

Year	Phase 1
2007	New CE appointed.
2007	Development Directorate (DD) established by CE.
2008	Efficiency Committee (EC) established by CE.
2008	DD recommends the centralisation of core services and budgeting process.
Year	Phase 2
2008	Global financial crash.
2008	Decision taken by CE to centralise the budgeting process.
2009	McCarthy Report recommends cuts in public services, and job losses.
2009	Strategic Service Reviews (SSRs) begin, overseen by the DD.
2009	Local Government Efficiency Review Group (LGERG) established.
2010	Government agrees loan of €22.5bn with EU and IMF.

Table 1: Timeline, and government reforms

Actor(s) (embeddedness)	Reflexivity forms	Situated logics	Framing reform	Forms of institutional work
Phase 1				
CE (financial education (part qualified professional accountant) and former general public service management experience, Member of the Institute of Chartered Secretaries and Administrators – Now CGI) The new CE was a professional, as previously defined, full-time, trained in public sector management and finance, a certified member of a professional body, and bound by a professional code of ethics.	Questioning Communicative Support	Budget confusion New CE Power over resources	Diagnosis of problem – budget control and service delivery inefficiencies Prognosis – Establish DD and EC	Challenging existing budget practices. Redefining practices Educating work Gaining support
CFO (financial education (part qualified professional accountant) and local authority management experience, Member of the Institute of Chartered Secretaries and Administrators – Now CGI) Senior accountants (Certified Public Accountants and service management and delivery skills) CFO and accountants were all professionals as previously defined.	Legitimacy	Cash rich organisation Service delivery logic	Reframing CFO's perceptions of management control and operations	
Senior managers/directors (mix of engineering, law, HR and IT degrees and all had public service management and delivery experience)	Legitimacy	Cash rich organisation Service delivery logic	Reframing senior management team's perceptions of management control and operations	
DD (engineering and business degrees, and best service delivery and management)	Best practice and performance management	Improve management and delivery of services	Reframing was embedded in its recommendations for changes in service delivery processes	Developing best practice template; collaborative support across the organisation
EC (mix of engineering, HR and IT degrees and public service management and delivery experience)	Efficiency	Improve organisational efficiencies	Need to control expenditures	Developing best practice template; collaborative support across senior and middle managers
Middle managers/supervisors (mix of business degrees and public service management and delivery experience)	Legitimacy	Cash rich organisation Service delivery logic		
Councillors (representative of constituents – delivery of services)	Legitimacy	Constituents' service delivery logic		
Phase 2				
CE	Budget control Projective Legitimacy Resistance	Cash poor Central government control Non-universal buy-in to reforms	<u>Diagnostic</u> : lack of budget control; inefficient service delivery. Austerity context - McCarthy report, LGERG, CPA, IMF/EU. <u>Prognostic</u> : budget enforcement	Austerity advocacy Soft advocacy Redefining management processes Educating Support
CFO Senior accountants	Budget control Questioning	Cash poor Budget controls enforced	As per CE	Austerity advocacy Policing expenditures/new rules Soft advocacy Educating
Senior managers/ directors	Budget control Pressure to enforce budget control Acceptance New delivery reality	Cash poor Make reform happen Crisis New structures	<u>Diagnostic</u> : as per CE <u>Prognostic</u> : efficiencies required	Operate within parameters (austerity advocacy) Less budget decision-making powers Support

DD	Efficiency/ inefficiency New delivery structures Ambiguity Legitimacy Support reform	Develop efficient/effective service-delivery structures Different delivery structures across units 'Jack of all trades' Centralised structures Single service roles	<u>Diagnostic</u> : different delivery structures across units; 'Jack of all trades' <u>Prognostic</u> : staff numbers and external organisations' processes Centralised structures Clear functional roles	Project charter Document processes Support Mimicking organisations
EC	Legitimacy Support reform	Support efficient/effective service-delivery structures		Support
SSRG (engineering, HR, IT and public service management skills)	Legitimacy Support reform	Support efficient/effective service-delivery structures		Support
Middle managers/supervisors	Financial crash No choice Job insecurity	Cash poor Service delivery know-how Job losses	<u>Diagnostic</u> : as per CE <u>Prognostic</u> : as per DD	
Junior staff	Financial crash No choice Job insecurity	Cash poor organisation Service delivery know-how Job losses	<u>Diagnostic</u> : as per CE <u>Prognostic</u> : as per DD	
Councillors	Critical Political	Scepticism towards budget centralisation Less power	<u>Diagnostic</u> : Austerity context - McCarthy report, LGERG, CPA, IMF/EU. <u>Prognostic</u> : as per DD	Demand unit budget meetings prior to full council budget meeting

Table 2: Actors' embeddedness, reflexivity, situated logics, framing tactics and types of institutional work to create collective efforts

Forms of work	Work creating collective efforts	Bolstered by
Disrupting and creating institutions	Advocacy, changing normative associations	Professional expertise and austerity situation logics
Creating institutions	Defining, constructing identities, constructing normative networks, enabling work	
Creating institutions	Educating	
Creating and maintaining institutions	Policing - monitoring policing, enforcing policing	
Creating and maintaining institutions	Embedding and routinizing	
Disrupting institutions	Disconnecting sanctions/rewards	
Disrupting and creating institutions	Undermining assumptions and beliefs	

Table 3 - Institutional work, activities and bolstering