Participatory budgeting as a form of dialogic accounting in Russia: actors' institutional work and reflexivity trap

Abstract

Purpose – The paper investigates how participatory budgeting (PB), as a form of dialogic accounting, is produced in practice.

Design/methodology/approach – This is a qualitative case study of PB development for the period 2013-2016 in one Russian municipality. Based on triangulation of in-depth semi-structured interviews, documentary analysis, videotape data and netnographic observation, we employ ideas of dialogic accounting and institutional work.

Findings – Our study shows that the PB experiment, which began with dialogic rhetoric, in reality, had very limited dialogic effects. However, we also observed that the PB dynamics over time made the practice neither inherently monologic nor dialogic. We explained such transformations by the way in which the individual reflexivity of actors altered when carrying out institutional work. Curiosity reflexivity was the most essential, triggering different patterns of institutional work to set up the PB experiment. However, further, we demonstrated that, over the course of the experiment's development, the institutional work was trapped by various actors' individual reflexivity forms and in this way limited PB's dialogic potential.

Originality/value – Our study shows the importance of understanding and managing individuals' reflexivity, as it shapes the institutional work performed by different actors and, therefore, influences the direction of both the design and materialization of dialogic accounting experiments such as PB. In a broader sense, this also influences the way in which democratic governance is developed, losing democratization potential.

Keywords – participatory budgeting, democratic governance, institutional work, consultant-researchers, dialogic accounting, reflexivity trap, curiosity, Russia

Paper type – Research paper

Introduction

During recent decades, scientific publications have demonstrated an increasing interest in how accounting and accountability can promote pluralistic democracy (Brown et al., 2015). This literature particularly suggests that accounting should not only represent one dominant voice, i.e. monologic accounting[1], but rather foster the multiplicity of divergent voices to be heard through the accounting dialogue (Brown, 2009). This potentially may foster social emancipation and democratic transformative change (Brown et al., 2015). It is especially suggested in a number of studies in the social and environmental accounting literature (amongst others e.g. O'Dwyer, 2005; Gray, 2002; Bebbington et al., 2007). However, this literature, together with some recent studies, shows quite ambivalent results in this regard through both certain possibilities for social change in non-institutional arrangements (amongst others e.g. Apostol, 2015; Atkins et al., 2015) and the domination of monologism via mainstream institutions (e.g. Archel et al., 2011).

As Brown et al. (2015) note, quite paradoxically the greatest interest in democratic governance improvements has arisen in developing countries, where democracy has often been weak. The most famous example is Brazil's experience in participatory budgeting (PB), which began to spread across the continents[2] with enviable speed (Sintomer et al., 2008), through a rhetoric of 'success' and consensual endorsement (Célérier & Botey, 2015). However, it seems that, in line with the literature presented above, PB is more problematic than its rhetoric. It can become the practice not only of revitalizing democracy but also a vehicle for the power and domination of political elites (Célérier & Botey, 2015; Kuruppu et al., 2016), pseudo-participation for legitimacy purposes (Uddin et al., 2011) and maintaining existing powers, known as the "tyranny of participation" (Christens and Speer, 2006). Some studies have revealed that the underpinning logics of PB implementation can influence its democratization potential in different countries (e.g. He, 2011). As He (2011) revealed, administrative logic prevailed in the introduction of PB experiments in China, limiting real citizens' empowerment. This study is consistent with some dialogic accounting literature, which stresses that new accounting tools can be implemented in a rather monologic way, despite the dialogic intent (Harun et al., 2015). In such conditions PB becomes 'shopped' by practitioners as an important component of Public Governance (Baiocchi & Ganuza, 2014; Almqvist et al., 2013), disseminated all over the world through its simplification to a set of procedures for the democratization of demand-making and "good governance" (Heller & Rao, 2015).

Nevertheless, alongside extensive criticism, a few (and even the same) studies have revealed some potential for emancipation and democratic change along with the 'dark' side of PB (Célérier & Botey, 2015; Kuruppu et al., 2016). Analysing third-sector organizations, Bryer (2014) claimed that PB "may 'curb' individualized, unsustainable goals in a way that widens individuals' opportunities for influencing their social lives" (p. 527). Some studies even revealed that unintended results can appear when even monologically underpinned PB fostered democratic change through "bricolage" development (Rodgers, 2005).

Summing up the discussion in the current literature, it seems that more intellectual work should be invested in understanding the ways to jump over monologism and make dialogic accounting possible in practice. So far, while a proposal for dialogic accounting was introduced as a theory with an agonist view on democracy (Brown, 2009; Brown and Dillard, 2015a,b), it seems that it is more like "seeds of hope" (Byrch et al., 2015) being planted in the ground with only a few empirical instructions on how to make the "seeds" grow.

This motivates the paper's interest in joining the "seeds grow" discussion by examining the case of PB as a possible form of dialogic accounting which can foster democratic governance. The aim is to explore the underlying processes of PB development in practice, its effects and, therefore, to develop a more nuanced view of PB as a form of dialogic accounting in general. To achieve this aim, the paper investigates *how PB, as a form of dialogic accounting, is produced in practice.* As previous studies noted, the challenges for dialogic accounting are connected with institutionalized 'one-way' oriented framings and technocratic approaches to accounting, together with an unwillingness of the elite to share power with others (Brown et al., 2015). While the latter has already been discussed in the dialogic accounting literature (e.g. Brown and Dillard, 2015a,b; Archel et al., 2011; O'Dwyer, 2005), the former opens up a space for institutional theory to be employed more thoroughly. In this regard, in order to answer our research question, we draw on ideas of dialogic accounting theory (Brown, 2009; Brown and Dillard, 2015a,b) combined with institutional work (Lawrence et al., 2011). This combination is complementary in two ways. Firstly, institutional work helps to look at the above presented challenges of institutionalized framings as products of human actions and interactions, therefore tracing how such framings may be distributed, sustained or changed by a multiplicity of actors through messy institutional work, which has a cumulative nature (Perkmann & Spicer, 2008; Zilber, 2013). Secondly, dialogic accounting theory helps to overcome the criticism of institutional theory regarding neglect of power and politics, therefore balancing the debate to make institutional theory more critical (Modell, 2015; Willmott, 2014).

The point of departure in our study is that PB can be understood as the process of institutionalization by drawing on the institutional work theory. We examine the role of key actors during the experiment, the forms of reflexivity those actors displayed and how those forms of reflexivity formed patterns of institutional work. The empirical analysis is based on examining the development of PB practices in Russian settings, drawing on in-depth semi-structured interviews, documentary analysis, videotape data and netnographic observation. It is mainly the case of an institutional innovation called "iBudget", which, due to its dialogic rhetoric, looks untypical for the Russian centralized and rigid public sector (see e.g. Antipova and Bourmistrov, 2013). It was initiated in one municipality in the northwest of Russia in 2013 on a voluntary basis when consultant-researchers intervened in the PB experimentation.

Our study shows that the PB experiment, which started with dialogic rhetoric, in reality ended up with limited dialogic effects. Instead of being a place for dialogue, PB has turned out mostly to be a space where capital investment projects on a small scale can compete for limited municipal funding (a kind of 'quasi-market' for capital investment). In explaining those effects, we demonstrate that, over the course of the development of the experiment, the institutional work was trapped from the very beginning by actors' various reflexivity forms. However, we also observed that the PB dynamics over time made the practice neither inherently monologic nor dialogic. We explained such transformations by the way in which actors' individual reflexivity altered when performing institutional work. Curiosity reflexivity was the most essential, triggering different patterns of institutional work to set up the PB experiment. As the experiment advanced, citizen-participants developed critical reflexivity (so essential for dialogic accounting) towards what has appeared to be the 'banking' approach to PB: an approach which, although ostensibly using dialogic means to 'deposit' citizens' beliefs, still aims to guide people to a pre-identified 'right answer' (Brown, 2009). Although this allowed the voice of the marginalized to be heard to some degree, it was later overwhelmed by the actors' 'gaming passion' form of reflexivity, where citizen-participants' actions were driven by the concern to win the competition

for limited funds. When NGOs and independent activists entered the PB arena, the true critical reflexivity for promoting dialogue was displayed, making the original actors uncomfortable. While the latter opened up some possibilities for fostering the dialogic means of PB even further, the institutional work towards this end was trapped by other actors' reflexivity, which was limited by the actors' view of democracy.

The remainder of this article is organized as follows: the next section introduces the theoretical approaches for our study, mainly the discussion of dialogic accounting and institutional work. The third section gives some research settings and methodological considerations. Further, empirical findings are presented in a narrative form, illustrating and discussing the main stages of PB development. The final section offers a discussion, conclusions and some proposals for further research.

Dialogic accounting from an institutional work perspective

Democratic governance, PB and the move to dialogic accounting theory

According to some recent studies, there is a strong need to move from government to Public Governance (Baiocchi & Ganuza, 2014; Almqvist et al., 2013), where democratic governance becomes one of the key agendas (amongst others e.g. Fung, 2015; Bingham et al., 2005). Democratic governance moves beyond the mere procedures of representative aggregative democracy and fosters a deliberative model of the empowerment and participation of citizens (Warren, 2009). PB, hereby, becomes one of the central tools which can foster healthy democracy with deliberation and consensus building (Bingham et al., 2005). PB can be a solution for democratic legitimacy challenges when the bond between citizens and political institutions has weakened (Fung, 2015). Some similar concerns have been witnessed in social accounting studies (O'Dwyer, 2005). As Bebbington et al. (2007) noted, there is a wide recognition of the need for "new accountings", such as PB, that foster democracy and facilitate more participatory forms of organization. However, these forms of accounting might be highly problematic as democratic governance tends to be governed by elites, despite deliberative rhetoric (amongst others e.g. Brown et al., 2015; Archel et al., 2011; Kuruppu et al., 2016). Therefore, PB is professed to be a deliberative tool for democratic governance, while, in actuality, it is not.

In this regard, Brown (2009) proposed moving to a new vision on democracy, which can influence how we approach democratic governance and participatory accounting. More precisely, a move from a deliberative model of democracy to the agonistic one was suggested. According to Brown and Dillard (2015b, p. 964), "democratic participatory governance requires that affected stakeholders and publics be able to scrutinize and debate the values and interests at stake from diverse perspectives". Based on the ideas of agonist democrats, Brown (2009, pp. 319-320) criticizes the depoliticization of politics and the "difficulty dealing with the conflictual side of pluralist relationships" in deliberative democracy. The central benefit of the agonistic approach to the democratization of accounting is the acknowledgement of pluralism, difference, conflict and power struggles (Brown, 2009; Brown and Dillard, 2015a,b). From this perspective, accounting "becomes viewed as a vehicle with potential to foster democratic interaction rather than a set of techniques to maximise shareholders' wealth and construct 'governable' others" (Brown, 2009, p. 317). Therefore, dialogic accounting seeks to create spaces for marginalized stakeholders, who are ignored in traditional accounting, attending to a diverse range of conflicting/contested goals and values, along with taking the plurality of society seriously.

Based on an agonistic view of democracy, Brown (2009) proposed eight principles underpinning dialogic accounting that can also be applied to PB. We summarize these principles as reflected in PB as a form of dialogic accounting (Table 1).

Table 1. Principles to underpin dialogic accounting and application for PB (based on Brown, 2009; Brown and Dillard, 2015a,b)

[insert Table 1 here]

However, it is challenging to set this framework in practice because of an existing context of exclusion, unequal power relationships and material interests associated with different ideological perspectives (Brown, 2009). Therefore, the question of how to practically extend the dialogic part in existing institutionalized monocentric systems remains relevant. The next section gives some new imaginings in this regard, by introducing some insights from institutional work theory (Lawrence et al., 2011) as a response to cross-disciplinary initiative calls (Brown and Dillard, 2015a) and to the note that "technologies [such as accounting] are socially shaped and while path-dependent and power-laden, they are not inevitably locked-in over space and time" (Brown and Dillard, 2015b, p. 975).

Institutional work: embedded agency, reflexivity and interactions

The materialization of accounting practices have been studied as institutionalization processes (e.g. Dillard et al., 2004; Ezzamel et al., 2007; Burns and Scapens, 2000). However, institutional theory has reached a critical edge in the structure-agency debate and the consideration of power roles (Willmott, 2014; Modell, 2015; Dillard et al., 2004). In this regard, some recent discourses attempt to overcome these issues. Classic understanding of the institution as being "monolithic" and framed with three pillars (Scott, 2014) has been increasingly replaced by an emphasis that institutions are products of human actions (Lawrence et al., 2011; Modell, 2015), i.e. that actors affect the institutional arrangements through institutional work. It is concerned with the practical actions, through which institutions are created, maintained, and disrupted (Lawrence et al., 2011). From this perspective, institutionalization is seen as inherently fluid in nature (Modell, 2015) where institutional work can be valuable for investigating how the actual practices of PB happen in institutionalized settings (Mouritsen, 2014). From this perspective, PB is not just a budgeting technique but has a constitutive role, forming 'spaces'/frames that can shape actors' cognition and their actions, as well as being a mediator between different actors, knowledge bases and discourses, rather than being a passive device (Gerdin et al., 2014). This means that PB can be both a practice to be materialized and a space where accounting becomes "a mediator in the game for visibility [and contestability for accounts] with multiple potential dimensions and many types of users" (Mouritsen, 2014, p. 99). In the case of PB, a new accounting and accountability space may form and link up different actors and their different worlds, knowledge bases and discourses. Such a view on PB is in line with the dialogic accounting discussion regarding linking divergent actors' voices through accounting (Brown et al., 2015).

Nevertheless, it seems that, while current 'promoters' of institutional work are actively encouraging the study of micro-practices, it is not clear how to approach it and what to focus on

during an empirical investigation. Therefore, several aspects of institutional work may be emphasized in this regard: embedded agency, actors' reflexivity and actions (Zilber, 2013; Lawrence et al., 2011; Modell, 2015).

The embedded agency aspect of institutional work raises concerns about the interrelationship between structure and agency (Battilana & D'Aunno, 2009). It acknowledges that actors both shape and are shaped by institutions of which they are part, even if they change this institution (Lawrence et al., 2011). As Modell (2015) noted, surprisingly, even if institutional work pays so much attention to the actors' role within institutions, few attempts have been made in literature to unmask the roles of marginalized institutional actors such as constituencies in a representative democracy. However, not being "cultural dopes", actors also have some free space to behave and reflect on new practices (Mouritsen, 2014) leaving room for reflexivity.

According to Lawrence et al. (2011), actors enact new ideas in their daily activities by scanning, interpreting and defining ideas through reflexivity. However, there is a lack of literature about how reflexivity is developed and its relation to institutional work (Lawrence et al., 2013). According to Nilsson (2015), reflexivity is driven by exposure to institutional contradictions and misalignments, and this exposure opens up space for action. In this regard, some recent studies emphasize the importance of an innate individual's capacity for reflexivity (Modell, 2017) as a mental ability to consider themselves and their practices in relation to their social context and vice versa (Modell, 2015). According to Modell (2017), without such capacity, the actors would not be able to deliberate on the world and envisage opportunities for change. Therefore, the reflexivity concept gives "a multi-layered analytical perspective affording equal attention to social structures and more subjective processes whereby individuals deliberate on their position in the world and develop strategies for emancipation" (Modell, 2015, p. 793). These personal strategies for action may subsequently be negotiated into collective forms of agency aimed at changing structural conditions through actions.

Different types of work were summarized by Lawrence & Suddaby (2006), distinguishing between the creation, maintenance and disruption of institutions. However, this topology did not give any information as to whether and how the interaction between different types of work functions. Further attempts in this direction were made by Perkmann & Spicer (2008), showing how management practices are institutionalized as a result of institutional work performed by various actors. While the cumulative nature of institutional work was emphasized, Perkmann & Spicer's (2008) study is based on a literature review of the macro-processes of institutional work and too strict typology based on three analytical pillars of institutions (Scott, 2014). Still relatively little is known about the concrete actions employed by actors in relation to institutions.

Studying dialogic accounting from perspective of institutional work

As outlined above, embedded agency, reflexivity and types of actions and interactions are essential elements in institutional work theory. Based on our interpretation of the dialogic accounting literature, it highlights several interesting parallel lines of reasoning. Therefore, we use insight from both theories to formulate three research sub-questions that guide our study to explore *how PB, as a form of dialogic accounting, is produced in practice*.

First, embedded agency is in line with the dialogic theorist view that divergent actors are shaped by the arrangements of institutions of which they are part (e.g. monologism as a taken-for-

granted) but also have the potential to change them (Brown, 2009). In our case, it can be those actors who became part of the PB process in the municipality. Being informed about what PB is, they start to work, being institutionally embedded in different institutions without seeing the general picture of the PB materialization process of which they are a part as well as how they move (or sustain) taken-for-granted discussions of accounting into a dialogic frame.

In this regard, the first research sub-question is: *What kind of institutional actors are there, and in what kind of institutions are those actors embedded in the case of a PB development?*

When it comes to reflexivity, dialogic accounting literature regards reflexivity as a "deep questioning of paradigmatic assumptions, and a re-framing of how one perceives the world and relations to others" with reference to an "aha-moment" when suddenly, through reflexivity, a new picture of account comes into view (Brown et al., 2015 p. 638). These definitions are thus more devoted to the issue of measuring "critical" reflexivity (Bebbington et al.,2007; Archel et al., 2011). Therefore, while dialogic accounting highlights critical reflexivity for fostering transformative democratic change, less is known about the forms of reflexivity (and whether it is only issue of critical) that are displayed in practice during such practices as PB.

In line with Modell (2015; 2017), we adopt Archer's (2009) notion of reflexivity as the different mental concerns of actors or mental 'internal conversations', through which they deliberate which course of action to take. Notably, we neither deny nor ignore the criticism of this approach for underplaying the role of structures and powers in shaping reflexivity (Caetano, 2015; Archel et al., 2011). However, we stress that our approach can open up and bring new imaginings into the issue of fostering dialogic accounting in practice. Rather than focus on the level (minimal/critical) of reflexivity and its possible overwhelming (Archel et al., 2011), we concentrate on individual forms and variations of reflexivity over time (Modell, 2017). Noteworthy, such conceptualization of reflexivity opens room for diverse forms of individuals' reflexivity not only over time but in one particular period.

Therefore, the second research sub-question is: *What forms of reflexivity are displayed by different actors and how are these forms involved in the coordination of institutional work in the case of a PB development?*

Last but not least, institutional work literature still struggles to produce evidence of how the different patterns of work are sequenced and what co-coordination mechanisms are at work during institutionalization processes (Perkmann & Spicer, 2008) in addition to relations between reflexivity and institutional work (Lawrence et al., 2013). According to Zilber (2013), during the investigation we (as researchers) should look at and see works which are ongoing and "messy", meaning that it is better to open up space for institutional work patterns' recognition as empirically driven. In this regard, we focus on different patterns of actions and interactions which were in place during different stages of PB development.

Therefore, the third research sub-question is: *How do patterns of institutional work alter across a multiplicity of actors involved in the different stages of a PB development?*

Research setting, method and design

Based on the research questions and theoretical considerations, this study is founded on qualitative data, applying a case study strategy. We investigate the case of an institutional innovation called "iBudget". It was initiated in one municipality in the northwest of Russia in 2013 with the intervention of consultant-researchers for PB experimentation. In terms of ethical considerations, the names of actors are not revealed. "iBudget" was one of the first PB experiments in Russia. It received extensive attention in the mass media and became the topic for regional and federal authorities' discussions as, untypical for Russia, a form of interactive dialogue between public officials and citizens. This novelty and strangeness became one of the main reasons for our investigation. In addition, the second rationality for the case is connected with good access to both secondary and primary data, giving a rich understanding of the PB phenomenon.

The municipality is a city with a population of between 50 and 100 thousand inhabitants. Several distinctive features make it special: (1) more than two thirds of citizens have higher education in engineering, which is mainly connected with the high technology industry located within the municipality's territory; (2) from 2013 to 2016 the municipal budget was balanced without any borrowings; (3) the municipality was awarded for being in the group of best municipalities in terms of governance effectiveness in Russia. Therefore, the municipality represents a sort of 'extreme' case for investigation. In particular, institutional settings are more 'relaxed', creating a more comfortable environment for executives to adopt and experiment with new practices such as PB. However, from a dialogic accounting perspective (Brown, 2009), such a setting may also lead to the PB process having a politically less contentious nature, where constituencies are less interested in challenging the status quo, although they have more learning capacities for constructive 'voices'.

We draw on four multiple sources of data, tracing the PB process from 2013 to 2016: documentary analysis, videotape data, netnographic observation, and in-depth semi-structured interviews. The data was collected during 2013-2016. All data was collected in the Russian language by one of the authors and afterwards translated into English.

In order to understand the context and preconditions of PB in Russia, we accessed a variety of written material (Russian scientific literature and newspaper articles) and official documents (budget and tax law books), as well as internal documentation and texts advised by interviewees. In our case, the text and other data from official websites (municipality, local news) were also taken into consideration.

After the announcement of PB, a special net group was created at the most visited website in Russia. This group (further, Internet portal) provided the opportunity to discuss the PB project and share all relevant data through the Internet. In total, the Internet portal has 301 participants (data from March 2016) and open access for the public at large. It contains video footage of PB events from April 2013, with each item of video footage being around 40–130 minutes. In total, 33 videotaped events were viewed, such as PB oral presentations, PB citizen-participants' meetings and PB evaluation meetings. In addition, the Internet portal activities were monitored as netnographic observation (Kozinets, 2010). One of the authors joined the Internet portal in 2013 and made online observations of what people upload, what they discuss and how.

Sixteen semi-structured interviews were conducted with public managers, consultant-researchers and twelve participants involved in PB (see Appendix). Most of the interviews were

conducted during municipality visits in September 2015 through a snowball approach, when the interviewees' suggestions and references for new respondents were taken into account. Before contacting the interviewees, the data gained from netnographic observation and video materials was used to get to know the interviewees' 'profiles' (role, actions, behaviour and 'history') in the PB process. This gave the ability to approach actors with divergent views. Each interview lasted around 60-100 minutes with both tape-recording and note-taking. Only notes were taken in the case of phone and Skype interviews. The general idea was to have guided conversations rather than structured queries, affording the opportunity to obtain narratives from institutional biographers (Lawrence et al., 2011). The interviews were transcribed, and interviewees were given the opportunity to elaborate on the topics and issues discussed. In addition, some observations, field notes and self-reflections on the interview results were written down in the form of a research diary.

The data analysis strategy was mainly based on highlighting the parts which were significant to the research-guided literature. Therefore, sentences/phrases from interview transcripts, documents and notes were highlighted and coded according to fields of study interests. The main quotations, which reflected the views of interviewees, were identified. These quotations were used in the empirical section with additional explanations offering the ability to present a consistent picture of the PB process.

The limitations should be mentioned. Firstly, indirect observation of PB events could limit our possibility to understand internal PB practice. Secondly, the interviews' sampling did not include all the actors involved in PB, which limits our data integrity. However, data triangulation was used to manage these issues, specifically through video footage and netnographic observations. Last but not least, the single municipality case may be criticized as a research application in the context of Russia, raising the issue of generalization. However, we would prefer to derive theory-building opportunities from our case (Eisenhardt & Graebner, 2007).

Development of PB in Russia

The empirical section presents a summary of the PB story with several stages constructed by our interpretation of the main notes from the collected data. Each stage is supplemented by analysis based on institutional work. In particular, analysis was framed by our three research sub-questions regarding actors' embeddedness, patterns of institutional work and especially their reflexivity during the PB experiment. In addition, each phase is accompanied by implications for dialogic accounting literature.

Stage 1. Context of representative democracy, PB democratic rhetoric but monologic design and adapting

The idea of PB was not originally formed in the municipality but was actually encapsulated by the small group of consultant-researchers from the research centre of one of the Russian universities. As consultant-researchers noted, the PB idea was connected with their research centre's general field of interest, mainly studies in the field of sociology, politics and the "crisis of democracy" in the current Russian public sector. Indeed, some Russian political science scholars reflect on this issue as a representative democracy with a declining level of voters' participation and distrust of the government (e.g. Yasin, 2012). The same agenda was observed in the Russian mass media as 'talks' with such slogans as "Doesn't Russia know what democracy is?" and "Defective

democracy". In this atmosphere, traditional accounting was reported as failing to reflect local democracy and democratic governance, especially as it is dominated by central governments' regulations (Bourmistrov and Mellemvik, 2002).

The fact that PB was one of the research fields of one of the consultant-researchers and the general curiosity of the others motivated the consultant-researchers to reflect on PB as a possible solution for Russia, mainly:

> *"…how ideas of PB we were reading about in Sintomer et al. (2008) were applicable in Russia… and more precisely whether and to what extent municipal administration and residents are ready for such kind of work as PB."* (Consultant-researcher(2))

A manual for how to carry out PB was issued, primarily drawing upon templates and prototypes developed in Europe, where the study of Sintomer et al. (2008) became a key point of departure. As one consultant-researcher noted, the great advantage of PB in this sense is that it is "quite plastic and flexible", giving the ability to vary manuals based on the specifics of the local context. Despite the key messages of democratization and citizenry decision-making power potentials of PB set by Sintomer et al. (2008), it seems that the consultant-researchers approached PB in rather an individualistic way by translating PB as a tool for improving communication efficiency "…between citizens, the administration and the local political elite" (Sintomer et al., 2008, p. 174). Therefore, although using the rhetoric of democratization, the consultant-researchers had rather a restricted view of politics and the democratizing potentialities of PB. As later revealed, this view was initially trapped by their general research agenda, connected with the issue of public language, explained by a 'political theatre' metaphor:

> *"…the audience (citizens) see what performers (officials) do on stage (local government). But what will happen if the audience go on stage and become a part of the performance? What language will they start to use and how?"* (Consultant-researcher(2))

This led to initial 'simplification' of the PB manual, which was followed by further work on how to launch PB in practice. In this regard, one of the consultant-researchers noted the need to search for legitimacy:

> *"It is not possible to experiment if your ideas are new and not supported financially and politically…We need our work to be paid and our costs to be covered."* (Consultant-researcher(2))

This citation indicates that consultant-researchers inevitably needed to legitimize PB by creating links with already institutionalized practices. In this regard, consultant-researchers have linked ideas of PB with Russian public sector transparency issues, which have come to the top of the agenda for the whole of Russia during the last six years via federal legislation. To complete this central request, most local governments began to copy the federal experience of Internet resource creation, in which all local government budget information is presented in the form of graphs, figures and pictures. However, according to the consultant-researchers, the idea of PB goes much deeper than issues of transparency where "it is necessary to teach people how to use it and apply it in practice."

Such 'innovativeness', together with forming a link with the transparency agenda, gave consultant-researchers the ability to gain support from the Foundation[3], as a part of a large

project for increasing the transparency of the budget information in Russian municipalities. The support was received as a small grant to cover some administrative and travel expenses.

The acquired support provided the ability to mobilize other actors and actions for the PB experiment. Interestingly enough, prior to the experiment, consultant-researchers even undertook several field studies in order to gain a "general picture of municipalities' realities". As a result, and in order to make realization of the PB experiment more successful, consultant-researchers developed several criteria in respect of the selection of municipalities such as balanced budget and the desire of local authorities to co-operate. As one of the consultant-researchers reflected, this was important, due to Russian realities, where the "desire and even courage" of municipality authorities to experiment is the key. Therefore, it seems that they ignored the importance of challenging existing structures (Sintomer et al., 2008). Rather than enrolling activists and/or citizens in designing the PB, the consultant-researchers prioritized contacting the municipality authorities and presenting their ideas regarding PB. One of these municipalities visited was eventually selected for a future "iBudget" experiment setting.

On the municipality's administration side, several rationalities were identified in respect of experimenting with PB. Firstly, the municipality's deputy head commented that it was, in some sense, connected with professional interest in such an unusual innovative idea, which does not emanate from the central authorities. This triggered further work in adapting PB manuals to the current municipality arrangements. However, further actions were mostly focused on understanding PB as a tool for improving the dialogue between citizens and the administration. The administrative officers legitimized the use of PB by demonstrating that PB practice was in coherence with formal federal and local government laws. This gained additional legitimacy in line with pressures from the federal authorities to improve budget transparency. Further, they were adjusting PB to "budgeting municipal realities" and setting additional 'rules of the game' to the PB experiment such as: limiting the PB amount to 1.3 % of the budget and placing deadlines on PB experimentation. Both were argued for because of the institutional constraints which the administration worked with. However, it was also a decision that allowed them to keep established politicians from having influence over the process:

"Well, in some sense we found a balance sum which will not attract the intervention of politicians [into PB]… We would spend this sum [1.3%] anyway somewhere… it is not such a serious sum for the budget and its discussion by politicians. But it is quite a serious/big sum for the citizens". (The deputy head)

In this sense, it was not surprising that, according to the official documentation of the municipality, the goal was to experiment with PB "in order to produce budget information in an understandable form for citizens…and get feedback from citizens". Therefore, not much was presented in terms of the democratization goals of PB in "iBudget", although further dissemination in the mass media portrayed it as a "dialogue between citizens and municipal authorities". Several administrative officers together with consultant-researchers, became officially responsible for the PB experiment and were accountable to the head of the municipality. They developed quite a detailed plan of action for how the PB experiment would be organized.

The final PB design can be described as follows. The PB commission of 15 citizens is formed by means of a lottery (randomly selected). In addition, another 15 citizens are engaged by means of

a lottery to serve as substitutes in case any leave PB. One of the consultant-researchers moderates the meetings. Fifteen PB commission members (further citizen-participants) begin by generating ideas to respond to local needs, and these are deliberated among the citizen-participants. The citizen-participants were not allowed to hold positions as either municipal deputies or officers in the municipal administration. The citizen-participants operated for a couple of months and met once a week. Based on deliberation and with the help of administrative officers, citizen-participants submitted ideas and proposals for the projects to be included in the budget distributed within PB. Then they debated the projects submitted and voted on proposals to be placed in the municipality budget for the upcoming year. Hereafter, the selected projects passed through the appropriate committees of the administration, where they were formed into budget requests to be approved at public hearings. The whole process of implementation was supposed to be organized with close cooperation between citizens, the consultant-researchers and the municipality's administrative officers.

Summing up the initial stage of the PB experiment (Table 2), from the very beginning PB was inevitably developed in a rather monologic way, where the PB design is more associated with the 'banking' concept (Brown, 2009), with a rather managerialist and depoliticized approach. This is in line with some previous studies, where PB was set up with rather administrative matters and logics (He, 2011; Harun et al., 2015). However, we give some new insights in this regard, mainly discussing the relationships between actors' reflexivity, embeddedness and patterns of institutional work.

Table 2. Actors' embeddedness, their reflexivity, patterns of institutional work mobilized in the first stage and outcome for PB experiment.

[insert Table 2 here]

First of all, as our analysis showed, curiosity as a form of reflexivity was crucial to trigger the institutional work related to PB in general by both consultant-researchers and administrative officers. Different aspects of actors' curiosity were observed in our case. Driven by the research curiosity first, consultant-researchers motivated others to be curious and mobilize other actors and actions, particularly administrative officers. Based on curiosity in respect of how PB ideas, which originated outside Russia, can be applied in the Russian context, they adapted those ideas and developed templates for a PB experiment that was also based on their particular interpretation of PB as a communication device between municipal actors. The administration was curious about the innovative, unusual idea of PB, which led to adapting templates with a particular interpretation through local governments' realities of public administration, such as the limited possibility of funds for PB and the timetable.

In addition, the legitimacy forms of reflexivity were also important for producing patterns of institutional work that explain the monologic version of PB. In this regard, 'legitimacy' reflexivity form of consultant-researchers mobilized different actions, which we summarize as gaining support work – both to gain the financial resources needed but also to position the experiment as a legitimate part of the wider political agenda of improved budget transparency. When it

comes to administrative officers, the 'legitimacy' reflexivity form was producing new patterns of work, which we summarized as legislation work when the administration linked the PB with current legislation, therefore, showing coherence with the existing norms in the Russian public sector.

In this sense, we argue that those forms of reflexivity have already, during the initiation stage, trapped the possible choices for the institutional work of actors, therefore translating the PB into a new form of monologism. However, without these reflexivity forms, the PB experiment would never go further.

Stage 2. PB implementation – creating PB as a 'quasi-market' for small capital projects where initial citizens' critical reflexivity became overwhelmed by 'gaming passion'

The PR company was formed by the administration at the beginning of 2013. The goal was to attract residents to the iBudget experiment before the organizers' official oral presentation. In this regard, several articles were published in local and regional newspapers as well as iBudget stories on local TV, describing the goals, the design, the main organizers involved and conducting interviews with them. Surprisingly, more dialogic rhetoric was identified inside these disseminating patterns. For example, such headings as "Citizenry has now looked into the state pocket" or "Local democracy is feasible" abounded in local newspapers and on Internet sites.

Nevertheless, given the context of dialogue intent, the consultant-researchers were not interested in activists' and NGOs' participation, justifying that these groups had their own communication channels with the administration and political elite. In the same way, a consultant-researcher warranted the random selection of citizen-participants as "an equal chance for participation". Further consultant-researchers noted their internal agendas in attracting "citizens who usually do not participate – i.e. those who live in the city, work according to their routine and then go home – they talk about municipality problems but do not do anything to fix these problems…"

After the PR campaign, the official oral presentation on PB was held by the organizers. Around 100 citizens attended the presentation. In total, the presentation covered such themes as what PB is, how it will work, the goals and expectations. Notably, along with some enthusiasm to exercise something new (such as "the black box of the budgetary process"), a deal of scepticism was expressed by the citizenry throughout the presentation, especially regarding the design and limits of the iBudget experiment. As one consultant-researcher commented on this scepticism, "People have got used to seeing officials as their enemies". Not surprisingly, when the lottery took place the next day, only 79 candidates attended, of which 15 citizen-participants and 15 substitutes were randomly selected. The citizen-participants comprised people with different backgrounds, including NGOs members and activists. However, most of the participants were the 'normal citizens' whom the consultant-researchers were targeting.

Several meetings of the PB citizen-participants took place throughout the period of April to May 2013, with each session lasting between one and two hours. One of the consultant-researchers played the role of moderator in PB meetings[4], providing general instructions on how the PB process would work. During first meeting, the citizen-participants introduced themselves, discussed how they would structure their work and shared preliminary ideas about the kind of projects they wanted to establish. The ideas varied, but the most important concerns focused on

improvement of the local infrastructure, e.g. connected with capital budgeting for the construction of sports facilities or the reconstruction of urban parks.

During the next three meetings, the citizen-participants discussed their ideas in a more detailed form, as each participant constructed the special documentation about their projects based on such criteria as "goal, the relevance for municipality, action plan, expected outcome and budget" (PB internal documentation). Notably, in order to obtain a better description of projects and to understand the budget application format, several lectures were given for the citizen-participants, supplemented with support in performing calculations from the administrative officers and help from other departments such as the capital construction department. As the consultant-researchers reflected, they discovered that the citizen-participants' learning was an important component of PB. However, interestingly enough, the consultant-researchers also learned from the 'live' experiment as they "realized that it was not possible to be concerned with everything…" Although they were presented to others and positioned themselves as experts, they did not have very much practical knowledge about PB. Therefore, in some sense, they were also experimenting with themselves.

Another critical component in PB implementation was participation. In some sense, this was also a kind of a trap, where the initial decision about the random selection of participants did not give any guarantee that those selected would be discursive representatives with enough time for participation. Not surprisingly, several substitutions were made during the experiment in 2013 where "participants 'felt off' because they were tired and not ready to work so hard" (Consultant-researcher(2)).

In line with participation and knowledge difficulties, the constraint of citizens' understanding of dialogue work was observed, leading to the need for strict moderation and dialogue controlled by the consultant-researchers:

> *"… people were not used to deliberating, listening to others and arguing their thoughts…The moderator must maintain the space in which all participants have the opportunity to speak and to listen to others…"* (Consultant-researcher(1))

Probably the most interesting thing observed was the changing attitudes of citizen-participants from scepticism and criticism of the established 'rules of the game' to accepting and being institutionalized within those rules. At the beginning of PB meetings, in line with the scepticism from the first oral presentation, citizen-participants were feeling "managed process of PB" and the pressure to reach consensus along with voting procedures. In this sense, the citizen-participants tried to challenge the 'existing rules' set by the organizers through the discussion of possible future changes in the PB process next year. That has led to additional discussions and explanations from the organizers. Nevertheless, after the lectures and launching deliberations on ideas, this discourse was overwhelmed by debating and competing for the projects. Notably, we observed a rather managed process of internal PB competition. For example, citizen-participants were forced to aggregate their projects in the case of a similar field. In this regard, the five environmental projects were aggregated into two projects as a result of competition, although they were different ideas. As some of the citizen-participants reflected, this was 'gaming passion' which led to contentious practices between participants:

"Even after the first PB meeting it was clear that we [participants] *would fight for our own projects, meaning that I should defend my own idea and push others to assert why his/her project was better than mine!"*

As a result of participants' work, after one month, several projects were formed. These projects were evaluated in separate administrative group sessions by representatives of the key committees and departments responsible for the areas mentioned in the participants' projects. Thus, the number of citizen-participants' projects was decreased by 'filtering'. The basic criterion for this 'filtering' was how the project proposal fitted into the current municipal programmes in terms of law and municipal responsibilities. The results and justifications of 'filtering' were published on the social network page. This added a new wave of criticism and scepticism, addressed by the participants. All this was also reflected by the administrative officers as unexpected "hard work", as additional meetings were organized to explain and discuss 'filtering' to participants.

As a result, after three further meetings, the citizen-participants voted for two capital investment projects: the construction of cycle parking and a playground in the city centre. Surprisingly, even the case of voting did not make participants feel disadvantaged in respect of other projects; this was explained as being the "way in which competition should be decided". These two projects were presented to the municipal administration and approved by the municipal council for the total 1.3% of the municipal budget for the upcoming year as a part of an investment programme at the expense of the local budget. It is also important to mention that the municipal council deputies, as well as the municipal governor, remained loyal to the PB. Thus, they played a circumstantial role in the PB process, signing the final project documentation and the municipal budget law.

Summing up the implementation stage of the PB experiment (Table 3), we see the further mostly monologic development of PB (Brown, 2009) with what resembles managing and a 'filtering' approach, where citizens are given hardly any opportunities to make decisions on a budget or to facilitate debate. The developed PB approach can be presented with use of a 'monopsonistic/quasi-market' metaphor. In economics (see e.g. Arnold, 2015), monopsony represents a quasi-market, in which there is only one buyer that controls a large proportion of the market and tries to drive prices down from many sellers. Metaphorically speaking, iBudget became such a monopsonistic quasi-market where citizens (who can be seen as sellers) with capital investment projects had to compete for limited funding from the municipality (the buyer). Therefore, instead of being a space for dialogue between citizens and administrative officers, PB becomes a space for idea development, 'selling', lobbying and competing among participants. Below, we give some explanations for such an outcome from an institutional work perspective.

Table 3. Actors' embeddedness, their reflexivity, patterns of institutional work mobilized during PB implementation and the outcome for PB experiment.

[insert Table 3 here]

In line with the initial stage of PB development, curiosity was important for mobilizing institutional work during the implementation of PB. In this regard, the consultant-researchers extended their work further by educating the participants in PB through organizing learning components and moderating the PB process, creating controlled dialogue. These actions were also based on their particular interpretation of possible ways to go on with PB. Therefore, their actions were inevitably trapped by citizens' reflexivity connected with their institutional embeddedness, such as lack of knowledge regarding what is a dialogue and on public sector budgeting procedures. In the same way, being driven by curiosity, the administrative officers started to experiment with the PB procedures, but we see that their procedural thinking, embedded in the institutions of public administration, took over. By giving lectures about the locally institutionalized budgeting process, supporting participants by explaining the budgeting rules of the game, providing requested information and evaluating the participants' ideas, together with justification and discussion, the administrative officers created a foundation for a filtering approach to take place. For both consultant-researchers and administrative officers, the 'legitimacy' reflexivity form was also important in order to legitimize the project among citizens, driven by a need to attract and make citizens familiar with PB. This form of 'legitimacy' reflexivity mobilized a pattern of disseminating work when organizers spread information about PB through the mass media.

When it comes to citizen-participants, we think that several reflexivity forms were at work. Firstly, in line with other actors, curiosity was initially important. Particularly, citizen-participants who joined the experiment were curious about the PB idea, which was quite unusual in respect of the Russian tradition of representative democracy, and about the possibility of exercising new democratic tools. However, we also noticed that curiosity went together with the elements of critical reflexivity, as some scepticism and critical attitudes appeared towards the proposed PB's 'rules of the game' and especially towards the 'filtering' approach. This triggered an attempt to challenge the PB rules through discussions with the PB organizers. Such discussions added additional work to the consultant-researchers to justify the experimental nature of the PB process to citizens. In some sense, this was a small attempt by the consultant-researchers to answer the citizens' questioning of the 'banking' approach to PB. However, as we further observed, this critical reflexivity never advanced; it become trapped accepting the rules and developing 'gaming passion' reflexivity by participants. This reflexivity form resulted in competitive behaviour between participants: along with learning, deliberating and drafting the projects, participants started to pay more attention to debating with each other rather than debating with the PB organizers.

Therefore, PB has developed into the process, which we present as a 'monopsonistic/quasi-market' mechanism, as a result of different patterns of institutional work. Those patterns were coordinated by actors' various reflexivity forms, which, at the same time, were trapped by previous work or actors' embeddedness. In the next section, we trace the further PB progress when new players become involved.

Stage 3. Epilogue: PB experiment becomes advanced 'monopsony'?

After one year, the iBudget experiment attracted the attention of not only the local but also the regional mass media. Several news articles were published in the mass media as a "success story of citizens' involvement in municipality governance and budget decision making".

Several important effects were observed. The first one is related to the physical effect of PB 2013, mainly the construction of cycle parking and the playground. When it comes to the effects on actors, the administrative officers mainly reflected that PB gave them a new communication channel with citizens as "those who can partly understand our [public] language and see how the budget machine is working." The fact that participants were educated for the 'budget machine' gave them opportunities to run for a seat on the municipal council. In addition, the administrative officers not only communicated with citizens but also communicated between departments, giving them the ability to identify internal 'cracks' as "administration departments are sometimes isolated from each other". This offered the chance to facilitate horizontal accountability between departments in addition to the usual vertical accountability mechanisms required by regulations. As noted by the deputy head, such success provided the ability to launch the new cycles of iBudget in the next two years.

When it comes to consultant-researchers, the iBudget success rhetoric attracted attention from other municipalities. Being experienced in the PB process, they modified the PB manuals and started to consult others on how to implement PB without being moderators:

"In 2015 we had nine municipalities, where we gave PB training to the administration but no longer moderated. They start the PB process with their own moderator and upload all videos to the net – we comment and consult them by phone…We had some other municipalities which wanted to experiment with PB. But now we are in a dilemma as to how to get money for our consulting services because the Foundation's funding is expiring now…" (Consultant-researcher (2))

This quotation demonstrates the fact that consultant-researchers in some sense have started to benefit from PB, where the research interest has been replaced by consultancy work with a search for new sources of funding. In addition, close cooperation with the municipality's administration gave them the ability to collect some research data for other projects realized in their university. The success of iBudget gave consultant-researchers the ability to share their experiences at the regional and national levels[5], as well as to search for new support through the Ministry of Finance and other national associations[6]. Being overloaded with the new municipalities' consulting work, consultant-researchers were distanced from the iBudget case in the following years, where some changes in PB took place.

In 2015, the organizers appointed a person, who had attended and observed previous iBudget years, as the local moderator. Notably, this person was a member of an activist group. However, even more interestingly, some changes in PB internal practices were observed in 2014-2016. Being more experienced in what PB is, how it works and what its possible effects are, the citizens started to build alliances during the PB process, with activist groups' and NGOs' members trying to participate and lobby their interests through PB. One of the participants reflected the general idea as "win-win logic":

"The logic is simple – vote for my project and I will vote for yours…This strategy gave me the ability to win in 2014-2015, while there were definitely more technically argued and interesting projects…"

As one of the administrative officers noted, activists and members of NGOs even cunningly passed through the idea of the random selection of PB participants. Rather than just spreading

general information about PB, participants started to create additional internal communities for their projects on a social network. Interestingly enough, such behaviour has also united various activist groups with similar interests. As one of the participants noted, after learning about and observing PB, the new participants were mainly focused on lobbying their already-made projects rather than competing:

"I came to PB after the second year of being an observer…I learned how it worked and saw the possible effects. This motivated me to apply with my project and ask other members of our NGO to participate…We actually had several meetings before the announcement of PB 2015 and even discussed the strategy of how to approach the random selection and what projects we would promote in the case of participation… Around 90 applications – 15 became participants, three of whom are our NGO members, meaning that we have at least three guaranteed votes in the final stage…"

In addition, new activist and NGO participants have challenged the existing PB rules and reversed the competition among participants into more focus on strengthening the already agreed projects among participants and debating with the administration. We observed a more critical attitude among participants towards the existing 'rules of the game' and the 'filtering' approach of the administration, which led to constant pressures for more meetings with the administration regarding discussions of 'filtering' as well as asking for changes in the PB rules in terms of voting procedures, increasing the number of meetings and extending the educational block. The fact that there was a local moderator also boosted the process in some sense, as he/she was not limiting the agenda and discussions so much during PB, compared to how the consultant-researchers did.

Surprisingly, when it comes to administrative officers, they have not only reflected on these internal changes as being normal but even made some changes in official PB regulations, responding to participants' pressure to change the rules (e.g. an educational block extension and more meetings with the administration). Such actions from the administration side might be explained by a search for benefits from the involvement of NGOs and activists:

"You see… It becomes difficult to work with them [NGOs and activists] *through several channels. Now they work with us here in PB and, in some sense, they become our 'headache' with all their requests, which require a lot of work to be done. So, we try to move all their work into PB now…"* (Deputy Head)

In this regard, as some NGO participants revealed, they noticed the tendency among the administration to move all activist and NGO communication into the field of iBudget as a more formal and constructive language, therefore, trying to "close down other communication channels". In addition, while administrative officers reflected that there were no benefits for them in terms of external legitimacy, a number of newspaper articles involving interviews with the deputy head were published in local, regional and national news. In 2014 and 2015 the municipality was awarded for being in a group of the best municipalities in terms of governance effectiveness in Russia and was mentioned in the Ministry of Finance report on best practices of budget transparency.

Probably the most interesting thing we observed was the NGOs and activists starting to use PB as a platform and a source to counter some dominant elite discourses and decisions. More

precisely, the knowledge acquired during the PB process (how the system works, who is responsible for what, how calculations are constructed) and new personal contacts with different municipality departments gave the ability to challenge some other budget decisions of the political elite with constructive criticism. One example is when activists during the PB process started to investigate the reconstruction of one of the municipality parks by challenging the accuracy of the project documentation and the municipal politicians' decision in terms of budget calculations. This case led to the resonance of quite negative discourse among citizens on the social network. Another example is connected with the group of environmental activists who, through PB, gained an environmental expertise on the river located in municipal territory. Therefore, iBudget became not only a tool for NGOs' and activists' lobbying projects but also a space for learning and competence building to challenge existing municipalities' structures and even to use PB to counter other areas such as environmental pollution. Such actions may potentially lead to transformative changes in municipality governance and other fields. However, the last but not least part of our story makes such possible change problematic.

During the last two years, when NGOs and activists took over iBudget, there was increasing scepticism and a critical attitude among citizens towards PB. The starting point was the protesting and indignation of those PB citizen-participants who were marginalized by NGOs' and activists' discourses. This small group of participants triggered the negative image of "iBudget ruled and controlled by NGOs and activists" asking for "social justice", PB scrutiny and even closure through the local mass media. Interestingly enough, this discourse resonated in a web among citizens, where the further development of PB has been questioned by citizens with such forum headlines as "Do we need such PB?" As a result, several requests were addressed to the municipality's House of Representatives at the end of 2015 for scrutiny of the iBudget's internal processes. Not surprisingly, the politicians positively replied to such requests and promised to pay more attention to the internal iBudget processes in 2016. This looks like an excellent decision with public endorsement, even though it provides a space for new managing and 'filtering' of those who could challenge their political work or become a 'headache' for the administration.

Summing up this stage of the PB experiment (Table 4), we see some new dialogic potential in the monologic development of PB, where critical reflexivity was observed among participants (Brown, 2009). In this regard, we modify our metaphor to the advanced 'monopsonistic/quasi-market' of PB. In line with economics (see e.g. Arnold, 2015), we see our PB case as an example of monopsonistic elimination, where citizens (as sellers) form alliances (sellers' unions) in order to reduce or eliminate the limited funding from the municipality (as the buyer's monopsonistic exploitation) by collective bargaining (win-win logic). Therefore, at this stage we see some possibilities for transformative change, which PB should initially bring as a form of dialogic accounting. Below, we give some explanations for such transformations from an institutional work perspective.

Table 4. Actors' embeddedness, their reflexivity, patterns of institutional work mobilized in 2014-2016 and outcome for PB experiment.

[insert Table 4 here]

Being embedded in their research domain, consultant-researchers displayed a 'search for benefits' reflexivity form, which triggered a distancing from iBudget and expanding PB templates over Russia through consulting other municipalities with PB, disseminating information, along with gaining new financial support.

When it comes to PB participants, activists and NGO members became dominant participants in the PB process, opening a space for different reflexivity forms among participants. Being driven by a 'search for benefits' reflexivity form, they were actually applying for PB with ready-made projects, starting to build alliances and acquiring new knowledge about the public sector to strengthen their projects rather than competing among participants. Such behaviour created a space for critical reflexivity among the NGO and activist participants towards the PB 'rules of the game' and some actions of the political elite. Being driven by critical reflexivity, they started to challenge existing PB rules and some decisions of the political elite regarding municipality activities, along with using PB to counter non-environmentally friendly companies in the municipality.

Being embedded in their public administration and law domain, administrative officers also displayed a 'search for benefits' reflexivity form, which triggered the same patterns of work as in the previous section, mainly lecturing PB participants, 'filtering' and discussing projects. However, more work was required with NGOs and activists. In this sense, they tried to reduce the number of communication channels and to redirect all activist and NGO activities into PB in the following years.

Therefore, it seems that, at the end of our observation, PB opened some space for critical reflexivity and, what dialogic accounting literature claims as a voice for the marginalized, where NGOs and activists have promoted a limited but important accountability debate and transformative change by offering alternatives to the dominant discourses through PB. However, it seems that such possibilities for transformative change were also trapped by the reflexivity of other actors. As our further analysis revealed, being embedded in representative democracy, marginalized participants (those who refused to build alliances) and other citizens displayed critical reflexivity towards the actions of NGOs and activists in PB, this being reflected as a "social justice" and "indignation", mobilizing a discourse on PB scrutiny. This discourse has led to additional management 'shackles', therefore reproducing a 'monopsonistic quasi-market' version of PB. Ironically, the democratic debate was closed down because of democracy, which was trapped by the reflexivity of actors.

Discussion and conclusions

The paper examined the case of PB as a possible form of dialogic accounting which can foster democratic governance. The aim was to explore the underlying processes of PB development in practice, its effects and, therefore, to develop a more nuanced view of PB as a form of dialogic accounting in general. This section presents our findings, particularly elaborating on our main research question: *how is PB, as a form of dialogic accounting, produced in practice?*

As suggested by the literature (Gerdin et al., 2014; Mouritsen, 2014; Brown and Dillard, 2015a,b), PB may constitute a new accounting and accountability space, forming and linking up different actors and their different worlds, knowledge bases and discourses, therefore, potentially contributing to democratic governance (Fung, 2015; Bingham et al., 2005). However, as our

investigation revealed, the PB experiment, which started with dialogic rhetoric, in reality ended up with limited dialogic effects. We summarize our findings of PB's failure to introduce dialogic accounting in Table 5, reflecting on dialogic accounting principles.

Table 5. Dialogic accounting principles and PB experiment in a Russian municipality.

[insert Table 5 here]

Therefore, our study resonates with previous studies, confirming the disappointments of introducing dialogic accounting such as PB via mainstream institutions and corroborating the monological colonization of accounting in society (amongst others e.g. Brown et al., 2015; Archel et al., 2011) along with the literature on PB's political use (Kuruppu et al., 2016), pseudo-participation (Uddin et al., 2011) and a "tyranny of participation" (Christens and Speer, 2006).

However, as our case revealed, there were dynamics in PB development. Similarly to some previous studies (He, 2011; Harun et al., 2015), we identified the monologic method of PB design and adapting in the municipality, despite its dialogic rhetoric. The further development of PB resonates with the dialogic accounting literature as a 'banking' approach, leading to a new form of monologism (Brown, 2009). In our case, we borrow the 'monopsonistic quasi-market' metaphor from economics (see Arnold, 2015) to display our observations on PB in a simple manner[7]. However, surprisingly enough, over time PB became more dialogically-oriented when NGOs and activists took over the participation and partly started to challenge the existing dominant discourses and status quo by exercising critical reflexivity, which is so essential to dialogic accounting development (Brown and Dillard, 2015a,b). Again borrowing from economics, we display such PB through the advanced 'monopsonistic quasi-market' metaphor, where PB became a space for learning and competence-building to challenge existing municipalities' structures and even to counter other dominant elites, potentially leading to transformative changes and emancipation (Célérier and Botey, 2015; Kuruppu et al., 2016; Bryer, 2014). Notwithstanding, as we revealed in our last empirical section, such "seeds of hope" (Byrch et al., 2015) were not growing for long, moving PB back into the 'ground' of monologism. Therefore, such dynamics make our observation of PB in practice neither inherently monologic nor dialogic but rather a set of practices, which can be interconnected (Brown and Dillard, 2015a).

Previous studies would claim the issue of politics and power as a justification for presented observations (see emongst others Brown et al., 2015; Archel et al., 2011; O'Dwyer, 2005). While true in some sense, this literature is 'shackled' to explain the challenges of institutionalized framings connected with the dynamics we observed. In this regard, we give new explanations below through institutional work theory (Lawrence et al., 2011), looking at the above presented dynamics as a process of institutionalization with its messy fluid actions and interactions of a multiplicity of actors (Zilber, 2013; Modell, 2015). Specifically, we addressed three research sub-questions in the analysis presented in our empirical section:

- *What kind of institutional actors are there, and in what kind of institutions are those actors embedded in the case of a PB development?*

- *What forms of reflexivity are displayed by different actors and how are these forms involved in the coordination of institutional work in the case of a PB development?*
- *How do patterns of institutional work alter across a multiplicity of actors involved in the different stages of a PB development?*

Below, we present our key observations in this regard, giving new insights into the accounting and democratic governance literature.

As our analysis revealed, the different actors involved (consultant-researchers, administration officers and citizen-participants) have different institutional embeddedness that guides their institutional work (Battilana & D'Aunno, 2009; Lawrence et al., 2011). What is interesting in our case is that the patterns of work they have been engaged in have changed over the duration of the experiment, being rather coordinated by actors' reflexivity forms as internal "mental conversations" (Archer, 2009; Modell, 2015, 2017). Therefore, our case reveals the fact that actors' individual reflexivity and their patterns of institutional work are interconnected, with reflexivity being a coordination mechanism. As suggested by the literature (Modell, 2015, 2017), we discovered variations in the reflexivity forms over time and in one particular period (Zilber, 2013). More precisely, we discovered that individual actors' reflexivity had altered during the PB development. Being experienced in PB, the actors' social constraints (Archer, 2009) were extended and 'advanced', with actors feeling that they wanted to do more than the PB rules allow. This gave them the ability to reconsider themselves and their practices in relation to PB. Therefore, there was a natural saturation mechanism in the use of PB, with actors getting to know the rules of the game and following their own interests in applying those rules, i.e. learning, which may give rise to the introduction of new or strongly revised tools such as an advanced 'monopsony' form of PB, and challenging the rules of the game itself.

The case shows that curiosity reflexivity was crucial for triggering and sustaining institutional work at the initial stage of the PB development. Curiosity is concerned with learning behaviour, positive emotions from meeting undiscovered and inquisitive thinking (Berlyne, 1954), where actors demonstrate their desire for more information, their appetite for learning and the acquisition of new knowledge, and the resulting exploratory behaviour (Loewenstein, 1994). Consequently, we revealed that curiosity was important for creating new imaginings of democratic forms such as PB. However, the further actions to make new imaginings into practice were trapped. We reflect on these issues through a reflexivity trap as an obstacle to forming dialogic accounting.

We define the 'reflexivity trap' as the situation when actors are unaware of their reflexivity limitations and this makes it difficult or impossible to escape from the trap in terms of defining better alternative actions (e.g. in our case, in terms of new alternatives for dialogic accounting). In the case of the PB experiment, we demonstrated several examples of how particular forms of reflexivity have trapped the choice and the nature of the institutional work performed. There is, therefore, a kind of 'vicious circle', where actors' possible future institutional embeddedness, their reflexivity and choice of institutional actions are becoming trapped by their past embeddedness, reflexivity and choice of institutional actions. In this sense, initial forms of reflexivity, already during the initiation stage, have trapped the possible choices for the institutional work of actors, therefore translating the PB into a new kind of monologism and limiting PB's development in a dialogic direction. Nevertheless, without some of those reflexivity forms, the PB experiment would never go any further. Doing their work, actors trigger further

actions and the development of PB with new reflexivity forms to be exercised by actors. For example, we observed such reflexivity forms as 'legitimacy', 'search for benefits', 'gaming passion' and even critical reflexivity towards the PB 'banking' approach and the discourses of the dominant elite. While the latter opened up some possibilities for fostering a dialogic means of PB, it was also somehow trapped by other actors' reflexivity, which was ultimately limited by the particular view of democracy.

Therefore, the most crucial conclusion in our study is the importance of understanding and managing reflexivity as it shapes the institutional work done by different actors and, therefore, influences the direction in which both the design and materialization of the dialogic accounting experiments goes. *Thus*, this paper contributes to interdisciplinary accounting literature. By studying the underlying processes of PB in Russia, with a focus on actors' institutional work, reflexivity and embeddedness, we contribute to the growing accounting literature on PB as a form a dialogic accounting (Brown et al., 2015). In addition, in a broader sense, we also contribute to the literature on Public Governance (Baiocchi & Ganuza, 2014; Almqvist et al., 2013) and on democratic governance in particular (Fung, 2015; Bingham et al., 2005). Here, in the example of PB, we showed that reflexivity influenced the way in which democratic governance has developed and what has gone wrong. And last but not least, we added insights into institutional work theory itself (Lawrence et al., 2013), showing the relations between actors' reflexivity and the institutional work. In this regard, we propose several further research directions.

Firstly, in line with Atkins et al. (2015) and Brown et al. (2015), we are encouraged to investigate the importance of creativity, curiosity and imagination in accounting practice. As our study shows, curiosity was important for triggering PB but not so necessary for its further development. Therefore, we would like to encourage future research to pay more attention to the role of curiosity in accounting and institutional work, bringing psychology theory into investigation (Hall, 2015), e.g. how is curiosity reflexivity related to accounting experiments? What is the role of curiosity in the institutionalization process: is institutionalization completed when the curiosity of its actors fades away? How does curiosity promote de-institutionalization processes? Secondly, in line with Brown et al. (2015), we call for more intellectual work and studies examining the practices of dialogic accounting through experimentation and action research. As we observed in our study, experimentation can create some spaces for critical reflexivity and open democratic debate, albeit in a limited way. At the same time, PB requires some control of participants' dialogue. In this sense, it might be interesting to study how much control should be exercised for a healthy and balanced democratic debate. Thirdly, in line with Brown and Dillard (2015a,b), we encourage a greater focus on problematizing the neutral knowledge and expertise of actors (both marginalized and elite) such as accountants, civil servants and politicians, who are usually educated in a monologic way. There is a wide range of literature on the role of the "third hand" in promoting New Public Management reforms (amongst others e.g. Christensen & Skærbæk, 2010; Lapsley et al., 2013). In this regard, taking into account the reflexivity trap issue, it might be interesting to study more the role of consultants and(or) researchers in promoting dialogic accounting and PB in particular.

Notes

1. In particular, monologic accounting is associated with the production of conventional mainstream accounting, which is overwhelmed by the pre-given values and assumptions of capitalism (for more details see Bebbington et al., 2007; Brown, 2009).

2. Starting from Porto Alegre in 1989, PB practices spread across 1500 experiments over five continents, becoming central to the literature of democratic innovations (Baiocchi & Ganuza, 2014). In general, PB is based on quite a simple idea, where unelected citizens are allowed to participate in public finance allocation and contribute to the decision-making process of the public budget (Sintomer et al., 2008). PB has no common definition or 'formula'. From an accounting perspective, PB is seen as a new set of accounting and accountability devices (Célérier & Botey, 2015). Some donor and international agencies recommend PB as an accounting practice that can improve governance in developing countries (Uddin et al., 2011). The World Bank, for example, sees PB as a citizen-driven social accountability tool (Malena & Forster, 2004).

3. Foundation is named after Russian former famous politician and aims to facilitate the development of civil society through cooperation with professionals in various fields. Noteworthy, the Foundation has some alternative views in terms of how public sector reforms are produced in Russia. Among its declared intentions is to support alternative solutions to political, economic and social problems. Basic funding comes from property contributions and donations from Russian individuals and legal entities.

4. During the PB meetings, other consultant-researchers played the role of observers and helped the moderator to control the participant discussions. In addition, other citizens and the reserve group (15 people) also attended and played the role of external observers, who could ask questions or make some comments during discussions.

5. For example, a number of articles were published in the Russian Journal of Theory and Practice (http://theoryandpractice.ru), Vedomosti News (http://www.vedomosti.ru), RSGov (http://rs.gov.ru) and RBK news (www.rbk.ru). iBudget results were presented in 2015 at the Conference on initiatory budgeting and Moscow Urban Forum.

6. In 2014 the consultant-researchers became members of expert groups in the Ministry of Finance and were involved in writing the Ministry of Finance recommendations for PB. Several other associations and networks interested in the issue of budget transparency gave additional funding.

7. We should clarify that every metaphor reaches the end of its usefulness. In our case, this had nothing to do with an understanding of democracy through the presented metaphors of a market. Rather, the presented metaphors were used as examples to display the mechanisms of PB developed by actors.

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Appendix. List of interviews

#	Respondent	Identity
1	Budget committee specialist (phone interview, December 2013)	Municipality administration, accountant
2	Deputy head of municipality, head of budget committee	Municipality administration, accountant
3	Consultant-researcher(1) (interview in May 2014)	Research centre
4	Consultant-researcher(2)	Research centre
5	PB participant in 2013	Engineer
6	PB participant in 2013 (Skype interview, September 2015)	Engineer
7	Participant in 2013 (Skype interview, November 2015)	Salesman at local grocery store, member of environmental activist group
8	Participant in 2013 (Skype interview, November 2015)	Engineer
9	PB participant in 2014, observer of PB processes in 2013, moderator of PB in 2015	Entrepreneur, retired engineer, activist group
10	PB participant in 2014, observer of PB process in 2015	Engineer, member of NGO
11	PB participant in 2014, observer of PB process in 2015	Local newspaper journalist, member of environmental activist group
12	PP participant in 2014 (Skype interview, September 2015)	Engineer, member of NGO
13	PB participant in 2015	Engineer, member of sport activist group
14	PB participant in 2015	Sport-coach, member of activist group
15	PB participant in 2015	Entrepreneur, retired engineer, member of NGO
16	PB participant in 2015 (Skype interview, September 2015)	Urban designer

Table 1. Principles to underpin dialogic accounting and application for PB (based on Brown, 2009; Brown and Dillard, 2015a,b)

Principle of dialogic accounting	Application for PB
1. Recognition of multiple ideological orientations	PB should recognize divergent ideological perspectives and give a 'voice' to all of them.
2. Avoiding monetary reductionism	PB should provide a range of quantitative and qualitative data for individuals and groups, who can see diverse effects for themselves and make their own judgements.
3. Openness about the subjectivity and contestable nature of calculations	PB should not gloss over conflictual aspects of pluralist relations.
4. Enabling access for non-experts	PB should enable information to be accessible in technically understandable forms for all actors.
5. Ensuring effective participatory process	PB should be organized with procedural rules designed to establish a more even 'playing' field and with developing broader structural change.
6. Attention to power relationships and their dynamics	PB should be aware that it wields considerable power and authority, giving a space for powerful elites to sustain and filter the accounting.
7. Recognizing transformative potential	PB should encourage social actors to become more critically reflective and facilitate better discourses across groups with different perspectives.
8. Resisting new forms of monologism	PB should not be only about dialogic rhetoric where the 'banking' concept of communication in which speakers 'deposit' their beliefs is introduced.

Table 2. Actors' embeddedness, their reflexivity, patterns of institutional work mobilized in the first stage and outcome for PB experiment.

Actors (their embeddedness)	Reflexivity forms	Patterns of institutional work	Outcome for PB experiment
Consultant-researchers (research domain)	Curiosity	Developing PB template	PB concept was developed but in a rather monologic way
	Legitimacy	Gaining support	
Administrative officers (public administration and law)	Curiosity	Adapting PB templates in municipality	
	Legitimacy	Work with legislation	

Table 3. Actors' embeddedness, their reflexivity, patterns of institutional work mobilized during PB implementation and the outcome for PB experiment.

Actors (their embeddedness)	Reflexivity forms	Patterns of institutional work	Outcome for PB experiment
Consultant-researchers (research domain)	Curiosity	Moderating (controlled dialogue)	'Monopsonistic/ quasi' market for small investment projects was created
	Legitimacy	Disseminating	
Administration officers (public administration and law)	Curiosity -> Procedural thinking	Project 'filtering'	
	Legitimacy	Disseminating	
Citizen-participants (representative democracy)	Curiosity	Applying for PB	
	Critical reflexivity	Challenging 'rules of the game'	
	Gaming passion	Competing between participants	

Table 4. Actors' embeddedness, their reflexivity, patterns of institutional work mobilized in 2014-2016 and outcome for PB experiment.

Actors (their embeddedness)	Reflexivity forms	Patterns of institutional work	Outcome for PB experiment
Consultant- researchers (research domain)	Search for benefits	Distancing from iBudget Expanding templates	Advanced 'monopsony' where NGOs and activists take over PB and open up the limited debate
Local managers/ administration officers (public administration and law)	Search for benefits	'Business as usual' Reducing number of channels with NGOs and activists	
NGOs and activists (representative democracy + own agendas)	Search for benefits	Applying for PB, Building alliances, Learning	
	Critical reflexivity	Challenging the rules Counter elites	
Citizen-participants (representative democracy)	Critical reflexivity	PB process scrutiny Demands for closure of PB experiment	

Table 5. Dialogic accounting principles and PB experiment in a Russian municipality.

Principle of dialogic accounting	PB experiment in Russia
1. Recognition of multiple ideological orientations	Limited recognition of multiple orientations through randomly selected citizens.
2. Avoiding monetary reductionism	Quantitative and qualitative data were provided but from rather formal public perspectives, simplifying representation of complex budgeting process.
3. Openness about the subjectivity and contestable nature of calculations	PB opened the accounts mostly for internal contesting and competition among PB participants and glossed over conflictual aspects with the administration and political elite.
4. Enabling access for non-experts	PB enabled the accessibility of information for PB participants. However, it limited possibilities for information use.
5. Ensuring effective participatory process	iBudget had rather controlled dialogue participation as a feature of the gaming rules.
6. Attention to power relationships and their dynamics	PB was framed and imposed by powerful elites.
7. Recognizing transformative potential	PB was limited in its transformative potential.
8. Resisting new forms of monologism	PB was mostly concerned with dialogic rhetoric, while the 'banking' concept was introduced, sustaining existing monologism.