**The critical potential of institutional theory revisited—a field study of the rationalisation of budget fairness through agentic actorhood**

**Purpose** – This paper seeks to contribute to the debate on the usefulness of institutional theory to critical studies. It pursues this topic by exploring some of the possibilities for allocating local authority funds more fairly for poor residents. The study aims to shed light on the institution of budgeting in a democratically elected local government under austerity.

**Design/methodology/approach** – This paper uses world culture theory, the study of the devolution of cultural authority to individuals and organisations through which they turn into agentic actors. Based on a field study of Newcastle City Council's (NCC) budget related practices, the paper uses the notion of actorhood to explore the use of fairness in austerity budgets.

**Findings** – We document how new concerns with fairness gave rise to new local authority practices and gave NCC characteristics of actorhood. We also show why it might make sense for a local authority that is managing austerity budget cuts and cutting back on services to make more detailed performance information public, rather than attempt to hide service deterioration, as some prior literature suggests. We delineate the limits to actorhood, in our case, principally the inability to overcome structural constraints of legal state power.

**Practical implications** – The paper is suggestive of ways in which local government can fight inequality in opposition to central government austerity.

**Originality/value** – This is the first qualitative accounting study of actorhood. It coins the phrase fairness assemblage to denote a combination of various accounting technologies, organisational elements, and local government practices.

**Key words**: austerity; budgeting; fairness; institutional theory; local government

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In 2013, the Guardian newspaper's series "Anywhere but Westminster[1]" made a film recording of a community meeting in Newcastle upon Tyne concerning local authority budget cuts and their impact on communities. The meeting was chaired by Nick Forbes, leader of Newcastle City Council (NCC). In the film, residents made observations and raised questions about NCC's drastic service cuts.

> *Woman in the audience of the community meeting who helps at a foodbank that gives free food to the poor: "I think there is a massive increase in families actually coming, asking for foodbanks."*
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> *Woman who relies on using a foodbank: "Sitting down at the moment, it's feeding my family, [the foodbank is a great help]"*
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> *Woman who is helping people in need: "It's really going to start hitting in April [which is the start of the new budget year when cuts kick in]."*
>
> *Woman 4: "We can only see it getting worse."*
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> *Woman 5: "It's gonna get even worse."*
>
> *Camera on Nick Forbes' face during the community meeting with voiceover by Nick Forbes: "I have crap days. I have really bad days. Ah, and there are some days when I kind of go home [camera inside Nick Forbes' car driving through the city at dusk] and think, why am I doing this?"* (Cuts, the Council Leader and a "bloody Great Crisis" in Newcastle, 2013, sec. 6:56-7:17 minutes).

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## 1. Introduction

Whether institutional theory offers a workable approach to critical accounting research (Andrew and Baker, 2020a; Modell, 2015) is a question of wider significance for accounting scholarship and beyond. It is not only a matter of deciding if institutional structures deny reflexive agency to those who seek emancipation from oppressive structures (Ferry and Slack, 2022). This clearly happens, for instance, in cases of great poverty (Andrew and Baker, 2020a, p. 641), and this is suggestive of research on the implication of accounting in capitalist structures (Andrew and Baker, 2020b; Neu *et al.*, 2006; Skilling and Tregidga, 2019; Tweedie and Hazelton, 2019). Other situations are less structurally over-determined,

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[1] The seat of the UK national government.

often presenting the researcher (and the people studied) with competing institutions and institutional logics (Friedland and Alford, 1991; Modell, 2015).[2]

From a critical accounting perspective, to compare emancipatory agency with structural disadvantage is of particular significance (Andrew and Baker, 2020b; Modell, 2015) and our paper offers some insights into the role of accounting in one such emancipatory project. More generally, the paper's purpose is to contribute to the debate on the usefulness of institutional theory to critical studies. It is concerned with the efforts of a local council in North England to treat its poorer residents with fairness in the face of unprecedented funding cuts mandated by central government (Ahrens *et al.*, 2020; Ahrens and Ferry, 2015, 2018; Ferry *et al.*, 2017, 2019). Beyond an empirical contribution to our knowledge of accounting and other calculative practices used for local authority budgeting, we distinguish between institutional power structures (Clegg, 2010), such as legal rights to centrally determine local authority budgets, and weaker institutional logics (Friedland and Alford, 1991) that require much discursive and practical contextualisation in order to have concrete political effects. We draw on institutional theory's notion of actorhood (Meyer, 2010; Meyer and Jepperson, 2000; Power, 2017) to explain how seemingly weak institutional logics can be made locally effective. A branch of institutional theory known as World Culture Theory (WCT) has in particular explored the global spread of increasingly uniform cultural templates for the rationalisation of diverse spheres of social life (Meyer, 2010; Meyer and Jepperson, 2000). A key point in our findings is that the mobilisation of global institutional logics, such as, fairness and poverty alleviation, offer no "perfect fits" or "lasting solutions" to local problems caused by structural inequalities grounded, for example, in the power of state institutions. Actorhood is always fragmented because its key ideas are subject to competing interpretations. For example, "fairness" can mean giving extra funds to the poor (progressive politics) or rewarding the most efficient councils (conservative politics). The social construction and maintenance of actorhoods requires ongoing efforts, without which it fades out.

Our narrative revolves around local authority budgeting, especially funding for the poor, as in the introductory vignette above. That budgets combine the realms of material and social realities is well established. Budgets have been characterised as both material and symbolic (Kaufman and Covaleski, 2019, p. 41), rational and natural (Boland and Pondy, 1983), and geared towards control of resources and wielding of political power alike (Covaleski and Dirsmith, 1986; Jönsson, 1982; Wildavsky, 1964).

Extant research is suggestive of a complex menu of dos and don'ts for public sector budgeting: Public sector accounting research expects elected officials who are accountable

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[2] All too often, however, accounting researchers reduce competing institutional spheres into, simply, different ways of operating an organisation, or differences between an organisation's "operational logics" (Rautiainen *et al.*, 2017). Organisations do operate in distinctive ways but describing these does not usually require the conceptual apparatus of institutional theory. To show the institutional grounding of accounting practices requires greater attention to institutional context.

for their policies and resource allocation decisions to use the symbolic and communicative aspects of budgets to gloss over the severity of real resource shortfalls, not (as above) go on video documentaries to admit their failure to secure resources. If unpopular cutbacks threaten, attempts may in the first instance be made to stave them off by delaying information or proposing politically sensitive cuts first (in the hope they get rejected) (Ferry *et al.*, 2015; Jönsson, 1982). Here, budget reforms may be treated as idealistic "counterweights" to gently "challenge" current practices rather than "hubristic" attempts to seriously replace them (Czarniawska-Joerges and Jacobsson, 1989, p. 38). Furthermore, attempts may be made to disconnect budget rationales from services by reducing the visibility of public services through the "elimination of output data" (Ferry *et al.*, 2015; Meyer and Rowan, 1977, p. 358). Control of operations can be replaced by "confidence and good faith" (Meyer and Rowan, 1977, p. 357) in the willingness and ability of public sector professionals to solve difficult operational problems in the face of underfunding. Rather than actually pursue rationality, "[…] budgeting systems may […] lend the appearance of rationality in a regime interested in maintaining existing power relationships" (Covaleski and Dirsmith, 1986, p. 195). Especially in situations of budget scarcity we can expect the tension between material and symbolic aspects of budgets to be supplemented by self-other tension. Decision makers are expected to either delay budget cutbacks or hide their true extent and implications whilst pretending that their actions fulfil public legitimacy criteria. They pretend to solve public administration problems rationally when they are not (Brunsson, 1993). One might call this expectation the cynicism hypothesis.

Our study provides a counterpoint by adding nuance to this hypothesis. When Newcastle City Council (NCC) implemented a series of annual revenue budget cutbacks towards the beginning of the 2010s decade of public sector austerity in the UK, the key NCC decision makers were not trying to publicly deny the bad consequences for the public. Quite the opposite. The severity of the cuts was emphasised in several series of ward meetings with local residents conducted under the "let's talk Newcastle" programme (see opening film excerpt above). Instead of eliminating output and service data, NCC added more detailed information on output and services. Instead of glossing over service cutbacks, detailed information about each individual service cut was published in online "Equality Impact and Needs Assessment" templates (hereafter, impact assessment templates), which contained financial summaries, summaries of consultations with residents, and standard impact assessments for the most disadvantaged groups of residents. The technical apparatus of publicly available performance measurement and accounting was expanded and refined in order to document more fastidiously the extent of the damage done through budget cuts (Ahrens and Ferry, 2015).

The ferocity with which the bad news message was delivered to the public begs the question if NCC politicians expected to be re-elected. They did, and they were. NCC remained a Labour Party controlled council, continuing to voice noisy opposition to the Conservative Party-led central government (Ahrens and Ferry, 2018). This, indeed, formed a key plank of their defence. NCC continuously pointed out in public meetings, published budget documents, media appearances, and letters to the Prime Minister that the cause of NCC's

cutbacks were central government cutbacks to the grant NCC received from them, and that, due to the highly centralised local government financing arrangements, NCC had no choice over how much to cut. NCC also argued that they, like other Labour voting urban local authorities, were disproportionately disadvantaged by the Conservative central government. Additionally, NCC insisted very doggedly and throughout the decade of austerity on one crucial symbolic aspect of their austerity budgets, namely, that NCC's cutbacks were "fair":

"All of these proposals [for budget cuts] have been screened for their potential impact on equality and fairness. The council faces a legal obligation to consider the equality impact, but proposes to go further and assess the overall impact on fairness and equality." (Newcastle City Council's Budget Proposals 2012: A Fair Budget for a Fairer City, 2012, p. 26).

NCC sought to turn an externally generated constraint into an internally generated badge of honour.

This handling of the symbolic dimension of revenue budgeting by NCC came, in light of prior public sector budgeting research, as a surprise to us. In particular, we were intrigued that amidst the emphasis on service cutbacks so much stake should be put on "fairness". By their own admission, local authority revenue budget cuts were regressive because poor households rely on public services disproportionately. They were therefore deeply unfair to the most disadvantaged residents, and NCC said so themselves: "Cuts to council budgets are […] regressive – impacting most on the poorest in society" (ibid.). Contrary to our expectations, however, NCC sought to give the principle of fairness more substance by way of a new commission created to make council operations and revenue budgeting fairer.

"As a council committed to fairness as a guiding principle, considerable efforts have been taken to mitigate the impact of the cuts on the most disadvantaged. As part of our commitment, the council has conducted Equality Impact and Needs Assessments for every proposal contained within the budget paper. The council's approach to fairness goes well beyond the budget, and underpins every decision it takes. To guide the city in making the best choices and advancing fairness, even during difficult times, the council has set up a Newcastle Fairness Commission […] chaired by Professor Chris Brink, Vice-Chancellor of Newcastle University […]" (ibid.).

In this paper, we attempt to make sense of NCC's fairness strategy by focusing on the ways in which it enabled NCC to strengthen its agency, real and symbolic, in the face of unprecedented local government funding cuts (about 1/3 over 3 years towards the beginning of the decade, followed by additional cuts). Instead of resigning to its reduction to a "rump" council that could only afford to fulfil statutory duties such as adult care and waste collection, with no funding for libraries, leisure centres, parks, road maintenance, public transport, etc., NCC embarked on large scale reorganisations of services to make them more efficient. They sought to avoid wholesale service cuts through reducing client eligibility, less frequent services, gradations of service quality, reorganisation, contracting out, and use of volunteers. These were changes that materially deteriorated service quality for the poorest with the intention of avoiding complete cessation of such services.

How can we explain how NCC managed to pull off this response to funding cuts? We argue that the combination of real interventions and symbolic manipulations endowed NCC with "agentic actorhood" (Meyer and Jepperson, 2000), a hyper-muscular representation of its opposition to cuts while, simultaneously, actually carrying out cuts. We suggest that agentic actorhood allowed NCC to deviate from the usual script of symbolic denial familiar from the budgeting literature (Covaleski and Dirsmith, 1986; Czarniawska-Joerges and Jacobsson, 1989; Jönsson, 1982; Wildavsky, 1964). In so doing, we aim to bring the actorhood literature's,

"[…] high-level, broad documentation of cultural rationalisation and actorhood expansion into a dialogue with the more specific and localised qualitative inquiries that have concerned accounting scholarship, inviting a more historically nuanced set of analyses around conceptual issues surrounding the notion of actorhood and their link with various accounting techniques" (Samiolo, 2017, p. 24).

The remainder of this paper is organised as follows. The next section considers in more detail the connections between the material and symbolic aspects of budgeting, how they affect the cynicism hypothesis, and the notion of agentic actorhood. Section 3 explains our method and research approach. Section 4 presents our findings. Sections 5 and 6 offer a discussion and some conclusions.

## 2. Budgeting in the context of actorhood

### 2.1. Open-endedness of budgeting

Budgets are used instrumentally as well as symbolically. Accounting is an output of decision-making processes and also an input that underpins discussions about values, meanings, and the nature of organisational objectives, including their multiplicity and open-endedness (Boland and Pondy, 1983). Organisational decision-makers do not use accounting or performance measurement systems to construct overarching cost-benefit schemes that seek to fully integrate fiscal, professional, political, and strategic decision models (Meyer, 1984). Instead of producing single-dimension rankings of planned actions, organisational members jump between these different decision models in order to explore different facets of accountability in instrumental and symbolic modes (Boland and Pondy, 1986). Accountability practices often keep several organisational narratives going (Giddens, 1979) by continuing to combine and recombine decision models with these modes in relation to the various issues and concerns that their organisations face (Ahrens, 1996).

Rather than ask to what extent a "genuine union of rational and natural processes" (Boland and Pondy, 1986, p. 404) can be enacted in budgeting practices, accounting research has tended to posit the budgeting problem as a rational outflow of self-other tension: Accounting enables calculative behaviour of ostensibly self-interested agents (such as a democratically elected local authority leader who wishes to remain in power), but doing so in ways that seek

to produce compliance with the norms of rationalised others (such as a democratically elected central government committed to public sector austerity) (Bracci *et al.*, 2015). Such a dualistic approach has been a cornerstone of institutional theory research, which distinguishes between the (raw) "interests" of persons and organisations, and the "general principles and truths" in accordance with which they are expected to pursue them (Meyer and Jepperson, 2000, p. 110). The contrast is between "[…] the interests of the underlying self and those of highly standardized and enacted agency" (ibid.).

## 2.2. Cynicism hypothesis

For institutional theory, whatever appeals a council leader like Nick Forbes might make to institutional norms, such as social justice, the suspicion is that he really seeks to amass more power and resources. Instrumental motives have been an important feature of institutional theory at least since the discovery of the Tennessee Valley Authority's uses of formal participation of grassroots representatives in order to curb their influence (Selznick, 1949). Formal accountability was used to limit real accountability. Cynicism towards proclamations of benevolence and institutional conformity has since been built more systematically into institutional theory with the discovery that such proclamations can secure important resource advantages (Meyer and Rowan, 1977). This applies to individuals and institutions. For example, when different levels of government appeal to institutional norms they may do so highly selectively in pursuit of their own political advantage (p. 359).

The institutional cynicism hypothesis has become an important resource for accounting scholarship, too, especially in public sector accounting: "This decoupling of technical procedures from formal structures and institutional rules has attracted many accounting scholars of public services, who have suggested that it may protect professional autonomy and make technical performance data invisible" (Lapsley and Miller, 2019). Also, Power's seminal *Audit Society* builds on the clandestine decoupling of legitimacy from efficiency structures (Power, 1997). The cynicism hypothesis is not simply a way of discounting the veracity or the influence of moral sentiment, such as fairness. It is a key plank for explaining many aspects of accounting practice and helps caution against easy acceptance of the projected rationality and promised transparency of accounting representations (Brunsson, 1993; Power, 2015, p. 49).

However, while accounting and accountability practices may institutionalise (cynical) motivations, such descriptions remain incomplete. One of the reasons why people are not the puppets of institutions is that institutions may develop internal contradictions (Benson, 1977). Another is that they can overlap and give rise to inter-institutional contradictions, for example, between family and economy, or democracy and state, thus facilitating change (Friedland and Alford, 1991). Max Weber found that fragmented realities frequently form the backdrop for the creation of new freedoms (Kalberg, 1980, p. 1173). Moreover, institutional expressions on the justified nature of austerity cutbacks may jar with personal expressions of raw sentiments (Meyer and Jepperson, 2000) (see also introductory film excerpt).

*2.3. Institutional constitution of interest and motivation*

The notion of actorhood is concerned with the constitution of accountability by studying the institutionalisation of motivations and templates for acting (Meyer, 2010; Meyer and Jepperson, 2000). The idea is that actors do not "invent" their own actions and motivations but copy, amend, and mix from menus of rationalised, standard courses of action (Meyer and Rowan, 1977). Persons and organisations become actors by acting in accordance with institutional contexts. This is unlike common usage, in which anyone who does something can be described as an actor. Actors are persons and organisations whose agency is institutionally grounded.

A different way of putting it is that actorhood, understood as the experience of acting, is neither "raw" nor "untutored", but highly scripted by an increasingly homogenised and universalised culture (Meyer and Jepperson, 2000, pp. 101–103). This is a key point of WCT (Meyer, 2010; Meyer and Jepperson, 2000). A self can therefore be a natural (e.g., biological) self or one that is constructed through actorhood and made into an actor.

The prescriptive power of institutions is often not straightforward, however. Agency is complicated by the simultaneous presence of overlapping and conflicting institutional contexts (Friedland and Alford, 1991) as well as the possibility that aspects of persons and organisations are not institutionalised but are instead expressive of their untutored opinions, tastes, preferences, and interests (Voronov and Weber, 2020). NCC leader Nick Forbes, for example, can exhibit "raw" actorhood (Meyer and Jepperson, 2000) when he slips out of his formal role or breaks with norms of professional optimism. Moreover, institutions vary in complexity. Centuries old organisations, such as religious orders, may be shaped by complex and dynamic institutions that underpin highly contingent practices (Quattrone, 2015). Moreover, we can distinguish between the legal power of institutions such as states or corporations, and discursive familiarity of institutional logics on which actors may selectively draw (Clegg, 2010). Arguably, such differences may affect the activities and practices of which organisations are capable (Ahrens, 2018). Different institutions and logics enable particular kinds of organisational agency. They do so through particular vehicles of actorhood, such a fairness commissions, reports, professions, soft law, etc. (Meyer and Bromley, 2013).

*2.4. Cultural devolution, Othering, and hyper-muscular agents of principle*

According to WCT, agency in the contemporary world is largely a product of a specific cultural devolution—the centuries-long delegation of sacred authority first to churches, then the state and its agencies, and, eventually, the individual (Meyer and Jepperson, 2000). The global liberal world order following World War II has intensified the historical processes of this cultural devolution. Especially the expansion of educational and professional practices across ever greater numbers of citizens, countries, and fields of knowledge has helped create authoritative "mini-gods" who will expound rationalisations on highly diverse topics and

expect others to do the same, thereby displaying responsibility and accountability to others without being in fact responsible or accountable (Bromley and Meyer, 2015). Similar ideas have circulated in the accounting literature on accountability, not least in relation to sustainability, corporate responsibility, and the broader development agenda (Ahrens *et al.*, 2016; Bebbington and Larrinaga, 2014; Everett *et al.*, 2007; Spence, 2009). Adopting an anthropological outsider's lens, WCT has labelled the state in which people and organisations are compelled to talk about and act upon elaborate rationalisations of just about anything as "actorhood" or "agentic actorhood" (Meyer and Jepperson, 2000). We use the notion of actorhood to explore the processes by which highly generalised concerns about fairness came to characterise the politics of NCC.

Central to this is "Othering". Modern actors, "[…] as an *authorized agent* for various interests (including those of the self)" (p. 101, emphasis in original) are culturally "[…] constructed as having the capacity and responsibility to act as an [authoritative] "other" to themselves, to each other, and indeed for the wider cultural frame itself" (p. 102).

> "[T]he proper modern actor assumes responsibility to act as agent of the imagined natural and moral law […] At the extreme, agentic actors represent not any recognized entity or interest, but instead become purely agents of principle. This priestly stance is a most highly developed and respected role running through the modern system and carrying much authority in it. Thus moral and legal theorists pursue and develop abstract models independent of any practical interest, and are highly admired. Honored scientists attend to matters of presumed truth remote from any consequence: the moons of Jupiter […]; the origins of the universe, or of humankind, or language […] The authoritative voice of the sciences and professions stems from the posture of pure otherhood; that is, from their claim to speak for wider truths and standards, beyond any local situation or interests" (p. 108).

WCT is built on the premise of the socio-culturally constructed nature of actors and their malleability in the face of global trends (Bromley and Sharkey, 2017; Meyer and Jepperson, 2000).

Actorhood has been likened to a mask that induces socially mandated and quite artificial behaviour. An example is the transformation of what used to be "corporations" (properly self-interested) into "corporate actors" (with masks) (Bromley and Sharkey, 2017). Bromley and Sharkey (2017) argue that corporations have heavily invested in the construction of their own identities and, instead of producing profitable goods and services or pursuing elite objectives, have striven to become agentic and accountable in a growing variety of contexts.

It is a measure of the spread and intensity of world culture that even local governments or traditionally weakly organised entities such as universities "[…] are now to become purposive organisations and to function as entrepreneurs in a changing environment that demands choice, innovation, new partnerships and involvement in lifelong learning" (Meyer, 2010, p. 9). The rationalised technologies, resources, and internal controls that are deployed

to pursue those goals make actors much more "agentic" than persons. Agentic actors become oversaturated with expectations of actorhood beyond what they can realistically achieve, at times making them appear faintly ridiculous.[3] This is an aspect of the institutional grounding of accounting practices that has, for instance, been pointed out in relation to the often exaggerated claims of auditing (Power, 1997) but it has not yet been prominent in accounting research. Realism can be kept at bay if actor identities are symbolically scripted (Meyer, 2010). Symbolic scripts invite agentic participation even where this is not functional, thus leading to exaggerated expectations (p. 12), whilst also producing a lack of association between identity forms and behaviour because of the diffuse character of modern actorhood and the myriad processes through which it can penetrate specific locales (pp. 13-14).

### 2.5. An action system rather than a control system

The cultural devolution that has created actorhood is global. Institutions with global reach have mostly sprung from "the different religious formations within Western Christendom" (Meyer and Jepperson, 2000, p. 109) rather than other major cultural centres, such as Islam or China. Meyer and Jepperson posit that "[…] spiritual charisma could be distributed across three main locations: (a) in a central institutional complex (a monarchy, a high Church, a state); (b) in the community as an organic body (that is, in a sacralized matrix of relations [e.g., a system of corporate orders]); or (c) in spiritualized subunits (namely, individuals empowered as souls carrying responsibility for responsible action, whether individually or associationally)" (ibid.). They note that option (a) has been in decline since WWII. Option (b) developed in the German, Scandinavian, and Japanese corporate traditions, and option (c) in the Anglo-American world, with important implications for taken-for-granted notions of proper organisation. The Anglo-American "[…] liberal system organizes more directly around agency: it is in a literal sense more an action system than a control structure (thus the notoriously loose, ill-defined, overlapping, and sprawling organizing structures of the liberal system [Meyer and Scott 1983])" (ibid.).

Meyer and Jepperson's (2000) distinctions sketch some in-principle options for the nature of institutionally grounded agency that we can use to shed some light on NCC's engagement with the notion of fairness. NCC's decision to confront the power of central government with sentiments of fairness sought to appeal to an individualistic responsibility to "do the right thing" by showing compassion for the weak (option (c)). Rather than frame the envisaged conflict within the existing corporate order of local government (option (b)), its decision to create the semi-autonomous Newcastle Fairness Commission added to the ad hoc relationships of local government and, thereby, in Anglo-American tradition, expanded the organisational sprawl of county councils, district councils, unitary authorities, metropolitan districts, combined authorities with metro mayors, London boroughs, parish councils, drainage boards, fire and police authorities, and their various relationships with each other

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[3] Arguably, a tendency towards hyperbole also characterised NCC's adoption of the cause of fairness against the might of central government.

and with national yet locally contingent bodies such as the NHS (Ferry *et al.*, 2022). It matters in what ways vehicles of actorhood are assembled.

WCT explains the creativity that characterises such processes with reference to the ease with which diverse institutional "building blocks for organizations" that "litter" the social landscape can be recombined into novel arrangements (Meyer and Rowan, 1977, p. 345). As social expectations become more rationalised this is expected to be reflected in specific organisational structures and other vehicles of actorhood. As they emerge, such rationalisations can exert various forms of influence on existing institutional arrangements through the particular forms of agency that they possess. If those rationalisations have strong normative overtones—if, for instance, they are intended to right a wrong—then it is possible that they seek to turn their rationales into enduring organisational structures, such as budgeting and various accounting and accountability processes.

## 3. Research approach and methods

### 3.1. Research context

UK local government budgets account for a substantial share of public spending and, more specifically, a large portion of welfare spending. Over the past 10 years, local government austerity has contributed substantially to the exacerbation of inequality (Newman, 2014). A direct response to local government austerity was the creation of fairness commissions in 30 British local authorities (Irvine, 2017).[4] While those commissions covered 5 London boroughs and the major cities of Birmingham, Bristol, Liverpool, Manchester, Newcastle, Sheffield, Southampton, and York, as a portion of the total number of local authorities in the UK, the authorities with fairness commission constituted less than 10%, thus, falling well short of a fundamental shift in the institutional field of local government. However, these commissions and the uses of their reports demonstrated the pliability of even such a highly institutionalised context as local government. Moreover, their strategies exhibited considerable variation, especially in relation to budgeting and financial management. This suggests the usefulness of thinking about their efforts as manifestations of actorhood.

To address the specificity of actorhood, our analysis focuses on one local authority that established a fairness commission, Newcastle City Council (NCC). NCC is part of the Tyne and Wear conurbation, which has about 1.1 million inhabitants and is located in the North East of England. In 2011, the central government funding cuts for NCC were predicted to reduce resources by about one third over three years, but ended up being much more extensive (Lowndes & Gardner, 2016). Beyond total budget reductions, the exact manner in which cuts were made, financial reserves managed, and new revenues created, had significant

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[4] Irvine (2017) lists a 31st fairness commission for 'London', which was set up by London-focused charitable organisations (https://www.trustforlondon.org.uk/issues/shared-wealth/london-fairness-commission/). Since London is not a local authority, and the remaining 30 commissions already include those of the London boroughs of Camden, Croydon, Greenwich, Islington, and Tower Hamlets, we excluded the 'London' fairness commission from this count.

implications for Newcastle residents—disproportionately so for the poorest. Accounting, in the form of revenue budget practices, therefore, frequently affected inequality directly.

NCC responded to austerity with a political fairness agenda that sought to make important changes to NCC's agency as a local government entity. The council exerted considerable effort at mitigating the impact of austerity on residents by institutionalising what became known as "a fair budget for a fairer city" (*Newcastle City Council's Budget Proposals 2012: A Fair Budget for a Fairer City*, 2012), an assemblage of several innovations. Its main components were a set of fairness principles, a 3-year budgeting period to facilitate mid-range planning, and new forms of service reviews, budget consultations, and community partnership working.[5] An important reference point for NCC's fairness assemblage was the semi-autonomous Newcastle Fairness Commission that produced the fairness principles, mentioned in the opening excerpt from the 2012 budget proposals. It was the third local government fairness commission to be formed in the UK. In the process, NCC imposed new accountability demands upon itself in order to ward off accusations of complicity with central government austerity cutbacks.

### 3.2. Data collection

Most of the initial data collection took place between the end of 2010 and March 2014 and involved formal and informal interviews with NCC finance and operational staff, as well as observations of official meetings, such as meetings of the Policy Cabinet, Business Cabinet, City Council, community meetings on proposed and actual service cuts that were part of public consultations, and several demonstrations and public protests. Follow up contacts were maintained until this paper was written.

This paper uses these sources of field material as background data but relies mainly on numerous documents and web resources, including NCC's budget documentation (including medium term financial plan, annual budget, three-year budget, budget decisions, and budget monitoring), meeting agendas, annual reports, consultation reports, cabinet reports, and video recordings of meetings, which were studied up to 2020. Furthermore, we also collected local and national media reports and videos to contextualize not merely organisational issues, but how this played out across a broader field of changes on local government budgeting and performance and challenged the institution of democracy. This included how local authorities created and maintained an agenda of fairness in the face of severe budget cuts.

### 3.3. Analysis

Through repeated reading of our sources and discussion among the researchers we identified fairness as a significant theme of NCC's accountability and budgetary practices. We sought

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[5] More detail on NCC's budgetary assemblages for fairness can be found in such web resources as https://www.letstalknewcastle.co.uk/

to broaden and deepen our insights into fairness in the following manner: First, we conducted a more targeted analysis of the sources in relation to fairness, and identified the details in relation to the Newcastle Fairness Commission and its fairness report as most relevant. Of particular interest were the ways in which the commission and the report became authoritative "Others" (Meyer, 2010, p. 9) and aspects of the local context that might have been conducive to this. Our analysis extended to the different organisational uses of fairness principles in budgetary council practices. The field material also raised questions about alternatives to NCC's uses of fairness. Fairness needed not be tied to progressive notions of equality but could be associated with merit and economic achievement. Furthermore, actorhood needed not accept the liberal notions of piecemeal change through lawful protest. We found that NCC alluded to threat through violence but never endorsed violence in its quest for fairness. Beyond exploring the ways in which our data was suggestive of alternatives to actorhood, we also analysed instances that were suggestive of the rejection of actorhood models of budgeting as a viable political strategy.

The emerging theoretical reading of our field material suggested that NCC was part of the state that coerced austerity upon the citizens, but it could also partake in the devolution of cultural authority that gave it the actorhood that demanded to right the wrongs of austerity. WCT suggested to us that appeals to fairness were politically self-serving but needed not be understood as cynical. They could be seen as outflows of the global devolution of cultural authority. The next section lays out our findings in relation to the themes that emerged from our analysis.

## 4. The rationalisation of 'fair' austerity budgets through agentic actorhood in Newcastle

### 4.1. Fairness in context

In Newcastle and other cities, the dissatisfaction with the effects of austerity budgets fed on contradictions within the institution of democracy. Democracy was to give effect to the will of the people through the elected government, yet the national government's austerity budgets added to the hardship of those who were already most deprived, especially in cities with proportionately more deprived residents such as Newcastle (Lowndes and Gardner, 2016; Newman, 2014). Fairness commissions were one response to these institutional contradictions (Bunyan and Diamond, 2014a; Irvine, 2017; Lyall, 2015). During the early stages of public sector austerity budgets these commissions were created in a number of British cities to uphold concerns with fairness. Newcastle became the third such city.

Were these commissions more than gesture politics, however? What was their institutional and practical significance? Institutional theory's insights into the differences between policies and practices (Meyer and Rowan, 1977), and means and ends (Bromley and Powell, 2012), suggests that the creation of fairness commissions would not by itself indicate that local authorities would actually do anything about inequality. NCC could well have used the Newcastle Fairness Commission ("Fairness Commission - Institute for Social Renewal -

Newcastle University", n.d.) as a vehicle for separating talk about legitimacy claims from the actual running of the city.

The commission could have discussed fairness while NCC did nothing about it. However, NCC did the opposite. The council went to great lengths to articulate clearer connections between the commission's recommendations and council operations, thereby creating new, tighter accountability requirements for itself. General criteria for fair budgets produced by the commission were operationalised in impact assessment templates, published on the council website for every proposed budget cut, contrary to the expectations of public budgeting research (Lapsley and Miller, 2019). While the creation of actorhood depended on the strategic ambitions of NCC, it was clear that NCC in turn depended on the materials made available to them through their own creations, such as the Fairness Commission, as well as broader practices of professionalism, soft law, etc., which they enacted.

Moreover, the fairness phenomenon extended beyond Newcastle. At the time of the formation of the fairness commission there was an internationally growing acceptance of inequality as a key social and economic problem. This was indicated, for instance, by dedicated seminar series at major universities ("Harvard Kennedy School, Inequality Seminar Series", n.d.; "LSE International Inequalities Institute, Inequalities Seminar Series", n.d.). Inequality had come to be seen as affecting not only the poorest, but all members of societies (Atkinson, 2015; Markovits, 2019; Sandel, 2018; Wilkinson and Pickett, 2009). The fairness debate in British local government tapped into the global discussions. For example, the first fairness commission, established in the London Borough of Islington in June 2010, was co-chaired by Professor Richard Wilkinson, co-author of the international bestseller *The Spirit Level: Why Equality is Better for Everyone* (Wilkinson and Pickett, 2009).

In 2011, therefore, fairness was "in the air." Yet, this did not make it obligatory for local authorities to thematise it. Newcastle's fairness commission can be seen in the context of NCC's response to the fact that there is no England-wide policy agenda focused specifically on tackling disadvantage caused by socio-economic inequality, whether by reducing poverty or promoting inclusive growth. NCC is one of the few councils that explicitly treats socio-economic inequality as if it were a legal duty, as noted in the study by Justfair (2018). In keeping with this stance on economic inequality, the NCC budget notes explicitly that it is in the nature of council services to be used disproportionately by the poorest and that, therefore, service cutbacks are by definition "regressive" (*Newcastle City Council's Budget Proposals 2012: A Fair Budget for a Fairer City*, 2012, p. 26).

In summary, the phenomenon of fairness at NCC had an action dimension which, to most institutional theorists, is unexpected. This affords an opportunity of using the creation of the Newcastle Fairness Commission, its report, and the subsequent uses of its fairness principles in NCC's budgeting and other council practices to develop a more comprehensive perspective on the institutional functioning of budgeting. Fairness was not the beginning of a deeper

institutional change for the field of local authorities. Instead, fairness was tagged onto budgeting in Newcastle and several other cities as an expression of a particular political sentiment and became a recognisable feature of the politics of a subset of local authorities. Referring back to our earlier remarks about actorhood, it appears that NCC assumed a mantle of 'fairness actorhood'—a state in which it held forth about fairness in highly principled ways that drew inspiration from global discourses and managed to variously, and not always predictably, connect with a diverse set of local practices in Newcastle itself. This was a delicate assemblage of local practices and institutions. Unlike the global treatment of actorhood in WCT, we can identify many local sources of actorhood. We explore these in more detail in the following subsections.

*4.2. The Newcastle Fairness Commission as a manifestation of actorhood*

The formation of the Newcastle Fairness Commission was prompted by the realisation that NCC was going to be forced to reduce its budget by about one third over the coming three financial years (*BBC News*, 2012a). It was conceived as an Other, an agent of principle, both, through its organisational separation from NCC and by keeping it at a distance from the day-to-day business of council politics and running the city.

Its organisational separateness was, firstly, evidenced by the role of Newcastle University. Instead of creating the commission itself, NCC proceeded jointly with Newcastle University and the University's Centre for Social Renewal ("Fairness Commission - Institute for Social Renewal - Newcastle University", n.d.). The chairmanship was held, not by a city councillor, but by Professor Chris Brink, the Vice Chancellor of Newcastle University. The university's role is significant in that the actorhood literature identifies education and especially the university as the key institution through which social life has become structured by universal principles (Frank and Meyer, 2007).

Secondly, instead of NCC representatives, the membership of the commission was, besides Professor Brink, made up of 16 further members, all of whom were invested in the furtherance of actorhood through their occupational and conceptual status as Other. The occupations of all members involve the creation or application of general principles to concrete tasks, mostly with reference to science, the professions, managerialism, hard and soft law (cf., Bromley and Sharkey, 2017), and theology.[6] As rule-oriented outside experts, the Newcastle Fairness Commission were able to call upon an expanded set of liberal principles for decision-making to approach the problem of inequality in the city. Actorhood was not equally as evident in the fairness commissions of all local authorities. Unlike

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[6] They were a professor and a university researcher, two headteachers, six managers of different charitable organisations, two clerics, a chamber of commerce representative, the director of a policy think tank devoted to devolution for the north of England, a management consultant, a medical doctor, and an editor of a local government online forum (*Fair Share, Fair Play, Fair Go, Fair Say: Report of the Newcastle Fairness Commission*, 2012, p. 47).

Newcastle's commission, for example, in Islington the commission was council-led and not drawn from diverse stakeholders, which made it more beholden to general principles and less to the exigencies of council business.

Further evidence of the commission's Otherness was its explicit focus on abstract and general principles. The purpose of the Newcastle Fairness Commission was spelled out on the NCC website as

"setting out a strong set of principles about how the concept of fairness can be given practical effect in Newcastle, […] critically assessing evidence of the degree of fairness, cohesion and equality within Newcastle […] [and] identifying the critical policies and social contract that would need to be put in place to create and secure a fairer city, and challenging us all to implement them" (*The Newcastle Fairness Commission, Background Paper First Meeting*, 2011, p. 1).

This remit received broad, consensual cross-party political support in Newcastle. Its motivation was pragmatic as well as philosophical insofar as its recommendations for action were supposed to be justified by universal principles, a characteristic of actorhood (Meyer and Jepperson, 2000).

In summary, NCC's appeal to fairness was an example of actorhood because NCC adopted a philosophical, higher principles-oriented, social movement approach to the problem that went beyond the provision of local authority services or local democratic will formation. Moreover, NCC chose to express its concern by creating a temporary organisation with hybrid ownership, mainly, of Newcastle University and NCC. The commission became a key part of the symbolic construction of fairness through NCC. The commission also produced an important element of the administrative structure through which NCC was to pursue the institutional challenge of fairness, namely the Fairness Commission report.

### 4.3. The Fairness Commission report as a manifestation of Other

The commission's main product, the Fairness Commission report, too, was a manifestation of Other. A key characteristic of Otherness is a concern with universal principles and higher-level abstractions. These were emphasised in the commission brief's and the final report's focus on shaping council services such that they accomplish a more equal distribution of opportunities and burdens to citizens across the city, in combination with four overarching principles of fairness that give the commission's report its title: *Fair Share, Fair Play, Fair Go, Fair Say* (*Fair Share, Fair Play, Fair Go, Fair Say: Report of the Newcastle Fairness Commission*, 2012). All four are clearly relevant for the council budget and NCC accountability practices more generally. Fair share is concerned with resource allocation. It considers how, with a reducing budget and competing priorities, you reach a position where people feel they have received a fair share matched to their needs. Fair play is concerned with due process and even-handedness. It considers that people would not feel they have been treated fairly, no matter what the resource allocation, unless they trust the process. Fair go is concerned with equality of opportunity. It considers that anybody regardless of starting

position should have the access to get a chance to fulfil their aspirations. Fair say is concerned with participation. It considers whether everybody's voice can be heard, including the marginalised.

The commission used these universal principles to develop applied principles for budgeting, such as "unequal treatment can be fair" if it enhances access to opportunity for the disadvantaged. This practical use of principles of fairness was aided by the commission's approach. In testing its principles of fairness, the commission set out in its report a number of examples of cuts of public services that should be taken fairly. For example, should the care of vulnerable groups, e.g., older people, be a greater priority than services used by all residents? Should the council charge for the collection of garden waste, which tends to be generated by the better off? Should it subsidize cultural institutions when their audience is predominantly people from outside the city and wealthier residents?

Drafted thus, the report could be read as a seemingly disinterested, authoritative Other, able to appeal to general principles of fairness. An important source of the apparent disinterestedness of the report lay in the globality of its approach. It suggests an impartiality with regards to particular local problems that finds its expression in the use of general principles and abstract thought experiments that, ostensibly, run through systems of alternative uses of funds and explore the effects on rich and poor residents. Such thought experiments can then be used to distinguish "fair" and "unfair" outcomes and, therefore, more generally, "fair" and "unfair" approaches to allocating funds and deciding about budget cuts for specific services.

This distinguished the Newcastle Fairness Commission from other commissions. For example, the final report of the Islington commission focused on recommendations for practical actions such as requesting major employers in the borough to publish pay differentials or passing a by-law banning payday loans, rather than outline Other-motivated principles for future resources allocation by the council. In both of these regards, actorhood was more evident in Newcastle.

Actorhood assumed here a highly specific form. It combined philosophical musings with administrative local government choices. Fund opera or adult care? Prioritise services for the vulnerable or make gardeners more comfortable? From a budgeting point of view these were simple questions. They had predictable political impetus because they appealed to different constituents in the city. Under the rubric of fairness, however, they assumed philosophical and symbolic weight. To address these questions in this manner was to make a difference in the world by fighting inequality and relieving misery. It connected local government to global problems, by making budgeting moral. NCC did not want to remain just another local council. It assembled institutional building blocks or "litter" (Meyer and Rowan, 1977, p. 345) to turn itself into a hyper-muscular actor.

*4.4. Impact assessment templates to enact fairness*

The ways in which fairness principles were observed in budgeting practices further demonstrates the influence of actorhood in the local government context. NCC brought this about through impact assessment templates, which showed standardised summary evaluations for why a budget cut was deemed acceptable relative to other budget cut options.

Proposals for budget reductions went through a formal process. For each proposal an impact assessment template was created. It showed a title, date of the original assessment, responsible council officer, assessment team, the date of the review, a description of the current service, the proposed service, financial costs and benefits, headcount effect, and impact on wards. Templates also showed evidence and research on the need for change, including information sources. The templates also documented consultations ("engagement") prior to the decisions to cut budgets. This included the dates of consultations, who was consulted, number of people invited and present, and main issues raised. Assessments of the impact of cuts detailed affected staff, service users, and any specific groups that may be affected by the proposal. Social, economic and environment impact was shown separately including proposed mitigation where possible. A review section showed the date, council officer, impact details, identified actions, who has responsibility, completion date, and any updates. Proposal appendices includes consultation feedback, comments, and responses.

The impact assessment templates combined the public documentation of considered budget changes with public deliberation and giving accountability. Templates and updates were posted on the NCC website. They combined detail with transparency, recording specifically the financial cost of all proposals and the departments to whose budgets they belonged. Through monitoring they created an audit trail that showed how decisions evolved through democratic deliberation. They also recorded how the proposals connected with the Fairness Commission principles in order to support an assessment of the costs and benefits to particular client groups as well as the broader community. Thereby, they became a key part of NCC's fairness assemblage.

It is instructive to compare the Fairness Commission report with the impact assessment templates. Whereas the report added to the symbolic dimension of actorhood, elevating mundane budgeting to philosophical heights, the templates played to residents' sense of realism. Anyone who wished to query rationales for any cut was directed at the templates. They were "fair" because they used the same documentations formats with the same impact questions, same hearings, same calculative practices, and same responsibility structures. They were predictably structured, drowning the drama of specific cutbacks in mundane bureaucracy. The personal misery caused by service cutbacks for families who relied on emergency care for adults with debilitating mental or physical illness was made to vanish behind the detailed weighing of savings against impacts for defined stakeholders, adorned with operating and investment budgets, full time equivalents, service schedules old and new, service access redefinitions, relocation of services, use of volunteers, etc. The commission, its report, the templates were all part of the fairness agenda, but the agenda was only really able

to tap into global fairness discourses when all the components came together. Only then was it able to conjure up changes to the city that saved money, thinned out services, and avoided the worst of service user protests.

*4.5. The use of fairness in NCC's budget*

The Fairness Commission was well received by our interlocutors from NCC who emphasised that its principles were useful to guiding policymaking and resource allocation. The Vice Chancellor of Newcastle University saw the commission's work as part of the university's contribution to social renewal ("Fairness Commission - Institute for Social Renewal - Newcastle University", n.d.). Commentators such as the New Economics Foundation opined that fairness commissions led to more participative democracy, generated a mandate to tackle inequality and poverty for the local authority and its partners, and helped develop a "total place" approach that gave fresh insights into the challenges of engaging businesses as well as people with the lowest incomes (Lyall, 2015).

The sway of actorhood—under the fairness banner—even attracted some opposition Conservative Party council members. On party political grounds they were expected to support the central government's austerity budget cuts, but they decided to form a separate political party in Newcastle in order to "put residents first and lobby without being beholden to a political master in Westminster." They did relatively well in local elections under their new political banner.

Fairness became a key argument when defending the severity of the local service cuts caused by the reductions in central government grants for Newcastle (Lowndes and Pratchett, 2012). The 2012 council budget proposals mentioned the word "fair" or its derivatives (e.g., "fairer", "fairness", "unfair") 32 times on 28 pages (*Newcastle City Council's Budget Proposals 2012: A Fair Budget for a Fairer City*, 2012). The proposed cuts were summarily defended in a section entitled "A fairer and more equal city" cited at the beginning of this paper. The word "fair" and / or its derivatives where still being used in the main discourse of the annual budgets and associated documentation until the writing of this paper in 2020. This is an example of a form of organisational rationalisation that was facilitated by social rationalisation (Meyer, 1986, p. 347).

NCC's annual reports show evidence of measures designed to substantiate its concern with fairness. Several regularly reported measures were indicators of causes and consequences of unfairness towards Newcastle's most deprived residents. These measures could, for example, be found in the narrative report sections of the annual report under the heading "Financial Planning – Priorities," that were published in the annual report but also published online in draft form, for example, as part of the agenda papers of the Audit Committee.

The measures reported by NCC were not designed to demonstrate NCC's success at creating greater fairness or eradicating poverty. They were treated as information to gauge key factors of fairness and unfairness and, as such, informed discussions of council operations, budgeting, and accountability. For example, during 2014-15 the indicators showed Newcastle to have lower employment than Britain, with a deteriorating trend, slightly rising weekly wages (but lower than Britain), and significantly less gross value added per capita than Britain. These measures, with measures on the percentages of young people with good school attainment, the population share of internet users, business start-ups, and voluntary organisations were reported as part of the "working city" dashboard that focused on prosperity and employment. Measures on "decent neighbourhoods" reported on neighbourhood standards, crime, and various residents' satisfaction and community involvement measures. "Tackling inequalities" had a dashboard of its own with measures on wage disparity in Newcastle, as well as disparities in joblessness and life expectancy between the richest and poorest wards in the city. Part of this dashboard were measures on smoking among adults, children in poverty compared to the North-East and England, the number of children and young people in care compared to England, the quality of life of carers of adults in social care, and the number of people who feel that they can influence decisions in Newcastle.

These measures might have been motivated by a desire to signal concern for fairness without doing anything about it. However, the granularity of the measures that break down the overall deprivation statistics to more workable causes and consequences of deprivation made operable the council's fairness agenda. Moreover, we noted that reference to these measures was made by NCC in published action plans and by NCC members in formal meetings and interviews. Again, the combination of the symbolic and bureaucratic is important here. NCC as hyper-muscular actor can only emerge if the political claims are principled and extensive, and the bureaucratic schemes effective at making the cutbacks look mundane, well-reasoned, and, if not harmless, then at least defensible and even sensible.

In such displays of rationality, the political did not lose significance, however. Notwithstanding the discursive emphasis on fairness and the use of impact assessment templates, the political decisions about the fairness of specific budget cuts remained a party-political matter. The line between those services that were saved from cuts because it would be unfair to cut them and those that were not protected by the fairness criterion depended on the council's treatment of its "Financial Risk and Resilience Reserve" ("Budget decisions on proposed budget plan for 2017-18 - 'Newcastle 2020: Investing for a Fairer Future' and its appendices", n.d., p. 1). Based on voting records, opposition proposals to save services on the grounds of fairness failed to garner council support even when contingency reserves were increased (e.g., "Budget decisions on proposed budget plan for 2017-18 - 'Newcastle 2020: Investing for a Fairer Future' and its appendices", n.d.).

The following subsection further explores the different ways in which the fairness agenda interlocked with politics.

*4.6. Alternative actorhoods*

The significance of politics for the shapes that actorhood can take locally is also brought into relief if one considers some obvious alternatives to the creation of a fairness commission. Fairness commissions had (just) begun to "litter" the institutional landscape (Meyer and Rowan, 1977, p. 345) of local government but other kinds of "litter" also presented themselves.

If actorhood refers to exaggerated agency based on local appropriations of global templates of fairness, one could ask why fairness should be conceptualised as a result of socio-economic equality? Why use the notions of fairness that we outlined in section 4.1.? What if a local actor wanted, instead, to equate fairness with merit? Perhaps emphasise merit-based allocation of government funds? To put it differently, why should fairness depend on progressive politics? As it turned out, the Conservative central government, too, laid claim to the fairness of austerity and the fair treatment of the different local authorities. It did not acknowledge that funding should follow need, for example, based on indices of deprivation (e.g., Forbes, 2012).

In the national debate, the Secretary of State for Communities and Local Government, Eric Pickles MP, continued to refute the basis of calculation used by NCC leader Nick Forbes to dissuade the central government from its planned cuts in a letter to the Prime Minister on 20 November 2012 (Forbes, 2012). Eric Pickles responded to NCC by arguing that budget cuts had been fair on the basis of spending power, i.e., that central funds dispersed to Newcastle, where the cost of living was considerably lower than in the southern areas in and around London for example, would go further than the same amount used in the wealthier parts of the country. The Secretary of State went further by challenging local authorities to embrace merit as a principle for fair treatment, suggesting that "growth incentivisation" and not "needs assessment" offered a better basis of funding. He said in a speech to Parliament: "It is unfair on the rest of local government to expect them to subsidise other councils' failure to embrace modernity" (*BBC News*, 2012b, sec. 1:47-1:57 min.).

The Secretary of State's stance towards NCC's demands for fairness suggests the semantic fragility of actorhood. By dismissing "need" and saying that it was not fair that well-run councils should subsidise wasteful ones, Pickles demonstrated that the liberalism of actorhood contains a broad spectrum of political possibilities. Pickles' suggestions, too, evidenced characteristics of actorhood through references to the general economic and political principles of authoritative Others that align with some discourses and contradict others. For example, Pickles' argument could be read as suggestive of the need to support the actorhood of cities and local authorities as enablers of economic growth throughout the country (cf., *Secretary of State's Annual Report on Devolution 2015-16*, 2016; *The Economist*, 2015). At the same time, by ending local authority cross-subsidies, "growth incentivisation" ran counter to long established British government practice. The argument is

also illustrative of the key point of social studies of accounting that calculative practices are not usually an administrative afterthought to political programmes but, instead, are central to the articulation and realisation of political rationales and visions (Hopwood and Miller, 1994).

The Conservative central government's line of argument was reflected in the stances of the majority of UK local authorities. Fairness commissions did not become a nationally dominant expression of actorhood. Altogether 30 local authorities established fairness commissions by 2017 (Irvine, 2017). An analysis of the political parties governing those local authorities shows that half were controlled by the Labour Party, 1 by the Conservative Party, and 1 by independent councillors ("Open Council Data UK", n.d., based on 2017 data). In the remaining 13 councils no single party had a majority, with Labour being the strongest party in 7, the Conservatives in 2, the Scottish National Party (SNP) in 2, Labour and the Conservatives jointly in 1, and Labour and the SNP jointly in 1 (ibid.).

If a local authority accepts that fairness should be understood through the lens of inequality and not merit, then a second important question concerns whether it should be pursued through a commission rather than, for instance, certain forms of activism or civil disobedience. Arguably, activism could have cast central government much more radically in the role of "enemy of local government" by refusing to balance Newcastle's revenue budget and, thereby, forcing Westminster to directly impose specific cuts to council departments and services through an administrator.

Yet, NCC eschewed a more confrontational stance, thereby signalling that their key concerns lay not with broader political change but with the availability and allocation of local services (Newman and Clarke, 2009). This, in turn, gave the council licence to focus their response on service efficiencies and prioritisation, which—far from inciting active resistance—played to NCC's administrative and local politics expertise. To keep the (local government) state functioning NCC chose to be complicit in the administration of its unfairness.

For the critics of a fairness commission strategy, these consensual politics smothered more fundamental discussions about political priorities and choices (Bunyan, 2015). Why, for example, should discussions of austerity and its political consequences not begin with a fundamental questioning of the relative merits of fiscal frugality (Kelton, 2015) and consider seriously the prioritization of help for the poor and policies against inequality (Newman and Clarke, 2009)? Following fairness principles, citizens and third sector entities were enrolled in, and focused on, efforts to come up with new and more efficient and targeted ways of service design and delivery (Bailey and Wood, 2017; Bunyan, 2015; Bunyan and Diamond, 2014b).

This means that the particular prescriptions for fairness in Newcastle politicised fairness in highly specific ways. They thereby constructed a particular kind of politicised agentic actorhood for local authority residents and voluntary organisations, as well as the local authority itself. The fairness commission did not simply discover objective, high-minded principles of actorhood. Those principles were mobilised in ways that gave power to NCC and kept power from the radical objectors who could be heard in street protests and occupations of the council chambers.

Considering the wider institutional field of local government, fairness commissions represented less of an institutional shift and more of a wave of specific political mobilisation. This political mobilisation was of a form of public deliberation with global appeal that was deployed in protest against the austerity policies pursued by the Conservative central government—used predominantly, but not exclusively, by local authorities that were Labour controlled or in which Labour was the strongest political force. Conservative and Liberal Democrat-controlled local authorities did not advertise concerns with fairness. Instead, they emphasised their responsibility for maintaining council services and the efficiency of their operations. Theirs was the sort of actorhood that would refer to the central government's efficiency and merit discourses. Some of those local authorities mentioned their statutory obligations to reduce inequality but none made this into a major theme of their budgets or, like NCC, used it in the title of their budget.

*4.7. Opposition to actorhood*

Besides competition between forms of actorhood, actorhood also encountered wholesale opposition, for example, from Newcastle citizens, community groups, and voluntary organisations. A rejection of actorhood was often based on a mistrust of any global templates that could be used for local action. Such critics questioned whether participation in local decision-making and procedural fairness were mere ritual. Whilst some who took part in protest meetings in Newcastle thought that, "it is good that the fairness commission looked at things rationally," that it "provides an independent and scientific way of looking at things," and "provides a sensible framework of principles so at least undertaking budgeting will be a more rational debate," in other informal discussions many citizens aired contrasting views during the protests. They complained, for example, about the "elite" nature of the fairness commission and criticised that it "provided just abstract ideals that were not translated into operational reality." Perhaps they were uncomfortable with the hyperbole often resulting from the local appropriation of global templates, for example, referring to the commission as "a talking shop," staffed with "servants of the council giving a chimera of respectability to budget cuts." For these citizens, actorhood was not a vehicle for legitimacy. They aired the sorts of views directed against the "liberal elite," personified by the fairness commission, that have subsequently become more pronounced in "populist" politics across many countries (Berman, 2019).

Some Newcastle politicians also opposed the hyperbolic, exaggerating, overly politicising aspects of actorhood, specifically, the noisy challenges by the council leadership. An example

was Nick Forbes' claim that the central government's financial settlement was a politically inspired attack against Labour controlled councils and North England, and that it could well lead to civil unrest (Butler, 2013a; Hankinson, 2013). The NCC opposition leader, the Liberal Democrat David Faulkner, was strongly opposed to such political rhetoric, suggesting that it could only serve to antagonise the government and would bring no improvements to Newcastle's funding situation. It would not win Newcastle any allies to repeat how unfair the central government cuts were if the central government valued merit over equality. A much better approach would be to attempt what Faulkner called "technical lobbying," that is, making demands for funding levels that were compatible with customs and practice of local authority grants determination for the previous decades and that recognised certain levels of needs-driven allocations to the economically more deprived communities.

The Liberal Democrat opposition leader's preference of technical lobbying amounted to an opposition to actorhood. Legitimacy should not be based on social demands of diverse constituencies, on which the dramatisation of politicking fed, and instead should be traced to long-standing, "technical" local government budgeting procedures, such as the local authorities cross-subsidies, over which consensus among the political and civil service elites had built over decades. His suggestion was, in other words, to shun the new publicity associated with actorhood for the predictability and manoeuvrability of elite or technical debates that had manifested in the established institutional logics of local government budgeting.

## 5. Discussion: The creation of accountability through actorhood

A key objective of this paper was to shed new light on the critical potential of institutional theory. To this end, we probed some of the ways in which NCC's fairness assemblage was generative of new capacities for NCC to act and its status as an actor. Here, we sought to show how accounting as vehicle helped ground the broad actorhood concept in local accounting techniques (Samiolo, 2017). NCC is of particular interest to accounting research because it shows an unusual case in which a weak, "global" institutional logic is mobilised against a strong state institution. Fairness commissions for local government, which emerged into the institutional field of local government budgeting about a decade ago, framed local authorities as caught in a bind between being instructed by central government to carry out austerity budget cuts and being politically unwilling to do so. The significance of the commission as a symbol of the council's efforts to act fairly, and to be acknowledged as doing so, was important insofar as the NCC leadership noticed early on during austerity the dangers of being perceived as doing the national government's "dirty work" (*Newcastle City Council's Budget Proposals 2013-16: Fair Choices for Tough Times*, 2013, p. 49) by ruthlessly implementing the service cuts envisioned by central government austerity policies. NCC began early to manage the cultural meanings arising from the fallout of the global financial crisis and impending budget cuts to public services (Ahrens and Ferry, 2015; Butler, 2013a, 2013b; Hankinson, 2013; *Newcastle City Council's Budget Proposals 2013-16: Fair Choices for Tough Times*, 2013). The fairness commissions remained the response of a minority of councils in opposition to central government, a locally specific expression of

politicising the standoff between central and local government. As such, they were productive of a new framing of local government accountability.

This, in turn, endowed NCC with actorhood, a new capacity to give concrete effect to general demands for equality and fairness, to translate such demands into specific operable local government practices (cf., Ahrens *et al.*, 2018). Talk of "fair budgets" and "accountability for fairness" should raise eyebrows in the accounting research community because legitimating claims in relation to accounting are frequently motivated by cynicism, making the oftentimes interested nature of legitimacy seeking behaviour an important element of institutional accounting research. NCC, by contrast, substantiated their claims to fairness through an expanded array of accountings. This suggests that public accounting research might benefit from a more nuanced approach towards seemingly cynical uses of accounting.

WCT's notion of agentic actorhood helps shed light on the phenomenon of local authority fairness insofar as it offers an explanation of its origins, plasticity, and hyperbole. WCT traced the global emergence of actorhood to the transformation of Christendom into a liberal world order populated by mini-gods (Meyer and Jepperson, 2000). This has been a multifaceted development. NCC shows that the different facets (e.g., symbolic, bureaucratic, political) need not fit snugly together. Meyer (2010) argues that the rational caricature of actors can remain insulated from potential critiques arising from actual practices, and yet influence actual practices. Actors, in contrast with persons, groups, or nation-states, possess highly rationalised purposes, technologies, resources, and internal controls, making them much more agentic then persons. They draw their persuasive powers from references to disinterested Others as sources of cultural authority.

A key lesson of WCT is that actorhood may be what is at play if organisations and people become over-eager to absorb responsibility and authority, effectively "biting off more than they can chew." For example, it was by no means obvious how idealistic sentiments of fairness would combine with local government practices. The invocation of fair budgets raises questions over the extent to which a city council can credibly use an ambiguous, global discourse like fairness to combat the very concrete austerity cutbacks imposed by central government. Institutionally, English local government is about local democracy and the local provision of a legally stipulated range of services—not the conduct of fairness campaigns. Nevertheless, NCC's fairness assemblage was generative of new capacities for action that became newly institutionalised. NCC's status as an agent changed in the process of giving concrete effect—through budgetary local government practices—to highly generalised demands for equality and fairness. Yet, at the same time, poverty and social exclusion in Newcastle deteriorated during the decade of austerity. In this fact there is a warning to those who would seriously believe that they can turn local authorities into bastions of fairness. Nobody is actually a mini-god. But, as WCT reminds us, people and organisations keep attempting the unlikely (Meyer, 2010). If they do not step up to impossible challenges, who will? And who is to say how much worse of Newcastle would have been without the exaggerated pursuit of fairness? Future accounting research might wish to attend to hyperbole

as an aspect of symbolic uses of accounting, rather than dismiss it as boasting or misrepresentation.

Local studies such as this are unusual in the WCT literature. Besides adding local texture to a global WCT story, it can also help gauge the persistence of "untutored" raw actors in the face of actorhood. For WCT raw actorhood is in the process of becoming a phenomenon of the past—the corporation that wants to make profits, not boast to the competition about the secrets of its successes or protect the environment; the university that wants to create and disseminate knowledge, not hire the most expensive professors and amass the most prestigious research grants; the local authority that wants to run a nice place to live, not turn itself into an innovation hub or a motor of the regional economy. WCT says that the notion of the raw actor with raw interests is a reminder of what the avowed pursuits of actors are not: expressions of unscripted, spontaneous wants. With the spread of world culture, interests, preferences, and utilities all become increasingly institutionally structured (and can lead us to wonder about the extent to which perhaps even seemingly unscripted emotional outbreaks during car rides at dusk might be institutionally grounded).[7]

In the local context the effects of WCT on raw agents become muddled by the confluence of many global rationales and rationalisations. For NCC, they included fairness, and poverty, but also regional economic development, the knowledge economy, and business partnership. Instead of the mask of actorhood fitting perfectly and indistinguishably to the face of the raw actor, the raw actor is confronted with many masks. The state, the community, democracy, party politics, growth, local jobs, fairness: All of them can field institutional demands. All of them offer global, world culture scripts. None of them offers the narrative that sweeps away all others. Actors like Nick Forbes must choose or else go with their instincts to become the (impossible) hero of merit, modernisation, growth, freedom, or fairness. Faced with competing masks and tasks, however, the hero cannot settle in. The masks do not fit snugly and the raw actor has "crap days."

In the emergence of the local script of global actorhood, accounting comes to have a double appeal; to the myriad local people who seek re-election, want to protect their departmental council budgets, campaign for protection of services they need, fight central government, or do good; and to various emerging global discourses "eager" to manifest concrete implications in specific contexts. The unpredictability of the local-global encounter is suggestive of detailed fieldwork of accounting practices.

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[7] As one reviewer suggested, the multiplication of global rationales, rationalisations, and masks makes the persistence of raw actors that manage to remain at one remove from all of them somewhat questionable or, at least, an empirical question. Nick Forbes musing on his way home after a demoralising day feels raw. Then again, he was on camera and presumably aware of an unseen audience and perhaps playing to the script of an actorhood not discussed in this paper. WCT's insistence on raw actors has a quaint feel.

Thus, institutional life in the throes of actorhood is fragmented, even within the one category of fairness. Fairness talk is the order of the day in the community meeting with foodbank volunteers and foodbank users. Fairness administration imbues the discussions of austerity budget cut proposals in impact assessment templates. Fairness branding is the labelling of each successive local authority budget as one more "fair budget for a fairer city." In the spheres of political proclamation and administrative guidance, fairness remains in constant need of affirmation. The institutionalisation of fairness in council business is not a journey that can pursue a given end—only a meandering narrative.

Institutionally, this may not be a bad thing. If the origins of contemporary populism and anti-democratic sentiment are, at least in part, motivated by a failure of democratic institutions to practice accounting for equality, then a laborious, long-term, multi-pronged commitment to fairness in local government and local government budgeting may be one way of not forgetting the plight of poverty and accepting inequality as the price we pay for a "meritocratic" accounting for local government resources. Agentic uses of accounting can enact Weberian value choices. The specific cultural and practical entanglements of budgets, accountability, and actorhood do not displace political agency. Rather, it is precisely politically motivated institutions that are capable of endogenising the rules and teleoaffective structures of budgeting practices (Ahrens and Ferry, 2018; Covaleski *et al.*, 2013) and this becomes possible through actorhood.

If NCC were only a local branch of the Ministry of Communities and Local Government or if it perceived itself as merely a junior organ of democratic representation, it could not have created the forms of agency delineated in this study. Actorhood gave NCC a licence for hyperbole to pull off its fairness ambitions, placing accounting at the intersection of power and accountability, as well as interest and value. WCT affirms that interest is constituted in terms of specific values and ethics. The roles of accounting, budgeting, and accountability practices become visible in the paradoxical context of a local authority that turns itself into an agent of fairness while making austerity cutbacks.

Against this, however, we must not lose sight of the institution of state power, which provoked NCC's attempts to create actorhood for fairness. It was testament to institutional failure insofar as the radical reduction of local government funding, braking with decades of public sector funding practices, was carried out without a strategy for an alternative funding regime (Lowndes and Gardner, 2016). Local government was intentionally pushed into cutting services for poor residents beyond anything experienced since the expansion of local government post WWII (Dowler and Lambie-Mumford, 2015; Eckersley and Tobin, 2019; Kelton, 2015). A critical perspective on accounting needs to hold on to this as the contextual starting point for any analyses of the construction of local authority actorhood through accounting and other calculative practices. The legal institutions of the state formed a dominant context for the institutional logics that could construct actorhood.

## 6. Conclusions

*"Much social structure, then, turns into modern formal organization, assembling individual actors into structures of mobilized participation"* (Meyer, 2010, p. 15).

WCT holds that in the age of universalised and homogenised culture, formal organising no longer simply adheres to Weber's principles of bureaucracy. Feeding on scientization and agentic actorhood, organisations create new interpretations of what it means for the organisation to act in pursuit of its rationalised strategies and objectives, and for its members to act meaningfully within the various contexts that spring from the encounter between world culture and local ways of organising. We have sought to shed light on possible roles of accounting and accountability practices in such encounters with notions of fairness.

The implications for the roles of accounting, budgeting, and accountability in public and private sector organisations are potentially far-reaching. Through scientization and agentic actorhood, world culture infiltrates all manner of organisations with rationalised principles of taking control of their destiny by such means as strategy, planning, best practices, etc. (Meyer, 2010). World culture can, thereby, potentially reconstitute the ontology of organisations, making global or world culture the key context for organisational structuring (Bromley and Meyer, 2015). Extant research into the relationships between accounting, accountability practices, and actorhood has, however, been limited by its reliance on quantitative data (Young, 2017). In this paper we offer the first qualitative field study of the ways in which accounting and accountability practices can become implicated in actorhood.

WCT suggests that after humanity has drained the gods of agency, the problem becomes how to distribute the authority of the now-sacralised human project among individuals, organisations, and states. Some can be absorbed with the aid of accounting and accountability practices. Where this is not deemed possible due to resource constraints or political arguments about cuts, new authorities are invoked. Fairness commissions added new authority to a sphere of accountability left insufficiently structured by local government budgeting practices.

Budgets have ceremonial qualities. The Newcastle Fairness Commission further emphasised this dimension. Its fairness principles connected to what the organisation says, but also, through impact assessment templates and budget reviews, to what the organisation does, thereby creating hope for a rationality that can practically address inequality through fairness principles. The fairness principles generated confidence and supported good faith. For institutional theory, this comes as a surprise because they were not separated but, instead, closely connected to budgeting practices. Whereas previous accounting research into institutions has emphasised the potential for inspirational discourses to remain separate from organisational processes, for instance through institutional and organisational hypocrisy (Brunsson, 1993), our examples show that efforts can be made to integrate discourses and

aspirations, and operational reality and outcomes for citizens, thus trying to realise specific political versions of fairness.

Highly specific meshes of accounting, budgeting, and accountability practices became essential to motivating and making operable austerity in particular local authorities that depended on a complex intertwining of local practices with longstanding discourses of "good" local government. We still know relatively little about the implications of actorhood for accounting and accountability practices (Power, 2017; Samiolo, 2017), yet WCT's all-encompassing global-historical premise makes it a potentially powerful theoretical resource for accounting research. As Samiolo noted recently: "By placing the cultural/symbolic construction of rational action firmly at the centre of analysis, actorhood forcefully returns rationality to its early status of key dependent variable" (Samiolo, 2017, p. 22).

While much public sector accounting research has shed light on the neoliberal teleoaffectivities in new public management, very little is still known about the roles of accounting in the strengthening of the institutions of the democratic state. Such research is all the more needed when the democratic state is afforded less resources and becomes targeted by populists.

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