

Governmentality, counter-conduct, and modes of governing—accounting and the pursuit of municipal sustainable waste management

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ABSTRACT

Recent research into the uses of accounting as a technology of government has used Foucault's notion of "counter-conduct" to shed light on various ways in which the governed can seek to alter the regimes to which they are subjected. This paper unpacks the notion of counter-conduct further in order to develop a clearer conceptualization of how regimes of government can change over time, with or without clearly identifiable attempts by the governed to influence such changes. We develop our argument based on a longitudinal field study of sustainable waste management practices in a municipality in the English East Midlands. We track the municipality's attempts to become more sustainable in the context of an evolving central government performance management regime that went through a series of legislative and administrative iterations, namely, Best Value, Comprehensive Performance Assessment (CPA), and Comprehensive Area Assessment (CAA). We conceptualize these iterations of central performance management and the related changes in local government practices and technologies of governing as a series of overlapping "modes of governing" (Bulkeley et al., 2007). We suggest that accounting research can benefit from the notion of modes of governing because it sheds light on the theoretically expected but empirically under-researched co-presence of multiple rationales, programs, and technologies of governing, all operating at the same time.

KEYWORDS

counter-conduct, field study, governmentality, local government, public sector performance management

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1 | INTRODUCTION

Despite a substantial literature on the uses of accounting as a technology of government (Ferry, Funnell, et al., 2023; Miller & O’Leary, 1994; Radcliffe et al., 2017), little is still known about the ways in which such uses are subjected to various influences over time, and the parallel and overlapping regimes of government which can arise as a consequence (Ahrens et al., 2020; Boomsma & O’Dwyer, 2019). The need for ongoing finessing of accounting and other technologies of government in the pursuit of policies is well recognized in principle (Kurunmäki & Miller, 2006, 2011; Rose & Miller, 1992). Extant research has, however, concentrated on studying the creation of novel constellations of policy rationales, programs, technologies, and discourses, as part of which accounting can be mobilized to help govern specific domains of social life.

An emerging stream of technologies of government research has begun to focus on the ways in which such constellations can change over time as a result of conflicting objectives between different units of government, various groups of experts, and diverse stakeholders. Three recent examples are particularly notable, namely, (1) the ways in which Dutch development NGO’s sought to influence their accountability towards the Minister for Development Cooperation from the mid-1960s to 2012 through new governmental rationales, programmatic objectives, and technologies (Boomsma & O’Dwyer, 2019), (2) the ways in which Nepalese beneficiaries of aid for economic development reframed and reused accounting technologies of development through the lenses of caste and election politics (Crvelin & Becker, 2020), and (3) the ways in which local government in England reimagined and reused budgeting and accountability practices for municipal and party political ends (Ahrens et al., 2020). This recent stream of research drew on Foucault’s notion of counter-conduct to conceptualize the ways in which alternative ways of thinking and acting can be inserted into existing apparatuses of government. Briefly, counter-conduct

refers to the desire of the governed “[...] to be conducted differently, by other leaders (*conducteurs*) and other shepherds, towards other objectives and forms of salvation, and through other procedures and methods” (Foucault, 2007, pp. 194–195, emphasis in original).

In light of the widely acknowledged importance of change for technologies of government and the fact that typically multiple rationales and programs of governing act on those technologies (McKinlay et al., 2012; Miller, 1990; Rose & Miller, 1992), we seek in this paper to build on a close reading of the functioning of counter-conduct in order to develop a more general account of change in technologies of government, one that applies, both, to situations with overt contestations of government initiatives (Ahrens et al., 2020), as well as more subtle instances of the governed contesting schemes of governing by such means as dragging their feet (Kurunmäki & Miller, 2006), adopting wait and see attitudes (Kurunmäki & Miller, 2011), and reinterpreting key policy elements (Boomsma & O’Dwyer, 2019; Crvelin & Becker, 2020). The recent counter-conduct literature suggests we should scrutinize such instances for signs of wanting to be governed differently; for instance, through efforts to re-problematize key policy issues.

We pick up on this suggestion based on a field study of how Meyham¹, a municipality in the English East Midlands, navigated through various national government requirements for sustainable waste management, budgetary constraints, a series of national performance management frameworks for municipalities, and municipal and commercial partnership opportunities to create a cleaner environment for its citizens. To address the parallel nature of these various governmental activities we draw on the notion of “modes of governing” that is well established in the geography literature (Bulkeley et al., 2007). Our field study covered

¹ Not its real name.

the period 2005-2010, i.e., the final years of the New Labour government under prime ministers Tony Blair (1997-2007) and Gordon Brown (2007-2010), a period wonderfully suited to researching the ebb and flow of different rationales and technologies of government for several reasons. During this time, central government increased local government funding substantially and relied heavily on local government for implementation of its policies. Moreover, New Labour intensified and centralized municipal performance measurement and management in order to track the uses and effects of those funds. It was a period of ambitious public services reform married with a wide-ranging change program for the ways in which government worked (“Modernising Government”) (Bowerman & Ball, 2000; House of Commons, 1999; Kurunmäki & Miller, 2006), making it particularly significant for scholars of public management. Because of the stringent austerity policies by New Labour’s successor governments from 2010 onwards, especially for local government, the five-year period covered by our field study has been the most recent to see substantial public sector investment and investment in public sector performance management, with concomitant changes to rationales and technologies of government, in the United Kingdom (UK) (Ahrens and Ferry, 2015).

Studying in depth the efforts of one municipality to make its waste management more sustainable, we offer two contributions. The first is that counter-conduct is always baked into technologies of government. Their deployment is towards the pursuit of positive visions of governing but also against undesired alternatives. Counter-conduct can always spring from the political space opened up between the avowed and the undesired. The second pertains to the long-livedness of technologies of government. The problems that they address tend to be protracted (Miller, 1990), regimes of governing evolve into ever more detailed finessing, and they can sprout additional sub-regimes in the process. By way of the modes of governing

(Bulkeley et al., 2007) approach we capture the ability of regimes of governing to sprout new sub-regimes that can operate in parallel to existing ones.

The next section reviews the relevant theory and literature. Section three sets out the research context and methods. Section four presents the field research on the governing of municipal waste management. Sections five and six offer a discussion and conclusions.

2 | LITERATURE AND CONCEPTUAL BACKGROUND

2.1 | Conduct of conduct and counter-conduct

Research on accounting as a technology of government has emphasized that authoritative relations cannot rely on concepts and ideas only, but also require diverse resources (Jeacle, 2015; Miller & O’Leary, 1993, 1994). These have been referred to as technologies (Rose & Miller, 1992). Accounting is a key technology through which programs of government can influence practices that shape, normalize, and instrumentalize the conduct and, in particular, the self-conduct of populations (Miller, 1990). Examples include corporate or public sector budgets or performance management systems whose targets are generated by the populations that are also governed by them (Radcliffe, 1998). Here, accounting technologies, concepts, and practices become part of a complex of rationales, programs, and other technologies of governing (Miller & Power, 2013). Central to this literature’s conception of governing is that to govern is to shape spaces for political action such that the governed “freely choose” to do the government’s bidding. Foucault referred to this as the “conduct of conduct” (2007, 389), a concept that helped him analyze pastoralism in the history of Christianity. In the later historical context of emerging competition between European states he coined the term “governmentality,” which today is commonly used in the technologies of government literature in relation to modern states and corporations (Kurunmäki & Miller, 2006; Miller, 1990).

The hidden workings of accounting in helping to create regimes of power through the conduct of conduct have, more recently, been schematized as the roles of accounting in processes of territorializing (constructing calculable spaces for actors), mediating (linking up different actors and projects), adjudicating (performance evaluation), and subjectivizing individuals to control and regulation whilst maintaining that they retain freedom of choice (Miller & Power, 2013). Maintaining these roles in order to govern through conduct is complex, however, and, in practice, remains forever unfinished (Miller, 1990; Rose & Miller, 1992). Territories of calculation shift. Successive programs are launched at persistent problems without really solving them. As different aspects of a problem vie for attention, or are overlain by other problems, programs are abandoned for follow-up programs (Miller, 1990, p. 317). Moreover, the governing of conducts does not emanate from a single source. Rather, it is the product of assembling the efforts, practices, behaviors, and self-conducts of diverse agents (Ferry, Funnell, et al., 2023; Free et al., 2020; Jeacle, 2015; Miller & Rose, 1990; Rose & Miller, 1992). In the apparatus of government, heterogeneities and expert rivalries are the norm (Rose & Miller, 1992, p. 190). All of this is part of the received wisdom of technologies of government research.

Additionally, recent research on counter-conduct has highlighted the possibilities for the governed to participate themselves in these diverse governmental expert discourses in order to offer their own problematizations and policy solutions informed by their specific experiences and interests (Ahrens et al., 2020; Boomsma & O'Dwyer, 2019; Crvelin & Becker, 2020). This research rejects the idea that orchestrations of the categories of government can be so subtle and insidiously normalizing as to remain unnoticed by the governed (Jeacle & Carter, 2023). This idea is not usually posited this bluntly by technologies of government research, but the sentiment that governmentality helps delineate the very

boundaries of what is thinkable is one that has arguably added to the attraction of this literature.

Counter-conduct research has drawn on Foucault's (2007) initial thought that conducting conduct is always oriented towards changing an existing state; either addressing a lack of conduct or an undesirable conduct—perhaps some kind of religious excess or unregulated behavior (Foucault, 2007, p. 205). Therefore, the notion of conducting conduct is fundamentally premised on the prior existence of alternative behaviors. Foucault further expands on the dynamics of alterity by pointing out that any fleshed out regime of governing with its specific relations between ideas, the material world, and human activity presents many points of potential debate or contention, a point he exemplifies for instance with the,

“[...] transition from the pastoral of souls [early government of the Christian faithful] to the political government of men [, which] should be situated in this general context of resistances, revolts, and insurrections of conduct” (Foucault, 2007, p. 228).

The governed could, for example, ask questions about key concepts, discourses, texts, interpretations, practices, rituals, technologies, artifacts, communities and their subgroups, traditions, roles, etc., all of which can come to serve as anchor points for visions of alternative conduct. “Conduct me like this, not like that,” can become an engine for ongoing reflection, critique, and potential change. This need not be a call for opposition or outright rejection but one for alterity and gentle questioning, an insertion with a subtle twist, out of which can develop an opening up of new political spaces. Since the conduct of conduct results from a choice to support one conduct over another, it is always political even if its political nature is not played up. Consequently, an important contribution of counter-conduct research has been to bring to light the fundamentally political nature of any conduct through the ways in which it opens spaces for the pursuit of alternative conducts.

As such, counter-conduct echoes earlier calls to focus research on the practical-political functioning of regimes of governmentality (McKinlay et al., 2012, p. 9). It is a key contention of this paper that the insight of counter-conduct research into the political operation of technologies of government is a useful one for all studies of governmentality, including those not primarily concerned with counter-conduct. We seek to illustrate this point through the progression of an accounting complex for the government of sustainable waste management in England. Here, central government's conducting of the conduct of local government played out in a series of alterations to the nationwide apparatus for local government performance management (Audit Commission, n.d.; Bowerman & Ball, 2000), different interpretations of the political space available for local government to create solutions for sustainable waste management (Bulkeley et al., 2007), new technologies of governing sustainable waste management (Watson & Bulkeley, 2005), and new forms of collaboration and partnership between public and private sector entities (House of Commons, 1999). These ongoing changes gave rise to distinctive but simultaneously operating "modes of governing," a term which we explain in the following section.

2.2 | Modes of governing

The notion of modes of governing (Bulkeley et al., 2007) has been used to address particular institutional relations through which agents pursue specific ends of governmental rationality.

"[A] mode of governing is a set of governmental technologies deployed through particular institutional relations through which agents seek to act on the world/other people in order to attain distinctive objectives in line with particular governmental rationality. Each mode is defined in terms of its objectives, and its components include: a governmental rationality, and associated objectives and programmes (policies); governing agencies; institutional relations between the agencies involved; technologies

of governing; and the entities, in human and nonhuman terms, which are governed”
(Bulkeley et al., 2007, p. 2739).

Modes of governing distinguishes itself from the technologies of government approaches known from accounting research through an emphasis on the institutions that become instrumental for the formation and disintegration of modes. Together, they influence problem definitions and the making of policy solutions. A mode of governing is never isolated. Because it is made up of rationalities and policies, agencies, institutional relations, technologies, and entities that are also part of other modes, every mode comes into existence as part of a constellation of modes that are already present. Such constellations can be densely woven (if modes share many components) or less so.

The notion of modes of governing is useful for our purpose because it helps us address the fact that our field study was not about one, but a whole series of problematizations of waste management that operated simultaneously and across a complex institutional landscape. We seek to demonstrate how cycles of problematization and re-problematization gave rise to new modes of governing, which were articulated through new national performance measurement frameworks and other changes to regulation, as well as new forms of municipal practices and performance management.

The study of technologies of government has a rich history in accounting research including in considering the state (Ahrens et al., 2020; Miller, 1990; Rose & Miller, 1992), but still lessons can be learned from other disciplines, and in particular geography, that can be complementary. Firstly, much governmentality research (Bulkeley et al., 2007) has explored the politics and processes surrounding environmental governance, especially including the management of municipal waste in the UK and the associated politics, specifically, urban politics of climate change. In our paper, this is our explicit concern. Secondly, embracing work from other disciplines allows us to challenge the orthodoxy inherent in accounting’s

notion of governmentality. Thirdly, our original fieldwork did involve a governmentality approach based on prior accounting research but, whilst this worked well, the Bulkeley et al. (2007) theorization allows us to take a different complementary perspective, especially pertaining to operationalization of governing with accounting.

3 | RESEARCH APPROACH

3.1 | Research setting

In April 2009, Meyham announced the award of a five-year recycling contract, with an option of five-year extension, to a local private waste management company that was building a new material recycling facility (MRF) in the county and that had contracted already with a neighboring municipality to process its waste. For Meyham, a district council with waste collecting responsibilities, this contract was its first practically viable opportunity in a decade to respond to the 1999 European Landfill Directive (Council Directive 1999/31/EC of 26 April 1999 on the Landfill of Waste, 1999). The Directive was a key event because it imposed binding targets on European Union (EU) member states to divert biodegradable municipal waste (BMW) away from landfill that were linked to penalties in the hundreds of millions of pounds (Watson & Bulkeley, 2005). During the ten years between the Directive and the recycling contract, Meyham made various efforts to reduce its landfill volume by increasing the share of recycled BMW but the proposed solutions foundered on spiraling building costs and shrinking municipal revenues. Even though the local political actors were in agreement to improve sustainability, it never became clear enough how exactly waste management practices could be made more sustainable before 2009. This only happened when different municipalities became willing to combine waste streams, thereby making a larger, private MRF viable. Institutional relations between the EU, the UK government and its various agencies, and the local government of Meyham and neighboring municipalities were crucial to shaping the solution.

That Meyham's particular solution emerged in the context of a countywide waste management partnership involving the collaboration of several municipalities was remarkable insofar as these municipalities competed in the national government's municipal performance rankings. The governing of local government was not set up to produce this outcome.

Meyham's struggles with sustainability demonstrate the usefulness of combining programmes and technologies of government with often highly specific institutional relations for studying complex governmental tasks such as sustainable waste management.

Local government often plays an important role in delivering public services for citizens (Bulkeley & Castán Broto, 2013; Ferry, Midgley, et al., 2023). In England, currently, there are 317 local authorities (including unitary councils and non-unitary councils that are arranged into county and district councils), employing about one million full time equivalent staff, and with net current expenditure on services budgeted to be £117.6 billion in 2023/24, accounting for around 25% of public spending (Local Government Information Unit, n.d.).

Our five-year field study of the waste management practices of Meyham addressed one of the costliest and most publicly visible services of English municipalities, and especially for district councils. The field study was motivated by the management complexities faced by local government on matters of great policy significance, such as sustainable waste management, that nevertheless needed to be addressed with strict financial discipline and in accordance with demanding central government performance targets.

The field study period 2005 to 2010 was characterized by a combination of centralized performance management regimes of the New Labour central government combined with decentralizing tendencies, for example, with regards to local government partnerships (Lowndes & Pratchett, 2012).

3.2 | Data collection and analysis

The data were originally collected to study performance management in waste management services at a local authority, through practice theories that included governmentality as the main analytical lens. The field researcher gained access through professional contacts, having been a finance manager in local government and was familiar with the context. Documentation was then collected by the field researcher, along with interviews, and making observations. For the period 2005 to 2010 a review of over one hundred documents was undertaken.² Also studied were internal organization and management accounting working documents, relevant regulation and information curated by the professional accountancy bodies, and press clippings. In addition, scrutiny was afforded of the Audit Commission's documentation on the local authority, which included the Comprehensive Performance Assessment (CPA) 2002-2009³, Oneplace Comprehensive Area Agreement (CAA) and Organisational Assessment 2009/10⁴, the Annual Audit Letters for 2005/06 to 2009/10, and Service Inspection Reports. The selection of documents was motivated by the expectation that they shed light on Meyham's waste management plans and activities as well as regulatory and central government requirements and Meyham's responses to those. Furthermore, from October 2006 to October 2008, over 50 formal semi-structured interviews were held with senior management and operation staff. Various informal discussions were held with the Meyham CEO, Finance Director and functional area directors including for waste management. The field researcher also conducted onsite

² See Appendix 1 in the Supporting Information.

³ Assessment for District Councils was between June 2003 and September 2004. In 2007 there was a CPA re-categorization for Councils that applied. The CPA also included a Use of Resources Assessment 2005-2008 and Corporate Assessment 2004.

⁴ For municipality December 2009, for area June 2010.

participant observation of activities including meetings on governance, finance, and service issues. Brief ad hoc discussions continued until 2010.⁵

In the course of ongoing research work on governmentality for more than a decade since this original fieldwork that has looked at austerity-localism in English local government, the authors of this paper realized that the modes of governing approach from geography afforded a way to analyze once again the original data to extend governmentality and accounting research in this area in a very different context.

It is therefore important to contextualize why studying modes of governing in this New Labour period is important. Firstly, and importantly in the contemporary context, the authors realized that this data could assist in beginning to address calls to come up with new ways for the political left governing under neo-liberalism (McKinlay, 2018b, 2018a). Indeed, it had been the right rather than the left that had made their critiques practical and effective, and devised new ways of governing—a point made by Rose and Miller in reflective interviews with McKinley (McKinlay, 2018b, pp. 214–215). Indeed,

“[...] the thing called ‘neoliberalism’ has feeder roots from the left” (McKinlay, 2018a, p. 203).

“As a form of political thought instead of thinking of the cool monster of neoliberalism that we've got to oppose, destroy and replace entirely, you can then start to think in terms of what little bits we make useful in some way, turn to our ends” (McKinlay, 2018b, p. 217).

⁵ See Appendix 2 in the Supporting Information.

“This all becomes important if you take the view, as I do, that to make a fairer society it is not a question of ‘not being governed’, but of ‘governing differently’” (McKinlay, 2018b, p. 219).

Giddens (2017), reflecting upon the importance of this period, made a similar point: “A further important strand of New Labour policy was: do not allow any issues to be ‘owned’ by the political right – instead, seek to provide left-of-centre solutions to them.” The field data that we had could be employed in addressing this, as this was the last time a left leaning central government was in power in the UK.

Secondly, politically, this was the longest left-leaning government in power—longer than any other left of center party in recent times, including those in the Scandinavian countries, Bill Clinton and the Democrats in the USA, Lionel Jospin’s socialists in France, or the German Social Democratic Party led by Gerhard Schröder. It was a significant achievement, given that the Labour party in the UK had never previously held on to power for even two full terms before in the over 100 years its existence(Giddens, 2017).

Thirdly, during this period, there was a fundamental shift in Labour’s ideology and governmentality that affected modes of governing. In particular, New Labour replaced the old Clause IV that had committed the party to the “common ownership of the means of production” ending almost 80 years of dedication to that goal. The new path of the party was to a “third way,” in the phraseology of New Labour, supposedly embracing both social justice and the market in a synthesis of capitalism and socialism (Giddens, 2010).

Fourthly, the timeframe of the New Labour government from the original study was not only a period of economic growth and investment in local government but central government also relied on local government in delivering their policies. Under successive Conservative central governments and their austerity policies, this had not been the case since. However, with the election of a Labour government in 2024 there is now consideration

of significant public sector investment once again including in local government alongside devolution of powers to the regions attempting to promote more economic growth. Lessons from the past regarding governmentality may therefore be timely. Particularly, under this period of New Labour there was a long period of economic growth that saw public services as an investment, for which the public endorsed tax rises.

“Labour’s record is distinctly patchy, but it would be difficult to deny that it has had far more impact than any of the other centre-left governments [...] Large-scale investment was made in public services and significant reform achieved, both in the areas of health and education, whatever the problems and limitations of the policies adopted. Overall economic inequality was contained, although not significantly reduced. The position of the poor, however, improved substantially” (Giddens, 2017).

Fifthly, compared to the Conservative governments of both Thatcher and Major that saw much antagonism between central and local government, there was closer coordination in a governmentality way, albeit with central government holding power especially concerning funding (Giddens, 2017). This closer working, has not been the case since, with successive Conservative administrations between 2010 and 2024 imposing austerity on local government.

Sixthly, after over a decade of austerity beginning in 2010 under right-leaning neoliberalism which saw a deterioration of public services, there is now widespread appetite for reconsidering the central and local government relationship with attending modes of governing (Ahrens et al., 2020).

Given the authors’ longstanding concerns with governmentality research, this paper has not been a swift endeavor, with analysis of the original data from a modes of governing perspective developing for over a decade. So, whilst we can say analysis of data proceeded in

three stages, with some overlaps between stages two and three, this was indeed a slow and iterative process.

In terms of data analysis, at the first stage, a timeline based on governmentality was produced, enabling us to revisit the field material through modes of governing with a view to reviewing the events that influenced Meyham's waste management practices. Here, we compared interviews with reports, and different reports to one another, to determine when agreements and decisions were made. At the second stage, the changes in waste management practices were documented and connected with activities of central government, other municipalities, regulators, different forms of government audits and inspections, and private companies. Lastly, at the third stage, we thought about the theoretical relevance of events and episodes in relation to the wider context of governing municipal waste management (Ahrens & Chapman, 2006). This was done through repeated reading of documents and discussion between the authors. Here, we explored the relevance of the data for discussions around democratic accountability, local-central government relationships, especially in relation to nationwide performance management schemes, financial and non-financial reporting, and the role of sustainability in public sector governance.

4 | FINDINGS

We structure the findings section according to the modes of governing that characterized Meyham's waste management. We proceed chronologically insofar as we begin with the oldest mode. However, with the beginning of new modes of governing the existing ones did not disappear. The newer modes were contemporaneous, often intersecting with the older ones through various shared governmental rationalities, agencies, or technologies.

Table 1 gives an overview of the different modes of governing and their components, following Bulkeley et al.'s (2007) definition of modes. Our analysis identified five modes of governing—administrative service, competition, co-operation, collaboration, and co-

production—that evolved over time (cf., Bulkeley & Castán Broto, 2013). Besides offering a chronological overview by financial year⁶ (FY), it also points to inconsistencies and tensions between governmental objectives and technologies. For example, sustainable waste management was a governmental rationality for all modes of governing (including the traditional administrative service mode) but an MRF only became available during FY 2008/09 when the mode of collaboration commences, suggesting a lag between governmental rationalities and technologies of governing.

[insert Table 1 about here]

4.1 | Administrative service mode of governing

Administrative service had been Meyham’s mode of governing waste management for about a century. Its key rationale was the removal of waste from residential dwellings. By the time of our field study, the regulatory apparatus of administrative service had combined international and national, statutory and non-statutory elements. Since this mode endured through the various sustainability initiatives and remained the backdrop for new regulations and practices, we begin by sketching its key elements.

Outside unitary council areas, English local government is divided into county and district councils; separate legal entities with different tasks. County councils are “upper-tier” local authorities that cover larger geographical areas whose responsibilities include the administration of more integrated services such as education, social services, transport, and libraries. Several smaller “lower-tier” district councils operate within the boundaries of one county council. They are responsible for more local services including housing and recreational services. Waste management responsibilities are shared between county and

⁶ Financial years ran from April to March the following year.

district councils. The Environmental Protection Act 1990 designated the Environment Agency as the waste regulation authority for England responsible for licensing of waste disposal sites and operations, county councils as waste disposal authorities with responsibilities for disposing of waste (e.g., in landfill sites), and district councils as waste collection authorities that remove waste from households (Environmental Protection Act, 1990, Section 30).

Furthermore, district councils' refuse collection was governed by the Best Value regime (Local Government Act, 1999). Best Value superseded Compulsory Competitive Tendering (Local Government Act, 1988), which had forced local authorities to tender services and choose the lowest cost options or notionally most efficient, covering third party contracts as well as local authorities' Direct Service Organizations such as refuse collection. Best Value, by contrast, created greater flexibility in services management and delivery, by stipulating not just cost but overall value (including economy, efficiency, and effectiveness) and encouraging continuous performance improvement.

“A best value authority must make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness” (Local Government Act, 1999, Section 3).

The legislative ambition to have the governed local authorities conduct their own conduct through continuous self-examination is suggestive of governmentality as a conceptual lens. Best Value Performance Indicators showed both top down central government targets and bottom up local targets to reflect community and local governance concerns through engagement and consultation with the public. Its four to five-year review cycles for all local authority services cut across functional departments, with dual accountability to customers and central government. Its “Four Cs” specified a structure for practicing governmentality: challenge or question the purpose of each service, compare

performance and ways of service provision, consult with stakeholders, and compete openly to enhance efficiency and effectiveness of services. The Best Value principles and statutory framework were developed between 1997 and 2000, including through 37 voluntary council pilots. From 2000, the Audit Commission audited Best Value,⁷ including inspection of local authorities' arrangements for securing continuous improvement (Local Government Act, 1999, Section 10), which included waste management. Continuous improvement was elevated to a moral requirement for structuring political choices of local authorities.

From 2003/04 onwards, Best Value was supplemented by CPA for district councils (Audit Commission, 2003) (from 2002 for county councils and unitary authorities (Audit Commission, 2002a)), which was further updated in 2006 (Audit Commission, 2006a). Unlike Best Value, CPA had no statutory basis. It was an assessment framework published by the Audit Commission after consultation to assist in its duties of local government assessment (Audit Commission, 2006a, p. 2).

CPA produced an overall “corporate assessment” (excellent, good, fair, weak, poor) for each district council based on three component assessments of financial management (“use of resources assessment”), continuous improvement (“direction of travel statement”), and

⁷ “The Government has defined best value as a duty to deliver services to clear standards – covering both cost and quality – by the most economic, efficient and effective means available. This represents a challenging new performance framework for local authorities. Best value authorities will be required to: publish annual best value performance plans that report on past and current performance and identify forward plans, priorities and targets for improvement; and review all of their functions over a five year cycle. Best value will require local authorities to ask themselves fundamental questions about the underlying objectives and priorities of their work and about their performance in relation to other organisations in the public, private and voluntary sectors. In addition, best value will require authorities to consult with local residents and the users of local services about their views and priorities” (Audit Commission, n.d.).

service performance indicators and inspection results (“service performance information”) (Audit Commission, 2006a, p. 10).

As part of the service performance information component, the assessment of waste management was highly significant because waste and housing tended to be the largest departments for district councils (education, social services, and transport being run by county councils). Moreover, since housing had ringfenced budgets, waste was a key focus for municipal officials who cared about their Audit Commission evaluations.

By way of illustration, compulsory Best Value targets for local authorities included a doubling (by 2003/04) and tripling (by 2005/06) of their 1998/99 recycling and composting percentages of municipal waste (The Local Government (Best Value) Performance Indicators and Performance Standards Order 2001 No. 724, 2001, schedule 10). Subsequent legislation created the Landfill Allowances Trading Scheme (LATS) in England (Waste and Emissions Trading Act, 2003). LATS sought to help local authorities meet landfill diversion targets by trading landfill allowance. Councils that exceeded diversion targets could sell their unused landfill capacity to struggling councils. LATS thus created financial incentives for some councils to reduce landfill volumes more aggressively—or more slowly if buying LATS turned out more economical.

These national structures of government had an international regulatory dimension because they were part of the UK government’s efforts at complying with the aforementioned 1999 European Landfill Directive (Council Directive 1999/31/EC of 26 April 1999 on the Landfill of Waste, 1999). The UK government was regulator and regulated. The Directive stipulated that the UK reduce BMW to 75% of the 1995 level by 2010, 50% by 2013, and 35% by 2020. These targets were adopted by the Department for Transport, Local Government and the Regions’ *Waste Strategy 2000* (DETR, 2000). That the EU should agree these targets is in itself a significant and far from obvious choice of problematization,

especially in view of the relatively small contribution of municipal waste to national waste (Watson & Bulkeley, 2005).⁸ From the outset, the UK government's problematization of sustainable waste management emphasized two dimensions: measured amounts of annual waste and financial penalties. The Cabinet Office Strategy Unit's *Waste not, want not* (COSU, 2002) outlined barriers to achieving EU and UK targets for landfill diversion as well as measures needed to achieve the EU Directive's targets. *Waste not, want not* also adopted the 5-step "waste hierarchy" of the Directive. It specified that waste prevention was the best option, that re-use, recycling, and other forms of recovery were next best, and that landfill should be regarded as a last resort for waste management.

This detailed legal-regulatory sketch of governmental practices shows the background before which processes of territorializing, mediating, adjudicating, and subjectivizing took place (Miller & Power, 2013). Institutional relations produced a decentralized hierarchy from central government to the municipal level. District and county councils were the main governed entities because they were given challenging targets and subjected to the Audit Commission's audit and inspection regime under Best Value. Residents were not so much governed as served. Government appeals to them—to reduce, reuse, recycle and suchlike—remained programmatic and without sanction. Besides central government, residents were an additional set of masters of local government insofar as they held electoral power and could demand more frequent and convenient refuse collections and better recycling centers and

⁸ At the time of the study, the UK generated about 400 million tons of waste annually, of which municipal waste was only about 7%. Industrial waste was about 13%, commercial waste about 6%, waste from construction and demolition almost a quarter, and sewage sludge, waste from agriculture, mining and quarrying about half.

other facilities. Moreover, they could demand lower council taxes; but councils had the power, within limits, to actually impose council taxes on residents.

Coercive targets on recycled and composted waste notwithstanding, the decentralized central government-local government waste management hierarchy gave Meyham considerable freedom of choice over the means of becoming more sustainable, and it had chosen to proceed only slowly. By February 2005, the combined result for Meyham had fallen significantly short of what its then CEO would have deemed successful. He described waste management rather dramatically as “a burning platform requiring transformational change.” Several operational and financial problems stood out from the CEO’s perspective: Landfill was generating unsustainable costs and BMW volumes. It polluted the environment. Existing household recycling collection was at full operational capacity. The percentage of recycled municipal waste could only be increased through new investments. Reliance on householders’ participation posed a risk to Meyham’s ability even to hang on to its existing recycling volumes. There was no service to commercial businesses because Meyham had no legal duty and funding to do so. Lastly, the EU Landfill Tax would significantly affect local council taxpayers across all district councils.⁹

Meyham’s administrative service mode was illustrative of a more general history of unsustainable municipal waste management in the UK:

“For over a century, municipal waste management in the UK was the province of relatively autonomous local authorities concerned with the most economically efficient means of collecting and disposing of waste [...] informed by rationalities of service delivery, economic efficiency, and, insofar as they existed, meeting health and

⁹ Technically, it would fall on county councils but ultimately affect taxpayers in the district authorities.

environmental regulations [...] The governmental technologies which sustained and supported this mode of governing were largely infrastructural – the wheelie bin, the local tip, and the landfill site. Waste was treated as something to be disposed of and householders seen as ratepayers doing little more than paying for a service and putting their bin out on the appropriate day” (Bulkeley et al., 2007, p. 2741)

The mode of administrative service, characterized by efficiency of waste collection and disposal, had persisted in Meyham despite the exhortations of Best Value to challenge each service, compare performance, consult stakeholders, and compete (Local Government Act, 1999). Six years after Best Value had made it a legal duty, Meyham’s waste management had not undergone continuous improvement (Local Government Act, 1999). Likewise, the 2003/04 CPA, which had evaluated Meyham as “fair” (Audit Commission, 2005, Appendix 2), had not caused major change.

A key reason for the shortcomings of Meyham’s refuse arrangements was fiscal. The Council was not prepared to jeopardize fiscal prudence, which was essential to keeping local taxes on residents at politically acceptable levels, for improved sustainability of its waste management:

“We are worried about an overall overspend and therefore any potential local council tax rises to help fund a waste management project are a political concern” (Local Politician, at Council Meeting responding to Finance Director presentation).

Cost was presented as a counter argument to major steps towards greater sustainability. Until 2005, the increasingly complex institutional apparatus of governing waste, notably the stipulations of Best Value and CPA, had had little effect.

Legally, moreover, all annual local authority revenue budgets had to be balanced, which meant that any waste management innovations would have to be achieved within balanced revenue budgets. The institutional and political constraints within which the administrative

service mode and subsequent modes of governing waste evolved, thus included a balanced budget, Best Value legal requirements of waste stream volumes, public legitimacy considerations arising from the Audit Commission's published corporate assessment of Meyham District Council, and a politically acceptable council tax burden on its residents.

Meyham's efforts to become more sustainable were set to intensify early in 2005, when the Waste Manager explained the process through which Meyham arrived at its then proposals for reform:

“Five indicative options were considered, including, do nothing, enhanced current service, and weekly collection with different service and bin configurations. The appraisal took account of capital costs, ongoing revenue costs, and non-financial factors, for example, sustainability, technology and public relations, and the need for corporate investment that diverted funds from other priorities. Two options, including do nothing, did not meet official recycling performance indicators, and so were discarded. The final option of a three-bin collection service and MRF was judged better than the remaining two, due to better sustainability, householder experience, did not suffer from contaminated green waste, was least costly per percentage of recycled materials, better proven by top performing municipalities, and worked to the highest targets.”

Various financial and non-financial categories and measures were highlighted, tracking closely the performance measures specified by central government.¹⁰ The Council used

¹⁰ The Audit Commission collected statutory Best Value Performance Indicators for district councils (Audit Commission, 2006c), which included the following (details taken from single tier/county council document for ease of quotation): “Environmental services performance indicators Waste: Kg of household waste

benchmarking with other councils to improve the “householder experience.” Traditional procedures for Council business were followed: Options for greater sustainability were discussed and developed by officers and in committee, financial and environmental considerations were weighed, recommendations were prepared for politicians, and votes taken.

The outcome was that Meyham’s Cabinet recommended the three-bin collection service and MRF option. In March 2005, Full Council approved capital funding for this plan to reform the ‘burning platform’ of existing waste management practices. Diverting waste streams from landfill by means of a three-bin collection service and construction of a new MRF became Meyham’s program of sustainability, underpinned by accounting, budgeting, accountability, and performance measurement technologies.

4.2 | Competition mode of governing from FY 2005/06 onwards

The competition mode of governing began to manifest in Meyham during FY 2005/06 when CPA based national rankings had attracted some publicity and interlocutors could be observed to make reference to CPA and municipal rankings. The 2003/04 CPA rankings, classifying Meyham as “fair”, had been published in 2005. Local authorities began jockeying for rankings:

“Waste management is a major service for us as a district council. It is an important part of our CPA score” (Finance Director).

collected per head, Total tonnage of household waste arisings - % landfilled, Total tonnage of household waste arisings - % recycled plus % composted, Number of missed collections per 100,000 collections of household waste, % of people satisfied with cleanliness standards, % of people expressing satisfaction with: a) household waste collection b) recycling c) civic amenity sites, % population served by a kerbside collection of recyclables or within 1 Km of a recycling centre” (Audit Commission, 2002b, p. 7).

CPA rankings were intended to make municipalities more competitive (Campbell-Smith, 2008). They were reported in the manner of sports results in the British press (Game, 2006). Preparing the submissions was time consuming for municipalities and, on the whole, municipalities took their entries very seriously and regarded CPA scores as genuinely indicative of local authority performance (Abu Hasan et al., 2013). CPA included a ranking for waste management services that made up a component of the service performance assessment. Waste management had become a policy focus and a substantial number of local authorities were not meeting government expectations:

“There were [...] key differences between better and worse performing councils:

- whether the council was likely to meet its 2005/06 statutory performance standard for recycling and composting^{II} – one-third of councils were considered unlikely to do so” (Audit Commission, 2005, p. 16).

For Meyham as a district council, too, waste management was a central component of its CPA ranking.

Growing commitment to competition as a mode of governing during FY 2005/06 and into 2006/07 did not replace the administrative service mode but overlapped with it. The municipal government bureaucracy remained embedded in the institutional local government framework with its established governing practices of hierarchy, committee, and political confirmation by Council. Yet, a clearer concern with competition emerged. The problematization developed by Meyham mirrored the waste policy discussion in the UK at the time by focusing on the management of waste streams as an object of competition with other municipalities. Meyham sought a,

“diversion of waste streams from landfill and in particular to significantly increased recycling, and so municipal officers looked at benchmarking against what other top performing municipalities do, how, and costs” (CEO).

At the same time, financial affordability remained a key concern. Government anticipated municipalities to have difficulties pursuing policy priorities in light of resource shortages, as shown by Audit Commission guidelines for corporate assessment of district councils:

“Councillors and managers are willing to tackle difficult problems and to take (and stick to) tough decisions. Balances have been struck between competing demands and expectations in the light of available resources” (Audit Commission, 2006b, p. 5).

In Meyham, financial constraints subsequently delayed the changes sought and ultimately derailed the project approved in March 2005. Approved funding for it was not used in 2005/06 because an offer to acquire land for the new MRF was rejected in the context of increasing property prices during the economic boom prior to the 2008 global financial crisis. This led to a temporary underspend for Meyham.

Nevertheless, Meyham’s environment committee in February 2006 noted,

“[...] we are still confident the scheme should continue despite problems and so the material recycling facility capital budget be carried forward to 2006/07.”

The committee also advised caution, however:

“[...] officers [...] work up short, medium- and long-term options as contingency in case the material recycling facility did not work out.”

For Meyham to pursue an ambitious waste management strategy without any partners turned out to have unacceptable financial implications—both in terms of financial probity and from the local taxpayer’s and voter’s perspective. In September 2006 the proposed Net

General Revenue Fund Budget 2007/08¹¹ had a shortfall with implications for local council tax setting in March 2007. The Finance Director reported that,

“There is difficulty closing the funding gap without use of General Revenue Fund balances that could only be done as a short-term fix, reductions in expenditure, and increases in fees and charges” (Finance Director).

The bottom line was that Meyham,

“[...] must reduce the underlying base budget whilst maintaining services in line with corporate strategy” (Finance Director).

Later in 2006/07, new budget concerns arose. Prices, and especially land prices, had continued to increase. Further evidence of the perceived importance of a balanced budget emerged when, following municipality scrutiny panel requests, and at instigation of the CEO, a Budget Task And Finish Group was established to report to Full Council in October 2006.

It was to consider the following question:

“Can [Meyham] set an overall affordable, balanced and sustainable budget, and secondly can it invest in a new recycling service to achieve priorities, specifically a three-bin collection service and material recycling facility?” (CEO).

The ongoing affordability concerns spurred further investigations. From October 2006 to January 2007 a zero-based budgeting exercise was undertaken:

“More than 60% of the budget was committed or statutorily and regulatory [sic] required, and prone to incremental tendencies” (Consultant).

Two recurring themes from the zero-based budgeting exercise were that,

¹¹ Financial years run from April to March the following year. The budget discussion in September 2006 thus took place less than seven months before FY 2007/08 began.

“[t]here is a need to do something about waste management” (Head of Waste Management),

and,

“[...] how savings could be made to balance the overall municipal budget” (Finance Director).

The zero-based budgeting, as part of competitive mode of governing, did not offer a solution.

4.3 | Co-operation mode of governing from FY 2007/08 onwards

Co-operation refers to Meyham’s joint pursuit of sustainability with other local authorities and public sector bodies (excluding the private sector). The report by the Budget Task And Finish Group from October 2006 supported an MRF to improve sustainability in principle. However, affordability became the bigger concern during 2007/08 budget pressures and support for a self-build MRF began to weaken. The Budget Task And Finish Group report signaled formally a co-operation mode of governing by recommending exploration of more cost-effective MRF provisions jointly with the county council and other district councils in the county area. These public sector partnering options became attractive as the 2008 financial crisis materialized, and with it the looming prospect of cutbacks to municipal funding overall. Full Council resolved in 2008 that Meyham,

“[...] no longer pursue procurement of a site to operate a material recycling facility themselves, but officers are authorized to procure a long-term outlet for processing recyclables via co-mingled material recycling facility and in-vessel-composting, if possible, in partnership.”

Spurred by the difficulties of affordability in a context of enforced balanced budgets, Meyham explored novel institutional options to respond to the UK laws that translated the 1999 EU Directive.

Even though we date the beginnings of the co-operation mode of governing proper to FY 2007/08, its origins can be traced to a meeting of Full Council in October 2006, which committed Meyham to political priorities in the Corporate Strategy, including “Working towards a Green and Pleasant Environment,” for which recycling was a key element. At the time, in view of the budget position, Full Council deferred making a decision. During the session, the CEO stated that Meyham took a lead role with partners in working out a voluntary consensus for the County Wide Waste Management Partnership among municipalities in the county. He pointed out that the Local Area Agreement targets for waste recycling were already higher than statutory minimum and that they were reflected in the sub-regional strategy. In ways such as these, sustainability performance measurement was conducive to co-operative approaches:

“Strategy was managing recycling for municipalities in a geographic area rather than individual municipality competitive targets in published league tables” (Ad hoc discussion with Waste Manager).

Despite the emergence of co-operation, competition as a mode of governing was not abandoned. It was reiterated that the objective of Meyham was to be a top quartile performer in the national CPA league tables. Competition could be pursued at the same time as council partnerships. Despite a growing recognition that co-operation with other councils in the area may become necessary, the competition mode of governing remained anchored in key aspects of performance measurement technologies, notably CPA, and, thereby, highly visible to the public.

During FY 2007/08 doubts lingered about budget robustness, but with over 95% of residents surveyed supporting recycling practices it was decided that,

“[a] renewed and updated menu of waste management choices was necessary” (CEO).

This covered scenarios with and without an MRF investment for accomplishing economic and environmental priorities.

The implications of the 2008 financial crisis became ever clearer, however. In 2008, the Full Council finally abandoned plans for an MRF only for its own district. Instead, it authorized officers to look for partners to pool waste streams to increase recycling volumes for a larger, more efficient MRF.

Still, municipal competition was not forgotten. Some of the recycling scheme capital budget was used to improve existing outcomes through three short-term solutions implemented immediately: expansion of a red box scheme for citizens to separate their own waste streams prior to collection, mini-recycling centers, and a green waste service for garden refuse. These could influence recycled percentages of the waste stream as well as signal to the Audit Commission that Meyham's "direction of travel" fulfilled the expectations of the annual CPA corporate assessment.

4.4 | Collaboration mode of governing from FY 2008/09 onwards

Collaboration refers to Meyham's joint pursuit of sustainability with partners from the private sector. Public sector co-operation and private sector collaboration become intertwined because private sector partnering became an option as a consequence of co-operation between municipalities increasing available recycling volumes for one shared MRF.

Waste management companies became interested in municipal waste management when, "[t]he private sector recognized municipalities now want to do something together. A group [of municipalities] could be economically viable and potentially profitable, whereas a single municipal customer was not" (Waste Manager).

In July 2008, a local company that was a subsidiary of a larger waste management group submitted planning permission to build an MRF within the geographical county area (Planning Committee):

“[Meyham] remained proactive in seeking a co-operative long-term solution with other municipalities, but at the same time kept an eye on the private sector development” (Finance Director).

The economic recession was worsening and Meyham considered options for waste management that could be accommodated despite an ever-tightening budget. A collaborative mode of governing became feasible for Meyham in October 2008 when one of the other district councils of the County Wide Waste Partnership signed up to be a client of the waste management company’s new MRF.

Meyham’s 2008/09 budget was set against an expectation of reduced central government grants allocated to municipalities. Medium-term financial projections were gloomy due to existing pressures, a dim global economic outlook, and expectations of shrinking public sector budgets overall. The private sector MRF was seriously considered:

“Two waste management options were considered. The single co-mingled recycling service did not require the resident to pre-sort, as materials would be separated by the material recycling facility, and [secondly] the curb side sorted solution that did require resident or collection personnel to sort at roadside” (Waste Manager).

Councilors unanimously approved the single co-mingled recycling service and implementation of three-bin collection system, to start in April 2009 (Committee Report). At this point the financial penalties for failing to reach recycling and composting targets were such that none of the councilors dissented. The annual progress report for the County Waste Strategy recorded that, Meyham “[...] was moving forward with proposed investment.”

Officers purchased waste vehicles and wheeled bins, and tendered for an MRF contractor so the service could be operationalized. After competitive tendering, Meyham announced a longer-term solution awarding a five-year recycling contract, with an option of five-year extension, to the same local company whose new MRF the other district council in the county

had already contracted. It was to commence from April 2009. Meyham's decision makers framed the contract as a way of achieving a balanced budget, affordable local taxes, and improving waste stream percentages:

“A strategy of pan-public sector collaboration had been progressed as the way to get the upfront capital investment, increase area recycling targets and manage costs” (Ad hoc discussion with Finance Representative).

This marked the beginning of a public-private sector collaboration mode of governing, which, by that time, had seen growing institutional support nationally (Ball & King, 2006), building on the much earlier New Labour blueprint for “modernizing government” (House of Commons, 1999).

Meyham's plans played well also in the regulatory assessment of its progress. The Audit Commission's CPA highlighted that Meyham,

“is improving well and in particular recycling, [...] anticipating that a new system would more than double recycling rates and make further step change.”

Meyham's commencement of the new mode of public-private collaboration coincided also with an expansion of public sector co-operation. A new in-vessel composting facility for shared use by Meyham was established by the county council. Together, the MRF and the in-vessel composting facility helped meet area waste stream targets. They were regarded as signs that a significant political priority was now being physically operationalized. Co-operation and collaboration went hand in hand during this period.

Meyham's participation in the county wide partnership among councils and its public-private collaboration around the MRF outpaced the new central government performance measurement scheme that would exhort local authorities to seek out such partnerships. When, from April 2009, CAA was implemented nationally by the Audit Commission to replace CPA, national regulation followed municipal practice (at least with reference to Meyham):

“[...] we will bring together our work to provide an overview of how successfully local organisations are working individually and together to improve their area. Local services increasingly work through formal arrangements, such as children’s trusts, care trusts, crime and disorder reduction partnerships and others, with local strategic partnerships coordinating overall” (Audit Commission, 2009, p. 2).

CAA reporting required an area assessment that was based on the Local Area Agreement and focused on outcomes to look at how well local public services are delivering better results for local people through partners working together to accomplish key political priorities. These partners included local authorities, police, fire, and health as well as private sector and voluntary organizations. In addition, CAA reporting required organizational assessments of individual public bodies (including individual local authorities) in an area, which covered use of resources and performance. In this reporting and through its performance measurement framework, central government favored co-operative and collaborative modes of governing.

“Government has also introduced a set of national indicators to reflect its priority outcomes delivered by councils alone or with partners and to provide a consistent way of measuring progress. [...] [R]esponding to the needs of the rapidly increasing proportion of older people; reducing the number of young people not in education, employment or training; addressing shortages of affordable housing; improving environmental sustainability; reducing crime; preventing violent extremism; and tackling the causes of poor health [...] *are neither the preserve of any one public body nor issues for the state alone.* [...]” (Audit Commission, 2009, pp. 3–4, emphasis added).

Accordingly, the focus of performance measurement was to shift from isolated (public) institutions to community and place:

“In this context, the current focus of inspectorates in assessing individual services and organisations is no longer sufficient. [...] Citizens expect local services to work together to make efficient and effective use of their collective resources to meet the needs and priorities of the community. They expect maximum value for their money and easy access to high quality and responsive services. Financial resources are under great pressure, making the search for efficiencies and value for money more critical than ever” (Audit Commission, 2009, pp. 4–5).

Notably, however, this shift to community and place was not driven purely by a focus on outcomes nor by new insights into the technical workings of sustainability or other core policy areas and how they might be improved. Rather, it was mostly prompted by the search for cost savings and efficiencies. Counterfactuals of complex policy issues are never reliable. However, it is difficult to imagine how, without financial and resource pressure, interagency co-operation and public-private collaboration could have been pursued on this scale and this quickly (cf., Kurunmäki & Miller, 2011 for an account of the obstacles to interagency cooperation in the British public sector).

The MRF in Meyham’s county became an example of sustainable communities working as envisioned by central government. Through the CAA, the government sought to normalize area-based public-private collaboration and cross-council co-operation.

4.5 | Co-production mode of governing

Running in parallel with the modes of governing of administrative service, competition, co-operation, and collaboration was an additional mode, namely, co-production. It did not depend on the relationships of Meyham with external partners. Rather, it was concerned with the structuring of relations of motivation and vigilance within Meyham itself to make waste management more sustainable. Meyham’s residents were throughout our field study required to supply the material for any recycling. The effects for sustainability were ambivalent.

Sorting of waste created greater volumes of recycled material which facilitated the public-private MRF. However, truly sustainable waste management practices should also amplify the waste hierarchy's "reduce" and "reuse" (Council Directive 1999/31/EC of 26 April 1999 on the Landfill of Waste, 1999), thus potentially decreasing the waste volumes available for recycling schemes.

Initially, local government's emphasis on citizen participation was faint. Sustainability was seen as a key task mainly for municipal government:

"Competition in terms of recycling targets meant the citizen became a passive means to extend help towards [Meyham] with regards to diversion in sorting waste streams between different bins prior to collection" (CEO).

Meyham responded to new targets by devising new waste stream practices into which it slotted the citizen as a co-producer, someone who needed to follow waste sorting instructions in order to feed the new waste streams. This was an early form of co-production with the citizen as recipient of instructions. Consent was needed, however. Citizens do not just follow instructions in sufficient numbers to make new waste streams work at predicted volumes. Co-production thus evolved through explanation and persuasion. The mode of governing was strengthened through:

"[...] education to make citizens more aware of not merely diversion but active in eco-efficiency practices" (Waste Manager).

Sustainable waste management practices can seek to affect behavior long before waste streams are sorted by citizens. The waste hierarchy expected that this would extend to buying and consumption practices.

The wider institutional structure to harness consumer behavior into sustainability practices were in the area of local government not as extensive as the apparatus targeted at local authority behavior, including, for example, Best Value, CPA, and CAA. However,

extended forms of thinking about co-production also involved other municipalities becoming co-producers, especially in conjunction with the mode of co-operation, and here the Audit Commission's CAA machinery in particular was highly relevant. Bundling waste streams in particular made it feasible to consider new uses for them:

“Waste need not just be a cost but could be a resource to be used or sold, for example in the power generation industry and thereby contain costs” (Finance Representative).

Here different treatments of waste streams could give rise to different messages to the citizens, as well as municipal decision makers. For example, power generation from biofuels would encourage waste separation and sustainable recycling. By contrast, power generation from incineration carried implications that many types of waste could simply be burned to generate power, thus making waste separation less important, but at the cost of air pollution and, potentially, encouraging more consumption. From a sustainability policy perspective, therefore, the inclusion of the citizen as an active participant required subtle messaging:

“Citizens could be involved much more in waste management activities [...] we have to keep on that path of changing habits” (Waste Management Representative).

Over time, co-production extended in scope and reach and became a more important part of waste management practices in Meyham, thereby underpinning the other modes of governing waste management. Without solutions that would allow precise measurements of different waste volumes and connecting them to household payments the mode of co-production relied very substantially on voluntary support by ongoing messaging about sustainability as a key common purpose that should naturally be important to all.

It is easy to overlook the significance of different modes of governing complementing one another so long as they continue to function. The governmental effort required for this becomes more obvious when a sustainability regime falls apart. This is what happened after 2010.

4.6 | Epilogue: End of an era of municipal governance

In 2010, the national government changed, ending over a decade of New Labour rule, which, for local government, had been characterized by a series of very detailed and highly directive local government performance management schemes (Campbell-Smith, 2008).

A Conservative led coalition government with the Liberal Democrats came to power, and in June 2010 the CAA and Local Area Agreement were aborted for all municipalities under the new central government's localism agenda. As under the previous central government of New Labour the political priority remained sustainable performance management, but now it was against an overriding priority of balancing the national budget deficit.

The local government sector was experiencing a move towards greater localism and a bottom up approach, albeit under austerity. The new policy, that would become known as "austerity-localism" (Lowndes & Pratchett, 2012), handed more decision-making to municipalities, but with significantly reduced funding. The modes of governing would morph again to take account of austerity-localism changes and various institutional changes. They are not covered by this paper, as are the prospects of change under the recently elected Labour government from 2024 onwards.

5 | DISCUSSION

This study of technologies of government to make municipal waste management more sustainable through the lens of a single governed entity, Meyham District Council, offered detailed insights into the workings of such technologies, including performance management systems, legislation and regulation, local government inspection, and traditional local council procedures, but also "the wheelie bin, the local tip, and the landfill site" (Bulkeley et al., 2007, p. 2741).

We made two principal theoretical contributions. First, regarding the question of the effects of counter-conduct on governmentality, we find that the multilayered central

government performance management regime—consisting principally of Best Value, CPA, and CAA—afforded Meyham’s local politicians and administrators many opportunities for counter-conduct. The regime’s key objective of sustainability was not questioned, and neither were key performance management elements such as Audit Commission inspections and nationwide rankings of municipalities, or, indeed, relevant legislation and regulation, for example, relating to fines. However, the requirement for local government to keep balanced budgets and the provisions for local democratic will formation—especially with regards to setting acceptable council tax rates for residents—offered ample opportunity for delaying decisive action and key investments in more sustainable waste management practices. Counter-conduct grew in this field study out of fiscal prudence that revealed itself as “kicking the can down the road,” letting the issues remain unresolved for a while longer before revisiting them.

This is a theoretically significant contribution insofar as it shows the relevance of Foucault’s (2007) original development of the notion of conduct of conduct for contemporary governmentality research. If governmentality research limits itself to the blueprints for government, to the ways in which rationales and programs are made operable at the level of policy designs and manuals, thinktanks, legislation, regulation, and pamphlets, and the official practices they seek to govern, it can easily overlook the effects of counter-conduct on those governmental efforts. Crucially, by attending to instances of counter-conduct to technologies of government we were not concerning ourselves with conceptual “add-ons” to governmentality that could be brushed aside as unrelated. Rather, they arose from the core of governmentality thinking insofar as they addressed one of its key premises, namely, that all conduct of conduct seeks to sideline, suppress, or even outlaw alternative, undesired conduct (Foucault, 2007). Extant governmentality research was right to insist that conduct of conduct always creates a political space that is positive, outlining new visions and goods. But, we add,

it is also negative, directed towards the elimination of alternatives. Because of this, governmentality is intrinsically an acknowledgement that the governed can choose. In the case of Meyham the governed chose to emphasize fiscal concerns that slowed down progress towards sustainability. The dynamics of assembling apparatuses of government and accounting complexes includes also the counterforces of dismantling and recombination of their elements.

The example of Meyham's eventual adoption of more sustainable waste management practices is particularly useful as an illustration of this point because on the surface of it the sustainability initiative was a great success. In a context of stable agency involvement (EU, New Labour central government, Audit Commission, County Council, and Meyham District Council with its various committees), stable legislation relating to the 1999 Directive and Best Value (Council Directive 1999/31/EC of 26 April 1999 on the Landfill of Waste, 1999; Local Government Act, 1999), stable fiscal demands on balanced local authority budgets, and a progression of regulation towards greater sustainability (CPA, CAA), Meyham went through an orderly, democratic local government process to meet its obligations. If, however, we attend to Meyham's choices and tradeoffs between sustainability and fiscal prudence we can see that progress could have been more decisive and faster. That said, Meyham's eventual joint use of the private sector MRF was fast. Contracts were signed even before the new CAA regime rewarded local government for public-private collaborations, suggesting, again, Meyham's appetite for fiscally sound solutions to sustainability. Even though we do not claim that Meyham engaged in counter-conduct in ways similar to those reported in prior research (Ahrens et al., 2020; Boomsma & O'Dwyer, 2019; Crvelin & Becker, 2020), we contend that the idea of counter-conduct is a useful one for sensitizing our research to the ways in which Meyham evolved its own fiscally oriented style of letting itself be conducted towards greater sustainability.

Our second principal theoretical contribution relates to the insights derived from using the modes of governing framework in accounting research. The framework starts from the premise that key institutional elements (governmental rationality, governing agencies, institutional relations, technologies of governing, and governed entities) make up relatively long-lasting modes. Moreover, in the process of finessing governing practices, new modes become identifiable. As existing modes carry on, modes begin to overlap in time. In our field study, phases of parallel problematizations become visible because none of the new modes replaced the previously introduced ones. As a district council, Meyham remained a waste collection authority whose non-recyclable municipal waste remained destined for landfill. Administrative service continued to characterize its mode of governing key waste management activities. Competition remained significant even when Meyham selectively co-operated with some councils and collaborated with the private waste management company. Efforts to enroll citizens into co-production were ongoing. Different modes jointly gave rise to such efforts as the Budget Task and Finish Group, or, during FY2007/08, the introduction of mini-recycling centers and expansion of the red box scheme for separation of waste prior to collection.

Parallel problematizations also point to the significance of understanding the connections between the elements of modes of governing.¹² Governmental rationalities and technologies used by governing agencies often involved new institutional relations. For example, the introduction of competition between municipalities showed the power of a new concept for governing institutional relations and changing the political domain. It was made possible through the introduction of regulatory performance ratings underpinned by output-based

¹² See Table 1.

targets and indicators. In turn, these new institutional relations and new governmental technologies sought to make it possible to govern a new entity, namely, differentiated waste streams. Even though the waste stream percentage and volume targets and penalty regime stipulated in the 1999 Directive were important continuities that were carried forward into Best Value legislation (Local Government Act, 1999), the ongoing innovation of modes of governing, especially with regards to institutional relations and governmental technologies, suggests that, significant as the Directive seemed, it was, on its own, not sufficient for government. Nor was consensus on short-term solutions, even though such consensus helped mitigate pressures.

Similarly, the reorientation of institutional relations towards co-operation with other municipalities to jointly deliver outcomes, was a conceptual innovation that drew on new technologies of government that emphasized new partnerships. Although in Meyham's case the turn to partnerships preceded very slightly the commencement of CAA, its new arrangements were being publicly drafted and discussed. Cross-council partnerships subsequently became a new governed entity.

Lastly, the introduction of public-private sector collaboration to help pursue sustainable waste management sought to facilitate private sector investment in public services. This was attempted through new calculative and managerial practices to underpin new public-private contracts. The greater volumes of recycling material, which made pan-public sector collaboration attractive to private investment, were achieved through pooling waste from groups of adjacent municipalities, which in turn was suggested by the expanded regional accounting entities that covered a municipality and its local strategic partners (from public, private and voluntary sectors), on which the new CAA performance measurement practices for "place" were based. Regulation sought to benefit from markets for waste processing while at the same time creating the conditions under which local authorities might be incentivized

to contract in markets. Even though formal municipal budget allocations for future years had not been determined, the Local Strategic Partnership was motivated to make available a stream of public revenue funds over successive financial years to pay for waste services, thus enticing the private sector. The business as usual approach of the administrative service mode of governing had been an obstacle to the formation of a political domain (Foucault, 2001), in which sustainable waste management could be effectively pursued. Such a domain became possible through the other modes.

6 | CONCLUSIONS

Miller's (McKinlay, 2018a) and Rose's (McKinlay, 2018b) challenges to rethink the political identity of neoliberalism are suggestive of closer examination of the apparatuses of liberal government, especially new public management. Neoliberalism's redefinition of public sector agencies as competitive service providers, the embrace of continuous improvement, the spread of performance management and benchmarks, the combination of centralized expectations with delegated execution of public services, exhortations to create co-operation between public agents and collaboration with private ones, and the blending of audits, inspection, and coaching are all symptomatic of neoliberalism in the public sector. Its mission was to reimagine the state by supplementing or replacing political judgement with economic evaluation (Lapsley & Miller, 2019). The changes it wrought on the public sector were not, however, obvious markers of right wing or conservative politics. Public services are disproportionately used by the poor. New Labour expanded public service funding and key indicators of poverty improved (Giddens, 2010). That this went hand in hand with a zealous intensification of managerial and measurement practices (Hood, 2006) does not invalidate the leftist credentials of fighting inequality. Millers' (McKinlay, 2018a) and Rose's (McKinlay, 2018b) challenges are important, not least as reminders that the liberal conception of

government, built around practices of problematization, makes governing a difficult art (Dean, 2010).

Our paper has sought to contribute to these debates of the governmental and democratic effects of accounting and other technologies of governing by tracing the dynamics of their alignments with different governance practices, making visible distinct modes of governing, which are of important interest to practitioners. We seek to extend discussions of governmentality through the realization that counter-conduct (Foucault, 2007) is fundamental to its understanding—whether or not a particular context of governing exhibits obvious signs of protest. In this, our paper differs from recent accounting research on instances, in which the calculating subjects of governmentality much more overtly refused to think and act along the lines envisioned by planners (Ahrens et al., 2020; Boomsma & O’Dwyer, 2019; Crvelin & Becker, 2020). Here, the governed laid out distinctive counter-schemes according to which they preferred their conduct to be governed.

We also extended prior insights into the ways in which calculative practices often operate under conditions in which the programmes of government, for which they were conceived, operate themselves in the context of other, potentially conflicting programmes (Ahrens et al., 2020). Prior research into governmentality and counter-conduct has sought to show why and how different regimes of government connect and how this can contribute to a further evolution of governmental practices (Ahrens et al., 2020; Boomsma & O’Dwyer, 2019; Crvelin & Becker, 2020; Kurunmäki & Miller, 2011). Our emphasis on the ways in which governing can take place through multiple levels of calculative practices and institutional arrangements in distinctive modes shows how performance management, waste management, and council practices exhibited considerable stability, notwithstanding the financial crisis and successively greater demands to make waste management more

sustainable. Change can manifest as add-on in a new mode of governing, leaving much existing practice intact.

Finally, we sought to connect the purposes of levels of government, different government agencies, and various other organizations to their technologies of governing, such as accounting, capital and revenue budgets, waste policies and directives, recycling and general waste bins for curbside collection, sustainability measurements, and local government performance measurement frameworks. Parallel problematizations thereby became key processes through which calculative practices helped pursue broader socio-political visions and institutionally shaped local practices of government. Our field study is relevant, therefore, not only for other areas of environmental policy and planning, and public services, but also broader debates that future research may consider about the changing nature of the state and public management and the layering of calculative practices in their diverse contexts of governing.

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TABLE 1 Modes of governing local government waste services

	Components				
Mode of governance	Governmental rationality	Governing agencies	Institutional relations	Technologies of governing (examples)	Governed entities
Administrative service	Sustainable waste management; Collection of all residential waste to pass on to landfill; Client-contractor split for efficiency	EU; DEFRA (Department for Environment, Food and Rural Affairs); Audit Commission under Best Value; Municipality; Collection contractor	Devolved hierarchy from central government to municipality level	Weekly bin collection; Service costs; Efficiency of waste disposal; Best Value & CPA; Landfill taxes and penalties; Balanced municipal revenue budgets	District and county councils for collection and disposal of waste; Landfill site operators; Residents (through appeals, not rules)
Competition – from FY 2005/06 onwards	Sustainable waste management; Reduce environmental impact of landfill by diversion of waste streams	EU; DEFRA; Audit Commission under CPA; Municipality	Multi-level and strongly hierarchical through landfill taxes and targets from EU to DEFRA to Municipality level	National ranking of recycling performance targets and auditing; CPA comparative benchmarks with other municipalities; Landfill taxes and penalties; Balanced municipal revenue budgets	Successively lower government tiers for diversion; Individuals as passive citizens; Differentiated waste streams
Co-operation – from FY 2007/08 onwards	Sustainable waste management; Reduce environmental impact of ‘waste’; recovering value by meeting regional targets for eco-efficiency	EU; DEFRA; Municipality; Audit Commission under CPA; Municipalities in the region; Waste partnership	Hierarchical – Central Government & Municipality Relations; Networks of municipalities at regional level	Local Strategic Partnership criteria; Agreed recycling rates between partners; Landfill taxes and penalties; Balanced municipal revenue budgets	Individuals as active citizens in eco-efficiency; Differentiated waste streams; Local strategic waste management partnership
Collaboration – from FY 2008/09 onwards	Sustainable waste management; Reduce environmental impact of ‘waste’, social and economic benefits (Top down) including funding by use of waste as a resource	EU; DEFRA; Municipality; Audit Commission under CAA; Municipalities; Non-government organizations such as private sector waste disposal contractor	Public & private sector network	CAA performance measurement; Provision of alternative infrastructure and collections, e.g. curbside collection; Three bin collection service and MRF; Reuse & reduction practices; Contracted benchmarks with profit incentives; Contract & trans-action performance; Landfill taxes and penalties; Balanced municipal revenue budgets	Private sector investment; Individuals as active citizens who treat waste as a resource; Differentiated waste streams
Co-production	Sustainable waste management; Reduce environmental impact of ‘waste’; Social & economic benefits (Bottom up)	EU; DEFRA; Municipality; Citizens (especially residents)	Community; ‘Place’ as sustainable community for current and future generations	Provision of alternative infrastructure and collections; Education of citizens & publishing results to promote positive peer pressure; Recycling as part of environmental wellbeing	Moving from individuals as passive citizens involved in disposal to being community members regarding waste as a resource

APPENDIX 1: DOCUMENTATION

Local Authority Best Value Performance Plans

2004/05 Best Value Performance Plan

2005/06 Best Value Performance Plan

2006/07 Best Value Performance Plan

2007/08 Best Value Performance Plan

2008/09 Best Value Performance Plan

Local Authority Budget and Resources Books

2005/06 Budget and Resources Book (Revenue and Capital)

2006/07 Budget and Resources Book (Revenue and Capital)

2007/08 Budget and Resources Book (Revenue and Capital)

2008/09 Budget and Resources Book (Revenue and Capital)

2009/10 Budget and Resources Book (Revenue and Capital)

2010/11 Budget and Resources Book (Revenue and Capital)

2011/12 Budget and Resources Book (Revenue and Capital)

Local Authority Statement of Accounts

2004/05 Statement of Accounts

2005/06 Statement of Accounts

2006/07 Statement of Accounts

2007/08 Statement of Accounts

2008/09 Statement of Accounts

2009/10 Statement of Accounts

Local Authority Audit Commission Documentation

Oneplace Comprehensive Area Agreement and Organisational Assessment 2009/10
(December 2009 for Area June 2010)

Comprehensive Performance Assessment 2002-2009

(Assessment for District Councils was between June 2003 and September 2004. In 2007 there was a Comprehensive Performance Assessment re-categorization for Councils that applied. The Comprehensive Performance Assessment also included a Use of Resources Assessment 2005-2008 and Corporate Assessment 2004)

Annual Audit Letters 2005/06 to 2009/10

Service Inspection Reports

Local Authority Committee Reports (Regarding Governance, Budgeting and Performance Management for the Local Authority and the Recycling and Waste Collection Service)

Financial Year (FY) 2004/05 (Note: FY runs 1st April to 31st March)

221104 Environment Panel

021204 Environment Panel

020205 Cabinet

070205 Environment Panel

210205 Cabinet

030305 Cabinet

310305 Cabinet

FY 2005/06

040405 Environment Panel

060605 Cabinet

200605 Environment Panel

270605 Cabinet

210705 Environment Panel

260705 Council

010805 Cabinet

260905 Environment Panel

211105 Environment Panel

211105 Environment Portfolio budget monitoring 05/06 Q2

120106 Corporate Overview Panel

060206 Cabinet

130206 Environment Panel

130206 Environment Portfolio budget monitoring 05/06 Q3

FY 2006/07

180406 Environment Panel

010506 Environment Panel Review

260606 Cabinet Scrutiny Review

260606 Cabinet revenue outturn 2005/06

250706 Cabinet

080806 Budget Task and Finish Group
300806 Environment Sustainability Task and Finish Group
180906 Cabinet
190906 Budget Task and Finish Group
091006 Cabinet draft general fund revenue budget and capital budget 2007/08
111006 Environment Sustainability Task and Finish Group
171006 Budget Task and Finish Group
231006 Members workshop
131106 Cabinet - Finance and Performance Monitoring 06/07 Q2
131106 Environment Sustainability Task and Finish Group
131106 Cabinet draft general fund revenue and capital budgets 2007/08
231106 Sustainable Environment Panel
061206 Budget Task and Finish Group
080107 Draft capital programme
080107 Environment Sustainability Task and Finish Group
090107 Budget Task and Finish Group
050207 Cabinet - Finance and Performance Monitoring 06/07 Q3
190207 Environment Sustainability Task and Finish Group
190307 Environment Sustainability Task and Finish Group

FY 2007/08

170507 Council Special Meeting
290507 Resources and Corporate Governance Panel
270607 Council

270607 Cabinet - Finance and Performance Monitoring Outturn 2006/07

230707 Budget Task and Finish Group

101007 Budget Task and Finish Group

291007 Environment Sustainability Task and Finish Group

141107 Council Special Meeting

051207 Budget Task and Finish Group

160108 Budget Task and Finish Group

FY 2008/09

220708 Council

171108 Cabinet

120109 Cabinet

090209 Corporate Performance Committee

260209 Council

110309 Planning Committee

FY 2009/10

140409 Corporate Performance Committee

200709 Value for Money Task Group (Refuse and Recycling)

270709 Overview and Scrutiny Management Board

070909 Corporate Performance Committee

191009 Overview and Scrutiny Management Board

161109 Cabinet - Finance and Performance Monitoring 09/10 Q2

211009 Cabinet

040110 Overview and Scrutiny Management Board
120110 Audit Committee
180110 Public Realm and Works Services Unit Task Group
010210 Cabinet - Finance and Performance Monitoring 09/10 Q3
080210 Corporate Performance Committee
220210 Public Realm and Works Services Unit Task Group
150310 Overview and Scrutiny Management Board
160310 Audit Committee
240310 Overview and Scrutiny Management Board

FY 2010/11

270510 Public Realm and Works Services Unit Task Group
280610 Cabinet - Finance and Performance Monitoring Out-turn 2009/10
300610 Council
230810 Cabinet
270710 Council

**Internal Organization and Management Accounting Working Documents (Used by
Local Authority personnel during fieldwork)**

Local Authority Constitution (Financial Regulations and Standing Orders)
Finance Handbooks (Rules and Procedures for all staff)
Corporate Strategy
Sustainable Community Strategy 2007/2010

Corporate planning cycle

Strategic planning cycle

Medium Term Financial Plan and Medium Term Financial Strategy

Budget preparation – Framework, procedures and working rules of thumb (Finance

Director briefing notes distributed to all budget officers for preparation of budgets and setting Council Tax)

List of General Fund Budget Officers by name

List of General Fund Budget Officers by portfolio

Budget, performance and risk monitoring reports

Stratification of budgets

Organization Structure Charts

Pre and Post Restructuring Management Charts

Procedures for Corporate & Strategic Documents Being Circulated for Corrections

Regulation and Professional Accountancy Body Information

Chartered Institute of Public Finance and Accountancy (CIPFA) Information Service

Chartered Institute of Public Finance and Accountancy (CIPFA) code of practice on

Local Authority Accounting in the UK: Statement of Recommended Practice (SORP)

CIPFA's Best Value Accounting Code of Practice (BVACOP)

Local Government Acts (1980, 1988, 1992, 1999)

Compulsory Competitive Tendering

Best Value

Comprehensive Performance Assessment

Comprehensive Area Assessment

Citizens Charter

UK National Waste Strategy (2007)

Lords Science Sub-Committee Report (2008)

Climate Change Parliamentary Bill (2008)

Miscellaneous

Press cuts

APPENDIX 2: INTERVIEWS AND OBSERVATIONS

FY 2006 /07 (October 2006 to March 2007)

October 2006 - Case Study briefing of Local Authority position in terms of strategy, performance management and finance (CEO, Finance Director and Senior Management Team)

Weekly - Informal interviews and observation of practices with functional area staff for Finance and Waste Management

Dates (attached in table below) - Formal Budget and Performance Management Review Meetings

FY 2007/08 (April 2007 to September 2007)

Fortnightly - Update discussions with Finance representative (and/or waste management representative as necessary)

Ad hoc - CEO

FY 2007/08 (October 2007 to March 2008)

Monthly Update discussions with Finance representative

FY 2008/09 (April 2008 to September 2008)

Bi-Monthly Update discussions with Finance representative

Note: From October 2008 - Brief ad hoc discussions for clarification of points and sense making

Schedule of Meetings: Budget and Performance Management Review

Date	Management Team or Other group	Head of Service	Director
25/10/06			Chief Executive
30/10/2006		Elections and Member Services	
31/10/2006		Environmental Health	
31/10/2006			Technical Services
31/10/2006			Housing and Environmental Health
01/11/2006		Housing Services	
01/11/2006		Financial Services	
03/11/2006		Legal and Administration	
03/11/2006		Performance and Development	
03/11/06 & 08/11/06		Leisure Services	
06/11/2006		Planning Services	
06/11/06 & 08/11/06		Engineering Works (including Waste Management) & Economic Development	
08/11/2006		E-Government and IT	
10/11/2006		Revenues Services	
10/11/2006		Partnership Development	
10/11/2006			Corporate Services
22/11/2006		Head of Works Services Unit	
23/11/2006			Chief Executive
28/11/2006		Financial Services	
29/11/2006	Management Team		
04/12/2006		Partnership Development	

05/12/2006			Chief Executive
06/12/2006	Management Team		
06/12/2006	Budget Task & Finish Group (sub-group of Resources & Corporate Governance Scrutiny Panel)		
11/12/2006	Management Team		
19/12/2006			Chief Executive
21/12/2006	Management Team		
03/01/2007		Financial Services	
17/01/2007		Financial Services	Chief Executive

Note: The Finance Director or an appointed representative were present at all of these budget and performance management review meetings.



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