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| Institution: University of Essex | | |
| Unit of Assessment: 17 | | |
| Title of case study: Ensuring Collaborative Accountability in Disaster Management through the United Nations Office for Disaster Risk Reduction and the Sri Lankan government | | |
| Period when the underpinning research was undertaken: 2009-2020 | | |
| Details of staff conducting the underpinning research from the submitting unit: | | |
| Name(s): Kelum Jayasinghe | Role(s) (e.g. job title): Professor in Accounting | Period(s) employed by submitting HEI: September 2008 to date |
| Period when the claimed impact occurred: 2015-2020 | | |
| Is this case study continued from a case study submitted in 2014? N | | |
| 1. Summary of the impact <p>Professor Jayasinghe's research recommendations from the perspective of accounting and accountability were adopted at international and national level by the United Nations Office for Disaster Risk Reduction (UNDRR) and the Sri Lankan government. Jayasinghe was a member of the technical working group for the development of the implementation guidelines for the Sendai Framework for Disaster Risk Reduction on the topic of "Accountability and Governance for Disaster Risk Reduction." Jayasinghe's unique contribution as the only accounting expert involved working with the steering committee to conceptualise the notion of accountability and then develop practical guidelines to enable the UN Sendai's frameworks Words into Action to be embedded and implemented by 193 member states and other stakeholders. As an accountability research expert, Jayasinghe has collaborated with the Sri Lankan government Disaster Management Centre for Safer Communities and Sustainable Development (DMC) where he has informed central and local policies on disaster management and collaborative accountability.</p> | | |
| 2. Underpinning research <p>For countries at the risk of disaster, collaborative accountability is a crucial matter for organisations, especially central and local government since government bodies must be responsible upward to their Ministry, downward to general public and victims, internally within their own organisation, and also horizontally to fellow organisations. Consequently, accountability is necessary in natural disasters in the pre-disaster, disaster and post-disaster recovery periods. In disaster prone countries, decision-makers struggle to establish effective collaborative relationships between public, non-profit and private sector organisations.</p> <p>Jayasinghe's research expertise is in accounting, accountability and governance, particularly in the context of developing economies, and third, public and voluntary sector organisations. Two publications [R1, R2] are focussed on poverty alleviation projects in Sri Lankan villages and studied the effectiveness of development accounting and accountability mechanisms used in resource allocation. The findings of these outputs revealed how the resource allocation projects at community level were trapped through institutional barriers and cultural constraints, i.e. lack of collaboration between institutions, powerful influence of local elites, preventing the local communities in participating in decision-making and local accountability [R1, R2]. As most disaster victims are often poor vulnerable communities in rural villages, these findings provided vital insights for developing Disaster Risk Reduction accountability guides at the UNDRR.</p> <p>Publications [R1, R2] were based on data gathered from Jayasinghe's research on accounting and accountability practices in the context of alternative livelihood development at rural community level in Sri Lanka. Adhikari and Jayasinghe (2017) [R3] analysed the central government level</p> | | |

accounting and accountability practices in an emerging economy (Nepal). Its findings revealed the constraints that resulted from manipulative practices and political influences hindering the implementation of local government level accounting and accountability practices. The research by Jayasinghe et al. [R4] built on his research project on collaborative accountability in the Christchurch (New Zealand) disaster recovery process funded by the Joint Centre for Disaster Research (JCDR), Massey University, New Zealand. Broadly, these two projects, analyse the institutionalization of new public management (NPM) and new public governance (NPG) mechanisms respectively, which promote collaborative accountability relations at both central and local government levels. The latter project was also concerned with the participation of community organisations in the disaster recovery process. The findings of these two projects revealed the institutional and cultural political issues that hindered the effective implementation of accounting and accountability reforms [R3; R4]. The results of a later study also indicated the necessity for context based multifaceted models of “accountability combined with collaborative governance” so as to build on and critique narrower views of accountability [R4]. These findings were of direct interest to the UNDRR steering committee as they were directly connected with the accountability research and policy in general, and DRR accountability (through Jayasinghe’s New Zealand case study) in particular.

Jayasinghe and Uddin [R5] analysed a longitudinal case study of coast conservation (environmental protection and alternative livelihood promotion) projects carried out in Sri Lanka (during 1978 to 2006), and the World Development Reports (WDR) published during the same period. The purpose was to find out how the international organisations, such as the World Bank and International Monetary Fund have utilised accounting and accountability rhetoric/language in pronouncing development discourses at different stages of their international development policy. The findings of this research project indicated the failure of World Bank’s management and good governance styles driven by their development ideologies and rational accounting and accountability rhetoric, to bring any sustainable benefits to its target communities i.e. rural poor [R5]. These research findings have been particularly useful in Jayasinghe’s discussions at UNDRR, as the reasons for failure of World Bank policies (in the area of coast conservation) provided a useful benchmark for effective policy making for the benefit of similar communities, i.e. disaster victims, at UN level.

3. References to the research [available from HEI on request]

[R1] Jayasinghe, K. (2009) “Calculative Practices of the Rural: Emotionality, Power and Micro-Entrepreneurship Development”, a Monograph, VDM Publishers, Germany. ISBN 9783639125900

[R2] Jayasinghe, K. and Wickramasinghe, D. (2011) "Power over Empowerment: Encountering Development Accounting in a Sri Lankan Fishing Village", *Critical Perspectives on Accounting*, Vol. 22, Issue 4, pp. 396-414. <http://dx.doi.org/10.1016/j.cpa.2010.12.008>

[R3] Adhikari, P. and Jayasinghe, K. (2017) “‘Agents-in-focus’ and ‘Agents-in-context’: The Strong Structuration Analysis of Central Government Accounting Practices and Reforms in Nepal”, *Accounting Forum*, Vol. 41 No. 2, pp. 96-115. <https://doi.org/10.1016/j.accfor.2017.01.001>

[R4] Jayasinghe, K., Kenney, C., Prasanna, R. and Velasquez, J. (2020) “Enacting Accountability of Collaborative Governance in Emergency Management Response: the lessons from Christchurch Earthquake Recovery”, *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 32 No. 3, pp. 439-459. <https://doi.org/10.1108/JPBAFM-09-2019-0143>

[R5] Jayasinghe, K. and Uddin, S. (2019) "Continuity and Change in Development Discourses and the Rhetoric Role of Accounting", *Journal of Accounting in Emerging Economies*, Vol. 9 No. 3, pp. 314-334. <https://doi.org/10.1108/JAEE-01-2018-0011>

4. Details of the impact

Co-producing guidelines and policy on disaster risk reduction in conjunction with UNDRR

Essex research [R1-R5] has had a direct impact on collaborative accountability policy towards disaster risk reduction, particularly in terms of responding to situations involving natural disasters. The research has made a unique contribution to the United Nations Office for Disaster Risk

Reduction (UNDRR formerly the UNISDR), in terms of developing the implementation guidelines for the Sendai Framework for Disaster Risk Reduction on the topic of “Accountability and Governance for Disaster Risk Reduction” for UN member countries [S1, S2]. Jayasinghe was the sole accounting expert in the steering committee, his research on the conceptual framework for accountability and the challenges of introducing such collaborative accountability frameworks in disaster risk reduction was drawn upon by the UNDRR [S2, S3]. His research has informed the UNDRR’s disaster risk reduction policy moving it beyond traditional top down and bottom up accountability towards a more collaborative form of accountability involving multiple disaster agencies and community organisations [S1].

In 2015 Jayasinghe jointly led a workshop on ensuring accountability in disaster risk management and reconstruction in Colombo, Sri Lanka in support of UNDRR as part of the Sendai Framework for Disaster Risk Reduction 2015-2030 [S4, S5]. The workshop attended by the Chief of Section for disaster risk reduction governance and accountability at the UNDRR, informed two key documents used in the discussions at UNDRR steering committee: (i) accountability and governance concept notes [S6] and (ii) a briefing paper with recommendations based on the key outcomes and findings from the workshop [S7].

Jayasinghe was then formally invited in 2016 by the Chief of Section, disaster risk reduction governance and accountability [S8] to join the steering committee to inform the UNDRR document on Sendai framework implementation guidelines for member countries on the topic of “Accountability and Governance for Disaster Risk Reduction”. The document ‘Accountability in the Context of Disaster Risk Governance’ was subsequently formally published by the UN in 2019 [S1]. This pragmatic guide supports the implementation, follow up and review of the Sendai framework for the Disaster Risk Reduction 2015-2030 by offering an effective implementation strategy for the member states.

The guide builds on the UN’s Sendai Framework, a roadmap for how the UN can make their communities safer and more resilient to disasters, and Jayasinghe brought unique insights to this report through his research in accounting and accountability [S1]. Specifically, Jayasinghe’s research [R5] informed the conceptual chapters on accountability and the conceptual challenges of accountability in disaster risk reduction [S1, chapters 3,4,5]. For instance, the key terms and definitions of accountability in the context of disaster risk governance highlight that *“The accountability in the context of good governance was one of the important tools used by the World Bank in its international development programs and discourses. The intention of these accountability mechanisms and related rational accounting rhetoric was to empower the vulnerable communities and enabling them to participate in decision-making, local accountability and performance evaluation of key stakeholders”* [S1, chapter 3, p. 12].

This guidance has two implications for disaster policy. First, it feeds into the UNDRR advocacy group on disaster risk reduction governance and accountability enabling them to understand accountability challenges. Second, the report was commissioned and published by the UN as a publicly available document for its member countries, to use as a policy guide for national level policy formulation and implementation in relation to disaster risk reduction governance and accountability [S1]. For example, the materials from this UNDRR Words into Action Report: “The Accountability in the Context of Disaster Risk Governance” [S1] have already been used by the Royal Commission into Natural Disaster Arrangements in their committee document published on 28th October 2020 (the Royal Commission was established by the Australian Government on 20 February 2020 in response to the extreme bushfire season of 2019-2020, which resulted in devastating loss of life, property and wildlife, and environmental destruction across the nation). In Chapter 24 Assurance and Accountability (Endnote 24.6 p. 503), the commission cited the UNDRR report to stress the Australian state’s primary responsibility to ensure the public’s safety and awareness of risks, and to prevent and reduce disaster risks [S9].

Informing policy on disaster accountability mechanisms in Sri Lanka

Jayasinghe’s research [R1-R5] led to direct involvement with the Sri Lankan Government through the Ministry of Defence Disaster Management Centre for Safer Communities and Sustainable Development (DMC) [S5]. The leading agency for disaster management in Sri Lanka, the DMC implements and coordinates national and sub-national level programmes for reducing the risk of

disasters nationally. Professor Jayasinghe research has informed policy and builds a more collaborative approach to disaster risk accountability at central and local levels.

The Director of the Disaster Management Centre in Sri Lanka states: *'Among the main activities of the DMC are research and development, mitigation and planning preparedness and Professor Jayasinghe research in accounting and accountability in disaster management has been an important contribution to policy debate in these areas...In early 2020, the DMC collaborated with Professor Jayasinghe on multi-hazard risk profiling to ensure collaborative governance at local government level in Sri Lanka to be used in preparing central and local government personnel to environmental disaster situations. A training manual was designed to advocate a collaborative form of disaster risk accountability involving multiple stakeholders which drew on DMC's disaster risk reduction manuals and Professor Jayasinghe's research.'* [S5].

5. Sources to corroborate the impact (indicative maximum of 10 references)

[S1] UNDRR Words into Action Report "Accountability in the Context of Disaster Risk Governance", 2019. (pp. 8, 12, 22, 45)

[S2] Testimonial from UNDRR

[S3] Testimonial from the moderator of the UNDRR Words into Actions Report [S1] from the Social Policy Analysis and Research Centre

[S4] 2015 Workshop Programme Ensuring Accountability in Disaster Risk Management and Reconstruction.

[S5] Testimonial from Sri Lanka Disaster Management Centre for Safer Communities and Sustainable Development.

[S6] UNDRR concept note 19 Governance and Accountability.

[S7] Briefing Paper, Ensuring Accountability in Disaster Risk Management and Reconstruction produced after the 'ensuring collaborative accountability' conference held in Colombo, Sri Lanka, 2015.

[S8] Invitation letter from the former Chief of Section, disaster risk reduction governance and accountability, UNDRR.

[S9] Royal Commission into Natural Disaster Arrangements Report. October 2020. (Endnote 24.6 p. 503)