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

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Abstract

Purpose – The purpose of this paper is to explore 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 have 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 Translation, Democratic governance, Actor–network, Inscriptions, Participatory budgeting, Russian municipality

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 and 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 and 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). 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).

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However, despite the fact that democratic rhetoric of PB nowadays covers more than 1,500 cities around the globe (Baiocchi and 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 and Shanahan, 2012), mixing effectiveness with efficiency (e.g. He, 2011; Irvin and 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 and Lapsley, 2016). Conversely, accounting studies are deemed too much preoccupied with the issue of power in their theorizations (e.g. Célérier and 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 and 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 studies have empirically addressed the issues of what actors particularly do in order to articulate democratic innovations in a specific case, and how the PB development is influenced by the interaction between democratic, bureaucratic and efficiency discourses on the ground (Ariely, 2013; Im *et al.*, 2014; Nabatchi, 2010; Neshkova, 2014; Brun-Martos and Lapsley, 2016). In addition, little research has been undertaken on the role of non-human entities participating in these discourses. As some recent studies have manifested, such relationships expose the more nuanced/complex view on issues of the democratization and mediation potential of tools like PB, transcending traditionally revealed tensions and power struggles (Kornberger *et al.*, 2017).

Based on the mentioned above, this paper seeks to extend the previous literature observations on the problematic nature of PB with regard to the development of democratic values in modern governments. This is approached by more extensively addressing the local specifics of PB design and mobilization. The paper relies on the ideas of actor–network theory (ANT) with its focus on the concept of translation (Latour, 1987, 1994, 2005). Such a conceptualization not only enables to reveal the role of human actors in the development of PB democratic values but various non-human actors/artifacts as well. In this study, translation is considered to be the relational and rhetorical work of human and non-human actors involved in the development, spread and acceptance of accounting inventions, such as PB in our case (Latour, 2005). To sum up, the main research question addressed in this study is:

RQ1. How PB, as a democratic governance tool, has been translated within the public sector?

Regarding an empirical setting, the PB practices of one Russian municipality were examined. The chosen municipality was among the country's pioneers to begin

experimentation toward PB, with the help of a locally operating research group. Based on the triangulation of 16 interviews, document search, video and netnographic observations, PB's design and mobilization processes during a time-span of 2013–2017 were traced. The Russian context generally, and local government administration particularly, serve as a vivid example of bureaucratic government (Sytin, 2012) with the centralized management tradition, which is widely referred to in the literature as "vertical of power" (Zherebtsov, 2014). Moreover, the efficiency discourses propagated under the banner of New Public Management (NPM) are also evident in the Russian public sector. In particular, the case of Russian public sector accounting reform vigorously supports this, showing that attempts to modernize public accounts in favor of accruals eventually led to a hierarchical mode of institutionalization which further resulted in local interpretations and the formation of hybrid practices (Antipova and Bourmistrov, 2013; Timoshenko and Adhikari, 2009; Khodachek and Timoshenko, 2017). Thus, the Russian context with its internal traditions, hybrid practices and discourses, presents a promising case for the investigation. Last, but not least, the research on recent developments in public sector accounting and budgeting in less-developed economies is indeed in short supply (van Helden and Uddin, 2016).

The rest of this paper proceeds as follows. The next section first reviews the concepts of PB and democratic governance, and then presents theoretical lens through which to examine the translation of PB. In the section that follows, an overview of data capturing techniques pertinent to the study is undertaken. The research setting is then presented. The section afterwards discusses the main empirical findings. The penultimate section analyzes the empirical findings, while the concluding section summarizes the major points of the study, as well as highlights possibilities for further research.

Theory

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

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

To begin with, some studies have shown that, along with the widening democratic legitimacy in the eyes of citizenry via the application of PB (Fung, 2015), authorities often adopted PB of a purely ceremonial nature (Adams, 2004; Im *et al.*, 2014; Uddin *et al.*, 2011) and used it as a powerful legitimation device for particular actions concerning the budget

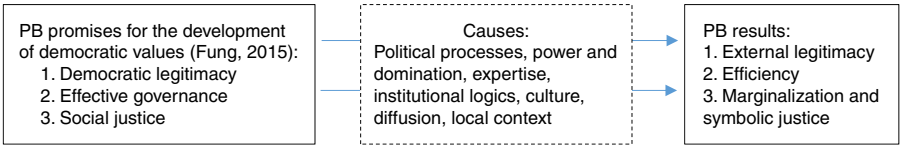

Figure 1.
The democratic promises of PB observed in practice

(Ahrens and Ferry, 2015). Next, effective governance agenda of PB, which stresses the role of citizenry as active contributors to complex problem solving at a government level (Fung, 2015), is also quite dubious. That said, a multitude of studies have challenged citizens' competence/expertise in PB (Beckett and King, 2002; Hong, 2015; Irvin and Stansbury, 2004), where particular actors (e.g. technocrats) can dominate the decision-making process (Gusmano, 2013; Michels, 2011; Michels and De Graaf, 2010). Furthermore, evidence exists indicating that effective governance can be easily overwhelmed by administrative and efficiency agendas (He, 2011; Rossmann and Shanahan, 2012; Baiocchi and Ganuza, 2014; Ganuza and Baiocchi, 2012; Nyamori *et al.*, 2012). Finally, a growing number of studies have expressed a strong skepticism about PB social justice potential, as bringing marginalized constituencies into decision-making process (Fung, 2015) can be rejected by dominant elites (Harun *et al.*, 2015), or even help strengthen their positions (Célérier and Cuenca Botey, 2015; Kuruppu *et al.*, 2016) under symbolic justice.

It should be noted here that, while emphasizing the problematic nature of PB, the reviewed literature is largely silent on explaining the causes/reasons for such results, rather jumping into political aspects, structural explanations or particular outcomes. Specifically, recent studies on PB in emerging and less-developed countries have dealt with the problematic nature PB by relying on the issues of power and domination in their theorizations (Harun *et al.*, 2015; Uddin *et al.*, 2011; Kuruppu *et al.*, 2016; Célérier and Cuenca Botey, 2015). These studies have revealed the actual motives and outcomes of PB, but left other aspects of the PB development apart from political ones uncovered. Yet, other papers have deployed the structural perspective (e.g. social capital theory and institutional logics) in order to reflect on contestability of heterogeneous discourses on PB (Nyamori *et al.*, 2012; He, 2011) but hardly touched on the processes underlying the PB construction in practice. When it comes to the public administration and political literature, with a very few exceptions, studies seem to be rather undertheorized in relation to the problematic nature of PB and underlying processes behind that (Rossmann and Shanahan, 2012; Gusmano, 2013; Michels, 2011; Michels and De Graaf, 2010; Sintomer *et al.*, 2012; Hong, 2015; Irvin and Stansbury, 2004; Wampler and Hartz-Karp, 2012). This might be the case for an explanation of politically and centrally driven PB stories, where PB is seen via projections of outcomes rather than premise processes, therefore leaving the micro-dynamics silent.

That said, a growing number of studies encourage research that addresses the micro-details of PB design and mobilization (Musso *et al.*, 2011), as well as their interaction with the local context (van Helden and Uddin, 2016). In this regard, some recent research efforts have been made to examine the dynamics of PB within a local context through emphasizing citizenry' and authorities' perceptions of PB and related actions. To illustrate, Uddin *et al.* (2017) argued that PB potential should be considered in terms of a particular cultural context. For Velinov and Kuruppu (2016), the PB design at a local setting is a result of a diffusion process. What is more, Aleksandrov *et al.* (2018) looked at the development of PB as an institutionalization process of dialogic accounting with emphasis on the importance of actors' reflexivity toward PB. Yet, other studies have addressed the issue of plural perceptions of PB by potential actors involved and how they should be mobilized in particular settings (Barbera *et al.*, 2016; Flinders and Dommett, 2013).

Despite the fact that cultural, diffusion and institutional reasons are vital in an understanding of the development of PB democratic values, some more recent studies have appealed to address the role of non-human dimension in advancing democratic developments within specific settings (e.g. Johnson, 2016; Barry, 2013; Marris, 2016). As one recent urban study has argued, "cities are learned and produced by planners through documents, by bureaucrats through regulations, by businessmen through economic reports and so on" (Sepúlveda, 2017, p. 157). In a similar way, accounting studies have emphasized that the bureaucratic machinery with its laws, decrees, related calculations, tables, etc.,

plays valuable roles in materialization of government actions in practice (Czarniawska, 2010). All this makes it necessary to address the role of non-human dimension while exploring democratic developments and related tools that are designed to foster democracy. And this becomes even more important under conditions of acute tension between democratic idea(l)s, the bureaucratic and, more recently, managerial nature of the public sector (Ariely, 2013; Im *et al.*, 2014; Nabatchi, 2010; Neshkova, 2014). To the best of our knowledge, no studies have, until now, empirically addressed the issue of how PB has articulated within these discourses incorporating both human and non-human actors. In this regard, we search for some novel insights from ANT.

ANT and its application to PB

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

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

According to ANT, the fabrication of nascent PB ideas in Russia inevitably implies the need to align initiators' interests with other existing discourses and actors' interests within the Russian public sector. Based on the previous studies of translation, novel accounting initiatives, such as PB, would not be the product of the pre-existing social order but rather emerge from a lengthy and complex process of association. Throughout this process, the initiated characteristics (e.g. PB democratic values) may be "detoured" as a scientist (in our case, the research group) endeavors to gain acceptance and convince others to accept

these initiatives (Arnaboldi and Azzone, 2010). In this context, it is important to look for "allies"/alliances if a particular initiative is to succeed in a specific setting (Arnaboldi and Azzone, 2010; Justesen and Mouritsen, 2011). When such initial allies are formed, various rhetorical/purification strategies tend to emerge in order to persuade, enroll further actors and overcome any resistance (Arnaboldi and Palermo, 2011; Justesen and Mouritsen, 2011). For example, Mennicken (2008) showed that, in order to succeed in Russia, western accounting concepts should be inextricably linked with local/domestic ideas, concerns, discourses and mobilized with the support of powerful allies/networks. While such an approach witnessed a growing demand in the management accounting studies (Ezzamel and Xiao, 2015; Wæraas and Nielsen, 2016), only a few efforts have been made to trace how this happens with regard to the PB literature, especially when the PB initiative is not a centrally driven practice. In fact, while the significant role of international organizations and consultant groups in the global development of PB is emphasized (Goldfrank, 2012), it remains rather unclear what diverse actors do regarding the materialization of PB on the ground, as well as consequences of new allies' involvement. That emphasized, it is intellectually rewarding to examine what kinds of actors/allies have been involved in the fabrication of PB over time, and how they have impacted the formation of PB democratic values.

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

As the literature suggests, inscriptions are interesting not only because of their content but because of the action they enable by being material, mobile and combinable (Justesen and Mouritsen, 2011). Being incomplete representations, they rather serve as allies in building the arguments for new practice "purification," acceptance and, therefore, making the mobilization of new accounting methods possible and providing the means for their mobilization and use in specific settings (Busco and Quattrone, 2015; Christensen and Skærbæk, 2010). With strong rhetorical power, they help to package them in an acceptable way to actors without necessarily changing the internal meanings but leading to network expansion (Ezzamel and Xiao, 2015). Furthermore, inscriptions can play a significant role in stabilizing divergent discourses (Qu and Cooper, 2011). With regard to PB's case, inscriptions may be valuable for explaining the problems of bridging democratic, bureaucratic and managerialism discourses (Ariely, 2013; Im *et al.*, 2014; Nabatchi, 2010; Neshkova, 2014), as well as linking diverse actors, such as the citizenry and authorities, which are usually seen as problematic (Fung, 2015). Notwithstanding, the rhetorical and mediation potential of inscriptions, they are often unstable and fragile. Moreover, their power is considerably influenced by inscriptors ("spokesmen") and the context in which they are set (Ezzamel and Xiao, 2015; Mennicken, 2008; Qu and Cooper, 2011). Regarding PB, one can witness situations where inscriptions can help overshadow the interests of one group of actors over another, or where the stability of inscriptions can be challenged by users' use of previous inscriptions (Qu and Cooper, 2011). Thus, the translation process, besides the formation of allies, represents a continuous inscription-building process, where one set of inscriptions supersedes another (Qu and Cooper, 2011). Noteworthy, no research has so far empirically addressed the role of inscriptions in the PB literature generally and in

proliferating its democratic values particularly. That is, why it is promising to explore what kinds of inscriptions have been mobilized in the fabrication of PB over time and how they have impacted the formation of PB democratic values. Summing up the discussion, the adoption of PB is intended to trace the development of PB within the Russian setting as an intricate process of network formation, where many types of human actors (i.e. inscriptors) and non-human actors (i.e. inscriptions) are involved and who potentially influence democratic values construction.

Method

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

To begin with, we examined various texts and visual displays of any sort as significant elements in "slowciology" (Ezzamel and Xiao, 2015). Among these were the official texts of relevant Russian laws, budget messages, concept papers, municipal decrees, policy documents, methodological guidelines and recommendations. Moreover, the texts/visual displays of the Russian-language press/mass media were traced, along with Russian research publications and conference presentations related to the chosen case. Finally, various internal PB documents were assessed, including the PB experiment's initial description, PB guidelines, reports, participation protocols, various presentations and other texts advised by our respondents or considered valuable based on observations. Both internal documents and observations were available from a special online group created in the social networking service, VKontakte (the Russian equivalent of Facebook) (hereafter, the online group).

Next, several types of observations were conducted. First, video footage of the PB meetings and other related events, dating from April 2013, was available from the online group's storage box. Access to these video materials was granted when one author joined the online group in 2013. This allowed us to begin practicing so-called netnographic observations, when the authors observed not only physical interaction between people but also "what they do online" in relation to PB: what people discuss online, what they upload, what they comment on/criticize and how these observations relate to video footage, documents analyzed and interviews. Additionally, the data were extended by analyzing external video footage of PB researchers' presentations at Russian scientific and ministerial conferences.

Furthermore, 16 semi-structured interviews were conducted with all sets of participants involved in the PB process within the municipality, made up of two local executive officers, the citizenry (12 participants) and two PB researchers. Most interviews were conducted face to face and a few via Skype to save costs. Almost all face-to-face interviews took place within the municipality during September 2015. Snowball sampling was largely used to trace informants, with interviewees' references for new respondents considered. However, documentary analysis and observations were also used to create the preliminary picture of various actors' roles, prior to interviewing. This helped us approach divergent actors and

speak more freely, having some understanding of "what the story looked like" before obtaining deeper personal reflections from interviewees. The duration of interviews and the number of questions varied considerably from one informant to another, each interview lasting around 1–2 h on average. Nevertheless, the common strategy was to extend our understanding from the documentary analysis and observations. Interviews included, but were not limited to, open-ended questions, such as why and how respondents began to participate, how the process was progressing, and what their role was, what challenges they faced and how they coped with them, what PB gave them personally. All face-to-face interviews were audiotaped, with informants' permission. As soon as possible after each interview, we listened to the recording and made notes. The interview summaries and resultant transcripts were dispatched to respondents for further elaboration on the discussed topics.

The data analysis strategy was primarily based on creating a "holistic picture," describing the development of PB in a chronological order and tracking various explanations via ANT. Interview transcripts, documents and notes were highlighted and coded according to the fields of study interests, i.e. actors, "allies" and inscriptions. In doing so, the "holistic picture" was further narrowed to capture the key themes and explanations. We circled back and forth between our core themes discovered and explanations until theoretical saturation was reached. Keywords, phrases and statements were marked to allow the voices of the major players of the PB experiment—the citizenry, public officials and academics—to speak.

Empirical background

The empirical data for this paper were based on a case study conducted in one Russian municipality. The selected municipality is located in the northwestern part of the country, with around 60,000–70,000 inhabitants. The administrative structure of the municipality is composed of three major elements: the representative (legislative) council, the head of the municipality (the mayor) and the local administration (the executive body). The representative council consists of 20 deputies, all of whom are directly elected by local residents for a five-year term. Among other prerogatives and mandates, this body approves the local budget and the report on its implementation, is in charge of the budgetary control, introduces local taxes and fees, adopts plans and programs for the development of the municipality, to mention a few. The mayor is the highest official within the jurisdiction of the municipality. He/she is elected by the representative council among its members. His/her term of office is similar to that of the municipal deputies. The mayor has several obligations, e.g., to represent the municipality, to issue legal acts within the limits of his/her authority.

The local administration represents an executive body. It is headed by a manager who is hired by the representative council of the municipality on a contractual basis for a five-year term of office. The organizational structure of the local executive is divided into several committees/departments. These committees/departments include: finance; education; social welfare; municipal property management; architecture, town planning and land use; and housing and utilities management. According to the current legislation, the local executive is accountable for its actions and decisions to the local legislature. However, the reality is that the local administration continues to dominate the decision-making process in general and budgeting in particular within the selected municipality. It should be noted here that such practices are common in many municipalities across the country (Klimanov and Mikhailova, 2011). This is partly due to the fact that supervisory powers of the legislature are often restricted and that many regulatory functions are *de facto* in the hands of the local executive.

The annual budget of the municipality for 2013–2017 varied from $40m to $65m, and was almost all the time balanced without any borrowings. The revenues of the municipal

budget are formed primarily by own tax and non-tax revenues, with the major tax contributing to the budget revenues being personal income tax (about 61.0 percent share in the aggregate revenues). Under the law in force, the local expenditures are allocated on the basis of so-called "program-based budgeting," and comprise medical treatment and education, development and maintenance of social and transport infrastructure, transport services, waste management, to mention some.

The budgeting process within the selected municipality is as follows. Proposals for drafting the budget are done by the local executive, commencing from spring each year. These proposals are based on socio-economic development forecasts for the municipality and priorities set by annually reviewed programs. Despite the principle of local autonomy for the municipality from regional and federal governments determined by the law, the programs' priorities and budgets are heavily controlled by and largely comply with federal and regional priorities which are referred to as "power vertical." This, in turn, has direct repercussions on the role of the local representative (legislative) council that plays a rather ceremonial role in municipal affairs. Noteworthy, this situation is widespread in many Russian municipalities (Klimanov and Mikhailova, 2016). Not surprisingly and with regard to the budgeting process within the selected municipality, the local legislature approves the budget set by the executive somewhere in November to December each year, without any significant amendments. Notwithstanding, the fact that local regulations *de jure* include public participation in the decision-making processes regarding governance and budget, this possibility is *de facto* limited to the participation in so-called public hearings occurring at the end of each year, when the budget has already been drafted and agreed with upper-level bodies of the executive authorities (Klimanov and Mikhailova, 2016).

The municipality examined in this paper was among the pioneers in Russia[1] to embark on this journey toward PB since 2013. Rather a rare case in contemporary Russia, the launch of PB caused a stir in the mass media, with colorful, punchy headlines like "Local democracy is feasible" abounding in newspapers and on internet sites in 2013. Such a case attracted our attention and motivated our PB investigation.

Empirical findings

Phase 1—initial fabrication of PB: is an idea which is merely good (but alien) not enough?

The PB initiative did not originate in the municipality. It came to the attention of the local executive authorities via a small research group affiliated to a leading Russian academic institution in the humanities and social sciences field. The point of departure here was the mixture of several interrelated factors motivating the research group's members to develop PB. First, the general research interests of the group's members in relation to the problems of communication between the citizenry and municipal authorities made them search for a possible solution. Another motivational factor was linked to "democracy crisis" (Fung, 2015) in Russia, where "Citizens/constituencies have to a large extent ignored the voting process [as they mistrust government]" (Research group member). This mixture of factors gave birth to PB, with its pledge to enhance communication and democratic governance, as a possible solution. As one research group member emphasized: "It was the right place and time to apply PB."

As suggested by translation literature (Latour, 1987), however, new ideas are not so easy to fabricate, especially in an alien context, even though they seem to be demanded. In the selected municipality, the initial PB fabrication commenced with a set of interpretations from scientific sources such as Sintomer *et al.* (2008) in 2012. After conducting several internal university workshops, the research group prepared the first set of inscriptions related to PB and its possible application on Russian "soil." More precisely, the first set of manuals was issued, describing the background of PB (Porto Allegro, 1989), its democratization and communication potential, examples of good practice (Europe, Brazil and the USA), as well as its possible implications for the Russian context.

However, the alien nature of PB inevitably led to aligning initiators' interests with other existing discourses and powerful actors' interests as a quest for allies in an attempt to succeed (Arnaboldi and Azzone, 2010; Justesen and Mouritsen, 2011). In this quest, a new set of inscriptions (PB project application) was constructed, with PB ideas problematized around highly demanded discourses of transparency and efficiency. These discourses have been on top of the agenda in Russia over recent years. The federal authorities enacted several federal laws, introducing updated requirements for budgetary information disclosure[2] and new performance accountability and budgeting mechanisms (for overview, see Khodachek and Timoshenko, 2017). More importantly, the PB idea was not only inextricably aligned with these discourses but also problematized/described as an alternative and more efficient mechanism, compared with existing practices in the public sector. For the sake of illustration, the research group criticized a traditional way of disclosing "transparent information," favoring PB as a tool where "Citizens use [that] information in order to interact with authorities and forming, thereby, the efficient democratic governance mechanism" (PB project application document).

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

Phase 2—forcing the PB experiment within the municipality: all should benefit somehow, but at what price?

The point of departure was to search for municipalities capable of experimenting with PB. Alongside inscriptions' significance for a success, the general strategy of the research group was to select and offer the PB experiment to those municipalities that "can and are ready to experiment with their own resources" (Research group member). Indeed, most Russian municipalities were suffering from fiscal crises and were therefore not suitable for a successful experimentation involving mechanisms such as PB (World Bank, 2014). With only a few municipalities meeting such criteria, the research group's choice fell on the selected municipality as one setting for the experiment. This municipality was known for its sound fiscal performance (the balanced budget), and the effective system of governance[3].

When it comes to an initial contact for the experiment request, as both research group members and administration officials reflected on, there were no problems with the PB project document, since it fitted squarely with the current municipal agenda, aiming to augment efficiency and transparency. Therefore, new allies (i.e. the municipal administration) were formed for further PB translation. Nevertheless, as observed during Phase 1, such new allies led to new inscription building, downgrading the initial proposition of PB as a democratic accountability tool. The further inscription-building process in the PB design was strictly confined to formal bureaucratic mechanisms, existing local inscriptions (local administration orders, programs, degrees and regalements) and even NPM elements (program budgeting). For example, in order to launch the PB experiment, a special responsible committee was created and a specific roadmap was issued. This roadmap prescribed particular stages of the experiment, with the corresponding deadlines,

responsible person(s), and how this roadmap was coherent with local legislation and the municipality's responsibilities. Another example is the symbolic sum of budget expenditure (around 1 percent) available for the citizens' decision. This was justified by one local executive as constraints where all budget expenditures were based on a program principle. As a result, a new set of inscriptions was built, including but not limited to, a detailed PB experiment roadmap, the order on the special responsible committee, "PB regalement"[4] and protocols.

The final roadmap (PB design) was jointly prepared by the local executive (represented by the municipal finance committee) and research group members to pave the way for PB. The need for "developing a tool for citizen involvement throughout the budgetary process, as well as enhancing the efficiency of communication between the citizenry and public officials" (Municipal decree, 2013) was proclaimed a key objective. Regarding the regulations laid down in the aforementioned municipal decree, public participation in the PB process was mandatory. For that purpose, a special PB committee, consisting of 15 inhabitants, was formed via an annual lottery. In total, 15 other citizens were ready to serve as substitutes in case any participant withdraws. The PB committee members were not allowed to hold positions as either deputies of the legislative council or representatives of the local executive. In addition, one research group member was appointed to moderate the public meetings and to ensure the voices (concerns) of the participants were heard. Committee members were empowered, among other things, to submit ideas and proposals for projects for inclusion in the PB budget, to debate the projects submitted, and to vote on shortlisted proposals. However, they were not allowed to decide on the procedural framework of the PB process itself. That said, a special effort was to be directed by the local executive toward providing participants with information on the PB process' key stages, time schedule, how to submit proposals and how to vote, to mention just a few.

It was anticipated that such a weak form of participation within the procedural rules would give rise to many questions from potential participants, i.e. the citizens. Nevertheless, the further characteristics of a new set of inscriptions made such justifications possible, thereby convincing the citizenry to participate in the PB experiment. First, various inscriptions were mobilized by the administrative officials and research group members via a local mass media PR campaign, e.g. interviews and articles about PB in local newspapers and on TV. In the mass media, the PB experiment was widely promoted as a combined effort by the municipality, the university and the foundation, therefore gaining high credibility in citizens' eyes. Interestingly, more democratic rhetoric was mobilized at this stage, providing examples of democratic improvements in Brazil, the USA and Europe in the aftermath of the PB launch and how this democratic innovation could be applied in Russia, as citizens can "directly participate in the allocation of budgetary resources" (Local Newspaper, 2013).

Second, following this PR campaign, a special meeting was organized, at which citizens were largely convinced regarding the appropriateness of using PB. This was done by a PowerPoint presentation by the organizers. Not only inscriptions themselves played a significant role at this meeting but also those presenting PB inscriptions, namely, research group members and municipal executives. For example, the random selection, the limited number of participants (15) and limited budget amount (1 percent) were justified by including examples of good practice from other PB countries, alongside the experimental nature of PB.

Nevertheless, not all citizens attending the meeting were fully convinced by the PB rhetoric and its implications for Russia. It is therefore not surprising that only around 90 inhabitants out of 140, who had expressed initial interest, applied for PB. As a result, the special PB committee (15 members) and substitutes (15 citizens) were randomly selected to provide a mini-public, which started operating in spring 2013.

Phase 3—PB experimenting "in the hands of others": democracy, bureaucracy and NPM—encounter or interaction?

The first year (2013) of the PB experiment appeared to be the most problematic in putting "the citizenry, the local executive, and the academics together at one table," where generated "ideas of the PB Commission were stalling" (Local Newspaper, 2013). When the PB committee commenced work, the number of inscriptions at play rose dramatically. The PB roadmap, "regalement" and protocols arguably became not the only ones supposed to mediate the citizens and administration.

After the first PB committee meeting, the online (social networking) group was created. This group not only became a sort of information platform, where official inscriptions (e.g. roadmap) were supposed to be uploaded; more importantly, it gave rise to other inscriptions that were not easily controlled by the organizers. Among other things, this included new links about experiences of the PB process, forum lines/topics discussed by PB participants and other citizens, since the group was open to all. While the online group and its inscriptions were initially not in high demand, the situation began to alter when several problems in the development of the PB experiment were observed.

The first problem concerned the general constraints set by the roadmap, "regalement" and protocols on the deliberation potential of PB. The participants, e.g., reflected on a lack of time to understand how the PB system should operate and what budgeting decisions they could develop. As our respondents revealed, they were constantly under pressure to go further with the roadmap. This led to a general lack of fruitful/constructive discussions and deliberation which "were usually framed by our experts [the research group], who kept saying that we should develop project ideas for budget application as soon as possible" (PB participant, 2013). The same issue concerned "regalement" and protocols during PB commission meetings. As some respondents argued, even when one commission member presented his interesting ideas, no further discussion occurred. Such observations can be justified by a strong need to moderate the meetings, as "Citizens are not used to negotiating with and listening to each other" (Research group member). Thus, the activities and deliberation of the PB committee were symbolic, with procedural/mechanistic action in developing budget application ideas "partly framed by themselves, partly by experts and partly by weak discussions" (PB participant, 2013). Consequently, most ideas concerned capital budgeting (e.g. reconstruction of the stadium, cycle lanes or the creation of public zones).

However, although ideas were constructed, they had to be further checked and developed by the municipal authorities, eventually giving rise to other constraints in the PB experiment. Communication/interaction between the PB committee and various municipal committees/departments was observed to be weak. In fact, communication between the PB committee and local administration was also set via inscriptions. Specifically, so-called "project applications" were developed by each PB participant, with such internal items as "goal, relevance, action plan, outcome and preliminary budget." However, when these "project applications," also known as official requests, were first sent to the administration and then to the corresponding municipal committee/department, several encounters emerged regarding their improvements/alignment. For example, as some executives revealed, due to weak competencies, the PB committee's ideas, though interesting, often lacked an understanding of "municipal realities" and the complex bureaucratic procedures arising from each initiative. The same applied to some "project requests," requiring the involvement of several departments or even regional authorities at the implementation stage, meaning that the responsibility should be shared and the initiative could be too complex and costly. Consequently, the PB committee sent official response letters for each initiative with specific justifications (usually in technical language) and referred to specific normative documents (e.g. laws, decrees, standards and normative acts) or showed that a

similar initiative was already underway or planned. Another example concerns how various municipal departments perceived the PB initiatives themselves. As some executives reflected on, they were primarily inclined to associate PB with elements of the NPM "efficiency boost." Therefore, they viewed PB suggested initiatives via the prism of existing program priorities and searched for ways of fulfilling planned performance indicators with the use of PB. Such a perception eventually resulted in what PB participants called "managing and manipulation tricks," when, in official responses, the municipal departments suggested adjusting the initiative, referring to particular normative documents; in reality, however, leading to a specific indicator fulfillment.

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

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

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

Phase 4—opening up PB potential via previous inscriptions: "Pandora's box" for administration?

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

Specifically, we observed a situation in which the online group's previous inscriptions (e.g. video footage of lectures and meetings) had led to a more constructive new inscription-building process by new PB commission members, therefore challenging initial PB constraints. Based on the previous years' experience, commission members began to develop more constructive ideas (official requests), which were, from the outset, in line with a set of procedural, bureaucratic and NPM constraints. For example, such innovations as consolidating projects into "calculation groups tables" (large, medium and small projects), special "guidelines for project development" and "main lessons from last year" brochures were applied. Such "good work" by the PB commission led to an unexpectedly "hard workload" for officials working with PB, with citizens starting to understand "how the municipal system works." As one official stated, the development of PB over time could be compared with "Pandora's box," opened unintentionally:

> You see, the first year was more like a little homework for me—I saw all their [PB commission members] scarcely possible ideas and tried to justify what was wrong with them. Now, it's more complicated, since people propose many really valuable ideas, provide calculations and even suggest some co-funding sources. In this sense, this is like a Pandora's box that we opened with all these lectures and PB in general. Now, it requires much more work for us to respond to all these requests, since they speak the same language as us.

Indeed, the interaction means between PB commission members and the authorities altered over the years, with more critical but constructive discourses appearing within the PB agenda and official responses. To illustrate, some official responses sparked off constructive criticism of the municipal department's work in the area addressed within the initiatives. Such criticism forced the municipal departments to arrange additional meetings with the PB commission, aimed at discussing their initiatives (all those meetings were recorded, with the citizenry having direct online access to them). Interestingly, the online group came to be used more actively for presenting initiatives and discussing their development online. The situation became even more dramatic when the online group began to develop new online communities concerning particular initiatives and support from the citizenry via a description of the project, visualization and budget calculations (including possible sources of funding). As one respondent highlighted, under such circumstances, "Administration had to be very careful regarding what was written in official responses." Moreover, although not all initiatives were put into the 1 percent of the municipal budget, the created discourses were not limited by that, rather leading to a general investigation of municipal deputies' decisions. For example, the PB online group could lead to general scrutiny of the municipal authorities' particular actions regarding budgeting decisions beyond the PB frame, e.g. questioning "why we need to spend 10 mln. on the reconstruction of park 'X' if it is well maintained" (PB commission member).

However, inscriptions were not the only factor contributing to such "an opening of Pandora's box" situation. As the literature suggests, how and what divergent actors/allies interact with inscriptions at a particular moment can also affect a new practice's development (Qu and Cooper, 2011). In PB's case, the growing role of activists and NGOs members in PB participation was observed during 2014–2017. Consequently, the vast majority of newcomers to the PB commission constituted various activist groups and NGOs, despite random selection. As one participant confessed, this actually led to weak deliberation during PB meetings, where ready-made projects were presented, leaving the chance for ordinary citizens (who also became PB commission members) to develop their own initiatives. The general logic for initiatives was to form allies among the members and decide what to do to develop the initiatives. In this sense, rather than empowering citizens to decide on public resource allocation, as was the case previously, PB became a tool for lobbying the interests of powerful activist groups and NGOs. That said, activist groups and NGOs turned out to become "uninvited" and "unintended" allies in the PB translation,

forcing rather unusual but truthful critical scrutiny and inscription-building process. Wampler (2007) coined this phenomenon "process hijacking," referring to situations in which PB was heavily controlled by active citizens to serve their own interests. Notably, it is rather difficult to argue whether this is a "bad thing" or "good thing," and whether their interests are "vested" or not. As we have noted above, despite this "process hijacking" within the PB commission throughout Stage 4, the democratic values of PB were heightened via the "good work" of inscription building by the online group and the PB commission. However, these practices did not last for a long time.

Phase 5—the research group leaving the PB experiment: rebalancing the citizenry interests with those of local elites

Over the years of PB experiment in the selected municipality, the research group gradually became embedded into the promotion of PB in other Russian municipalities and regions. Precisely, the research group worked on PB with five municipalities in 2014 and nine in 2015. The expansion of PB experience and its promotion sparked a great interest in PB at federal level. By promoting PB via external inscription building (e.g. publications in local, regional mass media, practice-oriented articles and conference presentations) and new experiments, the research group established contacts with new powerful allies, not only at the federal level (e.g. the Financial Research Institute under the Russian Ministry of Finance) but also with international partners (e.g. the World Bank Program on Local Initiatives Support). What is more, research group members were involved as experts at a newly established center responsible for developing democratic governance instruments in Russia[5].

Not surprisingly, the creation of the federal center resulted in novel responsibilities for the research group, eventually leading its members to distance themselves from the selected municipality. Having been primarily preoccupied with promoting PB in other municipalities, the research group minimized its role within the selected municipality to purely consultancy functions, and barely interacted with the local administration and PB participants. In this context, a local moderator was appointed. This contributed significantly to "process hijacking" when the local moderator was incapable of controlling fruitful discussions and scarcely represented the third/mediation side between the citizens and municipal authorities. Indeed, the general profile of moderators was such that they belonged to specific local activist groups, questioning therefore their impartiality.

That emphasized, most respondents acknowledged the crucial role of the research group in lowering tensions between the executive and committee members, on the one hand, and among committee members themselves, on the other hand. As one committee member stated:

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

Not surprisingly, despite paradoxical PB's democratic boost illustrated by truthful critical scrutiny of local government budget decisions by the PB commission (Phase 4), the credibility of PB internal process and local moderator was severely criticized by other ordinary citizens and political leaders who stayed away PB until it began to create problems for them. As one participant (an activist group member) stressed:

> The way PB evolved actually started to challenge the work of our municipal deputies. I would even say that the PB commission started to do the same work as the municipal deputies. Then, why do we need them?

To cope effectively with actions orchestrated by "uninvited" PB allies (i.e. NGOs and activists), new constraints for the PB process were endorsed by the administration

throughout 2016. More precisely, a new regalement came into force. It was prescribed that PB commission members' ideas should go through an additional round of municipal council discussions, justifying this with the previous inscriptions. Specifically, our inquiry has manifested that it was very easy for the municipal administration to make access to video materials and meeting protocols through a direct link in order to show a lack of deliberation and moderator bias in PB cycles. That said, the resulting PB practice is in a state of flux, constantly changing in terms of rebalancing the interests of the citizenry with those of municipal elites. Municipal council members' involvement in PB made the practice even more complex and sophisticated over time.

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

Discussion and analysis

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

That said, an empirical narrative of how PB, as a democratic governance tool, has been translated within the public sector was brought to light in this paper. With the use of ANT and its inherent concept of translation (Latour, 1987, 1994, 2005), the relational and rhetorical work of human (allies/inscriptors) and non-human (inscriptions) actors involved in the development of PB in Russia was captured. In what follows, we present the key findings, based on our theoretical lenses, and elaborate on these findings in relation to the previous literature on PB.

Our empirical evidence demonstrates that, having emanated from a locally operating research group, the PB went through several phases of translation within the Russian public sector (see Table I), where various forms of inscriptions and networks were formed, which, in turn, impacted the development of democratic governance values of PB over time.

First, in contrast with most recent studies, which examine centrally or politically driven PB developments (e.g. Harun *et al.*, 2015; Kuruppu *et al.*, 2016), we observe locally

	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)	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

Table I.
A summary of actors, inscriptions built, allies and the development of PB democratic values

driven PB invention. Here, the initial fabrication of PB inevitably led to the need to align the interests of the research group (the main initiator) with other existing discourses and powerful actors' interests within the Russian public sector. In this sense, through the initial set of inscriptions (see Phase 1 in Table I), the PB found its "allies" in neoliberal groups (foundation as a new ally) and fitted well with the discourses of transparency and efficiency circulating within the Russian public sector. This led to the first stage of the PB translation as initial allies were formed but democratic governance values were fogged with other important rhetorical/purification inscriptions' points (transparency and efficiency) aimed at convincing new allies to embark on PB (Christensen and Skærbæk, 2010; Ezzamel and Xiao, 2015). In this sense, while our observation is in line with previous literature on administrative discourses (e.g. He, 2011; Rossmann and Shanahan, 2012), via translation literature, we stress that these discourses (in our case efficiency and transparency) inevitably become essential parts of PB under the quest for new democratic innovation to succeed (Arnaboldi and Azzone, 2010; Justesen and Mouritsen, 2011; Mennicken, 2008). Reflecting on PB democratic values (Fung, 2015), we argue that, even during the initial phase of the PB development in a new country context, the democratic legitimacy and effective governance can be easily blended with agendas of efficiency and central government legitimacy.

To secure both the citizenry and municipality administration involvement during Phase 2 (see Table I), a new set of inscriptions (presentations and a project document) became a powerful instrument in the research group's hands. As the literature suggests, inscriptions can mobilize different purification points for divergent actors since they are incomplete representations (Ezzamel and Xiao, 2015; Qu and Cooper, 2011). This quality of inscriptions is known as scalability or modifiability (Latour, 1987), when the PB would be packaged in a way that would be accepted by new actors (municipalities in our case) but not necessarily alter internal propositions. The empirical evidence gathered in this paper shows that, via a series of inscriptions, PB translation was centered around several discourses such as efficiency and transparency (for the municipal authorities) and democracy (for the citizenry). As the literature suggests, inscriptions can help stabilize these divergent discourses (Qu and Cooper, 2011). On the other hand, inscriptions can also help overshadow the interests of one group over another in order to succeed with a new practice's development (Ezzamel and Xiao, 2015; Qu and Cooper, 2011).

A dual nature of inscriptions was observed in our case. First, the PB development and its underlying inscription-building process within the selected municipality was inextricably linked with bureaucracy (e.g. orders, statutes and degrees) and even NPM inscriptions (budget programs' priorities and a search for efficiency under central government pressure), which, in turn, led to further downplaying the democratic governance values of PB. Second, this downplay was fogged by the rhetorical power of inscriptions and good "spokesmen" (research group members), thereby overcoming some citizens' skepticism and persuading them to join the experiment. Although providing incomplete pictures, the PB inscriptions played a vital role in making local actors accept PB. In this regard, our observations challenge previous literature presentations of tensions between democratic, bureaucratic and NPM ideologies throughout PB implementation (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 (i.e. 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. By ANT, 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 I), 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 and 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 and 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 and 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 and 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 I), 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 and 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 internal PB process. This observation aligns with the previous literature that tends to criticize the "process hijacking" in PB (Kuruppu *et al.*, 2016; Musso *et al.*, 2011; Wampler, 2007). However, we observed in our case that, paradoxically, the democratic potential of PB extended well beyond the initial limits when internal deliberation was hijacked by activists and NGO members. In this sense, the democratic potential of PB was disclosed when the number of inscriptions became too many to control, along with undemocratic internal process formation with new "uninvited" allies in place (NGOs and activist groups). This made an original overshadowing of interests in favor of the municipal authorities problematic.

Nevertheless, as we observed in Phase 5 (see Table I), new constraints (an additional round of municipal council discussions) were imposed by the municipal authorities to cope with the lack of deliberation and credibility of the PB commission. Specifically, it was observed that, while the municipality continued to practice PB, the stability of inscriptions and "uninvited" allies' initiatives (NGOs and activist groups) was challenged by new allies (politicians) and administration. It was done with the use of previous inscriptions which helped reveal "process hijacking" in PB, as well as justify new democratic constraints while developing updated PB regalement.

Therefore, despite the rhetorical and mediation potential of PB-related inscriptions, they are often unstable and fragile, with the power of inscriptions also being influenced by "spokesmen." As shown, these "spokesmen" do not easily agree among themselves, necessitating what we call "external referees." When referees (i.e. the research group) distancing itself from the selected municipality and therefore leaving the PB network in the quest for further expansion of PB within Russia, the balance of the interests of one group (citizens) of actors over another (administration) was biased, questioning thereby the democratic fate of PB. What follows from the above is that not only inscriptors and inscriptions themselves were important in the PB translation but also the external referee (i.e. the research group), whose role was to keep both parties balanced in the network formed.

So far, it is difficult to assess whether the democratic values of PB are still on top of the agenda in the selected municipality, since we observe new translations, making PB ever more complex with rising and falling democratic discourses where democratic values are closed down (via new regalement) and opened up (via new online ranking of PB initiatives). Perhaps more importantly, it is clear-cut that PB has increasingly become something other than it was expected to be at the outset because an increasing number of actors and inscriptions have pushed PB translation further. This, however, does not necessarily mean that democratic values of PB continue to rise.

Conclusion

The aim of this paper was to explore how PB has been translated within the Russian public sector. In so doing, it sought to extend the previous literature observations on PB by more extensively addressing the local specifics of its design and mobilization. More precisely, we focused on the relational and rhetorical work of human and non-human actors involved in the development, spread and acceptance of PB in Russia.

The overall conclusion would be that PB design and mobilization within the Russian public sector was fragile in its nature and required many allies to push its development, spread and acceptance. We demonstrate PB's fragility, via five pictures/phases of translation, as inscription building and network formation. More specifically, we reveal that translation of the democratic values of PB was highly problematic. In this sense, our study accords with the previous research that stresses the problematic nature of PB in terms of being overshadowed by bureaucratic and NPM ideologies (Ariely, 2013; Im *et al.*, 2014; Nabatchi, 2010; Neshkova, 2014; Nyamori *et al.*, 2012). However, we extend this literature by emphasizing that the fragility of PB did not concern the encounter of these discourses but rather its interaction, where PB needs NPM and bureaucratic allies in a quest to succeed. In this regard, our study shows the importance of understanding the inscriptions' and various inscriptors' roles in the design and mobilization of PB. Paradoxically, launching PB in Russia relied heavily on bureaucratic and even NPM inscriptions (allies), which it was originally supposed to fight against. Notwithstanding, while these inscriptions can fog the democratic values of PB, they can also uncover its democratic potential over time, albeit not for a long time, as the "external referee" is needed.

Our paper contributes to the public administration and accounting literature in several ways. First, by looking at the processes of design and mobilization of PB within particular settings via translation theory, we contribute to the PB (e.g. Baiocchi and Ganuza, 2014; Célérier and Cuenca Botey, 2015; He, 2011; Kuruppu *et al.*, 2016) and democratic governance literature (Fung, 2015). More precisely, we offer a more complex view of the processes of new democratic governance tools' development (Fung, 2006, 2015) in particular settings that emphasize the importance of non-human (inscriptions) and human actors (inscriptors) as they shape the translation of PB, especially when it comes to locally driven innovations. Second, in a broader sense, our study contributes to the discussion on bureaucracy, NPM and democratic discourses in emerging economies (van Helden and Uddin, 2016). Through Russia's example, we demonstrate that, rather than being distinct, all these discourses are inextricably intertwined on the ground where seemingly alien tools of democratic governance (such as PB) can act in concert with NPM and bureaucracy. Therefore, it is not surprising that there is still ambiguity in the literature, whether PB concerns NPM, Public Governance or something else (Brun-Martos and Lapsley, 2016). Finally, by investigating local practices and democratic innovations, our study contributes to the knowledge about the Russian public sector (Antipova and Bourmistrov, 2013; Khodachek and Timoshenko, 2017; Timoshenko and Adhikari, 2009), shedding light on how various discourses work on the ground and providing avenues for international comparison. That emphasized, we propose several directions for future research.

First, in line with Kornberger *et al.* (2017), we encourage scholars to delve further into empirical and theoretical investigation of the encounter (or interaction) of bureaucratic, democratic and NPM discourses on the public sector ground. While the political nature of PB has already been significantly emphasized in the previous literature, we invite scholars to reflect more on how nascent tools, such as PB, change (or are changed by) and link (or are linked with) these discourses. In this context, another research proposition is to look further into the usually "silent role" of non-human actors within the context of new democratic tools' design and mobilization. While the role of inscriptions was revealed in this study, further research may extend the theoretical ideas of ANT and examine the role of social online platforms (e.g. Facebook, Twitter) in promoting the democratic values of PB. This aligns squarely with a general appeal to learn more about the role of IT in democracy improvements (Kornberger *et al.*, 2017) in general and PB in particular (Gordon *et al.*, 2017). As our evidence demonstrated, the online platform can be a promising source of additional discourses within PB that is not so easy to control and that may lead to an extension of PB potentials beyond the limits set.

Third, further studies may more thoroughly and carefully shed light on the role of "external referees" (in our case, the research group) in the design and mobilization of democratic tools. While previous studies examined first and foremost the role of international organizations (Goldfrank, 2012), our study showed what various groups of actors do in order for a novel practice to succeed. Thus, it might be promising to trace further the changing nature of their own activities and their PB dissemination mechanisms. Finally, the role of the federal authorities in PB development is also a cause for concern. As so often in Soviet and then Russian history, the state may decide to impose PB all over the country by coercive measures, as is the case with most reforms (e.g. Timoshenko and 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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Notes

1. To the best of our knowledge, several attempts to initiate some participatory mechanisms were previously made in Russian municipalities, such as budget roundtables, at which specific issues were debated by expert members of civil society and municipalities. Moreover, similar local initiative programs were sponsored and delivered by the World Bank (2014) on a regional level during 2009–2013. There was, however, no experience of direct participation by the citizenry in the allocation of budget expenditure until recently.
2. Federal Law "On providing access to information on the activities of state bodies and bodies of local self-government," 2009.

3. This is based on The Russian Federal Ministry of Finance (2013) that ranked the municipalities on the basis of a bunch of qualitative and quantitative characteristics, including fiscal sustainability, a citizens' survey regarding the level of satisfaction of local authorities functioning, transparency initiatives and municipalities' participation in regional and national programs, to name a few.
4. By "regalement" we refer to a document that prescribes a procedural framework for PB meetings.
5. In 2015, the special center of initiative budgeting was established as a part of the Financial Research Institute at the Russian Ministry of Finance. The center was established through the cooperation of the World Bank Program and the Russian Ministry of Finance.

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