had to change the priorities we have served in some cases because the money is not there. So, consequence, we do not get any money next year.

The second manager further noted that while funding decisions are made by funders yearly, financial malfeasance could impact ongoing funding decisions before the year's-end:

> If they find out you were embezzling money or doing something terrible, you know they may have the right to pull your funding in the middle, but for the most part, behavior this year affects the outcome of the funds we will get the following year. So, it is in our best interest to do as much as we can to hit as many metrics as we can.

The board member likewise felt that funders would not hesitate to implement sanctions or there would be consequences for noncompliance with funder demands:

> Yeah, they would, because I have seen that [before]. Yeah, if they think that their money was not being put to good use or think that we are not using it wisely, that is why you have transparency and communication… For example, this spring and summer, because of COVID-19, we cannot have shelter at full capacity, but domestic violence is on the rise because of COVID-19. So we have had to spend more money on hotel rooms since we could not put them in a shelter.

This response supports the literature regarding using punitive measures when nonprofit organizations fall short in meeting accountability and performance expectations (Ebrahim & Rangan, 2010; Jos & Tompkins, 2004; LeRoux, 2009). Again, this links to the resource dependency theory regarding how funders control the level of resources they offer (Pfeffer & Salancik, 1978).

Client Needs/Mission. Mission was a theme that Agency B participants repeated during the interview. The relevance of the mission to Agency B was evident in actions that participants took to ensure that it was accomplished. The mission appeared to be embedded in satisfying their clients' needs. In essence, when the participants addressed how they prioritized clients' needs, they kept referencing assessments of their mission. For example, the board member described ways clients' needs are prioritized:

> A few ways clients' needs are prioritized. One, we have a strategic plan that the board works on every three years. We are working on a strategic plan for the next three years right now where we look at the last three years to see what we have accomplished in terms of our goals and where we need to put more effort, so that is one way. Also, we put out monthly reports for the donors, board, and our partners to show what we are doing year over year, then that shows how important what we are doing is.

To confirm the board member's response, the first manager referenced the periodic assessment of services provided to their clients to determine whether their "strategic goals" were being accomplished:

> So, every three years, we go through a strategic planning process, [which] guides what we do. We do annual evaluations often but do the annual evaluation [to most importantly] make sure that we serve underserviced populations and that we are mission-driven and not funding driven if that makes sense.

Further, she maintained that Agency B carefully considered the objectives and expectations of funders before accepting their help—a manifestation of the value they place on remaining focused on their mission. This was evident when the board member emphasized that funders with objectives that do not align with the mission are turned down:

> For example, a grant document may be submitted, and I would say this is not a good fit for us. So you want to stay away from mission creep. You creep away from your mission just trying to get funding in the door. So you need to stay mission-focused and… not just mission-focused but evidence and best practice-focused and then look for the funding to go along with that or a community collaboration.

The second manager however, had a different perspective on how clients' needs were prioritized because, to her, they channeled funds to relevant and pressing clients' needs:

> I would say we spend the money where we see fit in the sense that just because we have the money does not mean we have to use it for that bucket, so with most of the grant, we get the opportunity twice a year to revise the budget. If we find, this time around, we

> have more people needing emergency hotel assistance versus we thought we would need more diapers and supplies.

Further, the second manager described how Agency B managed to serve unanticipated or past unmet clients' needs. She explained:

> We have an opportunity to go to the funder and change kind of the buckets to say we thought we have this now we need this over here. So we change our funding as we go…. So there is one of the statistics that has a few specific unmet clients needs. [We] need to say we could not help with that so if a funding opportunity comes up in the future, it is like wait a minute, we had 300 people last year [but] we could not help with this sort of a problem.

In essence, according to the second manager's response, clients' needs may not always be met due to the lack of resources, yet Agency B endeavors to identify avenues and opportunities to help their clients when the funding becomes available. While evidence from the interviews show that clients' needs and organizational mission remained a priority to Agency B, the participants perceived diverse ways this is achieved.

Client Expectations. According to the participants, Agency B was conscious of their clients' expectations. The three participants had similar responses regarding client expectations. The participants acknowledged that clients mostly approached Agency B with expectations for receiving housing, justice, counseling, coaching, and a sustainable income that their organization promises to offer. The first manager explained:

> They have expectations that we will help them and be appropriate in that help. I guess in their feedback for our services and our performance, that is how they hold us accountable.

Furthermore, the first manager explained that Agency B could identify clients' accountability concerns because:

> We also have a grievance process where they can go to our program director and say I was not treated fairly or something like that. Moreover, if our program director does not satisfy them or does not like the answer from the program director, they can come to me or my [assistant] to say, "You all said you were going to do this". So it is a written process.

Similarly, the second manager also cited instances where clients could hold Agency B accountable through appropriate measures. She explained with examples of instances where clients could express their expectations:

> Like the clients holding us accountable, the only thing I could think of is that, like if we had promised something. Occasionally, we would get a client grievance such that if we promised you an apartment, let's say you went out looking with us once or twice and maybe you disappeared for a while, or maybe you did not like the one-bedroom apartment, but we gave you a solution that will work. For instance, sometimes there will be a situation where the client can file a grievance with a superior reminding them that you did not do what you said you were going to do. We have a process internally to handle the situation, so the manager will be like, okay, that is great, but we gave you four

> choices, and you did not like any of them, or oh no, you are right; we can try harder, and then we fix the situation.

However, while the board member agreed that the clients have expectations, he felt clients begin to exhibit such expectations only after a while because clients usually approached Agency B in a desperate situation. So the board member indicated:

> I do not think they do [have expectations] in the beginning; they are just calling the hotline, or the police were taking them to the racial justice center after they were assaulted. A client only discovers their expectations later so, in the beginning no, they have no idea, they just know that they need help, and they call the number. Once they learn what they can do, what their future could be, then they start having expectations that okay, they can help me, how can they help me?

Based on these responses, clients mostly approach the agency with accountability expectations regardless of the time. In so far as the agency promises to provide shelter, escape from abuse, and a criminal justice support system, clients become implicitly or explicitly expectant, which explains why they will visit the agency when facing any of the above challenges. Participants mentioned airing grievances as the means through which clients registered their displeasure when the need arose.

Lack of Flexibility. Evident in the interview was a lack of flexibility regarding funder expectations because participants repeatedly acknowledged it. Notably, the government was the leading funder associated with such strict expectations for Agency B such as changing the type of services provided to clients. The board member, for example, mentioned that government directives to nonprofit organizations could prohibit them from offering specific services to their clients. She explained:

> With the federal government, it has been like there are more ties to it. For example, because we have a federal grant, we now, as of today, we cannot do training on race because that was one of the things that Trump said in one of his executive orders that came out that they could not do any racial training in the government.

In a similar vein, the second manager iterated that government funders have stricter expectations which she felt impacted accountability. In essence, the second manager likewise perceives the private funders, especially private foundations, and individual donors to be relatively more lenient in their expectations compared to the government.

> So Housing and Urban Development were very specific, our Department of Housing and Community Development are also particular departments. …because it is the government, there is some level of involvement. With the private foundations, they are always more lenient. So, if we have gotten money from a private foundation or a person, then the rules of reporting tend to be more lenient than any of the government-type funds even if it is only an annual report, it is still very specific.

It was not surprising that the government emerged as the strictest of Agency B funders, because the government is the major funder per responses and because of their strict involvement. Additionally, as Pfeffer and Salancik (1978) noted, the more the resources offered to an organization, the more organizations are controlled.

Agency C

Agency C was founded in the early ‘80s and is currently considered one of the front runners in offering solutions to homeless families and their dependents (Agency C, n.d.). As a human services agency in Hampton roads, Agency C is one of the 68 United Way of South Hampton Roads partners serving their community in diverse ways. Their services include but are not limited to education, critical services, and the housing crisis hotline (Agency C, n.d.). In addition to these services, clients are furnished with relevant supplies like clothing and other personal necessities. Like the other two human services nonprofit organizations (Agency A and Agency B), Agency C is a 501 (c) (3) agency according to the Internal Revenue Service tax policy, and they file form 990 with the IRS as is required by the IRS. Being a nonprofit organization, most of its services are offered to clients’ pro bono. In other words, funders pay for the services clients receive from Agency C.

As a human services nonprofit organization, Agency C’s role is to provide services that otherwise should be provided to the communities by the government at all levels. Their mandate to provide human services enables them to reach out to vulnerable populations within Hampton Roads. Between 2019 and 2020, income and support in Agency C were close to $ 9,000,000, which included government contributions, individual donors, fund raising events, rent and fees, and other income, according to their annual report. A part of their accountability is to report on success stories of some clients to help draw attention to personal accomplishments of clients. For instance, client stories include a story of a “mother of 4 who lost her two jobs but received rent assistance through COVID-relief package so the family could have a roof over their head and maintain their home” (Annual Report, 2019-2020, p. 5). The delivery of their housing services is accompanied by giving clients other complementary packages. Agency C counts among the larger nonprofits in Virginia. Below are the themes that emerged from analyzing the data from Agency C.

Diverse Funder Support. The participants' responses demonstrated that Agency C has diverse funder support. This was evident in the numerous funders' participants identified. In fact, there was a consensus among the manager, staff, and board members that they received diverse funder support, which the manager felt is used in serving their clients. For example, the manager articulated the purpose for soliciting funding, noting that "we try to leverage our private and government funding to meet the needs of our families." The manager described in detail the funding sources and related programs:

> So, Agency C receives funding from local, state, and the federal government…The local funding that we get is typically the Community Development Block Grants, and then also some cities have human services grants, so we get some of that…. State-wise, we get Virginia Homeless Solutions Program Funds through the Department of Housing and Community Development and…. On the federal level, we get Housing and Urban Development Funds to support our housing programs. We also get Emergency Solution Grants, which are federal, that support some of our shelter and housing programs.

According to the manager, not only does Agency C receive funding from government agencies for housing purposes, but it also receives funding from several other government sources to cover their education programs as well. She noted that:

> For education on the local level, we get 21st-century learning grants, supporting some of our after-school programs. We do have many private foundations that we work with,

places like Hampton Roads Community Foundation, Southeast Virginia Foundation, and many corporate places that have foundations connected with them.

Evidence of the funder diversity was even more pronounced when she emphasized that "in all, we have over 70 grants that we write…. In addition to all of that, we also do community fundraising; we have individual donors, we have corporations, other drives, and events that support our budget." Thus, for the manager, their budget is funded through private and public entities, including contributions from individuals.

Diverse funder support was similarly evident in the staff member's response when she indicated that "our organization gets a mix of federal and private funding." The staff member further identified various departments and entities that financially supported Agency C adding that the government was the major funder:

> We do get grants from Housing and Urban Development [HUD]. A lot of our money for housing is going to come from Housing and Urban Development. We have Virginia Homeless Solutions Programs, Rapid Rehousing, LEEP, so it is all different types of money from HUD, and pretty much as allocated towards housing and, I believe, the homeless shelter. We also get private donations, raise funds, apply for grants, and have a big art auction every year where we usually get around a million dollars from the community. A chunk of it is going to come from the [federal government], state, local, rapid rehousing, and we get like different grants from the community, and overseas.

In essence, the staff member considered the public entities the major source of funding, especially for their housing program, and perceived the art auction as another significant revenue source.

The board member felt that other members had more information regarding the funders that supported Agency C. However, he articulated the various funders he was conversant with who were similar to the funders the staff member and the manager referenced:

> The chief financial officer will have more details, but I know that we have a robust community contribution component, we also receive some state, local and federal government funding for certain programs, and we also apply for a lot of different grant opportunities for the programs that we provide.

There was an indication that funding from these regular sources augments funds received from other sources to serve their clients and for Agency C's survival. Having several funders was not surprising because Agency C mainly offered free services. The participants' responses corroborate the literature highlighting human services agencies as reliant on different funders (Grønbjerg, 1991, 2001; Lecy & Slyke, 2012; LeRoux, 2009, 2010; Soysa et al., 2016). While participants did not mention insufficient resources as a reason for seeking funding from several sources, diversifying funding sources is a strategy to reduce a single funder influence, as the theory of resource dependency and the literature suggest (LeRoux & Wright, 2010; Pfeffer & Salancik, 1978). Therefore, diverse funder support in Agency C exemplifies how human services nonprofit organizations rely on diverse sources to supplement and manage funder control and influence (Pfeffer & Salancik, 1978).

Metrics. The theme metric emerged from the data including – the interview, agency goals, and annual report. Participants referenced several performance metrics throughout their interviews, which was also evident in the annual report and the agency goals. Most of the performance metrics participants referenced were essentially output and outcome categories. The output metric was related to resources such as the funds, the staff, and mostly processes that led to achieving client outcomes. At the same time, the outcome metric was mainly related to changes that occurred from clients assessing Agency C's services. Responses revealed that Agency C's performance metrics are designed per the various programs and services offered to clients.

Although the interview questions were meant to inquire about Agency C's performance metrics, participants felt the need to disclose those who requested the performance metrics. For instance, the manager began responding by stating that "each of our funders often requires different output and outcomes for us to collect." Mainly, the manager described various programs and the associated performance metric:

> Overall, as an agency, there are general metrics that we focus on. One of those is housing related. So when we look at the percentage of our families that leave our program into permanent housing, our goal is 90% on an annual basis of all the families that have left us that year. And then on the education side, we also look at promotion to the next grade for the kids in school. As well, we collect demographics assessment information on barriers and issues that our clients have faced. Then we also collect a lot of information about the services that we are providing. What are we doing specifically? How many times are we interacting with folks? And then look at other outcomes like increasing income or having them engaged with mental health or medical services. Have the kids attended tutoring? Or have they improved in their socio-emotional learning?

To the manager, the goal for measuring outcome and output is to determine progress, accomplishments, and identify areas that need reinforcement and rectifying. The manager summed it up by sharing that "we do collect a lot of different data points…We have lots of data points that we try and use to identify where there are gaps in the community with what our organization is doing…." The manager's response is an indication that they measure performance so that future services and activities will be guided and informed by the previous performance.

In a similar vein, the board member also outlined some of the output and outcomes that Agency C measured:

> Depending on the different programs at Agency C, we look at families who come into the shelter program and how they exit that program. Our goal will be to get people housing with some job training, reliable income, and some educational gains by the children. We measure our call center in terms of how quickly phone calls are answered, how completely they are answered, and the outcomes of the phone calls because we have people calling from across a large spectrum of needs at any given time.

The board member expressed her sentiments about how Agency C is committed to measuring performance to identify areas that needed improvement. She explained:

> Agency C is very metrics-based, and they are very much into how they can measure themselves and how effective the different programs are, which I love about Agency C…. If we try a pilot of some kind, we then really look back at the aims. What were the outcomes? What were the shortfalls? What were the real successes…? So, [we] are very rigorous about their self-accountability.

This suggests the relevance of performance measurement to Agency C as a determinant of future services and remaining accountable not only to their funders but to the clients and for the clients because most of the performance metrics were focused on the services clients received.

For the most part, the staff member described the input and other outcomes that Agency C measures and, like the manager, added that the performance information is mostly shared with funders.

> We have an online case management system that we use called Collaborate, and pretty much on Collaborate, they generate different reports. So, every time I am doing anything with clients, I record that information, which goes to our grants team. They report that information to our funders, and whoever needs that information, so we track everything…. pretty much everything I do with them is tracked…. For example, let us pull everything on donations and direct assistance. Any amount we spend on a client, whether its rental assistance, we paid a rental application, we bought them an interview outfit, any monetary expenditure is on there, too.

Similarly, the annual report and services metrics contained metrics that supported what participants had identified. For clarity and focus, outcome and output are measured on a program-by-program basis (i.e., educational, feeding, housing, counseling). There were highlights of various accomplishments, particularly during this pandemic. For example, Agency C's performance metric included output such as maintaining 90% capacity of caseloads in accordance with agency's capacity chart and housing eight families monthly. For their education program, Agency C is expected to ensure that 90% of the school-aged children will receive Math and English education within 30 days of enrolling in the FK program (Agency C critical metrics, n.d.). To measure outcomes, Agency C was responsible for ensuring that 90% of families enrolled in the housing program will exit to appropriate housing and ensuring that 90% of school-aged children enrolled in the educating program demonstrate progress in math and reading at least quarterly. To measure input, Agency C had to spend 100% of its budget as stipulated (Agency C critical metrics, n.d.). Per Agency C's performance metrics, it was evident that not only were funds a resource but clients as well, because the clients were transformed from one state during entry to a program to arrive at desirable outcomes similar to the literature (Hansenfeld, 2010). Thus, clients were valuable resources, and Agency A utilized them to achieve outcomes. For the most part, Agency C could not have achieved predetermined outcomes without these clients.

It appears Agency C's metrics focused on their clients' needs/organizational mission. However, focusing on clients' needs and ultimately the organization's mission could be because funders prioritize client goals to a reasonable extent. Not only did participants outline their performance metrics, but they suggested that funders request these performance metrics, which again links back to the literature that human services nonprofits organizations' performance metrics are requested by the government (Grelling & Stötzer, 2016). Thus, funders' performance specifications steered Agency C's effort to commit to measuring achievements.

In sum, output, outcome, and input metrics connect to previous research, which found that nonprofit human services organizations predominantly measure output and outcome or use output and outcome metrics when measuring performance (Carman, 2009; Carman & Fredericks, 2008; Fine et al., 2000; LeRoux & Wright, 2010; Sawhill & Williamson, 2001; Thompson, 2010). It was discovered that Agency C's goals were closely related to their clients' needs/organizational mission. Further, the participants acknowledge the relevance of performance measurement regarding how it helps determine success, identify gaps, and demonstrate accountability.

Funder Expectations. The *funder expectations* theme emerged from the interviews. These expectations included funders specifying performance metrics, reporting, auditing, documenting, and or site visits. Funders specifying their expectations in grant contracts was evident in two of the participants' responses, and Agency C is obligated to comply with funder accountability and performance expectations. The manager described the process of soliciting funds and how funders make their expectations known to them:

> So typically, we would write an application and, if that is approved, then we would get a contract from the funder, and that would give us more specific expectations and ways that we would need to be accountable. Often, we would be reporting, that might be how we store our records, that might be how we communicate with the funder or how we announce the grant award as far as their communication plan.

Thus, to the manager, several accountability expectations are even communicated to Agency C at the beginning of a grant contract. Having knowledge of performance and accountability expectations more likely helps Agency C determine whether to proceed with the contract or not.

Like the manager, the board member acknowledged that funders, for the most part, outlined their expectations in grants, stating that "a grant will typically tell you exactly how the funds you are awarded will have to be used." The board member indicated that the funders' expectation helps Agency C determine whether to receive the funds in question or otherwise especially when the mission is at stake. To the board member, Agency C's mission remains important:

> A grant will typically tell you exactly how the funds you are awarded will have to be used. For example, if you apply for a grant instead of unrestricted community contributions, [you] usually know their expectations upfront. So, an organization can decide whether these grants forward our mission or require us to do so many other

offshoots that are not mission driven. It depends on issues closest to their heart, so they would like to give this money and have it used towards the education program.

> We would like it if givers say I would like to give this unrestricted money to be used in an area where there is need. Or others focus big on funding the endowment for an organization. We generally do not have donors that say, show me exactly what you have done with my donation, but get a lot of that information from GuideStar.

Thus, although not all funders have strict expectations, to the board member, having flexible funders enables Agency C to use their discretion in allocating the funds where relevant.

The staff member similarly explained with an example of one of Agency C's funders and what constitutes the funder's expectations:

> Yes. So I know of one of the grants that we get from a hospital or a medical organization. We have a specific set of questions they want us to ask, like medical questions with clients. They also want to know if [clients] have medical needs so that we can help them with some medical services…. they expect that they are living in the shelter with no medical needs.

All participants suggested that funders had different expectations; however, responses varied from one another slightly in terms of specific funder expectations. In general, all three participants emphasized the presence of funders' accountability expectations in grant contracts. This response supports the literature concerning how human services nonprofit organizations have accountability expectations because they rely on funders (Benjamin, 2012; LeRoux, 2009; Soysa et al., 2016; Thompson, 2010). Again, results relate to the resource dependency theory regarding funders' influence on funded human services nonprofit organizations (Pfeffer & Salancik, 1978).

Enforcing Compliance. Funders had expectations for Agency C and enforced compliance was a theme that was evident in the interview. There was a consensus among the manager, staff member, and board member that funders enforce compliance; however, they have never experienced any consequence for noncompliance because they followed funder accountability expectations since they perceived funders could enforce compliance with consequences. For example, the staff member thought that funders enforced compliance and even used punitive measures where necessary, but was convinced Agency C did terrific work to avoid any consequences:

> What I think they expect from us is documentation. Whether we were fully able to comply with what they asked, like when we get audited, funders want to see everything documented even if something did happen or not; they want it to be well documented. If we had a negative audit, that would be bad because we could definitely lose the funding. Not that I have ever heard of [this occurring], and our audits are always really good. I have been here for six years, and we have always had a good audit in that time.

Thus, throughout her time with Agency C, she has not seen their organization experience any funder withdraw funds or issue any punitive measures based on how well they comply with funder expectations.

The board member also felt that funders enforced compliance. However, she mentioned that some funders were more particular about their expectations than others.

> I imagine they expect some compliance. When we do our audit, they go through all of that rigorously; so money that came in for X was spent on X or Y, and all those reports will come out in the audit… reported through all those websites, and we have had a very clean audit over the past ten years that I have been involved. So I imagine they expect us to do what [we] say we [Agency C] will do. Some donors are very passionate about certain parts of the organization and do not mind us bringing in an expert, which will reflect on the overhead cost, but some do not and want it to be directly service driven.

Like the staff member, she further touted Agency C's records regarding their ability to remain accountable to funders such that funders will have no cause to even apply consequences. Thus, their outstanding accountability has occurred at least for the time she has worked with Agency C. She explained:

> I have never seen funding [been withdrawn or reduced] …again, I work with folks who know how to deliver, but I am sure there are anecdotal stories…. I have seen moments where board members and donors have disagreed, and it has inspired hot debates and conversations, but I have never seen it result in a donor taking their funds away in retribution. We really have a wonderful community of support because it is such a well-run organization.

The manager reiterated that their funders enforced compliance, but they all do so differently. The federal government, particularly, emerged as the funder likely to employ punitive measures in enforcing compliance, especially if Agency C failed to adhere to the funder's expectations:

> Each of them has a different way that they [enforce compliance]. Some funders require a report at different intervals, sometimes monthly or quarterly, or sometimes twice a year or annually. They often ask us if we have not met certain metrics to explain, so sometimes, they may accept those explanations and move along. Moreover, sometimes some funders might reach out to us again and have us explain verbally a little bit more what is happening, or they might have a system where they do a monitoring visit to look at us or talk to us about procedures or our finance document, and the funders will indicate whether they have concerns or findings in our files.

According to the manager,

> Fortunately, we do not have to deal with that too much but potentially what that can be for the federal funds like if there is an issue found where money was spent that was not eligible then you would have to pay that money back to the government.

Again, there was also an indication that some Agency C funders address noncompliance through alternative means and so,

> At other times we might just have to demonstrate that we educate the staff about a particular procedure, maybe write memos and document training, we have not had too much of those. Sometimes we must have additional training, or the funder wants to meet with us to explain something further.

Funders enforced compliance according to their preference and it is not surprising that the federal government emerged as the stricter funder because they are one of the major supporters of Agency C.

This finding corroborates the literature that there are possible consequences or penalties when nonprofit organizations fail to comply with their funder's accountability demands (Brown & Moore, 2001; Ebrahim, 2005). A possible explanation is because resources are made available to these human services' nonprofit organizations. Perceiving such punitive measures tends to generate responsiveness to funder expectations, and this links back to the resource dependency theory in terms of where there is a perception of funder consequence (Pfeffer & Salancik, 1978). In summary, perceived consequences impact the nonprofit organization's responsiveness to expectations. Whenever funds are withdrawn, it may seem that the human services organization has been punished, but the clients are the ones who bear the brunt.

Client Expectations. The theme of *client expectations* manifested as participants expressed that their clients utilize the opportunity to hold Agency C accountable when necessary. There was a consensus between the staff member and the manager that clients utilized grievance when situations and services did not turn out as promised or expectations were met. For example, while the manager mentioned that Agency C clients could use internal and possibly external means to hold Agency C accountable, she added that it seldom occurred:

> They utilize our grievance process, if they are unhappy with the decision that's made or have a concern about something concerning the service delivery, they can submit a grievance in writing, and then that issue gets raised with the appropriate supervisor, and it goes up the chain of command.

The manager felt grievance procedures were available such that,

> If the client does not feel like their issue is being addressed as they would like, they can utilize that… Sometimes, occasionally they would get upset and contact some of our

> funders, contact Wavy 10 [news], contact United Way, or try to get an external person involved to help advocate for them. That is very unusual, but occasionally that would happen.

Clients reaching out to funders and even the media to register their displeasure appears to be the most effective way they felt their complaints would be heard or addressed.

Similarly, the staff member also shed light on how clients hold them accountable through submitting a grievance. However, this participant mentioned that Agency C has some expectations for their clients concerning their participation in getting the needed services:

> I think that if there was something that we do like a client case management agreement that we both sign in the beginning. And it pretty much states what I am going to do and what they are going to do, and we sign it. There are also agreement procedures, so if they do not feel like I am doing what I am supposed to do on my end, then we have a way where you can write to my supervisor, so if they feel like we are not meeting our end of the deal, they do that.

One of the participants had no idea how clients held their organization accountable. In general, participants repeated that clients register accountability expectations through grievances. The client's ability to hold Agency C accountable helps keep the service providers in check though not the same way as funders. Clients are also a resource that Agency C depends on for their survival; therefore, the clients demand accountability as well.

Mission/Client Needs. The theme of mission/client needs emerged from the interviews, and it appeared that Agency C was committed to achieving its mission because they kept emphasizing their mission. This theme manifested in participants' responses regarding their performance metric and how to navigate funding activities to ensure that mission is accomplished. The manager and the board member felt that receiving funds from different funders helps ensure they focus on their goals and ultimately prioritize their mission/clients. For example, the manager explained the reason for accessing alternative funding is to provide comprehensive services to Agency C clients, which otherwise would not be available should they only rely on government funding:

> So, part of what our strategy at [Agency C] is like, I talked about the diverse funding from both private and government. Part of why we do that is that there are limitations with what we can do with the government funds, so we utilize the private funds to fill in the gaps. So, for instance, our Housing and Urban Development funds might pay for one case management meeting per month based on how much money we have, but we feel like we need to meet with them weekly, and so we can manage that because we use private funds to fill in and match the government grants.

Thus, in essence, Agency C recognizes the importance of fulfilling clients' needs and ultimately their mission; therefore, a possible way to realize that goal will be through the support of other funders. Like the manager, the board member elaborated on the relevance of prioritizing their mission as opposed to focusing on generating funding:

> We are always making sure that we do not have one of those details in the log, that suddenly, the organization grows, the funding grows [yet] that beautiful mission that inspired it all gets left behind. Especially the changing force in the governmental money. Every administration has a different priority, and when it comes to housing and stability, that becomes tricky because some people are into rapid rehousing

As a result, she expressed that some funding opportunities are scrutinized,

> How do we make sure that our funding mix reflects that and gives us the freedom to do those things that are needed? If anything, I think that will start pushing people in the homeless services industry to really try to diversify income sources and diversify into unrestricted funding sources, but it is scary because if you are cut off from huge funding sources such as the government, you will have your freedom to do what you wish, but there is now this gap that you must make up for.

Despite the board member's optimism regarding agencies learning to solicit funding from several other funders, she expressed the fear of losing that future funding. Again, losing funding will greatly impact the services clients receive.

Cross Case Analysis

All three human services nonprofit organizations had several themes in common, mainly because they were all in the human services space, which was previously meant for the government. For the most part, diverse funder support, metrics, funder expectations, mission/client needs, and enforcing compliance emerged in all cases except for lack of flexibility which only emerged in the case of Agency B.

Specifically, Agency A, Agency B, and Agency C exhibited responsiveness to funder demands and clients' needs/organizational mission when measuring performance. All three cases showed commitment to their organizational mission, partly due to the performance metrics funders demanded. According to the participants, grant contracts had stipulated performance measurement requirements which these organizations had an obligation to observe. In fact, all three organizations often employed performance metrics based on the services offered to their clients. Output measures were mainly related to resources allocations, while the outcomes related to the changes were achieved from engaging the services of all three nonprofit organizations. It appeared the performance metrics focused on clients' needs because those were metrics funders expected. Measuring outcome was very critical because the organization's needed to determine the effect of the services on their clients or what they accomplished from services offered to their clients. All clients were a significant part of the human services organizations' resource since they underwent a transformation to realize outcomes.

All three agencies had similar categories of funders offering financial and other resources to support their activities. However, Agency B charges fees for a few services such as long-term therapy and contracts with schools. Perhaps, without the support of these external funders, all three human services organizations will not survive because they are nonprofit organizations that basically may have insufficient funds. For instance, the manager from Agency A admitted that "it is a variety of funding sources." The first manager at Agency B noted that "we have a lot of different funding sources." Again, the staff member from Agency C shared that "our organization gets a mix of federal and private funding." By relying on other avenues for survival, these human services nonprofit organizations were more likely to be influenced by these funders. At the same time, it was evident that they utilized their diverse support to augment the funds received from others, a strategy very critical to managing funder influence either implicitly or explicitly. Although all three organizations had diverse funder support, Agency C emphasized utilizing diverse funder support to offset funder influence. The federal government emerged as the funder with the most influence for the agencies so long as they remained the major funder.

Funder expectations were also prevalent in Agency A, Agency B, and Agency C's experiences. In all three cases, funder expectations were instrumental in their performance measurement since all three human services organizations were obligated to adhere to their funder's performance expectations and other conditionalities. For example, the Agency A manager mentioned, "we use metrics that come from the agencies that we are getting our funding from because the federal government, if you do not follow their rules and regulations, you will lose funding." For Agency A, the government emerged as the funder with the strictest expectations. Agency B had a similar experience, as the first manager stated that "each grant has its outcomes, so here are about eight pages from that outcome that we have both qualitative and quantitative that we track as far as victims served and services provided. The experience of Agency C was not different, so the manager expressed that "each of our funders often requires different output and outcomes for us to collect." It seemed Agency A, Agency B, and Agency C could seldom include other performance metrics they deemed vital due to different circumstances. Unlike Agency B and Agency C, the availability of funds determined if they could include other metrics not specified by their funder. Agency C only mentioned that they included metrics they considered relevant.

In order to ensure that funded organizations adhered to accountability and performance measurement, funders enforced compliance. The funder employed oversight measures such as auditing, documenting, and performance reporting. Only Agency B had experienced firsthand the withdrawal of funds, which occurred because funds were utilized for unapproved purposes. Agency A and C perceived their funders were likely to use punitive measures if they failed to comply with funder expectations. Probably, their perceived consequence contributed to their responsiveness to funder expectations to avoid possible withdrawal of funding, budget cuts, or refunds.

Further there was a strong commitment to organizational missions to various mission/client needs from all three cases. The importance of organizational mission/client needs to these human services organizations manifested in several nuanced ways. For Agency B and C, their services were aimed at satisfying clients' needs and, ultimately, the organizational mission. Agency A and B emphasized that their performance measures were based on their organizational mission and were the primary determinant of performance measurement. Agency A exhibited their commitment to their clients' needs through their needs assessments to address identified needs appropriately. Agency C expressed that its mission embodies and represents services offered to their clients and performance measures. Similarly, Agency B was focused on serving "underserviced populations and that we are mission-driven and not funding driven." In Agency B and C, funders with objectives that do not align with the mission are rejected. Thus, much as funding remains a critical resource, these organizations focus on their clients, which remains the main objective.

Agency B experienced a lack of flexibility from their funders. Agency B participants felt that funders had restrictions that hindered offering comprehensive services to their clients. The lack of flexibility is another control mechanism these funders employed. To reduce the impact of such restrictions, especially from government funders, organizations seek different funds to increase the number of times they attend to their clients as resource dependency theory (Pfeffer & Salancik, 1978).

Resource dependency theory does not state how organizations will balance their stakeholders' expectations. However, the theory was used to arrive at this conclusion in the study. Agency A, Agency B, and Agency C prioritized the goals of funders whose expectations were aligned with client needs. This manifested in their performance metrics, how these human services agencies diversified funding, and how they were responsive to funders to continue receiving funding, since clients' needs were also a priority to most funders.

It was observed that missions and clients' needs were considered a representation of the other. In other words, Agency A, Agency B, and Agency C consider mission as a symbol of how they intend to address clients' needs and thus there is no difference between the two. In the next chapter I will discuss the conclusion/summary, limitations, contributions, and suggestions for future research.

CHAPTER V

CONCLUSIONS

The purpose of this research was to examine what performance metrics human services nonprofit organizations employ in demonstrating accountability and explore the extent to which funders' demands or clients' needs/organizational missions are considered in measuring performance using resource dependency theory (Pfeffer & Salancik, 1978). This research became necessary because contending resource provider demands could threaten human services nonprofit organizations' missions in general (Cornforth, 2014, Jones, 2007; Ebrahim, 2003; Hawkins, 2014). Again, researchers contend that human services organizations depend more on external resource providers for the resources (Grønbjerg 2001; Smith, 2017) and, performance measurement is a mechanism to demonstrate accountability. Consequently, I examined those assertions to determine the performance metrics human services nonprofit organizations employed to demonstrate accountability and determine how these human services nonprofit organizations could balance different stakeholder accountability demands. To achieve this purpose, the following research questions were answered:

- What performance metrics are human services nonprofit organizations using, and are these human services nonprofit performance metrics aligned with the clients' needs/organizational missions or funders' demands?
- Why do human services nonprofit organizations link the performance metrics with the client's needs/organizational missions or funders' demands?
- How do human services nonprofit organizations balance different stakeholders' demands in deciding what performance metrics to utilize in measuring performance?

I used the multiple case study method (Stake, 2005) to explore stakeholders' impact on human services nonprofit organizations' performance measurement and accountability. The data sources employed included interviews, annual reports, and performance metrics. I analyzed the data with initial coding, pattern coding (Saldaña, 2016), and content analysis (Insch et al., 1997). Several themes emerged to answer the research questions, including diverse funder support, metrics, funder expectation, clients' expectation, mission/client needs, consequences and lack of flexibility.

First, all three human services nonprofit organizations had diverse funder support from local government, state, and federal government, including donors, service fees and foundations. The support from these funders enables the organizations to offer services to their clients. However, in all three cases, the federal government support was more prevalent than other funders, funding from the alternatives like donors and foundations helped augment the resources received from one another. The alternative sources also helped curb funder influence and reduce over reliance on a single funder.

The organizations' performance measures were dominated by output and outcome with some input like financial information. Results revealed that these metrics were related to the clients' needs and organizational missions (Carman, 2009; Carman & Fredericks, 2008; Fine et al., 2000; LeRoux & Wright, 2010; Sawhill & Williamson, 2001; Thompson, 2010). Both funders and clients had accountability expectations for the nonprofit organizations irrespective of the resource they offered to the nonprofit organizations. However, unlike previous research, in the current study, I discovered that not all resource providers specify the performance metrics nonprofit agencies must use except for government funders. The nonprofit organizations aligned performance metrics with clients' needs/organizational missions since funders' demands aligned with clients' needs/organizational missions. The human services nonprofit organizations achieved this through these factors such as funder expectations, clients' needs, consequences, and client need/organizational mission. Most importantly, they utilized strategic goals to focus on organizational mission.

Funders expected funded nonprofit organizations to adhere to their accountability expectations as stipulated in their grant contracts. As a major funder of the human services nonprofit organizations, it was not surprising that the government has stricter demands for accountability with defined performance metrics and this was similar to the findings in the literature. Donors, including other funders, only had implied expectations in that there was no stipulated performance measure for the nonprofit organizations.

These funder expectations had attendant consequences that prevented the organizations from deflecting their attention and focusing on what funders and clients desired. Additionally, on their part, organizations were committed to serving their clients and achieving their mission.

The resource dependency theory is silent on how human services nonprofit organizations would balance their stakeholder demands (Greiling and Stötzer, 2016); however, it laid the logical foundation for harnessing how organizations balance these pressures. In this study, I discovered that the human services nonprofit organizations balanced these pressures through identifying alternative resources or having diverse funders to assess more resources to augment the support major funders offered. Again, perceived consequences for noncompliance to funders' performance and accountability demands contributed to the human services nonprofits' ability to adhere to funder expectations, which encompassed client needs/organizational mission.

Mainly, the funder specified performance metrics focused on the clients and, ultimately, organizational missions. Although funders specified the performance metrics, such performance expectations contributed to nonprofit organizations' ability to balance stakeholder demands.

Research and Theoretical Contributions

This dissertation contributes to the growing body of literature on nonprofit accountability and performance measurement. Findings from this research contribute to theory and practice.

Reliance on external funders generates funder influence which has been attributed to one of the leading contributors to mission drift. Mission drift tends to obscure or defeat the purpose of establishing human services nonprofit organizations. Human services nonprofits are influenced by their funders because they must account for the resources received. However, Agency A, Agency B, and Agency C were committed to achieving their clients' needs/organizational missions. This research demonstrated that organizations did not experience mission drift for a couple of reasons. First, these organizations managed funder influence and augmented the funds available to offer holistic services and avoid dependence on one funder. Second, the organizations focused on their organizational missions/clients' needs utilizing strategic plans. They prioritized funders with objectives that conformed to achieving clients' needs/organizational missions. Agency A, Agency B, and Agency C were committed to achieving their clients' needs/organizational missions.

The literature scarcely considered clients as significant resources to human services nonprofit organizations. This dissertation argues that clients are also a resource without which organizations could not operate and could influence human services organizations. Considering the metrics utilized by Agency A, Agency B, and Agency C, apart from financial input, clients were an integral part of the resources that were transformed from one condition to another to realize desired outcomes (Hassenfeld, 2010). In essence, it would have been impossible for these human services nonprofit organizations to achieve any outcomes if funds were the only resource at the organizations' disposal. As was discovered in the results, Agency A, Agency B, and Agency C shared in the conviction that clients had accountability expectations and could enforce such expectations provided the organizations did not meet their expectations. The possibility of clients expressing their dissatisfaction with services rendered to them suggests that clients could also influence these human services nonprofit organizations. Although both clients and funders could influence these organizations, they exercise their influence differently. Thus, by perceiving clients as critical resources to human services organizations' survival, the organizations will be responsive to their needs and expectations, leading to the achievement of the organizational mission.

Little research exists on how nonprofit organizations balance funders' demands and expectations and clients' needs/missions. Therefore, this research amplifies the sparse literature that sheds light explicitly on the nonprofit organizations' clients' needs/organizational mission in the accountability performance measurement debate. The literature demonstrates that imbalance in attending to nonprofit stakeholder needs and expectations defeats nonprofit human services organizations' fundamental purpose. Therefore, the research explored how human services nonprofit organizations prioritize their resource provider demands. Agency A, Agency B and Agency C ranked the funders whose demands and expectations conformed to achieving organizational missions first. Thus, invariably achieving clients' needs. Results, showed that even when these human services nonprofit organizations prioritized funder demands, clients' needs, expectations, and ultimately organizational goals were equally prioritized. This demonstrates the importance of funders to human services nonprofit organizations and how clients will be prioritized. Thus, the resource dependency theory has suitably helped understand the relationship between the resource providers and nonprofit organizations although the theory was silent on how organizations balanced stakeholder expectations.

Third, nonprofit organizations and performance measurement demands were not studied in these specific United Way Partner human services nonprofit organizations in the Hampton Roads region. The findings suggest that human services nonprofit organizations navigated their resource provider relationship in a like manner. Again, the comparative case study approach helped to understand the case of individual United Way Partner human services organizations within Hampton Roads and unearth the similarities and differences in their experience with their resource providers and their accountability demands. The dissertation brought insight into the influence resource providers may have on funded organizations. Resources offered to the human services organizations enabled human services agencies to thrive. Funders, especially the government, played an instrumental role in how human services nonprofits commit to their organizational mission through prioritizing clients' needs.

Practical Contributions

The research presents salient information to practitioners such as human services nonprofit organizations practitioners, and funders alike concerning their clients' needs and organizational missions. I applied the resource dependency theory to explain the relationship between resource providers and human services nonprofit organizations and the resulting control and influence, especially in their performance measurement and accountability. Results revealed that through diversifying funders, resource provider influence is minimized and dependency on one funder is reduced.

Second, I investigated the resource providers' influence regarding funder accountability expectations. Results indicated that funders' performance measures are aligned with human services organizations' clients' needs/organizational mission. Additionally, it was discovered that the performance metric and who decides it are crucial in revealing whether performance aligns with the purpose of the human services nonprofit organizations. Since these organizations were rely on external resources and performance measurement serves as the mechanism to show accountability, results from this study encourage nonprofit human services organizations practitioners to be more thoughtful about the performance measurement that reflects the purpose of establishing the organizations.

Human services nonprofit organizations will continually offer services to their clients at minimal to no fees, which means funders will continually provide their resources. However, in an attempt to hold the organizations accountable, the government must allow flexibility and participation in performance measurement decisions.

Future Research

This study could have benefitted from a comparison between the demands of previous funders and current funders, but their funders had remained the same over the years; therefore, future research could compare the funder demands in one year and the next provided the funders changed over time. The literature emphasizes that human services nonprofit organizations rely on several funders (Gazley & Brudney, 2007) with competing demands (Herman & Renz, 2008). These demands could change or funders could change from one year to the next. For this reason, comparing funders' performance measurement and accountability demands in one year and another will help to determine differences in the performance metrics used in a particular year and the next. Such studies will help determine the trend in performance metrics when nonprofit organizations have specific funders versus the other and its impact on services offered to clients.

This dissertation discovered that although human services nonprofit organizations are dependent on different funders (Grønbjerg, 2001; Smith, 2017), the organizations did not experience mission drift. Unlike human services nonprofit organizations, other nonprofit organizations may not be dependent on external sources like human services nonprofit organizations. Therefore, future studies can compare performance measurement and accountability demands of human services nonprofits in Hampton Roads and funded nonprofits in another context. Such studies will help to determine if other nonprofit organizations that are not dependent on external funders do experience mission drift or not and how they navigate their existing resource provider relations. Such research will provide insight and contribute to our understanding of nonprofit organizations' accountability and performance measurement.

Future studies could explore the perception of clients and nonprofit organizations practitioners on the extent to which clients are considered a resource and how clients can influence these organizations. Such as study will shed light on the importance of clients and how they are perceived.

Limitations of the Research

The research has certain limitations. Some of these limitations are as follows. First, transferability (Hays & Singh, 2012) may be limited to those nonprofit human services organizations with similar funders in that nonprofit organization with different funders may have different accountability experiences. Results are limited to nonprofit organizations with similar funders for several reasons. The literature noted that human services nonprofit organizations are the most dependent on external funders for their resource needs, and these funders may have different expectations. I conducted this research during the COVID-19 pandemic, and the human services nonprofit organizations that participated in this research may have received more funding because of the impact of the pandemic. Organizations did not experience mission drift because of their funders' demands. Another reason was that organizations utilized alternative resources and demonstrated commitment to organizational mission; however, this experience might not be the case for all nonprofit organizations because other conditions such as lack of alternative funding, and unfavorable funder demands could play a role.

Second, except for one participant, all other participants did not engage in the member checking process when I sent the transcripts and analyses to participants for verification. The member checking process was intended to corroborate participant responses during the interview process to boost the validity of the results. While participants were offered the opportunity to review the analyzed data, only the board member from Agency A participated in the member checking exercise. Perhaps the time lapse between the interview process and the time report was sent to interviewees could have impacted their inability to validate or refute the analyzed data. The lack of participation of interviewees impacts research validity because the analyses were not confirmed or denied by the participants.

Recommendations for Practice

Some human services nonprofit organizations experienced a lack of flexibility in funders' demands, especially services rendered to clients. Results revealed that organizations could manage stakeholder influence by reaching for alternative resources. Therefore, human services nonprofit organizations should take advantage of the opportunity to reach diverse funders to reduce dependence on one or two funders. By utilizing diverse funders, they could complement the services offered to clients. While reaching for diverse funding opportunities, human services nonprofit organizations should not lose sight of the expectations of these funders because their objectives might not be congruent with the mission of human services organizations. For example, funders' performance expectations will provide insight to human services nonprofit organizations in terms of funders' objectives so organizations can identify objectives that do not conform to achieving their organizational mission. For this reason, funding with objectives that threaten human services nonprofit organizational missions/clients' needs should be avoided.

Human services nonprofit organizations will continue to rely on their stakeholders for their resources needs; therefore, funders must allow flexibility and permit discretion in their operations when necessary. Since human services nonprofit organizations directly encounter clients their active participation in performance metrics decisions is critical to enhancing innovation and creativity. Performance measurement will be performance based. Therefore, funders and nonprofit organizations could collaborate on identifying performance metrics deemed essential to the organizations' progress because the practitioners have firsthand information on their operations. Since clients and organizations are considered the focus of human services, nonprofit organizations, resource providers, and nonprofit organizations have the responsibility to ensure performance metrics align with the needs of their clients. The performance metrics will reflect the services human services nonprofit organizations offered to their clients.

REFERENCES

Alexander, J., Brudney, J. L., & Yang, K. (2010). Introduction to the symposium: Accountability and performance measurement: The evolving role of nonprofits in the hollow state. *Nonprofit and Voluntary Sector Quarterly*, 39(4), 565-570. https://doi.org/10.1177/0899764010369662.

Akingbola, K. (2013). A model of strategic nonprofit human resource management. Voluntas: *International Journal of Voluntary and Nonprofit Organizations*, 24(1), 214-240. https://doi.org/10.1007/s11266-012-9286-9.

Anheier, H. K. (2014). *Nonprofit organizations: Theory, management and policy*. (2nd ed.). New York NY: Routledge.

Atkinson, A. A., Waterhouse, J. H., & Wells, R. B. (1997). A stakeholder approach to strategic performance measurement. *Sloan Management Review*, 38(3), 25-37.

Beamon, B. M., & Balcik, B. (2008). Performance measure in humanitarian relief chains. *International Journal of Public Sector Measurement,* 21(1), 4-25. http//doi.org/10.1108/09513550810846087.

Benjamin, L. M. (2012). Nonprofit organizations and outcome measurement: From tracking program activities to focusing on frontline work. *American Journal of Evaluation*, 33(3), 431-447. http//doi.org/10.1177/1098214012440496.

Berlan, D. (2018). Understanding Nonprofit missions as dynamic and interpretative conception *Nonprofit Management and Leadership*. https//doi.org/10.1002/nml.21295.

Braun, S., Wesche, J. S., Frey, D., Weisweiler, S., & Peus, C. (2012). Effectiveness of mission statements in organizations- A review. *Journal of Management & Organization*, 18(4), 430-444. https///doi.org/10.5172/jmo.2012.18.4.430.

Brown, D. L., & Moore, M. H. (2001). Accountability, strategy, and international nongovernmental organizations. *American Journal of Education*, 30(3), 569-587. https//doi.org/10.1177/0899764001303012.

Buckmaster, N. (1999). Associations between outcome measurement, accountability and learning for nonprofit organizations. *International Journal of Public Sector Management*, 12, 186-197. https//doi.org/10.1108/09513559910263499.

Campbell, D. (2002). Outcome assessment and the paradox of accountability. *Journal of Nonprofit Management and Leadership*, 12(3), 243-259. http//doi.org/10.1002/nml.12303.

Candler, G., & Dumont, G. (2010). A nonprofit accountability framework. *Canadian Public Administration*, 53(2), 259-279. http//doi.org/10.1111/j.1754-7121.2010.00126.x.

Carman, J. G. (2007). Evaluation practice among community-based organizations: Research into reality. *American Journal of Evaluation*, http//doi.org/10.1177/109821400629623.

Carman, J. G., & Fredericks, K. A. (2008). Nonprofits and evaluation: Empirical evidence from the field. In J. G. Carman & K. A. Fredericks (Eds.), *Nonprofits and Evaluation. New Directions for Evaluation*, 119, 51-71. http://doi.org/10.1002/ev.268.

Carman, J. G. (2009). Nonprofits, funders, and evaluation accountability in action. *The American Review of Public Administration*, 39(4), 374-390. http//doi.org/10.1177/0275074008320190.

Carman, J. G., & Fredericks, K. A. (2010). Evaluation capacity and nonprofit organizations Is the glass half-empty or half-full. *American Journal of Evaluation*. 31(1), 84-104. http://doi.org/10.1177/1098214009352361.

Carnochan, S., Samples, M., Myers, M., & Austin, M. J. (2014). Performance measurement challenges in nonprofit human services organizations. *Nonprofit and Voluntary Sector Quarterly*, 43(6), 10-14. http://doi.org/10.1177/0899764013508009.

Christensen, R., & Ebrahim, A. (2006). How does accountability affect mission: The case of a nonprofit serving immigrants and refugees. *Nonprofit Management & Leadership*, 17(2), 1-30. http://doi.org/10.1002/nml.143.

Cleary, M., Horsfall, J., & Hayter, M. (2014). Data collection and sampling in quantitative research: Does size matter. *Journal of Nursing*, 70(3), 473-5. http://doi.org/10.1111/jan.12163.

Coe, C. K., & Brunet, J. R. (2006). Organizational report cards: Significant impact or much ado about nothing. *Public Administration Review*. 66(1), 90-100. http://doi.org/10.1111/j.15406210.2006.00558.x

Colyvas, J. A. (2012). Performance metrics as formal structures and through the lens of social mechanisms: When do they work and how do they influence. *American Journal of Education,* 118(2), 510-516. http://doi.org/10.1177/0899764006290789.

Cornforth, C. (2014). Understanding and combating mission drift in social enterprises. *Social Enterprise Journal,* 10(1), 3-20. http://doi.org/10.1108/SEJ-09-2013-0036.

Crawford, P., & Bryce, P. (2003). Project monitoring and evaluation: A method for enhancing the efficiency and effectiveness of aid project implementation. *International Journal of Project Management*, 21(1), 363-373. http://doi.org/10.1016/S0263-7863(02)00060-1.

Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches.* (4th Ed.). Sage Publications Ltd.

Creswell, J. W., & Miller, D. (2000). Determining validity in qualitative inquiry. *Theory into Practice*, 3(9), 124-130.

Dan, M., & Crisan, M. (2018). Performance management tools used in NPOS – A literature review. Managerial challenge of the contemporary society, 11(2), 5-9.

Davis, G. F., & Cobb, J. (2010). Resource dependence theory: Past and future, research in the sociology of organizations. 28, 21-42. http://dx.doi.org/10.1108/S0733-558X (2010)0000028006.

Directory of charities and Nonprofit organizations. (n.d.) https://www.guidestar.org/NonprofitDirectory.aspx?cat=5.

De Lancer Julnes, P., & Holzer, M. (2001). Promoting the utilization of performance measures in public organizations: An empirical study of factors affecting adoption and implementation. *Public Administration Review*, 61(16), 693-708. https://doi.org/10.1111/0033-3352.00140.

De Lancer Julnes, P., (2006). Performance measurement: An effective tool for government accountability? The debate goes on. *Evaluation,* 12(2), 219-235. http://doi.org/10.1177/1356389006066973.

De Lancer Julnes, P., & Holzer, M. (Eds). (2008). *Performance measurement building theory, improving practice.* An ASPA Classics Volume. Amon, New York: M. E. Sharpe

Ebrahim, A. (2003). Making sense of accountability: Conceptual perspective for northern and southern nonprofits. *Nonprofit Management & Leadership*, 14, 191-212. https://doi.org/10.1002/nml.29.

Ebrahim, A. (2005). Accountability myopia: Losing sight of organizational learning. *Nonprofit and Voluntary Sector Quarterly*, 34, 56-87. https://doi.org/10.1177/0899764004269430.

Ebrahim, A., & Rangan, K. (2010). The limits of nonprofit impact: A contingency framework for measuring social performance (Working Paper, No. 10-099). https://www.hbs.edu/faculty/Publication.

Ebrahim, A., & Battilana, J., & Mair, J. (2014). The governance of social enterprises: Mission drift & accountability in hybrid organizations. *Research in Organizational Behavior*, 34, 81-100. http://doi.org/10.1016/j.riob.2014.09.001.

Eisinger, P. (2002). Organizational capacity and organizational effectiveness among street level food assistance programs. *Nonprofit and Voluntary Sector Quarterly*, 31(1), 115-130. https://doi.org/10.1177/0899764002311005.

Fine, A. H., Thayer, C. E., & Coghlan, A. T. (2000). Program evaluation practices in the nonprofit sector. *Nonprofit Management and Leadership*. https://doi.org/10.1002/nml.10309

Flyvbjerg, B. (2006). Five misunderstandings about case-study research. *Qualitative Inquiry*, 12(2), 219-24. http://doi.org/10.1177/107780045284363

Froelich, K. A. (1999). Diversification of revenue strategies: Evolving sesource dependence in nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly*, 28(3), 246-264.

Frumkin, P., & Andre-Clark, A. (2000). When missions, markets, and politics collide: Values and strategy in the nonprofit human services. *Nonprofit and Voluntary Sector Quarterly*, 29(1), 141-163. http://doi.org/10.1177/0899764000291S007.

Gazley, B., & Brundney, J. L. (2007). The purpose and perils of government-nonprofit partnership. *Nonprofit and Voluntary Sector Quarterly,* 36(3), 389-415. http://doi.org.10.1177/0899764006295997.

Government performance results and modernization act of 2010. (2011). Public law 111 52 124 Stat. 3867. https://www.congress.gov/111/plaws/publ352/PLAW-111publ352.pdf.

Greiling, D., & Stötzer, S. (2016). Accountability reporting in Austrian nonprofit organizations. more than compliance instrument. *PAQ Summer*.

Grønbjerg, A. K. (1991). Managing grants and contracts: The case of four nonprofit social service organizations. *Nonprofit and Voluntary Sector Quarterly*, 20, 1. http://doi.org/10.1177/089976409102000103.

Grønbjerg, A. K. (2001). The U.S. nonprofit human service sector: A creeping revolution. *Nonprofit and Voluntary Sector Quarterly*, 30(20) 276-297. http://doi.org/10.1177/0899764001302006.

Guo, C., & Acar, M. (2005). Understanding collaboration among nonprofit organization: combining resource dependency institutional, and network perspective. *Nonprofit and Voluntary Sector Quarterly,* 34(3), 340-361. http://doi.org/10.1177/0899764005275411.

Gupta, S., & Zeithaml, V. (2006). Customer metrics and their impact on financial performance. *Marketing Science*, 25(6), 718-739. http://doi.org/10.1287/mksc.1060.0221.

Hansenfeld, Y. (2010). Attributes of human services organizations. In A. Hansenfeld (Eds.), *Human Services as Complex Organizations* (2^{nd} Ed., pp. 9-11). Sage Publications.

Hawkins, P. H. (2014). Diversity for nonprofits: Mission drift or mission fulfilment. *Journal of Diversity Management*, 9(1), 41-50. https://doi.org/10.19030/jdm.v9il.8621.

Hays, D. G., & Singh, A. A. (2012). *Qualitative inquiry in clinical and educational settings*. New York, NY; Guilford Press.

Herman, R. D., & Renz, D. O. (2004). Doing things right: Effectiveness in local nonprofit organizations, a panel study. *Public Administration Review*, 64(6), 694-704. http://doi.org/10.1111/j.1540-6210.2004.00416.x

Herman, R. D., & Renz, D. O. (2008). Advancing nonprofit organizational effectiveness research and theory: Nine theses. *Nonprofit Management and Leadership*, 18(4), 399-415. https://doi.org/10.1002/nml.195

Hoefer, R. (2000). Accountability in action: Program evaluation in nonprofit agencies. *Nonprofit Management and Leadership*, 11, 167-177. http://doi.org/10.1002/nml.11203.

Insch, G. S., Moore, J. K., & Murphy, L. D. (1997). Content analysis in leadership research: Examples, procedures, and suggestions for future use. *Leadership Quarterly*, 8(1), 1-25.

Jenkers, K., & Meehan, W. F. (2008). Curbing mission creep. *Stanford Social Innovations Review,* 6(1), 60-65. https://doi.org/10.48558/75BE-MA15

Jos, P. H., & Tompkins, M. E. (2004). The Accountability paradox in an age of reinvention: The perennial problem of preserving character and judgement. *Administration & Society*, 36(3), 255-281. https://doi.org/10.1177/0095399704263479.

Jones, M. B. (2007). The multiple sources of mission drift. *Nonprofit and Voluntary Sector Quarterly,* 36(2). http://doi.org/10.1177/0899764007300385.

Kanter, R., & Brinkerhoff, D. (1981). Organizational performance: Recent developments in measurement. *Annual Review of Sociology*, 7, 321-349. https://doi.org/10.1146/annurev.so.07.080181.001541.

Kaplan, R. S., & Norton, D. (1992). The balance scorecard: Measures that drive performance. *Harvard Business Review*, 70(1), 71-79

Kaplan, R. S. (2001). Strategic performance measurement and management in nonprofit organizations. *Management & Leadership*, 11(3). https://doi.org/10.1002/nml.11208.

Kearns, K. P. (1994). The strategic management of accountability in nonprofit organizations: An analytical framework. *Public Administration Review*, 54(2), 185-192. https://doi.org/10.2307/976528.

Khan, S., & Vanwynsberghe, R. (2008). Cultivating the under-mined: Cross-case analysis as knowledge mobilization. *Forum Qualitative Social Research*, 9(21), 34. http://doi.org/10.17169/FQS-9.1.334.

Kirk, G., & Nolan, S. B. (2010). Nonprofit statement focus and financial performance. *Nonprofit Management & Leadership*, 20(4), 473-490. http://doi.org/10.1002/nml.2006.

Kluger, M. P. (2006). The program evaluation grid: A planning and assessment tool for nonprofit organization. *Forum Qualitative Research*, pp. 33-44. https://doi.org/10.1300/J147v30n01_03

Lecy, J. D., & Van Slyke, D. M. (2012). Nonprofit sector growth and sensitivity: Testing theories of government support. *Journal of Public Administration Research and Theory*. http://doi.org/10.1093.

LeRoux, K. (2009). Managing stakeholder demands: Balancing responsiveness to clients and funding agents in nonprofit social organizations. *Administration & Society*, 41(2), 158-184, http://doi.org/10.1177/0095399709332298.

LeRoux, K., & Wright, N. S. (2010). Does performance measurement improve strategic decision making: Findings from a national survey of nonprofit social service agencies. *Nonprofit and Voluntary Sector Quarterly*, 39(4), 571-587, http://doi.org/10.1177/1098214014545828.

Lee, C., & Nowell, B. (2015). A framework for assessing the performance of nonprofit. http://doi.org/10.1177/109821401454828.

Liket, C. K., & Maas, K. (2015). Nonprofit organizational effectiveness: Analysis of best practices. *Nonprofit and Voluntary Sector Quarterly*, 44(2), 268-296. http://doi.org/10.1177/089976413510064.

McKeever, B. S. (2018). The nonprofit sector in brief: Public charities giving and volunteering. https://nccs.urban.org/publication/nonprofit-sector-brief-2018#the-nonprofit-sector-in-brief-2018-public-charities-giving-and-volunteering

Millar, M., & McKevitt, D. (2000). Accountability and performance management: An assessment of the Irish health care system. *International Review of Administrative Sciences*, 66(2), 285-296. https://doi.org/10.1177/0020852300662005.

Mitchell, G. E. (2012). The construct of organizational effectiveness: Perspectives from leaders of the international nonprofits in the United States. *Nonprofit and Voluntary Sector Quarterly,* 42(2) 324-345. http://doi.org/10.1177/0899764011434589.

Moxham, C. (2009). Performance measurement: Examining the applicability of the existing body of knowledge to nonprofit organizations. *International Journal of Operations & Production Management.* http://doi.org/10.1108/01443570910971405.

Murray, V. (2010). Evaluating effectiveness of nonprofit organizations. In David Renz (Ed), *The Jossey-Bass Handbook of Nonprofit Leadership and Management*. http://www.academia.edu/286276/Evaluating_the_Effectiveness_of_Nonprofit_Organizations

Nienhüser, W. (2008). Resource dependence theory: How well does It explain behavior of organizations. *Management Revue*, 19(12), 9-32. http://doi.org/10.5771/0935991520081-2-9

Ostrower, F. (2006). Foundation approaches to effectiveness: A typology. *Nonprofit and Voluntary Sector Quarterly*, 35(3), 510-516. http://doi.org?10.1177/0899764006290789.

O'Sullivan, E., Rassel, G., & Berner, M. (2008). *Research methods of public administrators*. Vol. 5th). New York: Pearson Longman.

Pfeffer, J., & Salancik, G. (1978). *The external control of organizations: A resource dependence perspective*. New York, NY: Harper & Row.

Poole, D. L., Nelson, J., Carnahan, S., Chepenik, N. G., & Tubiak, C. (2000). Program accountability quality scale (PAQS). *American Journal of Evaluation*, 21(1), 15-26. http://doi.org/10.101177/109821400002100102.

Poister, T. H. (2003). *Measuring performance in public and nonprofit organizations*. San Francisco, CA: Jossey-Bass.

Remler, D. K., and Van Ryzin, G. G. (2015). *Research methods in practice: Strategies for description and causation*. Sage Publication Inc.

Rihoux, B., & Lobe, B. (2009). The case for qualitative comparative analysis (QCA): Adding leverage for thick cross-case comparison. In D. S. Byrne, Charles C. Ragin (Eds.), *The Handbook of Case-Based Methods* (pp. 222-242). Sage Editors. http://doi.org//10.4135/9781446249413.n13

Saldaña, R. (2016). *The coding manual for qualitative researcher. California*, Los Angeles: Sage Publications.

Sawhill, J., & Williamson, D. (2001). Measuring what matters in nonprofit. *McKinley Quarterly.*

Shaban, R. (2009, December 28). [Review of the book *case study research*: Design and methods by Yin, R. K. (Ed 5th)*]. Australasian Emergency Nursing Journal,* (12, 59-60). https://www.academia.edu/23420108/Yin_Case_Study_Research_Design_and_Methods

Sheehan, R. M. (1996). Mission accomplishment as philanthropic organization effectiveness: The findings from the excellence philanthropy project. *Nonprofit and Voluntary Sector Quarterly,* 25(1), 110-123. https://doi.org/10.1177/0899764096251008

Smith, S. R. (2017). The future of nonprofit human services. *Nonprofit Policy Forum*, 8(4), 369-389. http://doi.org/10.151?npf-2017-0019.

Sosya, I. B., Jayamaha, N.P., & Grigg, N. P. (2016). Operationalizing performance measurement dimensions for the Australasian nonprofit healthcare sector. *TQM Journal*, 28(6), 964-973. http://doi.org/10.1108/TQM-08-2015-0109.

Sowa, J. E., Seldon, S. C., & Sandford, J. R. (2004). No longer unmeasurable? A multidimensional integrated model of nonprofit. *Nonprofit and Voluntary Sector Quarterly*, 711-728, http://doi.org/10.1177/0899764004269146.

Stake, R. E. (2005). *Multiple case study analysis*. New York, NY: The Guilford Press.

Sufi, T., & Lyon, H. (2003). Mission statement exposed. *International Journal of Contemporary Hospitality Management.* 15(5), 255-262. http://doi.org/10.1108/09596110310482173.

Thompson, D. E. (2010). Exploring the role of funders' performance reporting mandates in nonprofit performance measurement. *Nonprofit Quarterly*, 39(4), 611-629. http://doi.org/10.1177/0899764009360575.

Torjman, S. (1999). Are outcomes the best outcome? *Caledon Institute of Society Policy*. 2(23)

Vibert, C. (2004). *Theories of macro-organizational behavior: A Handbook of Ideas and Explanations.* Armonk, N. Y: MAE Sharpe

Weinstein, L., & Bukovinsky, D. (2009). Use of the balanced scorecard and performance metrics to achieve operational and strategic alignment in arts and culture not-for-profits. *International Journal of Arts Management,* 11(2), 42-55

Westover, J. H., Riddle. E., & Young, B. (2010). Helping nonprofits measure up: A new valuation approach to help NPO's reduce poverty and increase economic self-reliance. *International Journal of Management and Innovations*, 2(2).

Wholey, J. S. (1999). Performance-based management: Responding to the challenges. *Public Productivity & Management Review*, 22(3), 288-307. https://doi.org/10.23073380705

Widmer, C. (1993). Role conflict, role ambiguity, and role overload on boards of directors of non-profit human service organization. *Non-Profit and Voluntary Sector Quarterly*, 22, 339-356. http://doi.org/10.1177/0899764093224006

Yin, R. K. (1981). The case study crisis: Some answers. *Administrative Science Quarterly*, 26, 58. http://doi.org/10.2307/2392599.

APPENDIX A

IRB Approval Letter

OLD DOMINION UNIVERSITY

OFFICE OF THE VICE PRESIDENT FOR RESEARCH

Physical Address
4111 Monarch Way, Suite 203
Norfolk, Virginia 23508
Mailing Address
Office of Research
1 Old Dominion University
Norfolk, Virginia 23529
Phone(757) 683-3460
Fax(757) 683-5902

DATE:	June 29, 2020
TO:	Wie Yusuf, Ph.D
FROM:	Old Dominion University Business Human Subjects Review Committee
PROJECT TITLE:	[1625876-1] Nonprofit Organizational Performance Measurement and Accountability: Funders Vs. Clients/Mission
REFERENCE #:	
SUBMISSION TYPE:	New Project
ACTION:	DETERMINATION OF EXEMPT STATUS
DECISION DATE:	June 29, 2020
REVIEW CATEGORY:	Exemption category # *[2]*

Thank you for your submission of New Project materials for this project. The Old Dominion University Business Human Subjects Review Committee has determined this project is EXEMPT FROM IRB REVIEW according to federal regulations.

We will retain a copy of this correspondence within our records.

If you have any questions, please contact Haiwen Zhou at (757) 683-5785 or hzhou@odu.edu. Please include your project title and reference number in all correspondence with this committee.

This letter has been electronically signed in accordance with all applicable regulations, and a copy is retained within Old Dominion University Business Human Subjects Review Committee's records.

Consent Form and Interview Questions

Introduction

I am Mavis Agbakpe, a doctoral student at Old Dominion University, school of public service. This project is for my dissertation. Dr. Wie Yusuf, of the School of Public Services, Old Dominion University is the chair for this research. This form is designed to provide you with information about this research that will help you decide to participate in this research.

Description of the study

The research explore the extent to which human services nonprofit organizations are responsive to funders demands or clients' needs and organizational mission in measuring performance. I will be asking open-ended interview questions to get your responses. If you agree to participate, then your participation will last for 30 to 45 minutes via Zoom. To get exact responses, the interview will be audio recorded. I will be taking field notes during the interview.

Risk and Benefit

Participating in this research is voluntary and researcher is not in the position to offer rewards to participants. There is no immediate benefit of this research to you. Currently, there are no known risks associated with participating in this research.

Cost and Payment

No reward has been promised to influence your participation in this research.

Confidentiality

Participants are assured that confidentiality is a priority for this qualitative research therefore there will be no need to provide your name. Pseudonyms can be chosen by participants if you wish to do so. Any information provided during this interview will be solely used for the purpose of this research. Information will be kept safe and identifying information will be discarded after the research is completed.

New Information

If the researcher finds new information during this study that would reasonably change your decision about participating, then they will give it to you.

Withdrawal Privilege

During this interview you can opt out whenever you feel uncomfortable to continue or you are free to decline responding to any specific questions.

Voluntary Consent

Appending your signature means that, first, you understood what you have read. Second, you are satisfied that you understand this form, the research study, and its risks and benefits. The researcher should have answered any questions you may have had about the research. If you have any questions later, then the researcher should be able to answer them: You may contact Mavis Agbakpe on 7572408026

If at any time you feel pressured to participate, or if you have any questions about your rights or this form, then you should call the current IRB chair, at 757-683-3802, or the Old Dominion University Office of Research, at 757-683-3460.

In case you have any other questions related to this research, you can contact Mavis Agbakpe 7572408026 or email at makor001@odu.edu

The above form has been read and understood and I consent to participate in this research.

Name___________________________ Date _______________________

Signature___________________________

Interview Questions (Staff members, board members, and managers)

1. What are the sources of funding available to your organization? Which one is the major source of funding to your organization?
2. What performance metrics does your organization employ?
3. How does the organization decide on its performance metrics and what informs the performance metrics?
4. Do your funders have expectations with regards to accountability and performance?
5. Do the funders enforce compliance with their performance expectations and what are the consequences for noncompliance?
6. What are the needs of your clients?
7. Do your clients have any expectations regarding your organization being accountable to them?
8. How do clients hold your organization accountable?
9. Do these client needs, and expectations feature on the performance measurement?
10. How does your agency ensure that the clients/needs, and missions are prioritized above the funders?
11. Do you think that the clients' needs are represented in your mission?

VITA

Mavis M. Agbakpe

School of Public Service
2084 Constant Hall
Old Dominion University
Norfolk, VA – 235529

EDUCATION

Ph.D. in Public Administration and Policy, Old Dominion University, August 2016-Present. *Dissertation topic*: "Nonprofit Organizational Performance Measurement and Accountability: Funders Vs. Clients."

Master of Public Administration, University of Ghana, Legon, Accra, Ghana, 2016

Bachelor of Education Social Science (Business Management and Economics), University of Cape Coast, Cape Coast, Ghana, 2007

ACADEMIC EMPLOYMENT

Graduate Research Assistant, Old Dominion University, Fall 2016

Lecturer, Synergies Institute, 2014 – 2015

Teacher, Ntankoful Junior High School, 2007 – 2008