



Translating participatory budgeting in Russia: The roles of inscriptions and inscriptors

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Abstract

Purpose – The paper explores how participatory budgeting (PB) as a democratic governance tool has been translated within the Russian public sector by addressing the local specifics of its design and mobilization through the formation of networks.

Design/methodology/approach – The paper is based on a case study of one pioneering municipality. Data has been gathered through triangulation of interviews, document search, video and netnographic observations. By relying on ideas from actor-network theory, the study focuses on the relational and rhetorical work of human (allies/inscriptors) and non-human (inscriptions) actors involved in the development of PB in Russia.

Findings – The findings indicate that the initial democratic values of PB underwent several stages of translation as a continuous inscription building process and the formation of networks. The main finding is that putting democratic idea(l)s of PB into practice proved problematic, since PB depended on many ‘allies’ which were not always democratic. Paradoxically, in order to launch democratic practices in Russia, PB relied largely on bureaucratic and even New Public Management inscriptions, which it was originally supposed to fight against. Notwithstanding, while these inscriptions can fog the democratic values of PB, they are also capable of uncovering its democratic potential over time, albeit not for a long time as the ‘external referee’ is needed.

Originality/value – The paper juxtaposes PB development in Russia with the translation literature. Not only does the study emphasize the role of human, but non-human actors as well.

Keywords Participatory budgeting; Russian municipality; translation; democratic governance; actor-network; inscriptions.

Paper type Research paper

Introduction

Assiduous attempts have been made to reinvent the public sector worldwide, today including developing countries and emerging economies (van Helden & Uddin, 2016). A growing focus on what instruments/tools may be used in order to make the public sector more effective and responsive to current challenges of society with regard to democratic development has been documented in the research. In particular, one of the challenges has been a widening legitimacy gap between the citizenry and the representative 'democratic' governments (e.g. Box et al., 2001; Brun-Martos & Lapsley, 2016; Nyamori et al., 2012). This issue has come to be known in the literature as "democracy crisis" (Fung, 2006). To deal with this crisis, public administration has been forced to move in novel directions, in so doing advocating governments to strengthen citizens' accountability and be involved into government decision-making that is based on deliberation and collaboration.

One practical consequence of this advocacy has been the worldwide endorsement of citizenry involvement mechanisms in governments (Fung, 2006, 2015; Fisher, 2012). In the aftermath of this, accounting and accountability tools such as participatory budgeting (PB) were propagated as a means to augment democratic values through deliberation. Although PB has a variety of meanings (see e.g. Sintomer et al., 2008), there is a common awareness that non-elected citizens should be somehow involved in the deliberation and negotiation of the public budget that may result in new forms of accountability relationships. That said, PB is intended to be a vital element/tool for promoting democratic governance, with its core values of democratic legitimacy, effectiveness, and social justice (Fung, 2015). However, despite the fact that democratic rhetoric of PB nowadays covers more than 1,500 cities around the globe (Baiocchi & Ganuza, 2014), there is an increasing awareness that there are many 'underwater stones' on the PB way. Reflecting on democratic governance values (Fung, 2015), the current stream of research argues that PB may actually end up with promoting external legitimacy, instead of democratic one (e.g. Rossmann & Shanahan, 2012), mixing effectiveness with efficiency (e.g. He, 2011; Irvin & Stansbury, 2004; Nyamori et al., 2012), as well as developing a symbolic social justice with the political elites at place (e.g. Harun et al., 2015; Uddin et al., 2011).

Nevertheless, despite the multidisciplinary nature, this literature is primarily limited to structural and political projections of an understanding of the problematic nature of PB. Therefore, the question of "how PB can develop the democratic rhetoric of citizens involvement into practice" remains unsolved. In particular, the PB literature is largely silent on how PB has been introduced, rather jumping into an analysis of the political or structural aspects (e.g. He, 2011; Kuruppu et al., 2016). Moreover, with a very few exceptions, the public administration and political studies seem to be rather undertheorized with regard to PB's nature and its underlying processes (e.g. Brun-Martos & Lapsley, 2016). Conversely, accounting studies are deemed too much preoccupied with the issue of power in their theorizations (e.g. Célérier & Cuenca Botey, 2015; Harun et al., 2015). That mentioned, a few studies have so far addressed the micro-details of PB design and mobilization processes and their interaction with the local context (Musso et al., 2011; van Helden & Uddin, 2016). We argue that such studies can offer new insights into an understanding of the problematic nature of PB with regard to the development of democratic values in modern governments. This becomes especially relevant, when democratic innovations, such as PB, are not institutionally mandated and politicized from the very beginning. There are a bunch of examples around the world where NGOs, consultants and research groups, rather than solely a central elite, were the driving forces behind the PB (Baiocchi, 2015; Fung, 2015). Under these circumstances, PB rather develops itself as a result of various actors' interactions within a specific country context where democratic governance agenda could be not the only one. Indeed, few

1 studies have empirically addressed the issues of what actors particularly do in order to articulate
2 democratic innovations in a specific case, and how the PB development is influenced by the
3 interaction between democratic, bureaucratic, and efficiency discourses on the ground (Ariely,
4 2013; Im et al., 2014; Nabatchi, 2010; Neshkova, 2014; Brun-Martos & Lapsley, 2016). In addition,
5 little research has been undertaken on the role of non-human entities participating in these
6 discourses. As some recent studies have manifested, such relationships expose the more
7 nuanced/complex view on issues of the democratization and mediation potential of tools like PB,
8 transcending traditionally revealed tensions and power struggles (Kornberger et al., 2017).
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11 Based on the mentioned above, this paper seeks to extend the previous literature observations
12 on the problematic nature of PB with regard to the development of democratic values in modern
13 governments. This is approached by more extensively addressing the local specifics of PB design
14 and mobilization. The paper relies on the ideas of actor-network theory with its focus on the
15 concept of translation (Latour, 1987, 1994, 2005). Such a conceptualisation not only enables to
16 reveal the role of human actors in the development of PB democratic values but various non-
17 human actors/artefacts as well. In this study, translation is considered to be the relational and
18 rhetorical work of human and non-human actors involved in the development, spread and
19 acceptance of accounting inventions, such as PB in our case (Latour, 2005). To sum up, the main
20 research question addressed in this study is *how PB, as a democratic governance tool, has been*
21 *translated within the public sector.*
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24 Regarding an empirical setting, the PB practices of one Russian municipality were examined. The
25 chosen municipality was among the country's pioneers to begin experimentation towards PB,
26 with the help of a locally operating research group. Based on the triangulation of 16 interviews,
27 document search, video and netnographic observations, PB's design and mobilization processes
28 during a time-span of 2013–2017 were traced. The Russian context generally, and local
29 government administration particularly, serve as a vivid example of bureaucratic government
30 (Sytin, 2012) with the centralized management tradition, which is widely referred to in the
31 literature as "vertical of power" (Zherebtsov, 2014). Moreover, the efficiency discourses
32 propagated under the banner of New Public Management (NPM) are also evident in the Russian
33 public sector. In particular, the case of Russian public-sector accounting reform vigorously
34 supports this, showing that attempts to modernize public accounts in favor of accruals eventually
35 led to a hierarchical mode of institutionalization which further resulted in local interpretations
36 and the formation of hybrid practices (Antipova & Bourmistrov, 2013; Timoshenko & Adhikari,
37 2009; Khodacheck and Timoshenko, 2017). Thus, the Russian context with its internal traditions,
38 hybrid practices and discourses, presents a promising case for the investigation. Last, but not
39 least, the research on recent developments in public sector accounting and budgeting in less-
40 developed economies is indeed in short supply (van Helden & Uddin, 2016).
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43 The rest of this paper proceeds as follows. The next section first reviews the concepts of PB and
44 democratic governance, and then presents theoretical lens through which to examine the
45 translation of PB. In the section that follows, an overview of data capturing techniques pertinent
46 to the study is undertaken. The research setting is then presented. The section afterwards
47 discusses the main empirical findings. The penultimate section analyses the empirical findings,
48 while the concluding section summarizes the major points of the study, as well as highlights
49 possibilities for further research.
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54 Theory

55 *The problematic nature of PB as a tool to enhance democratic governance*

1 The modern governments with their representative democracy structure are no longer capable of
2 responding to the growing complexity of society (Warren, 2009; Klijn, 2012). This calls for a move
3 to a novel paradigm/understanding of the role of citizenry in political institutions (Baiocchi &
4 Ganuza, 2014). One of such paradigms nowadays is inextricably intertwined with the democratic
5 governance agenda (Fung, 2015). The latter emphasizes democratic engagement, which fosters
6 deliberative practices through the introduction of tools that deepen citizen participation in
7 government processes (Fisher, 2012). One of such tools is PB that is intended to serve as a
8 mediating instrument between the problematic world of government and democratic
9 accountability (Brun-Martos & Lapsley, 2016; Bryer, 2014). Despite the variety of designs
10 (Sintomer et al., 2008), the previous research shows that PB can encourage the development of
11 democratic values, as varied as democratic legitimacy, effective governance and social justice
12 (Fung, 2015). However, a significant amount of multidisciplinary research has questioned
13 democratic promises of PB, with often spotty and sometimes even detrimental outcomes
14 documented all over the world (see Figure 1).
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18 **INSERT FIGURE 1 HERE**

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21 To begin with, some studies have shown that, along with the widening democratic legitimacy in
22 the eyes of citizenry via the application of PB (Fung, 2015), authorities often adopted PB of a
23 purely ceremonial nature (Adams, 2004; Im et al., 2014; Uddin et al., 2011) and used it as a
24 powerful legitimation device for particular actions concerning the budget (Ahrens & Ferry, 2015).
25 Next, effective governance agenda of PB, which stresses the role of citizenry as active
26 contributors to complex problem solving at a government level (Fung, 2015), is also quite
27 dubious. That said, a multitude of studies have challenged citizens' competence/expertise in PB
28 (Beckett & King, 2002; Hong, 2015; Irvin & Stansbury, 2004), where particular actors (e.g.
29 technocrats) can dominate the decision-making process (Gusmano, 2013; Michels, 2011; Michels
30 & De Graaf, 2010). Furthermore, evidence exists indicating that effective governance can be
31 easily overwhelmed by administrative and efficiency agendas (He, 2011; Rossmann & Shanahan,
32 2012; Baiocchi & Ganuza, 2014; Ganuza & Baiocchi, 2012; Nyamori et al., 2012). Lastly, a growing
33 number of studies have expressed a strong skepticism about PB social justice potential, as
34 bringing marginalised constituencies into decision-making process (Fung, 2015) can be rejected
35 by dominant elites (Harun et al., 2015), or even help strengthen their positions (C  l  rier &
36 Cuenca Botey, 2015; Kuruppu et al., 2016) under symbolic justice.
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40 It should be noted here that, while emphasizing the problematic nature of PB, the reviewed
41 literature is largely silent on explaining the causes/reasons for such results, rather jumping into
42 political aspects, structural explanations, or particular outcomes. Specifically, recent studies on
43 PB in emerging and less developed countries have dealt with the problematic nature PB by
44 relying on the issues of power and domination in their theorizations (Harun et al., 2015; Uddin et
45 al., 2011; Kuruppu et al., 2016; C  l  rier & Cuenca Botey, 2015). These studies have revealed the
46 actual motives and outcomes of PB, but left other aspects of the PB development apart from
47 political ones uncovered. Yet other papers have deployed the structural perspective (e.g. social
48 capital theory and institutional logics) in order to reflect on contestability of heterogeneous
49 discourses on PB (Nyamori et al., 2012; He, 2011) but hardly touched on the processes underlying
50 the PB construction in practice. When it comes to the public administration and political
51 literature, with a very few exceptions, studies seem to be rather undertheorized in relation to the
52 problematic nature of PB and underlying processes behind that (Rossmann & Shanahan, 2012;
53 Gusmano, 2013; Michels, 2011; Michels & De Graaf, 2010; Sintomer et al., 2012; Hong, 2015;
54 Irvin & Stansbury, 2004; Wamper and Hartz-Karp, 2012). This might be the case for an
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1 explanation of politically and centrally driven PB stories, where PB is seen via projections of
2 outcomes rather than premise processes, therefore leaving the micro-dynamics silent.
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4 That said, a growing number of studies encourages research that addresses the micro-details of
5 PB design and mobilization (Musso et al., 2011), as well as their interaction with the local context
6 (van Helden & Uddin, 2016). In this regard, some recent research efforts have been made to
7 examine the dynamics of PB within a local context through emphasizing citizenry' and authorities'
8 perceptions of PB and related actions. To illustrate, Uddin et al. (2017) argue that PB potential
9 should be considered in terms of a particular cultural context. For Velinov & Kuruppu (2016), the
10 PB design at a local setting is a result of a diffusion process. What is more, Aleksandrov et al.
11 (2018) look at the development of PB as an institutionalization process of dialogic accounting
12 with emphasis on the importance of actors reflexivity toward PB. Yet other studies have
13 addressed the issue of plural perceptions of PB by potential actors involved and how they should
14 be mobilized in particular settings (Barbera et al., 2016; Flinders & Dommett, 2013).
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17 Despite the fact that cultural, diffusion and institutional reasons are vital in an understanding of
18 the development of PB democratic values, some more recent studies have appealed to address
19 the role of non-human dimension in advancing democratic developments within specific settings
20 (e.g. Johnson, 2016; Barry, 2013; Marris, 2012). As one recent urban study has argued, "cities are
21 learned and produced by planners through documents, by bureaucrats through regulations, by
22 businessmen through economic reports and so on" (Sepúlveda, 2017, p. 157). In a similar way,
23 accounting studies have emphasized that the bureaucratic machinery with its laws, decrees,
24 related calculations, tables etc. play valuable roles in materialization of government actions in
25 practice (Czarniawska, 2010). All this makes it necessary to address the role of non-human
26 dimension while exploring democratic developments and related tools that are designed to foster
27 democracy. And this becomes even more important under conditions of acute tension between
28 democratic idea(l)s, the bureaucratic and, more recently, managerial nature of the public sector
29 (Ariely, 2013; Im et al., 2014; Nabatchi, 2010; Neshkova, 2014). To the best of our knowledge, no
30 studies have, until now, empirically addressed the issue of how PB has articulated within these
31 discourses incorporating both human and non-human actors. In this regard, we search for some
32 novel insights from actor-network theory.
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36 ***Actor-network theory and its application to PB***

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38 Actor-network theory (ANT) has been increasingly applied in accounting studies (Modell et al.,
39 2017). The core benefit of its use in comparison with other accounting theories in general and in
40 the case of PB in particular is that it directly stresses the role of both human and non-human
41 actors embedded in the development, spread and acceptance of accounting innovations (Latour,
42 1987, 2005). According to this view, the development of innovations should not be seen as a
43 diffusion of elements but rather as a translation, that is, a process of aligning the diverse
44 interests, claims, ideas and intentions of various human and non-human actors. In other words,
45 translation is a process where a new traceable association (i.e. network) between human and
46 non-human actors is produced, and through which an entity emerges and acquires its
47 characteristics (Latour, 2005). Hence, with regard to design and mobilization of PB in particular
48 settings, the original democratic values will, via the process of translation, be inevitably
49 transformed, leaving some components and editing others. Consequently, "[W]e observe a
50 process of translation – not one of reception, rejection, resistance, or acceptance" (Latour, 1994,
51 p. 116) but rather of "displacement, drift, invention, mediation, creation of a new link that did
52 not exist before..." (p. 6). From this perspective, such initiatives as PB are depicted not merely as
53 a result of planned effort but also of random events with an unpredictable trajectory. Indeed, as
54 the PB literature demonstrates, any attempt at a planned change never succeeds in full, thus
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1 triggering a series of surprises (e.g. Ahrens & Ferry, 2015; Baiocchi & Ganuza, 2014; Kuruppu et
2 al., 2016). Such projections warrant that even carefully orchestrated changes are unlikely to avoid
3 surprises and/or unintended effects, owing partly to alliances that varied actors forge along the
4 way and political games that are played out (Mouritsen, 2005).

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7 As the previous research has manifested, there are various conceptual interpretations of
8 translation and its use in the management literature in general (for review see Wæraas &
9 Nielsen, 2016) and the accounting literature in particular (for review see Justesen & Mouritsen,
10 2011; Lukka & Vinnari, 2014). These interpretations have led researchers to an “easy to get lost in
11 theory” situation. Indeed, in assiduous endeavors to describe everything (meaning nothing?) as
12 important, they (researchers) often found themselves in a situation of “not seeing the forest
13 behind the trees” (Modell et al., 2017). To avoid this, Lukka and Vinnari’s (2014) advice is
14 followed in this study, enabling to mobilize only parts/particular concepts which would be
15 valuable for an extension of the PB literature. Specifically, the process of PB translation, with its
16 emphasis on allies and inscriptions’ roles in the formation of networks, is examined.

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19 According to ANT, the fabrication of nascent PB ideas in Russia inevitably implies the need to
20 align initiators’ interests with other existing discourses and actors’ interests within the Russian
21 public sector. Based on the previous studies of translation, novel accounting initiatives, such as
22 PB, would not be the product of the pre-existing social order but rather emerge from a lengthy
23 and complex process of association. Throughout this process, the initiated characteristics (e.g. PB
24 democratic values) may be ‘detoured’ as a scientist (in our case, the research group) endeavors
25 to gain acceptance and convince others to accept these initiatives (Arnaboldi & Azzone, 2010). In
26 this context, it is important to look for ‘allies’/alliances if a particular initiative is to succeed in a
27 specific setting (Arnaboldi & Azzone, 2010; Justesen & Mouritsen, 2011). When such initial allies
28 are formed, various rhetorical/purification strategies tend to emerge in order to persuade, enroll
29 further actors, and overcome any resistance (Arnaboldi & Palermo, 2011; Justesen & Mouritsen,
30 2011). For example, Mennicken (2008) shows that, in order to succeed in Russia, Western
31 accounting concepts should be inextricably linked with local/domestic ideas, concerns, discourses
32 and mobilized with the support of powerful allies/networks. While such an approach witnessed a
33 growing demand in the management accounting studies (Ezzamel & Xiao, 2015; Wæraas &
34 Nielsen, 2016), only a few efforts have been made to trace how this happens with regard to the
35 PB literature, especially when the PB initiative is not a centrally driven practice. In fact, while the
36 significant role of international organizations and consultant groups in the global development of
37 PB is emphasized (Goldfrank, 2012), it remains rather unclear what diverse actors do regarding
38 the materialization of PB on the ground, as well as consequences of new allies’ involvement.
39 That emphasized, it is intellectually rewarding to examine what kinds of actors/allies have been
40 involved in the fabrication of PB over time, and how they have impacted the formation of PB
41 democratic values.

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45 Furthermore, the translation process as a constant network formation is not solely circumscribed
46 by human actors. As the increasing number of studies have documented, accounting inventions
47 require various artifacts/inscriptions, which become essential elements in the construction of
48 networks (Ezzamel & Xiao, 2015; Justesen & Mouritsen, 2011; Modell et al., 2017; Qu & Cooper,
49 2011). According to Latour (1987), inscriptions encompass any set-up, irrespective of the size,
50 nature and cost, that provides a visual display of any sort, e.g. image, number or text. The
51 set/cascade of inscriptions is as varied as diagrams, presentations, digital videos, accounting
52 documents, instructions, regulation, manuals, conference/scientific papers, reports (Ezzamel &
53 Xiao, 2015) and even meeting minutes or flipcharts (Qu & Cooper, 2011).

1 As the literature suggests, inscriptions are interesting not only because of their content but
2 because of the action they enable by being material, mobile and combinable (Justesen &
3 Mouritsen, 2011). Being incomplete representations, they rather serve as allies in building the
4 arguments for new practice “purification”, acceptance and, therefore, making the mobilization of
5 new accounting methods possible and providing the means for their mobilization and use in
6 specific settings (Busco & Quattrone, 2015; Christensen & Skærbæk, 2010). With strong rhetorical
7 power, they help to package them in an acceptable way to actors without necessarily changing
8 the internal meanings but leading to network expansion (Ezzamel & Xiao, 2015). Furthermore,
9 inscriptions can play a significant role in stabilizing divergent discourses (Qu & Cooper, 2011).
10 With regard to PB’s case, inscriptions may be valuable for explaining the problems of bridging
11 democratic, bureaucratic and managerialism discourses (Ariely, 2013; Im et al., 2014; Nabatchi,
12 2010; Neshkova, 2014), as well as linking diverse actors, such as the citizenry and authorities,
13 which are usually seen as problematic (Fung, 2015). Notwithstanding the rhetorical and
14 mediation potential of inscriptions, they are often unstable and fragile. Moreover, their power is
15 considerably influenced by inscriptors (‘spokesmen’) and the context in which they are set
16 (Ezzamel & Xiao, 2015; Mennicken, 2008; Qu & Cooper, 2011). Regarding PB, one can witness
17 situations where inscriptions can help overshadow the interests of one group of actors over
18 another, or where the stability of inscriptions can be challenged by users’ use of previous
19 inscriptions (Qu & Cooper, 2011). Thus, the translation process, besides the formation of allies,
20 represents a continuous inscription-building process, where one set of inscriptions supersedes
21 another (Qu & Cooper, 2011). Noteworthy, no research has so far empirically addressed the role
22 of inscriptions in the PB literature generally and in proliferating its democratic values particularly.
23 That is why it is promising to explore what kinds of inscriptions have been mobilized in the
24 fabrication of PB over time and how they have impacted the formation of PB democratic values.
25 Summing up the discussion, the adoption of PB is intended to trace the development of PB within
26 the Russian setting as an intricate process of network formation, where many types of human
27 actors (that is, inscriptors) and non-human actors (that is, inscriptions) are involved and who
28 potentially influence democratic values construction.

36 Method

38 The empirical evidence presented in this study was based on triangulation of document analysis,
39 observations, and in-depth interviews, covering the period from January 2013 until May 2017.
40 Initially, the documentary analysis was crucial in studying the translation of PB. Elements of so-
41 called “slowciology” were widely adopted, founded on methodological slogans, such as “go
42 slow”, “don’t jump” and “keep everything flat” (Latour, 2005), where a careful consideration of
43 empirics with regard to the phenomenon in focus was emphasized (Qu & Cooper, 2011). To
44 comprehend the translation of PB, we strove to do as Latour (1987) admonished and arrived
45 before PB was fully fixed, known, and unproblematic. It is in this spirit and by using a
46 “slowciology” approach (Latour, 2005), we captured the multiplicity of human actors, “allies” and
47 inscriptions that became attached to PB as it had moved from the initial actors to the selected
48 Russian municipality and then to the federal government.

51 To begin with, we examined various texts and visual displays of any sort as significant elements in
52 “slowciology” (Ezzamel & Xiao, 2015). Among these were the official texts of relevant Russian
53 laws, budget messages, concept papers, municipal decrees, policy documents, methodological
54 guidelines and recommendations. Moreover, the texts/visual displays of the Russian-language
55 press/mass media were traced, along with Russian research publications and conference
56 presentations related to the chosen case. Finally, various internal PB documents were assessed,

1 including the PB experiment's initial description, PB guidelines, reports, participation protocols,
2 various presentations and other texts advised by our respondents or considered valuable based
3 on observations. Both internal documents and observations were available from a special online
4 group created in the social networking service, VKontakte (the Russian equivalent of Facebook)
5 [hereafter, the online group].
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8 Next, several types of observations were conducted. Firstly, video footage of the PB meetings and
9 other related events, dating from April 2013, was available from the online group's storage box.
10 Access to these video-materials was granted when one author joined the online group in 2013.
11 This allowed us to begin practicing so-called netnographic observations, when the authors
12 observed not only physical interaction between people but also 'what they do online' in relation
13 to PB: what people discuss online, what they upload, what they comment on/criticize and how
14 these observations relate to video footage, documents analyzed and interviews. Additionally, the
15 data was extended by analyzing external video footage of PB researchers' presentations at
16 Russian scientific and ministerial conferences.
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19 Furthermore, 16 semi-structured interviews were conducted with all sets of participants involved
20 in the PB process within the municipality, made up of two local executive officers, the citizenry
21 (12 participants), and two PB researchers. Most interviews were conducted face-to-face and a
22 few via Skype to save costs. Almost all face-to-face interviews took place within the municipality
23 during September 2015. Snowball sampling was largely used to trace informants, with
24 interviewees' references for new respondents considered. However, documentary analysis and
25 observations were also used to create the preliminary picture of various actors' roles, prior to
26 interviewing. This helped us approach divergent actors and speak more freely, having some
27 understanding of 'what the story looked like' before obtaining deeper personal reflections from
28 interviewees. The duration of interviews and the number of questions varied considerably from
29 one informant to another, each interview lasting around one to two hours on average.
30 Nevertheless, the common strategy was to extend our understanding from the documentary
31 analysis and observations. Interviews included, but were not limited to, open-ended questions,
32 such as why and how respondents began to participate, how the process was progressing, and
33 what their role was, what challenges they faced and how they coped with them, what PB gave
34 them personally. All face-to-face interviews were audiotaped, with informants' permission. As
35 soon as possible after each interview, we listened to the recording and made notes. The
36 interview summaries and resultant transcripts were dispatched to respondents for further
37 elaboration on the discussed topics.
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41 The data analysis strategy was primarily based on creating a 'holistic picture', describing the
42 development of PB in a chronological order and tracking various explanations via actor-network
43 theory. Interview transcripts, documents and notes were highlighted and coded according to the
44 fields of study interests, i.e. actors, 'allies' and inscriptions. In doing so, the 'holistic picture' was
45 further narrowed to capture the key themes and explanations. We circled back and forth
46 between our core themes discovered and explanations until theoretical saturation was reached.
47 Keywords, phrases, and statements were marked to allow the voices of the major players of the
48 PB experiment – the citizenry, public officials, and academics – to speak.
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52 **Empirical background**

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54 The empirical data for this paper was based on a case study conducted in one Russian
55 municipality. The selected municipality is located in the northwestern part of the country, with
56 around 60–70,000 inhabitants. The administrative structure of the municipality is composed of
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1 three major elements: the representative (legislative) council, the head of the municipality (the
2 Mayor), and the local administration (the executive body). The representative council consists of
3 twenty deputies, all of whom are directly elected by local residents for a five-year term. Among
4 other prerogatives and mandates, this body approves the local budget and the report on its
5 implementation, is in charge of the budgetary control, introduces local taxes and fees, adopts
6 plans and programs for the development of the municipality, to mention a few. The Mayor is the
7 highest official within the jurisdiction of the municipality. He is elected by the representative
8 council among its members. His term of office is similar to that of the municipal deputies. The
9 Mayor has several obligations: e.g. to represent the municipality, to issue legal acts within the
10 limits of his authority.
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13 The local administration represents an executive body. It is headed by a manager who is hired by
14 the representative council of the municipality on a contractual basis for a five-year term of office.
15 The organizational structure of the local executive is divided into several
16 committees/departments. These committees/departments include: Finance; Education; Social
17 Welfare; Municipal Property Management; Architecture, Town Planning and Land Use; and
18 Housing and Utilities Management. According to the current legislation, the local executive is
19 accountable for its actions and decisions to the local legislature. However, the reality is that the
20 local administration continues to dominate the decision-making process in general and budgeting
21 in particular within the selected municipality. It should be noted here that such practices are
22 common in many municipalities across the country (Klimanov and Mikhailova, 2011). This is
23 partly due to the fact that supervisory powers of the legislature are often restricted and that
24 many regulatory functions are *de facto* in the hands of the local executive.
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28 The annual budget of the municipality for 2013-2017 varied from \$40 million to \$65 million, and
29 were almost all the time balanced without any borrowings. The revenues of the municipal budget
30 are formed primarily by own tax and non-tax revenues, with the major tax contributing to the
31 budget revenues being personal income tax (about 61.0% share in the aggregate revenues).
32 Under the law in force, the local expenditures are allocated on the basis of so-called
33 "programme-based budgeting", and comprise medical treatment and education, development
34 and maintenance of social and transport infrastructure, transport services, waste management,
35 to mention some.
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38 The budgeting process within the selected municipality is as follows. Proposals for drafting the
39 budget are done by the local executive, commencing from spring each year. These proposals are
40 based on socio-economic development forecasts for the municipality and priorities set by
41 annually reviewed programs. Despite the principle of local autonomy for the municipality from
42 regional and federal governments determined by the law, the programs' priorities and budgets
43 are heavily controlled by and largely comply with federal and regional priorities which are
44 referred to as "power vertical". This, in turn, has direct repercussions on the role of the local
45 representative (legislative) council that plays a rather ceremonial role in municipal affairs.
46 Noteworthy, this situation is widespread in many Russian municipalities (Klimanov, and
47 Mikhailova, 2016). Not surprisingly and with regard to the budgeting process within the selected
48 municipality, the local legislature approves the budget set by the executive somewhere in
49 November-December each year, without any significant amendments. Notwithstanding the fact
50 that local regulations *de jure* include public participation in the decision-making processes
51 regarding governance and budget, this possibility is *de facto* limited to the participation in so-
52 called public hearings occurring at the end of each year, when the budget has already been
53 drafted and agreed with upper level bodies of the executive authorities (Klimanov, and
54 Mikhailova, 2016).
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1 The municipality examined in this paper was among the pioneers in Russia¹ to embark on this
2 journey towards PB since 2013. Rather a rare case in contemporary Russia, the launch of PB
3 caused a stir in the mass media, with colorful, punchy headlines like “Local democracy is feasible”
4 abounding in newspapers and on Internet sites in 2013. Such a case attracted our attention and
5 motivated our PB investigation.
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10 Empirical findings

11 *Phase 1. Initial fabrication of PB: is an idea which is merely good (but alien) not enough?*

12
13 The PB initiative did not originate in the municipality. It came to the attention of the local
14 executive authorities via a small research group affiliated to a leading Russian academic
15 institution in the humanities and social sciences field. The point of departure here was the
16 mixture of several interrelated factors motivating the research group’s members to develop PB.
17 Firstly, the general research interests of the group’s members in relation to the problems of
18 communication between the citizenry and municipal authorities made them search for a possible
19 solution. Another motivational factor was linked to “democracy crisis” (Fung, 2015) in Russia,
20 where “Citizens/constituencies have to a large extent ignored the voting process [as they mistrust
21 government]” (research group member). This mixture of factors gave birth to PB, with its pledge
22 to enhance communication and democratic governance, as a possible solution. As one research
23 group member emphasized: “It was the right place and time to apply PB”.
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26 As suggested by translation literature (Latour, 1987), however, new ideas are not so easy to
27 fabricate, especially in an alien context, even though they seem to be demanded. In the selected
28 municipality, the initial PB fabrication commenced with a set of interpretations from scientific
29 sources such as Sintomer et al. (2008) in 2012. After conducting several internal university
30 workshops, the research group prepared the first set of inscriptions related to PB and its possible
31 application on Russian ‘soil’. More precisely, the first set of manuals was issued, describing the
32 background of PB (Porto Allegro, 1989), its democratization and communication potential,
33 examples of good practice (Europe, Brazil and the US), as well as its possible implications for the
34 Russian context.
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37 However, the alien nature of PB inevitably led to aligning initiators’ interests with other existing
38 discourses and powerful actors’ interests as a quest for allies in an attempt to succeed (Arnaboldi
39 & Azzone, 2010; Justesen & Mouritsen, 2011). In this quest, a new set of inscriptions (PB project
40 application) was constructed, with PB ideas problematized around highly demanded discourses of
41 transparency and efficiency. These discourses have been on top of the agenda in Russia over
42 recent years. The federal authorities enacted several federal laws, introducing updated
43 requirements for budgetary information disclosure² and new performance accountability and
44 budgeting mechanisms (for overview, see Khodachek & Timoshenko, 2017). More importantly,
45 the PB idea was not only inextricably aligned with these discourses but also
46 problematized/described as an alternative and more efficient mechanism, compared with
47 existing practices in the public sector. For the sake of illustration, the research group criticized a
48 traditional way of disclosing “transparent information”, favoring PB as a tool where “Citizens use
49 [that] information in order to interact with authorities and forming, thereby, the efficient
50 democratic governance mechanism” (PB project application document).
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55 ¹ To the best of our knowledge, several attempts to initiate some participatory mechanisms were previously made in Russian municipalities, such
56 as budget roundtables, at which specific issues were debated by expert members of civil society and municipalities. Moreover, similar local
57 initiative programs were sponsored and delivered by the World Bank on a regional level during 2009–2013 (World Bank, 2014). There was,
58 however, no experience of direct participation by the citizenry in the allocation of budget expenditure until recently.

59 ² Federal Law “On providing access to information on the activities of state bodies and bodies of local self-government”, 2009.

1 Due to the coherent alignment of PB with wider domestic discourses and its innovativeness, the
2 research group received financial support from a powerful Russian non-governmental foundation
3 to experiment with PB. This foundation is widely known in Russia for its neoliberal ideas of public
4 sector modernization by supporting an independent judicial system, transparency, efficiency and
5 civil expertise initiatives. In the PB case, financial support was provided as part of a larger project
6 calibrated to enhance budget transparency in Russia and covered the experiment's operating
7 expenses. The implication for such support was a set of requirements regarding deadlines and
8 deliverables of what was further called a "PB project". The final inscription (PB project document)
9 presented PB as a tool for an "efficiency and transparency boost", while relegating the
10 democratic goals of PB. How the PB experiment was forced within the selected municipality, via
11 new inscription building for network expansion, is discussed below.

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15 ***Phase 2. Forcing the PB experiment within the municipality: all should benefit somehow, but at
16 what price?***

17 The point of departure was to search for municipalities capable of experimenting with PB.
18 Alongside inscriptions' significance for a success, the general strategy of the research group was
19 to select and offer the PB experiment to those municipalities that "can and are ready to
20 experiment with their own resources" (research group member). Indeed, most Russian
21 municipalities were suffering from fiscal crises and were therefore not suitable for a successful
22 experimentation involving mechanisms such as PB (World Bank, 2014). With only a few
23 municipalities meeting such criteria, the research group's choice fell on the selected municipality
24 as one setting for the experiment. This municipality was known for its sound fiscal performance
25 (the balanced budget), and the effective system of governance³.

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27
28 When it comes to an initial contact for the experiment request, as both research group members
29 and administration officials reflected on, there were no problems with the PB project document,
30 since it fitted squarely with the current municipal agenda, aiming to augment efficiency and
31 transparency. Therefore, new allies (that is, the municipal administration) were formed for
32 further PB translation. Nevertheless, as observed during phase 1, such new allies led to new
33 inscription building, downgrading the initial proposition of PB as a democratic accountability tool.
34 The further inscription-building process in the PB design was strictly confined to formal
35 bureaucratic mechanisms, existing local inscriptions (local administration orders, programs,
36 degrees, regalements), and even NPM elements (program budgeting). For example, in order to
37 launch the PB experiment, a special responsible committee was created and a specific roadmap
38 was issued. This roadmap prescribed particular stages of the experiment, with the corresponding
39 deadlines, responsible person(s), and how this roadmap was coherent with local legislation and
40 the municipality's responsibilities. Another example is the symbolic sum of budget expenditure
41 (around 1%) available for the citizens' decision. This was justified by one local executive as
42 constraints where all budget expenditures were based on a program principle. As a result, a new
43 set of inscriptions was built, including but not limited to, a detailed PB experiment roadmap, the
44 order on the special responsible committee, 'PB regalement'⁴ and protocols.

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48 The final roadmap (PB design) was jointly prepared by the local executive (represented by the
49 municipal finance committee) and research group members to pave the way for PB. The need for
50 "developing a tool for citizen involvement throughout the budgetary process, as well as
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54 ³ This is based on the Russian Federal Ministry's of Finance Report (2013) that ranked the municipalities on the basis
55 of a bunch of qualitative and quantitative characteristics, including fiscal sustainability, a citizens' survey regarding
56 the level of satisfaction of local authorities functioning, transparency initiatives, and municipalities' participation in
57 regional and national programs, to name a few.

58 ⁴ By 'regalement' we refer to a document that prescribes a procedural framework for PB meetings.

1 enhancing the efficiency of communication between the citizenry and public officials” (Municipal
2 decree, 2013) was proclaimed a key objective. Regarding the regulations laid down in the
3 aforementioned municipal decree, public participation in the PB process was mandatory. For that
4 purpose, a special PB committee, consisting of 15 inhabitants, was formed via an annual lottery.
5 Fifteen other citizens were ready to serve as substitutes in case any participant withdraw. The PB
6 committee members were not allowed to hold positions as either deputies of the legislative
7 council or representatives of the local executive. In addition, one research group member was
8 appointed to moderate the public meetings and to ensure the voices (concerns) of the
9 participants were heard. Committee members were empowered, among other things, to submit
10 ideas and proposals for projects for inclusion in the PB budget, to debate the projects submitted,
11 and to vote on shortlisted proposals. However, they were not allowed to decide on the
12 procedural framework of the PB process itself. That said, a special effort was to be directed by
13 the local executive towards providing participants with information on the PB process’ key stages,
14 time schedule, how to submit proposals and how to vote, to mention just a few.
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18 It was anticipated that such a weak form of participation within the procedural rules would give
19 rise to many questions from potential participants, i.e. the citizens. Nevertheless, the further
20 characteristics of a new set of inscriptions made such justifications possible, thereby convincing
21 the citizenry to participate in the PB experiment. Firstly, various inscriptions were mobilized by
22 the administrative officials and research group members via a local mass-media PR campaign: e.g.
23 interviews and articles about PB in local newspapers and on TV. In the mass media, the PB
24 experiment was widely promoted as a combined effort by the municipality, the university, and
25 the foundation, therefore gaining high credibility in citizens’ eyes. Interestingly, more democratic
26 rhetoric was mobilized at this stage, providing examples of democratic improvements in Brazil,
27 the US and Europe in the aftermath of the PB launch and how this democratic innovation could
28 be applied in Russia, as citizens can “directly participate in the allocation of budgetary resources”
29 (Local Newspaper, 2013).
30
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32 Secondly, following this PR campaign, a special meeting was organized, at which citizens were
33 largely convinced regarding the appropriateness of using PB. This was done by a power-point
34 presentation by the organizers. Not only inscriptions themselves played a significant role at this
35 meeting but also those presenting PB inscriptions, namely, research group members and
36 municipal executives. For example, the random selection, the limited number of participants (15)
37 and limited budget amount (1%) were justified by including examples of good practice from other
38 PB countries, alongside the experimental nature of PB.
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41 Nevertheless, not all citizens attending the meeting were fully convinced by the PB rhetoric and
42 its implications for Russia. It is therefore not surprising that only around 90 inhabitants out of
43 140, who had expressed initial interest, applied for PB. As a result, the special PB committee (15
44 members) and substitutes (15 citizens) were randomly selected to provide a mini-public, which
45 started operating in spring 2013.
46

47 ***Phase 3. PB experimenting “in the hands of others”: democracy, bureaucracy, and NPM -*** 48 ***encounter or interaction?*** 49

50 The first year (2013) of the PB experiment appeared to be the most problematic in putting “the
51 citizenry, the local executive, and the academics together at one table”, where generated “ideas
52 of the PB Commission were stalling” (Local Newspaper, 2013). When the PB committee
53 commenced work, the number of inscriptions at play rose dramatically. The PB roadmap,
54 ‘reglement’ and protocols arguably became not the only ones supposed to mediate the citizens
55 and administration.
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1 After the first PB committee meeting, the online (social networking) group was created. This
2 group not only became a sort of information platform, where official inscriptions (e.g. roadmap)
3 were supposed to be uploaded; more importantly, it gave rise to other inscriptions that were not
4 easily controlled by the organizers. Among other things, this included new links about
5 experiences of the PB process, forum lines/topics discussed by PB participants and other citizens,
6 since the group was open to all. While the online group and its inscriptions were initially not in
7 high demand, the situation began to alter when several problems in the development of the PB
8 experiment were observed.
9

10
11 The first problem concerned the general constraints set by the roadmap, 'regalement' and
12 protocols on the deliberation potential of PB. The participants e.g. reflected on a lack of time to
13 understand how the PB system should operate and what budgeting decisions they could develop.
14 As our respondents revealed, they were constantly under pressure to go further with the
15 roadmap. This led to a general lack of fruitful/constructive discussions and deliberation which
16 "were usually framed by our experts [the research group], who kept saying that we should
17 develop project ideas for budget application as soon as possible" (PB participant, 2013). The
18 same issue concerned 'regalement' and protocols during PB commission meetings. As some
19 respondents argued, even when one commission member presented his interesting ideas, no
20 further discussion occurred. Such observations can be justified by a strong need to moderate the
21 meetings, as *"Citizens are not used to negotiating with and listening to each other"* (research
22 group member). Thus, the activities and deliberation of the PB committee were symbolic, with
23 procedural/mechanistic action in developing budget application ideas "partly framed by
24 themselves, partly by experts and partly by weak discussions" (PB participant, 2013).
25 Consequently, most ideas concerned capital budgeting (e.g. reconstruction of the stadium, cycle
26 lanes or the creation of public zones).
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30 However, although ideas were constructed, they had to be further checked and developed by the
31 municipal authorities, eventually giving rise to other constraints in the PB experiment.
32 Communication/interaction between the PB committee and various municipal committees/
33 departments was observed to be weak. In fact, communication between the PB committee and
34 local administration was also set via inscriptions. Specifically, so-called "project applications"
35 were developed by each PB participant, with such internal items as "goal, relevance, action plan,
36 outcome and preliminary budget". However, when these "project applications", also known as
37 official requests, were first sent to the administration and then to the corresponding municipal
38 committee/department, several encounters emerged regarding their improvements/alignment.
39 For example, as some executives revealed, due to weak competencies, the PB committee's ideas,
40 though interesting, often lacked an understanding of "municipal realities" and the complex
41 bureaucratic procedures arising from each initiative. The same applied to some "project
42 requests", requiring the involvement of several departments or even regional authorities at the
43 implementation stage, meaning that the responsibility should be shared and the initiative could
44 be too complex and costly. Consequently, the PB committee sent official response letters for each
45 initiative with specific justifications (usually in technical language) and referred to specific
46 normative documents (e.g. laws, decrees, standards, normative acts) or showed that a similar
47 initiative was already underway or planned. Another example concerns how various municipal
48 departments perceived the PB initiatives themselves. As some executives reflected on, they were
49 primarily inclined to associate PB with elements of the NPM "efficiency boost". Therefore, they
50 viewed PB suggested initiatives via the prism of existing program priorities and searched for ways
51 of fulfilling planned performance indicators with the use of PB. Such a perception eventually
52 resulted in what PB participants called "managing and manipulation tricks", when, in official
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1 responses, the municipal departments suggested adjusting the initiative, referring to particular
2 normative documents; in reality, however, leading to a specific indicator fulfillment.

3
4 Therefore, bureaucracy and even some elements of NPM (seeking to fulfil indicators) were
5 observed at this phase of the experiment, despite the fact that PB was originally expected to
6 replace them. In this way, PB was translated into a sort of co-creation mechanism, with a limited
7 number of citizens being involved in highly constrained initiatives. While the above-mentioned
8 examples characterize the encounter of PB with these elements, this also reinforced further
9 inscription building related to moving this encounter into interaction. Specifically, lectures,
10 presentations, and learning workshops were arranged by research group members, where some
11 municipal department representatives could also participate/deliver lectures. For example,
12 lectures with PowerPoint presentations were organized on such topics as a budgetary process
13 within the municipality (by the municipal budget department head), urban planning (by the
14 university lecturer), and public procurement (the municipality procurement department officer).
15 In some sense, these new inscriptions became the only ones that bridged the discourses of the
16 citizenry and municipal departments. Noteworthy, all those events were video-recorded and
17 uploaded into the social network. Having become publicly available, they acquired a status of
18 open inscriptions, fostering thereby new actions.

19
20 All the above-mentioned inscriptions (including video footage of lectures and meetings) were
21 uploaded on the online group. That sparked further discussions online, generating a kind of
22 collective learning. For illustration, the budgeting process lecture generated additional
23 discussions about the budgetary process, and additional materials or links about particular issues
24 were uploaded after this. Another example showed that some official responses, which were
25 uploaded on the online group, sparked off criticism among those citizens familiar with the
26 specifics of the technical process. Such additional discussions led to an extra administrative
27 burden, while justifying a rejection of some initiatives.

28
29 However, the first year of the PB experiment did not fully reveal a potential for such an
30 uncontrolled inscription-building process online and its learning potential. As our observation
31 revealed, only a few projects ended up with voting. As a result, in autumn 2013, two capital
32 construction projects were brought to a successful conclusion in the selected municipality for
33 2014: a cycle park and a playground worth around 1.1 % of the municipal budget. As far as early
34 PB outcomes were concerned, all parties embedded in the experiment seemed satisfied. This was
35 reflected in several new inscriptions (newspaper articles, TV interviews with organizers,
36 participants and administration) within local mass media that propagated the successful rhetoric
37 of PB, e.g. "Democracy and communication are possible", "Citizens and authorities can
38 cooperate, and we know how".

39 ***Phase 4. Opening up PB potential via previous inscriptions: "Pandora's box" for administration?***

40
41 After the propagandized success of PB, new PB cycles were launched (2014 and 2015). It was
42 decided to largely follow the same logic as that of the first year, where a new randomly selected
43 PB commission had to spend 1% of the municipal budget. However, the way in which the
44 citizenry, the PB commission and the administrative officers interacted began to alter, alongside
45 the inscription building and new 'uninvited' allies.

46
47 Specifically, we observed a situation in which the online group's previous inscriptions (e.g. video
48 footage of lectures and meetings) had led to a more constructive new inscription-building process
49 by new PB commission members, therefore challenging initial PB constraints. Based on the
50 previous years' experience, commission members began to develop more constructive ideas
51 (official requests), which were, from the outset, in line with a set of procedural, bureaucratic and

1 NPM constraints. For example, such innovations as consolidating projects into “calculation groups
2 tables” (large, medium and small projects), special “guidelines for project development” and
3 “main lessons from last year” brochures were applied. Such ‘good work’ by the PB commission
4 led to an unexpectedly ‘hard workload’ for officials working with PB, with citizens starting to
5 understand “how the municipal system works”. As one official stated, the development of PB
6 over time could be compared with “Pandora’s box”, opened unintentionally:
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9 *“You see, the first year was more like a little homework for me – I saw all their [PB commission
10 members] scarcely possible ideas and tried to justify what was wrong with them. Now, it’s more
11 complicated, since people propose many really valuable ideas, provide calculations and even
12 suggest some co-funding sources. In this sense, this is like a Pandora’s box that we opened with all
13 these lectures and PB in general. Now, it requires much more work for us to respond to all these
14 requests, since they speak the same language as us.”*
15

16 Indeed, the interaction means between PB commission members and the authorities altered over
17 the years, with more critical but constructive discourses appearing within the PB agenda and
18 official responses. To illustrate, some official responses sparked off constructive criticism of the
19 municipal department’s work in the area addressed within the initiatives. Such criticism forced
20 the municipal departments to arrange additional meetings with the PB commission, aimed at
21 discussing their initiatives (all those meeting were recorded, with the citizenry having direct
22 online access to them). Interestingly, the online group came to be used more actively for
23 presenting initiatives and discussing their development online. The situation became even more
24 dramatic when the online group began to develop new online communities concerning particular
25 initiatives and support from the citizenry via a description of the project, visualization and budget
26 calculations (including possible sources of funding). As one respondent highlighted, under such
27 circumstances, “Administration had to be very careful regarding what was written in official
28 responses”. Moreover, although not all initiatives were put into the 1% of the municipal budget,
29 the created discourses were not limited by that, rather leading to a general investigation of
30 municipal deputies’ decisions. For example, the PB online group could lead to general scrutiny of
31 the municipal authorities’ particular actions regarding budgeting decisions beyond the PB frame,
32 e.g. questioning “why we need to spend 10 mln. on the reconstruction of park ‘X’ if it is well
33 maintained” (PB commission member).
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37 However, inscriptions were not the only factor contributing to such “an opening of Pandora’s
38 box” situation. As the literature suggests, how and what divergent actors/allies interact with
39 inscriptions at a particular moment can also affect a new practice’s development (Qu & Cooper,
40 2011). In PB’s case, the growing role of activists and NGOs members in PB participation was
41 observed during 2014–2017. Consequently, the vast majority of newcomers to the PB
42 commission constituted various activist groups and NGOs, despite random selection. As one
43 participant confessed, this actually led to weak deliberation during PB meetings, where ready-
44 made projects were presented, leaving the chance for ordinary citizens (who also became PB
45 commission members) to develop their own initiatives. The general logic for initiatives was to
46 form allies among the members and decide what to do to develop the initiatives. In this sense,
47 rather than empowering citizens to decide on public resource allocation, as was the case
48 previously, PB became a tool for lobbying the interests of powerful activist groups and NGOs.
49 That said, activist groups and NGOs turned out to become ‘uninvited’ and ‘unintended’ allies in
50 the PB translation, forcing rather unusual but truthful critical scrutiny and inscription-building
51 process. Wampler (2007) coined this phenomenon “process hijacking”, referring to situations in
52 which PB was heavily controlled by active citizens to serve their own interests. Notably, it is
53 rather difficult to argue whether this is a ‘bad thing’ or ‘good thing’, and whether their interests
54 are “vested” or not. As we have noted above, despite this “process hijacking” within the PB
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1 commission throughout stage 4, the democratic values of PB were heightened via the 'good
2 work' of inscription building by the online group and the PB commission. However, these
3 practices did not last for a long time.
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9 ***Phase 5. The research group leaving the PB experiment: Rebalancing the citizenry interests with
10 those of local elites***

11 Over the years of PB experiment in the selected municipality, the research group gradually
12 became embedded into the promotion of PB in other Russian municipalities and regions.
13 Precisely, the research group worked on PB with five municipalities in 2014 and nine in 2015. The
14 expansion of PB experience and its promotion sparked a great interest in PB at federal level. Via
15 promoting PB via external inscription building (e.g. publications in local, regional mass media,
16 practice-oriented articles, conference presentations) and new experiments, the research group
17 established contacts with new powerful allies, not only at the federal level (e.g. the Financial
18 Research Institute under the Russian Ministry of Finance) but also with international partners
19 (e.g. the World Bank Program on Local Initiatives Support). What is more, research group
20 members were involved as experts at a newly established center responsible for developing
21 democratic governance instruments in Russia⁵.
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24 Not surprisingly, the creation of the federal center resulted in novel responsibilities for the
25 research group, eventually leading its members to distance themselves from the selected
26 municipality. Having been primarily preoccupied with promoting PB in other municipalities, the
27 research group minimized its role within the selected municipality to purely consultancy
28 functions, and barely interacted with the local administration and PB participants. In this context,
29 a local moderator was appointed. This contributed significantly to "process hijacking" when the
30 local moderator was incapable of controlling fruitful discussions and scarcely represented the
31 third/mediation side between the citizens and municipal authorities. Indeed, the general profile
32 of moderators was such that they belonged to specific local activist groups, questioning therefore
33 their impartiality.
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36 That emphasized, most respondents acknowledged the crucial role of the research group in
37 lowering tensions between the executive and committee members, on the one hand, and among
38 committee members themselves, on the other. As one committee member stated,
39

40 *"A lot, in fact, depended on the research group. This is because we were completely
41 unaware of PB and its procedural framework. If the group representative did not attend the
42 meetings, this could easily lead us to meaningless discussions, or even worse, publicly
43 insulting each other".*
44

45 Not surprisingly, despite paradoxical PB's democratic boost illustrated by truthful critical scrutiny
46 of local government budget decisions by the PB commission (phase 4), the credibility of PB
47 internal process and local moderator was severely criticized by other ordinary citizens and
48 political leaders who stayed away PB until it began to create problems for them. As one
49 participant (an activist group member) stressed,
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55 ⁵ In 2015, the special center of initiative budgeting was established as a part of the Financial Research Institute at the Russian
56 Ministry of Finance. The center was established through the cooperation of the World Bank Program and the Russian Ministry of
57 Finance.
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1 *“The way PB evolved actually started to challenge the work of our municipal deputies. I would*
2 *even say that the PB commission started to do the same work as the municipal deputies. Then,*
3 *why do we need them?”*

4
5 To cope effectively with actions orchestrated by ‘uninvited’ PB allies (that is, NGOs and activists),
6 new constraints for the PB process were endorsed by the administration throughout 2016. More
7 precisely, a new regalement came into force. It was prescribed that PB commission members’
8 ideas should go through an additional round of municipal council discussions, justifying this with
9 the previous inscriptions. Specifically, our inquiry has manifested that it was very easy for the
10 municipal administration to make access to video materials and meeting protocols through a
11 direct link in order to show a lack of deliberation and moderator bias in PB cycles. That said, the
12 resulting PB practice is in a state of flux, constantly changing in terms of rebalancing the interests
13 of the citizenry with those of municipal elites. Municipal council members’ involvement in PB
14 made the practice even more complex and sophisticated over time.

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16 In this regard, along with the municipal council round of PB initiatives’ evaluation, in 2017 the PB
17 committee launched an online system of ranking various initiatives. While initiatives were
18 developed by 15 PB commission members, who arguably represented ordinary citizens, other
19 citizens could decide what is relevant or not. Under these circumstances, “Not only municipal
20 authorities should be careful in what they say about PB but also the municipal council”
21 (moderator, PB online group forum, 2017). In this way, the constraints deliberately imposed by
22 local elites actually resulted in heightened citizenry accountability through PB. It requires further
23 investigation whether this will bring about the municipal authorities to open “the Pandora Box”
24 even more.
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30 **Discussion and analysis**

31
32 Having become recognized in the literature as a citizen-driven accountability tool, PB may foster
33 key democratic governance values (Fung, 2015), including democratic legitimacy, effective
34 governance and social justice. Such rhetoric was increasingly propagandized during the past
35 decades, eventually leading to a consensual endorsement of PB worldwide (Célérier & Cuenca
36 Botey, 2015). However, a growing number of research efforts have shown the problematic nature
37 of the PB processes, its political aspects and unexpected outcomes (e.g. Baiocchi & Ganuza, 2014;
38 Gusmano, 2013; He, 2011; Im et al., 2014; Kuruppu et al., 2016; Rossmann & Shanahan, 2012). At
39 the same time, a few studies have so far addressed the micro-details of PB design and
40 mobilization (Musso et al., 2011) and how they interact with the local context, local discourses
41 and actors on the ground (van Helden & Uddin, 2016). As some recent studies have argued, such
42 relationships may uncover a more nuanced/complex view on the issues of the democratization
43 and mediation potential of tools such as PB that goes beyond traditionally revealed tensions and
44 power struggles, in favor of inventing how PB innovations are articulated in local settings and
45 what mechanisms are used to connect PB democratic promises with local specifics (Kornberger et
46 al., 2017). As some more recent research has suggested, this may become even more intriguing if
47 non-human actors and their role in enhancing democratic governance values are taken into
48 account (e.g. Johnson, 2016; Barry, 2013; Marris, 2012; Sepúlveda, 2017)
49

50 That said, an empirical narrative of *how PB, as a democratic governance tool, has been translated*
51 *within the public sector* was brought to light in this paper. With the use of actor-network theory
52 and its inherent concept of translation (Latour, 1987, 1994, 2005), the relational and rhetorical
53 work of human (allies/inscriptors) and non-human (inscriptions) actors involved in the
54 development of PB in Russia, was captured. In what follows, we present the key findings, based
55 on our theoretical lenses, and elaborate on these findings in relation to the previous literature on
56 PB.
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1 Our empirical evidence demonstrates that, having emanated from a locally operating research
2 group, the PB went through several phases of translation within the Russian public sector (see
3 Table 1), where various forms of inscriptions and networks were formed, which, in turn, impacted
4 the development of democratic governance values of PB over time.
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8 **INSERT TABLE 1 HERE**

9

10 Firstly, in contrast with most recent studies, which examine centrally or politically driven PB
11 developments (e.g. Harun et al., 2015; Kuruppu et al., 2016), we observe locally driven PB
12 invention. Here, the initial fabrication of PB inevitably led to the need to align the interests of the
13 research group (the main initiator) with other existing discourses and powerful actors' interests
14 within the Russian public sector. In this sense, through the initial set of inscriptions (see Phase 1
15 in Table 1), the PB found its 'allies' in neoliberal groups (Foundation as a new ally) and fitted well
16 with the discourses of transparency and efficiency circulating within the Russian public sector.
17 This led to the first stage of the PB translation as initial allies were formed but democratic
18 governance values were fogged with other important rhetorical/purification inscriptions' points
19 (transparency and efficiency) aimed at convincing new allies to embark on PB (Christensen &
20 Skærbæk, 2010; Ezzamel & Xiao, 2015). In this sense, while our observation is in line with
21 previous literature on administrative discourses (e.g. He, 2011; Rossmann & Shanahan, 2012), via
22 translation literature, we stress that these discourses (in our case efficiency and transparency)
23 inevitably become essential parts of PB under the quest for new democratic innovation to
24 succeed (Arnaboldi & Azzone, 2010; Justesen & Mouritsen, 2011; Mennicken, 2008). Reflecting
25 on PB democratic values (Fung, 2015), we argue that, even during the initial phase of the PB
26 development in a new country context, the democratic legitimacy and effective governance can
27 be easily blended with agendas of efficiency and central government legitimacy.
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31 To secure both the citizenry and municipality administration involvement during phase 2 (see
32 Table 1), a new set of inscriptions (presentations and a project document) became a powerful
33 instrument in the research group's hands. As the literature suggests, inscriptions can mobilize
34 different purification points for divergent actors since they are incomplete representations
35 (Ezzamel & Xiao, 2015; Qu & Cooper, 2011). This quality of inscriptions is known as scalability or
36 modifiability (Latour, 1987), when the PB would be packaged in a way that would be accepted by
37 new actors (municipalities in our case) but not necessarily alter internal propositions. The
38 empirical evidence gathered in this paper shows that, via a series of inscriptions, PB translation
39 was centered around several discourses such as efficiency and transparency (for the municipal
40 authorities) and democracy (for the citizenry). As the literature suggests, inscriptions can help
41 stabilize these divergent discourses (Qu & Cooper, 2011). On the other hand, inscriptions can also
42 help overshadow the interests of one group over another in order to succeed with a new
43 practice's development (Ezzamel & Xiao, 2015; Qu & Cooper, 2011).
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46 A dual nature of inscriptions was observed in our case. Firstly, the PB development and its
47 underlying inscription-building process within the selected municipality was inextricably linked
48 with bureaucracy (e.g. orders, statutes, degrees) and even NPM inscriptions (budget programs'
49 priorities and a search for efficiency under central government pressure), which in turn led to
50 further downplaying the democratic governance values of PB. Secondly, this downplay was
51 fogged by the rhetorical power of inscriptions and good 'spokesmen' (research group members),
52 thereby overcoming some citizens' skepticism and persuading them to join the experiment.
53 Although providing incomplete pictures, the PB inscriptions played a vital role in making local
54 actors accept PB. In this regard, our observations challenge previous literature presentations of
55 tensions between democratic, bureaucratic and NPM ideologies throughout PB implementation
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(Ariely, 2013; Im et al., 2014; Nabatchi, 2010; Neshkova, 2014; Nyamori et al., 2012). We argue that, without bureaucratic and NPM allies, the further potentially surprising translation of PB was not possible in our case. All in all, we observed during phase 2 that new allies (that is, the local administration and the citizenry) and inscriptions led to similar fogging of PB democratic values, but more democratic rhetoric was mobilized.

As Kornberger et al. (2017) stated, the introduction of novel democratic tools into government should not be viewed as only an encounter with existing practices but rather as a more complex interaction process. Via actor-network theory, we searched for such kinds of interactions, as the PB experiment was put on the stage, where many actors became involved. According to Latour (1987), under these circumstances, the translation of PB would hardly be controlled by initial actors, putting it "in the hands of others". Such observations were intensified throughout phase 3 (see Table 1), as the number of inscriptions and actors/allies increased (e.g. various administration departments). That said, several examples of encounters and interactions between divergent actors were presented. For example, such inscriptions as official timetable and 'regalement' were installed as part of local government bureaucratic procedures. The communication between the citizenry involved in PB and the administration was also set via inscriptions (e.g. requests, official responses). Consequently, citizen involvement was highly framed (but not only limited) by strict bureaucratic procedures. In this context, citizens' initiatives were also circumscribed by administration departments' existing accountability mechanisms regarding NPM tools (e.g. searching for particular indicators' fulfillment through citizens' initiatives). The language of such inscriptions was barely understandable to the citizenry, characterizing bureaucratic means taking over (Irvin & Stansbury, 2004) and challenging participants' education and expertise (Hong, 2015; Neshkova, 2014). Despite the positive democratic rhetoric, PB played only a symbolic role in this phase, where citizens' initiatives were highly constrained but well justified by the organizers via inscriptions. In this way, PB was translated into a sort of co-creation mechanism, where a limited number of citizens were involved in highly constrained initiatives (Barbera et al., 2016) and where the initial democratic enthusiasm for PB faded away (Fung, 2015). These observations accord with the previous literature, which stresses the symbolic nature of PB (Adams, 2004; Im et al., 2014) and technocrats' domination (Gusmano, 2013; Michels, 2011; Michels & De Graaf, 2010).

However, perhaps more interestingly, such complex translation led to a new inscriptions' formation that endeavored to 'purificate' problems or lead to their solution. This fits well with the inscription literature that argues that some past inscriptions can challenge new inscription building or lead to particular improvements in its use over time (Qu & Cooper, 2011). In our case, when the problem of bureaucratic constraints was addressed by the citizens involved, a number of new inscriptions were mobilized, as varied as presentations of the budgeting process, urban planning and public procurement. Notably, research group members were initiators of new inscriptions, therefore trying to stabilize the fragile nature of PB, where particular inscriptions (e.g. regalement, protocols, official applications, official responses) can easily overshadow the interests of one group of actors over another without a 'referee', i.e. the research group.

As we observed throughout phase 4 (see Table 1), these past inscriptions led to a rather surprising translation of PB. A situation was observed in which the previous set of inscriptions led to a more constructive new inscription-building process by a newly established PB commission, therefore challenging the initial PB constraints and uncovering the democratic potential of PB, viewed as "Pandora's box" for the municipal administration. Simultaneously, not only inscriptions themselves gave rise to such PB translations but also how and what kinds of divergent actors interact with these inscriptions (Qu & Cooper, 2011). It was noticed in our context that further PB translation resulted in 'uninvited allies' (activists and NGO members), who began to dominate the

1 internal PB process. This observation aligns with the previous literature that tends to criticize the
2 “process hijacking” in PB (Kuruppu et al., 2016; Musso et al., 2011; Wampler, 2007). However, we
3 observed in our case that, paradoxically, the democratic potential of PB extended well beyond
4 the initial limits when internal deliberation was hijacked by activists and NGO members. In this
5 sense, the democratic potential of PB was disclosed when the number of inscriptions became too
6 many to control, along with undemocratic internal process formation with new ‘uninvited’ allies
7 in place (NGOs and activist groups). This made an original overshadowing of interests in favor of
8 the municipal authorities problematic.
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11 Nevertheless, as we observed in phase 5 (see Table 1), new constraints (an additional round of
12 municipal council discussions) were imposed by the municipal authorities to cope with the lack of
13 deliberation and credibility of the PB commission. Specifically, it was observed that, while the
14 municipality continued to practice PB, the stability of inscriptions and ‘uninvited’ allies’ initiatives
15 (NGOs and activist groups) was challenged by new allies (politicians) and administration. It was
16 done with the use of previous inscriptions which helped reveal “process hijacking” in PB, as well
17 as justify new democratic constraints while developing updated PB regalement.
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20 Therefore, despite the rhetorical and mediation potential of PB-related inscriptions, they are
21 often unstable and fragile, with the power of inscriptions also being influenced by ‘spokesmen’.
22 As shown, these ‘spokesmen’ do not easily agree among themselves, necessitating what we call
23 ‘external referees’. When referees (i.e. the research group) distancing itself from the selected
24 municipality and therefore leaving the PB network in the quest for further expansion of PB within
25 Russia, the balance of the interests of one group (citizens) of actors over another (administration)
26 was biased, questioning thereby the democratic fate of PB. What follows from the above is that
27 not only inscriptors and inscriptions themselves were important in the PB translation but also the
28 external referee (that is, the research group), whose role was to keep both parties balanced in
29 the network formed.
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32 So far, it is difficult to assess whether the democratic values of PB are still on top of the agenda in
33 the selected municipality, since we observe new translations, making PB ever more complex with
34 rising and falling democratic discourses where democratic values are closed down (via new
35 regalement) and opened up (via new online ranking of PB initiatives). Perhaps more importantly,
36 it is clear-cut that PB has increasingly become something other than it was expected to be at the
37 outset because an increasing number of actors and inscriptions have pushed PB translation
38 further. This however does not necessarily mean that democratic values of PB continue to rise.
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40 **Conclusion**

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42 The aim of this paper was to explore how PB has been translated within the Russian public sector.
43 In so doing, it sought to extend the previous literature observations on PB by more extensively
44 addressing the local specifics of its design and mobilization. More precisely, we focused on the
45 relational and rhetorical work of human and non-human actors involved in the development,
46 spread and acceptance of PB in Russia.
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49 The overall conclusion would be that PB design and mobilization within the Russian public sector
50 was fragile in its nature and required many allies to push its development, spread and
51 acceptance. We demonstrate PB’s fragility, via five pictures/phases of translation, as inscription
52 building and network formation. More specifically, we reveal that translation of the democratic
53 values of PB was highly problematic. In this sense, our study accords with the previous research
54 that stresses the problematic nature of PB in terms of being overshadowed by bureaucratic and
55 NPM ideologies (Ariely, 2013; Im et al., 2014; Nabatchi, 2010; Neshkova, 2014; Nyamori et al.,
56 2012). However, we extend this literature by emphasizing that the fragility of PB did not concern
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1 the encounter of these discourses but rather its interaction, where PB needs NPM and
2 bureaucratic allies in a quest to succeed. In this regard, our study shows the importance of
3 understanding the inscriptions' and various inscriptors' roles in the design and mobilization of PB.
4 Paradoxically, launching PB in Russia relied heavily on bureaucratic and even NPM inscriptions
5 (allies), which it was originally supposed to fight against. Notwithstanding, while these
6 inscriptions can fog the democratic values of PB, they can also uncover its democratic potential
7 over time, albeit not for a long time, as the 'external referee' is needed.
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10 Our paper contributes to the public administration and accounting literature in several ways.
11 Firstly, by looking at the processes of design and mobilization of PB within particular settings via
12 translation theory, we contribute to the PB (e.g. Baiocchi & Ganuza, 2014; Célérier & Cuenca
13 Botey, 2015; He, 2011; Kuruppu et al., 2016) and democratic governance literature (Fung, 2015).
14 More precisely, we offer a more complex view of the processes of new democratic governance
15 tools' development (Fung, 2006, 2015) in particular settings that emphasize the importance of
16 non-human (inscriptions) and human actors (inscriptors) as they shape the translation of PB,
17 especially when it comes to locally driven innovations. Secondly, in a broader sense, our study
18 contributes to the discussion on bureaucracy, NPM and democratic discourses in emerging
19 economies (van Helden & Uddin, 2016). Through Russia's example, we demonstrate that, rather
20 than being distinct, all these discourses are inextricably intertwined on the ground where
21 seemingly alien tools of democratic governance (such as PB) can act in concert with NPM and
22 bureaucracy. Therefore, it is not surprising that there is still ambiguity in the literature, whether
23 PB concerns NPM, Public Governance or something else (Brun-Martos & Lapsley, 2016). Lastly, by
24 investigating local practices and democratic innovations, our study contributes to the knowledge
25 about the Russian public sector (Antipova & Bourmistrov, 2013; Khodachek & Timoshenko, 2017;
26 Timoshenko & Adhikari, 2009), shedding light on how various discourses work on the ground and
27 providing avenues for international comparison. That emphasized, we propose several directions
28 for future research.
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32 Firstly, in line with Kornberger et al. (2017), we encourage scholars to delve further into empirical
33 and theoretical investigation of the encounter (or interaction) of bureaucratic, democratic and
34 NPM discourses on the public-sector ground. While the political nature of PB has already been
35 significantly emphasized in the previous literature, we invite scholars to reflect more on how
36 nascent tools, such as PB, change (or are changed by) and link (or are linked with) these
37 discourses. In this context, another research proposition is to look further into the usually 'silent
38 role' of non-human actors within the context of new democratic tools' design and mobilization.
39 While the role of inscriptions was revealed in this study, further research may extend the
40 theoretical ideas of actor-network theory and examine the role of social online platforms (e.g.
41 Facebook, Twitter) in promoting the democratic values of PB. This aligns squarely with a general
42 appeal to learn more about the role of IT in democracy improvements (Kornberger et al., 2017) in
43 general and PB in particular (Gordon et al., 2017). As our evidence demonstrated, the online
44 platform can be a promising source of additional discourses within PB that is not so easy to
45 control and that may lead to an extension of PB potentials beyond the limits set.
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49 Thirdly, further studies may more thoroughly and carefully shed light on the role of 'external
50 referees' (in our case, the research group) in the design and mobilization of democratic tools.
51 While previous studies examined first and foremost the role of international organizations
52 (Goldfrank, 2012), our study showed what various groups of actors do in order for a novel
53 practice to succeed. Thus, it might be promising to trace further the changing nature of their own
54 activities and their PB dissemination mechanisms. Finally, the role of the federal authorities in PB
55 development is also a cause for concern. As so often in Soviet and then Russian history, the state
56 may decide to impose PB all over the country by coercive measures, as is the case with most
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reforms (e.g. Timoshenko & Adhikari, 2009). As we observed in our case, although local research-driven PB lost its democratic potential during the translation, some unintended paradoxical surprises appeared. That stressed, whether such surprises continue to emerge under a federal umbrella to achieve PB's stated objective – the augmented democratization of the budgetary process at community levels – or PB remains only an elusive goal: this is what future studies can in principle deal with.

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Figure 1. The Democratic Promises of PB Observed in Practice

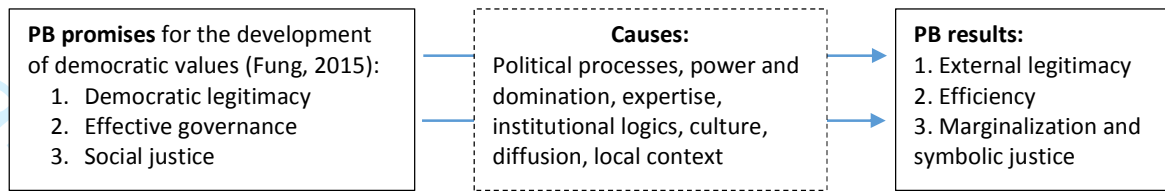


Table 1. A Summary of Actors, Inscriptions Built, Allies and the Development of PB Democratic Values

	Phase 1 2012–2013	Phase 2 2013	Phase 3 2013–2014	Phase 4 2014–2015	Phase 5 2016–2017
Actors	Research group	Research group, Foundation	Research group, Foundation, local administration, citizenry (PB commission)	Research group, Foundation, local administration, citizenry (PB commission)	Research group , Foundation, Local administration, citizenry, NGOs and activists' groups ('uninvited' allies)
Inscription examples	PB manuals; PB application; PB project document	PB project document; presentations; newspaper articles; TV interviews; local laws, orders, programs; PB roadmap	Inscriptions from phase 2 + regalement; protocols; official applications; official responses; lectures; learning workshops; online forum lines	Inscriptions from phase 3 + calculation groups table; guidelines for project development; learning brochures; initiatives presentations, visualizations and possible sources of funding; online discussions of administration and municipal council decisions	Inscriptions from phase 4 + new regalement; online ranking of initiatives;
New allies	Foundation	Local administration, citizenry	Various administration committees/ departments	NGO and activists' groups ('uninvited' allies)	Local moderator Politicians
PB democratic values	Fogging democratic values of PB	The same fogging democratic values of PB, but more democratic rhetoric mobilized	PB as a co-production tool with the highly limited potential for real democratic governance and therefore democratic values promotion	Extending PB potential for democratic governance	Opening up and closing down democratic values potential of PB

Referee #1

Respond for the enclosed comments (to be sent as an attachment)

<p>The authors have done a very good job with the revision and have addressed most of my concerns, as well as improved the flow of argument in the paper. In particular, I like the authors' decision to follow the advice of Lukka and Vinnari (2014) to focus on a few concepts in the sociology of translation to make sense of PB in the Russian context. I have some relatively minor issues that they may want to address before the paper is admitted into the publication process.</p>	<p>Dear reviewer, we would like to thank you sincerely for your work and for helping us enhance the quality of our manuscript with these minor comments. We have followed most of your comments/advice which enabled us to bring the flow of arguments more clearly. Below, we have reflected shortly on your specific comments.</p>
<p>1. The link between participatory governance and participatory budgeting, both theoretically and empirically, could be developed more directly.</p>	<p>Dear reviewer, thank you for this comment. In the revised draft of the paper, we have made a clearer link between participatory budgeting as one of the accountability tools and participatory governance which may strengthen democratic governance (pp. 1-5). Indeed, a separate section on the problematic nature of PB as a tool to enhance democratic governance has been introduced.</p>
<p>2. Did the construction of the PB project application and its "problematization around highly demanded discourses of transparency and efficiency" (p. 8) clash either directly/indirectly with what might have been a symbolic exercise of the federal government to give the appearance of democracy?</p>	<p>Dear reviewer, thank you for addressing this question. We would rather argue that such PB project application construction and problematization was the only way to succeed and it rather became indirectly linked with symbolic democratic discourse in a way that it became part of this democratic discourse but at the same time showed that it can be more effective. In this sense, there was an indirect clash in a way of criticizing this symbolic exercise of the federal government to give the appearance of democracy. We believe that the description in the current draft of the manuscript is clear enough to demonstrate this moment.</p>
<p>3. Whose ranking placed the focus municipality "as one of the leading municipalities in the country"? And on what basis?</p>	<p>Dear reviewer, thank you for asking this clarification. We have made a separate footnote in the current draft of the manuscript, referring to the Ministry of Finance's ranking (see p. 11).</p>
<p>4. It is not very clear what new inscriptions emerged and to what extent they competed with other more established inscriptions? That part of the story needs strengthening, especially in the material before the discussion section.</p>	<p>Dear reviewer, we are grateful to you for this comment. We do completely agree with you that the story became too complicated at the end in the previous draft of the manuscript. So, we have tried to be more precise regarding new inscriptions identification within phase 4 and 5, alongside showing more clearly what we mean by "they competed with other more established inscriptions" and to what extent. Besides that, we have simplified the text concerning phase 5 by deleting the lines on external inscriptions building. This has resulted in a bunch of small clarifications with extensions of the text.</p>
<p>5. I do not see the "research question" that the authors</p>	<p>Dear reviewer, thank you you for this comment. In the</p>

1 2 3 4 5 6 7	referred to in the paper.	revised draft of the paper, we have clearly stated our research question in the introductory section (p. 2) and in the conclusion section (p. 20).
8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	6. On page 4 and elsewhere, I would replace the word "claim" with "argue/propose".	Dear reviewer, thank you for this note. We have looked through the text and replaced the word "claim" in line with your suggestion.
	7. The authors should carefully read through the paper to catch and fix the small number of typographical and grammatical errors.	Dear reviewer, thank you for this note. We have carefully read through the paper and fixed several typographical and grammatical errors.

Referee #2

Respond for the enclosed comments (to be sent as an attachment)

<p>The authors have addressed most of the comments provided in the earlier version. I like the way the authors have structured their data analysis in the revised paper. The current paper is much improved compared to their earlier version. However, there are few more issues which I think the authors should address so as to make their contributions to the accounting literature more convincing. A key issue concerns with the theorisation of their study and demonstrating the theoretical contributions. I do not see the articulation of theory (translation of ideas), mainly in the discussion section. Following comments may help the authors fill some of the gaps that I have envisaged in the current version.</p>	<p>Dear reviewer, we appreciate the additional comments that helped us make our main arguments more convincing for contribution to the accounting and public administration literature. Specifically, we have worked with the clarification of our theoretical ambition and methods used to fulfill this ambition. Our efforts have been mostly directed to improve the introduction and the theory section, which led to some alterations in the final sections. We have elaborated on your particular comments below in the following way.</p>
<p>The introduction needs to be a bit more focused and coherent. Many issues have been raised in this section, but there is still a lack of problematisation (for instance, why is it important to study the translation of PB in a specific setting and how this understanding would contribute to extant work on the PB) and contextualisation (reflection on the specific context in which PB was proposed). The authors may think of developing a separate literature review section on PB.</p>	<p>Dear reviewer, thank you for these comments. We share your concern regarding coherency; many issues raised that lack a clear problematization. In this regard, we have followed your advice on developing a separate section where we have reflected on the current PB literature and its link with democratic governance agenda (pp. 3-4). This has helped us articulate the gap and our theoretical ambition has been to contribute to the literature on "PB as a democratic governance tool" with the use of actor-network theory. In addition, this has enabled us to make the introduction more focused, consistent and giving the main arguments for our research question.</p>
<p>Provide more clarity how the theory (a sociology of translation) has been applied in the study. What is the theoretical question here? Arguments such as the simplicity of other theories being a driving force for the selection of this theory are not convincing (page 4). To what extent the sociology of translation is similar/different to ANT (actor network theory). How are the parts/particular concepts of the theory mobilised in the study (page 5)? How are the inscriptions used to problematise the need for PB in this particular case (page 6)? Answering all these concerns may require the authors to further develop their theoretical section.</p>	<p>Dear reviewer, thank you for these comments. We share your concerns here. We have attempted to make a clearer point on why and how we use ANT and its central concept of translation in the revised draft (see pp. 5-7). Sorry for confusing you as a reader by not referring to ANT directly. In our article, we indeed refer to sociology of translation as ANT, so in the updated version we have made it clear that there is no confusion in this regard. In addition, we have provided a definition of translation and use it throughout the text. We have also endeavored to be careful with the use of 'translation of idea(s)' since it can make the readers think of 'travel of ideas' or 'translation of PB idea' as a literary concept which refers to changing meaning/design of PB. In our paper, the term 'translation' is more about processes of network formations related to PB as a result of interaction between human and non-human actors. We would like to stress that, in order to be more conscious of our theoretical ambition and contributions, we have made a distinction between domain theory and method theory (Lukka and Vinnari, 2014). Domain theory, in our paper, refers particularly to a set of knowledge on the problematic nature of PB</p>

	for the development of democratic values in modern governments. Method theory is presented through ANT as a meta-level conceptual system, which can offer alternative perspectives, with added new insights (Lukka and Vinnari, 2014) for studying the underlying processes behind PB design and mobilisation in particular settings.
The method section requires some discussion how the theory has been mobilised to make sense of data.	Dear reviewer, we are grateful for this comment. We have reflected on your concerns in the method section of the manuscript (pp. 7-8).
The empirical section should provide some contextual details/background prior to data analysis, including the traditional approach to budgeting in the selected local government. How is the administrative/budgeting structure of this local government? In what sense the proposed PB was different from the traditional approach to budgeting being practiced in the selected local government. Are there any specific procedures set out for the PB? I can see that the PB rhetoric is hijacked and citizens are marginalised in the process. The authors should mobilise the theory (the ideas of translation) to bring out the PB process.	Dear reviewer, thank you for this comment. In line with your wishes, some contextual background information has been incorporated in the text (see section "Empirical background" on pp. 8-10). This info includes, but is not limited to, the administrative structure of the selected municipality and the traditional budgeting process there. Besides that, we have tried our best, in the revised draft, to mobilize ANT with its concept of translation to bring out the PB process.
The Russian specific context may have impacted on the PB becoming something else. All these require the authors to articulate discussion how the PB was understood at the initial stages (when it is proposed) and the convergence of ideas during the process of translation. Such an attempt to contextualise and theorise the case should be central to the discussion and conclusion sections. I don't see any analysis in the current version to see how the translation of PB is implicated in process.	Dear reviewer, thank you for these comments. We understand your concerns about contextualization and theorization. We do agree with you completely that Russian specific context may have impacted on the PB becoming something else. In the revised draft, we have provided an overview of particular theories which were previously used in order to study PB in specific contexts of other countries, including an understanding of PB from institutional theory, cultural theory and diffusion process. We would like to stress here that we do not endeavor to make a discussion of "how the PB was understood at the initial stages (when it was proposed)" and further on. Rather we have brought observations on the development of democratic values of PB traced via interaction of actors. Our attempt to contextualize and theorize the case is based on seeing the PB development as translation - a process of human (inscriptors) and non-human (inscriptions) interactions in relation to PB over time. In this way, in the discussion section, we have reflected on how these human and non-human interactions led to the formation of democratic values of PB on each phase. We have shown several pictures with the key message of importance of an understanding of inscriptions' and various human actors' role on democratic developments. In the revised draft, we have tried to make this flow of arguments through empirics, discussion and conclusion sections.
Hope these comments help the authors!	They did, thank you!