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Participatory budgeting implementation as institutional work: An Australian case study

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Abstract

Drawing on the institutional work perspective, we examine participatory budgeting (PB) implementation at Bayswater City Council, Western Australia, focusing on how institutional practices recalibrated the process following an initial failure. We show that the initial failure stemmed from insufficient discursive, material, and relational work, leading to low community engagement and trust deficits. Subsequent recalibration included reframing PB narratives, introducing accessible tools, fostering stakeholder relationships, and enabling alignment of community viewpoints with the council's strategic goals. This study contributes insights into how intentional institutional practices transform participatory governance systems, offering valuable lessons for implementing inclusive and effective PB processes.

Keywords Institutional work · Discursive work · Material work · Relational work · Participatory budgeting

JEL Classification M41 · M421

1 Introduction

While participatory budgeting (PB, hereafter) is often presented as essential in promoting deliberations to involve citizens in public decision-making (Cabannes, 2004; Cabannes & Lipietz, 2018; Shah, 2007; Jayasinghe et al., 2020; Gatto & Sadik-Zada, 2021), the literature also highlights limits and contextual variation in PB's role in

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practice (Bryer, 2014). Prior studies suggest that public trust in government has often diminished due to opacity of budgeting processes (Cassar & Bezzina, 2005; Müller & Matthias, 2009; Henttu-Aho, 2016, 2018; Grossi et al., 2023; Manes-Rossi et al., 2021; Lapsley & Miller, 2019) and the role of PB initiatives are frequently undermined by limited community participation (Steccolini, 2018; Christensen & Grant, 2016). However, less is known about how councils can recalibrate participatory processes following failure to build trust, transparency, and sustained engagement. This study examines PB adoption by the Bayswater City Council of Western Australia, which commenced in 2015 and culminated in the implementation of PB in 2020.

PB has been adopted widely across municipalities (Allegretti & Hartz-Karp, 2017) to involve communities in decisions with long- and short-term development implications (Goldfrank, 2007). This budgeting approach is regarded as holding the potential to advance good governance in local development through deliberation and accountability (Uddin & Tsamenyi, 2005; Hanson et al., 2007). Despite these potentialities (Bergmann et al., 2020; Röcke, 2014; Sintomer et al., 2012, 2013), prior studies show that public budgeting approaches report problems such as tokenism, lack of awareness, and low inclusiveness that constrain PB's effectiveness (Steccolini, 2018; Christensen & Grant, 2016; Lin & Chen, 2020; Kahar et al., 2016). Recent scholarship has interpreted these limitations by examining the broader institutional underpinnings of PB (Bartocci et al., 2019; Aleksandrov et al., 2018; Sinervo et al., 2025), underlining that PB practices are not merely technical mechanisms but are embedded in and shaped by wider institutional dynamics.

Building on these insights, our study shifts attention from the institutional logics shaping PB fields to the micro-level practices through which PB processes are recalibrated in practice. Specifically, we mobilise the institutional work perspective (Lawrence & Suddaby, 2006; Lawrence et al., 2009, 2013) to examine how discursive, material, and relational practices transformed PB in Bayswater City Council, Western Australia, following an initial attempt that failed to secure community participation. Australia started implementing PB in 2012, at Canada Bay's PB process, in which problems arose in selecting the community representatives by the city councillors. As a result, it was challenging to represent the community's diverse views in the PB process. In 2014, a lack of trust between the community and the council administration hindered successful PB implementation in Geraldton, and similarly, the advice given by community representatives conflicted with existing policy in Melbourne in 2015 (Thompson, 2012; Christensen & Grant, 2016). By contrast, Bayswater's two-phase trajectory—failure (2015–2018) followed by recalibration (2019–2020)—enables understanding how intentional practices can rebuild trust, enhance transparency, and foster inclusiveness in participatory governance.

Bayswater received an *ABA100 Winner for Community Contribution* in *The Australian Business Awards 2020* and the *Community Service Delivery Award* in the same year. It is the first metropolitan council in Western Australia to adopt participatory budgeting. For this study, "success" in the second phase is defined not as an absolute outcome, but as greater transparency for citizens, improved internal coordination for the council, and enhanced opportunities for community participation compared to the first phase. Accordingly, our guiding research question (RQ) is:

RQ: How does institutional work enable the recalibration of participatory budgeting processes to rebuild trust, enhance transparency, and foster citizen engagement?

Our findings reveal that the initial failure stemmed from insufficient discursive, material, and relational work, resulting in low levels of community engagement and significant trust deficits. In particular, the absence of clear narratives around PB's purpose, inaccessible tools, and weak stakeholder relationships hindered the alignment of community and council objectives. To address these shortcomings, the council undertook a recalibration process that involved reframing PB narratives to rebuild trust, introducing accessible tools to enhance transparency, and fostering stakeholder relationships to promote inclusiveness. These efforts enabled the alignment of community viewpoints with the council's strategic goals, transforming PB into a functional and inclusive governance mechanism. By emphasising the importance of intentional institutional practices, this study provides insights into how participatory governance systems can be redesigned to overcome challenges of trust, transparency, and participation.

This study makes three contributions to the literature on participatory budgeting and public governance. First, it builds on prior research that has explained PB through institutional logics and dialogic perspectives (Bartocci et al., 2019; Aleksandrov et al., 2018; Sinervo et al., 2025) by shifting attention to the micro-level practices through which PB processes are recalibrated. Second, it demonstrates how discursive, material, and relational forms of institutional work (Lawrence & Suddaby, 2006; Lawrence et al., 2009) combined to transform a failed PB initiative into a more transparent, inclusive, and functional governance mechanism. Third, it enriches understanding of PB as a dynamic process by showing how recalibration unfolded through a failure–recalibration–functioning trajectory, offering practical insights into how councils can redesign participatory processes to address challenges of trust, transparency, and inclusiveness.

The rest of the paper is organised as follows. Section 2 develops the theoretical framework for the study based on relevant literature and the theory of institutional work. Section 3 introduces our research design, followed by an analysis of evidence in Sect. 4. Key findings are discussed in Sect. 5 and conclusions drawn in Sect. 6.

2 Theoretical framework

2.1 PB as a citizen engagement mechanism

PB serves as a management mechanism based on consultation, transparency, and accountability (Baierle, 2003; Goldfrank, 2007; Lawton & Monfardini, 2010; Baiocchi & Ernesto, 2014), as well as coordination and collaboration with a diverse range of actors from the state, market, and civil society (Osborne, 2006; Broadbent & Guthrie, 2008; Klijn, 2012; Grossi et al., 2023). PB advocates argue that PB helps citizens and communities obtain a larger share of public expenditures, addressing social injustice, and combating corruption (Shah, 2007; Su, 2017; Calabrese et al., 2020).

Prior studies contend that participatory budgeting is sometimes mobilised to foster support for economic objectives, thereby correcting the deviance in a politically neutral manner (Collins et al., 1997). However, participatory budgeting involves numerous reflexive actors (i.e., government officials and citizens) within the complexity of the transformation process (Aleksandrov et al., 2018). Recent studies acknowledged that participatory budgeting helps actors integrate their objectives and capabilities. They also show that the design of PB reflects the symbolic architecture of various organisations and societies (Bryer, 2014; Aleksandrov et al., 2018; Aleksandrov & Timoshenko, 2018; Gosselin & Journeault, 2022; Justesen & Mouritsen, 2011). For instance, Bryer (2014) documented that PB serves the diverse interests of participants in terms of participating in broader social life (i.e., seminars and diverse social activities). Recent Italian PB studies documented that authoritative politicians and public managers' perceptions influenced the citizen participation, failing to enhance citizen engagement in most PB activities (Manes-Rossi et al., 2024; Santolamazza et al., 2025). Despite generating operational benefits, the digital tools introduced by the government fell short of supporting participatory co-governance, limiting citizens' role to basic involvement rather than collaborative decision-making (Santolamazza et al., 2025).

Community engagement and effective governance underpin the discourse of PB (Christensen & Grant, 2016; Christensen, 2018; Thompson, 2012; Hartz-Karp, 2012). In this regard, prior studies focused on motivations for public participation in participatory budgeting (No & Hsueh, 2020; Jayasinghe et al., 2020; Manes-Rossi et al., 2021), the fairness of resource allocation outcomes (Buele et al., 2020), and the governance style of local decision-makers (Krueger & Park, 2020). Thompson (2012) studied the adoption of PB in the City of Canada Bay, New South Wales, Australia. The author points out that the success of PB there arose from three explicit features: a randomly selected community panel, the creation of a new Democracy Foundation, and active engagement in the discussion of progress with the citizen panel, which ensured that they understood the citizen's needs.

Other work highlights how PB is shaped by competing and evolving institutional logics. Bartocci et al. (2019) show that PB evolved from a political logic of legitimacy-building toward managerial and community-building logics, often producing hybrid arrangements. Aleksandrov et al. (2018) emphasise hybridity as PB mediates between state, market, and community logics, while Sinervo et al. (2025) show how boundary work by officials mediates tensions between administrative routines and participatory aspirations. These studies underline that PB practices are not only technical but also institutional, as they embody and reconfigure logics of governance, legitimacy, and participation. At the same time, some factors have been shown to have a negative impact on the PB process, such as low levels of public participation and lack of supervision and training for the members of the public and the government involved (Christensen & Grant, 2016; Husain, 2011). Building on this literature, we focus on the micro-level actions that enable discursive reframing, material innovation, and relational rebuilding to transform a struggling PB process into a more inclusive and legitimate one.

2.2 The role of institutional work in enhancing community participation in PB

This study draws on the institutional work perspective to analyse the dynamics of participatory budgeting implementation in the City of Bayswater. Institutional arrangements are deeply shaped by local histories, cultures, and power dynamics (Cleaver & de Koning, 2015; Hall et al., 2014). We conceptualise this institutional change process using the theoretical lens of Lawrence and Suddaby's (2006) institutional work, that is, the deliberate and reflexive actions taken by individuals and groups to influence institutional structures and processes. Bartocci et al. (2019) conducted a longitudinal multiple case design which has rejected traditional political logic by emphasising managerial and community building logic as useful approaches for successful PB processes. They categorise institutional work into three primary domains, including actions aimed at creating, maintaining, or *disrupting* institutions. Subsequent work, Lawrence et al. (2009) highlighted the interdependence of actions across different domains and emphasised the role of power, legitimacy, and materiality in shaping institutional outcomes. In our study, this perspective complements the institutional logics research by explaining how actors' purposive practices recalibrate PB processes in practice, particularly in the wake of initial failure.

Sinervo et al. (2025) highlight the role of public officials' boundary work, where actors mediate between administrative routines and participatory aspirations. Institutional work offers a powerful lens for understanding how actors intentionally create, maintain, or disrupt institutions, providing insights into the processes of transformation and stabilisation in complex organisational and governance contexts. The framework emphasises the agency of actors in navigating institutional challenges, focusing on three interrelated types of work: discursive, material, and relational work (Lawrence & Suddaby, 2006; Lawrence et al., 2009, 2013; Aliabadi et al., 2021).

While the literature offers several types of institutional work under the three categories, our analysis centres on discursive, material, and relational practices as forms of disruptive and creative work, which were most salient in our case. Specifically, we employ discursive, material, and relational work to explain the process by which PB was implemented at Bayswater. *Discursive work* involves crafting and disseminating narratives, symbols, and meanings that shape how institutions are perceived and legitimised (Lawrence et al., 2013). This is essential for addressing stakeholder concerns, aligning divergent interests, and framing institutional change in ways that resonate with target audiences to deinstitutionalise old practices and establish new ones (Lawrence et al., 2013; Maguire & Hardy, 2009). In participatory budgeting, discursive work includes public communication strategies aimed at reframing PB as a tool for citizen engagement and transparency, especially where past processes have eroded trust.

Material work focuses on the use and development of artifacts, tools, and infrastructure that enable institutional practices (Lawrence et al., 2009; Monteiro & Nicolini, 2015). Lawrence et al. (2009) emphasise that materiality plays a critical role in institutionalisation by embedding new practices into tangible objects and systems, which stabilise and reinforce their adoption. In PB, this includes online platforms, standardised forms, and decision-making templates that enable participation and transparency (Monteiro & Nicolini, 2015; Raviola & Norbäck, 2013). *Relational* *work* refers to the intentional building, maintaining, and leveraging of relationships among actors to facilitate collaboration and align interests. Lawrence and Suddaby (2006) argue that relational work is central to both creating and maintaining institutions, as it builds the social capital necessary for collective action. Relational work in participatory budgeting involves efforts to engage diverse stakeholders, foster dialogue, and resolve conflicts. This includes forming advisory panels, conducting public workshops, and establishing feedback loops that ensure ongoing communication between councils and the community they serve (Smets et al., 2012; Zietsma & Lawrence, 2010).

3 Research methods

To enable an in-depth investigation, we chose a single case (Moll & Hoque, 2011; Henttu-Aho, 2016; Lepori & Montauti, 2020), Bayswater, which offers an episode of challenge followed by a success story in securing public participation in the participatory budgeting process. The focus of the analysis was the participatory budgeting process implemented in Bayswater City Council during the 2019–2020 fiscal year after an unsuccessful attempt from 2015 to 2018. We selected Bayswater because it was the first metropolitan council in Western Australia to adopt participatory budgeting. As an *ABA100 Winner for Community Contribution* in *The Australian Business Award* and *Community Service Delivery Award* in 2020, it provides a distinctive and suitable case for investigation.

A qualitative research design was employed using data collected from the following sources: official data on the design, disclosure, and implementation of the Bayswater City annual budget (published minutes of meetings from 2015 to 2020); observations and discussions on the interactive links between Bayswater Council and citizens in terms of budget issues (data disclosed in conference reports on Bayswater Council work from 2015 to 2020); media and communication (coverage via various media outlets on Bayswater's participatory budgeting); and, policy and legal provisions (data disclosed in the minutes of Bayswater Council meetings and work reports from 2015 to 2020). Table 1 summarises the type and extent of data employed. We focused on critical issues such as whether the participating citizens were selected fairly and representatively, whether meaningful opportunities for engagement and supervision were provided, and whether appropriate systems were available for greater transparency, accountability, and long-term engagement (Gilman, 2016).

For analysis, we adopted a directed qualitative content analysis approach (Hsieh & Shannon, 2005), using the categories of discursive, material, and relational work from the institutional work theory as sensitising concepts. Following abductive logic of reasoning (Timmermans & Tavory, 2012), we moved back and forth between theory and data, allowing new insights to refine and extend our coding frame. The analytic process followed Elo and Kyngäs's (2008) three-phase structure: preparation, organising, and reporting. During the preparation phase, we immersed ourselves in the data and defined the unit of analysis at the level of events and practices within PB implementation. In the organising phase, we began with open coding to capture recurring references to participation, trust, and transparency across the data sources. These

Table 1 City of Bayswater Council reports from 2015 to 2020

	Year				
	2015–2016	2016–2017	2017–2018	2018–2019	2019–2020
Minutes of the Special Meeting of the Council	5	4	4	2	4
Minutes for the Technical Services & Personnel Committee Meeting	6	-	-	-	
Minutes for the Technical, Finance, and Corporate Services Committee Meeting	2	2	11	12	
Minutes for the Ordinary Meeting of Council	-	-	-	1	1
Participatory Budgeting Delivers Services the Community wants to report	-	-	-	-	1
Participatory Budgeting Delivers Services the Community wants to report	-	-	-	-	1
City of Bayswater Budget Review and Expenditure Committee Report	-	-	-	-	1
Budget Allocator Results Report	-	-	-	-	1
Frequently Asked Questions (and answers?) Participatory Budgeting Project Report	-	-	-	-	1
2019/2020 Project Timeline report	-	-	-	-	1
Participatory Budgeting Explained report	-	-	-	-	1
2019/2020 Panel Recommendation Report	-	-	-	-	1
Total	13	6	15	15	9

Sources: The annual official data disclosure from the government report of the city of Bayswater (https://www.bayswater.wa.gov.au); All of the participatory budgeting data are disclosure from the Engage Bayswater of city council website (https://engage.bayswater.wa.gov.au/budget#:%7E:text=The%20City%27s%20Participatory%20Budgeting%20process,until%20the%20end%20of%20January)

codes were grouped into broader themes through axial coding, which highlighted recurring patterns across contexts and time periods. As the analysis progressed, these themes were refined and consolidated into the three categories of discursive, material, and relational work, linking empirical patterns with our theoretical framework. In the reporting phase, the findings were presented with conceptual clarity and supported by illustrative evidence, ensuring that the connections between data, categories, and theory remained transparent.

To ensure validation of findings, we triangulated across the multiple data sources to check for convergence or divergence of evidence. Coding was conducted by one researcher, with a second researcher reviewing and discussing the coding to enhance reliability and minimise bias. Emerging themes were revisited and refined iteratively, with cross-checking to ensure internal consistency. Interpretations were further strengthened through constant comparison across data types and phases, and through careful documentation of coding decisions, which created an audit trail. These steps enhanced the transparency and credibility of the analysis, directly addressing concerns about the reliability of qualitative document-based research.

4 Analysis and findings

This section presents an analysis of the Participatory Budgeting (PB) implementation at Bayswater using the lens of institutional work. The study examines how the PB system evolved through two implementation phases: (1) an unsuccessful initial attempt; and (2) a successful subsequent attempt. The analysis focuses on the PB implementation process involving institutional work to explain how the process became successful after a failed attempt.

4.1 Implementation of participatory budgeting at BCC

The City of Bayswater, with a population of 65,050, initially used a top-down budgeting approach before introducing participatory budgeting, governed by the "City of Bayswater Strategic Community Plan 2013–2023".[1] This strategic plan aligned the goals and priorities of various actors involved in governance, including city officials, council members, and community representatives. However, as we analyse below, the PB system in the first phase failed to function as an effective mechanism of participation due to a lack of engagement and transparency, while the second phase marked a shift toward more meaningful public participation.

4.1.1 Phase 1: Budget review consultations (2014–2018)

During the first phase, the PB implementation faced significant challenges. From 2014 to 2018, the council held annual special meetings to review and evaluate its budgeting decisions. These meetings, attended by all municipal council members and a limited number of public representatives, allowed for a brief public question time, as per the *Local Government Regulation of 1996*. Usually, the annual budgeting creation and review process was undertaken at the annual *special meeting*. However, public participation was minimal, with fewer than 30 citizens involved from 2014 to 2018. The interactions between the council, citizens, and other stakeholders were insufficient to create robust connections, resulting in an incomplete translation of interests into the council's budget. The PB system failed to accommodate the diverse perspectives of its actors, leaving citizens disengaged from the budgeting process.

[1] This guidance is related to three main points: accountable and good governance; prudent management of financial resources; and an engaged and informed community, respectively.

The first participatory budgeting proposal emerged in 2015 when the council invited consultants to a technical, finance, and corporate services meeting. The consultants suggested, “the community may wish to have enhanced consultation at this stage—moving toward a collaborative style.” However, council minutes record the final decision as, “the budget currently does not allow for this option.” This highlights the council’s reluctance to open the budgeting process to broader public participation, demonstrating a lack of relational and material work to address community concerns and create accessible platforms for participation.

From 2016 to 2017, the community remained uncertain about how to engage meaningfully due to a lack of clear guidance from the council regarding the objectives of public participation. This is captured in the 2017 Minutes for the Technical, Finance, and Corporate Services Committee Meeting. The council’s failure to implement discursive work to communicate the goals and benefits of PB, along with material work to simplify the process, limited community involvement and perpetuated distrust.

In 2018, a seismic shift occurred as the council moved toward achieving the third guideline of the *City of Bayswater Strategic Community Plan 2013–2023*, emphasising the need for more engaged and informed communities.[2] The council’s departure from the standard process of reviewing the Strategic Community Plan (SCP) in 2018 led to more intensive community consultation, resulting in community-driven recommendations. This shift, characterised by intense community consultation, led to recommendations driven by the public. The shift reflects the beginnings of institutional work, particularly relational work, as the council seeks to rebuild trust and strengthen ties with the community by involving them more centrally in the process. Social media comments reflect this change: “this method of community consultation is similar to how the new participatory budgeting initiative will be carried out.” Here, the PB system begins to evolve into one capable of facilitating greater collaboration between the council and citizens.

However, despite this progress in engaging the public, some stakeholders expressed concerns about the transparency of the previous budgeting process. These concerns indicate the difficulty in creating opportunities for citizens to engage meaningfully and build trust in governance. This phase demonstrates the absence of effective discursive work to clarify budgeting methodologies and material work to improve transparency. Relational gaps between the council and the community further exacerbated trust issues, resulting in disengagement and frustration. Several instances during public question time reveal confusion about the budgeting process, reflecting the limited transparency. One participant asks:

> *‘On Page 7 of tonight’s Agenda one of the separate bullet points states “The methodology for calculating the rate which is disclosed in the Rate Setting Statement”. There is no such heading as a Rate Setting Statement in the 2015–*

[2] There is a departure from the practices used from 2014 to 2017 in which budgets were constructed, reviewed, and approved following the city plan published in the strategic plan while the processes fell short of achieving “an engaged and informed community” until 2019 (Stated in minutes).

16 Budget paper, so what does this statement refer to?'. (Minutes for Special Meeting, 2015)

This statement demonstrates the confusion among citizens regarding the budgeting methodology. The lack of material work to simplify budgeting processes and tools compounded this confusion, leaving citizens alienated from meaningful participation. Another citizen expresses dissatisfaction with the lack of openness:

'In terms of openness, how does using - well, you have probably answered my question now, but I'll put it out there anyway - so how does the use of different methodologies and workings when calculating and reporting the rates, support especially to ratepayers and residents because it just becomes very confusing'. (Minutes for Special Meeting, 2018)

There was a lack of confidence in governance during Phase 1 of the PB process. Doubts and concerns are frequently expressed by the public regarding the council's discursive and material practices, particularly in areas such as environmental governance, cultural heritage governance, and budget accuracy. These doubts reflect the absence of relational work to foster trust and shared understanding, highlighting gaps in the council's approach to inclusive governance. This misalignment further reflects the failure of the PB system to function effectively, unable to mediate the differing perspectives of these actors. For example, during public question time at a special meeting, one citizen raised concerns about the lack of detailed information in the Minutes report for Special budgeting Meeting:

'I understand that, my point is, it is not in the reports. To me there should be some comment in the statements because otherwise, people picking up are going hang on; if you've got these significant differences and we're talking hundreds of thousands or a couple of million in the case of depreciation, which I'm blown away with, surely there should be some comment, because otherwise if you read them cold, you start to question how accurate or detailed the budgets are'. (Minutes for Special Meeting, 2018)

This statement highlights a key issue of transparency and trust, where the PB system fails to clearly translate and communicate budget details, causing confusion and frustration among citizens. This confusion contributes to the broader governance issue of PB system opacity, where the lack of clarity prevents the PB system from effectively aligning the interests of the different actors involved.

Another significant challenge faced in the first phase of PB implementation was the failure to enrol a larger number of participants from the community. Two key factors hindered public engagement with the council: a) lack of transparency, exemplified by incomplete information disclosure from the council; and b) restrictions on public participation, such as limited time allocated for public questions during local government meetings. As a result, only a small number of citizens participated in these sessions. The council's insufficient relational and discursive work left participants feeling excluded and disengaged from the PB process, undermining trust and buy-in from the broader community. The PB system was not flexible enough to accommodate the interests of all actors, particularly the citizens. This misalignment hinders the broader objective of public engagement and integration, reducing the opportunities for citizens to meaningfully participate in the budgeting process. A community member articulated this conflict during a general question time:

> *'Why did councillors not consult with the Maylands residents or the Friends of Maylands Lakes before now and this recommendation?'. (Minutes for Special Meeting, 2018)*

In this instance, council representatives failed to provide a satisfactory response, further emphasising the issues of limited transparency and insufficient communication regarding the allocation of funds. Additional problems with budget information disclosure and the implementation of efficiency measures were noted from the political perspective. A member of the public commented:

> *'I think all the funding is going to be available, so I'm not quite sure. However, the funding, I think, originally was for $1.25 million for next June; that is now only $1 million?'. (Minutes for Special Meeting, 2018)*

Such statements reveal ongoing concerns about the accuracy and transparency of financial decisions, which undermined public confidence in the PB process. Considering these limitations during the first phase of PB, the City of Bayswater reformed its approach to participatory budgeting. The following section examines how deliberate institutional work during the second phase addressed these challenges, focusing on rebuilding trust, improving transparency, and fostering meaningful participation.

4.1.2 Phase 2: Revitalisation of participatory budgeting (2019/2020 budget year)

In response to the limitations encountered during the first phase, the PB system underwent significant restructuring in Phase 2. This restructuring involved deliberate institutional work across discursive, material, and relational domains to address trust deficits and enhance inclusiveness. Standardised forms, such as operating procedures and digital tools, help guide the process and enable the PB system to act as a platform between the council, citizens, and other stakeholders. The PB model is divided into three key stages: preparation, implementation, and finalisation (see Fig. 1), each stage reflecting the system's role in aligning the interests of various stakeholders through carefully planned institutional practices. The PB system serves to rebuild trust and foster communication and understanding among stakeholders, facilitating communication and understanding between actors through standardised processes. These processes allow the PB system to align diverse perspectives and expectations, contributing to a more collaborative and inclusive approach to budgeting.

4.1.2.1 Stage A: Preparation During the preparation stage, the council developed plans, policies, and budget allocation guidelines that serve as the foundation for participatory budgeting. These guidelines are formulated in council workshops and

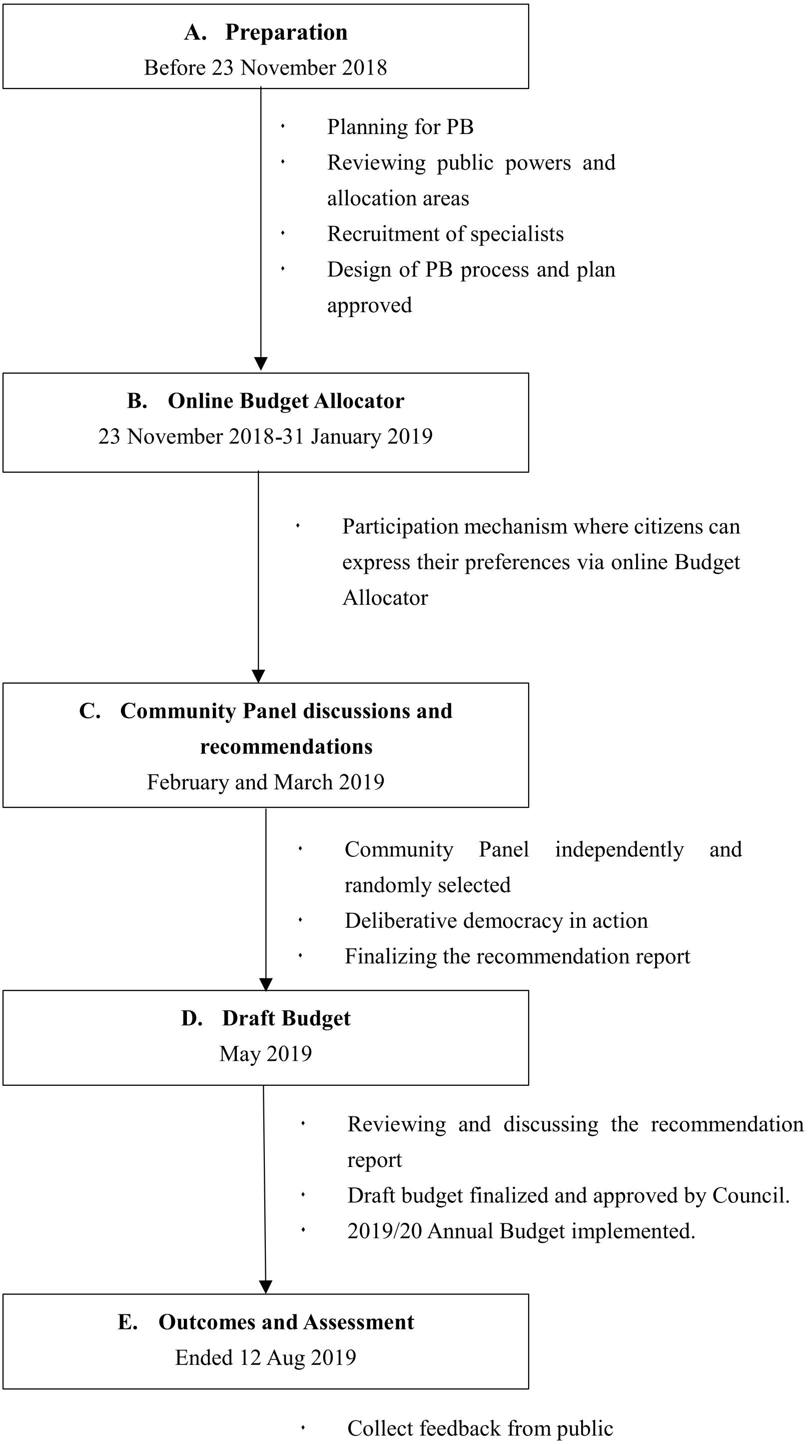

Fig. 1 Bayswater Council's participatory budgeting. Source: participatory budgeting 2019/20

include standardised forms and templates that structure the process and facilitate interaction among actors. This reflects material work that establishes tools and templates to promote transparency and streamline participation (Monteiro & Nicolini, 2015).

It took nearly one year and one month to prepare the Bayswater PB model for implementation. During this time, the council worked to strengthen relationships with key stakeholders, reflecting relational work that fosters trust and collaboration (Smets et al., 2012). The extended planning phase allowed the PB system to evolve and accommodate the diverse interests of its actors, setting the stage for a more inclusive and participatory budgeting process.

4.1.2.2 Stage B and stage C: Implementation The implementation phase involves consultations with various stakeholders, including public members who are invited to provide input on the allocation of funding for 19 different programs in the 2019–2020 annual budget (See Stages B & C in Fig. 1). Public consultation plays a key role in this phase, as the PB system integrates community input into decision-making through discursive and material practices that enhance accessibility and clarity (Lawrence & Suddaby, 2006).

One of the most significant innovations in this phase is introducing the online budget allocator tool. This tool reflects material work to improve transparency and broaden participation by enabling citizens to directly engage with budgeting decisions (Monteiro & Nicolini, 2015). Citizens could choose to increase, decrease, or leave unchanged the budget for each of the city's service areas. Its design helped overcome barriers to understanding and allow non-experts to participate meaningfully, reflecting the council's effort to rebuild trust through material and discursive practices.

After collecting input through the online budget allocator, the results were compiled into a written report, which is presented to the city council for review. In the second stage of implementation, actors (primarily citizens) from the first stage were invited to participate in discussions with experts to refine and review the details of each project's budget. These discussions reflect relational work that fosters collaboration and ensures alignment between community priorities and council goals.

4.1.2.3 Stage D: Finalisation The finalisation phase involves two main components: confirmation and disclosure. After reviewing the Community Panel's report, the draft budget was confirmed, approved, and published following discussions by the Council (Stage D). This stage highlights the culmination of institutional work, particularly in relational and material domains, where alignment and transparency are achieved through structured engagement and clear communication.

As the final step, the City of Bayswater collected feedback from the public and evaluated the outcomes of the PB process. This feedback was essential for assessing the success of the participatory budgeting initiative and ensuring that future iterations can be improved based on public input (Stage E). The feedback collection underscores the importance of iterative institutional work, which continues to evolve in response to the changing needs and interests of the actors involved. Throughout these stages, the PB model in Bayswater demonstrates the power of discursive, material, and relational practices to build trust, foster inclusiveness, and enhance governance capacity. The use of structured stages, standardised forms, and digital tools was meant to enable smooth interactions between the city council, citizens, and experts, ensuring that diverse perspectives are translated into actionable budget decisions.

4.1.2.4 Costs and participation The Corporate and Strategy Committees played a prominent role in the preparation phase, leading the process and ensuring that the PB system aligns with the strategic goals of the city. The total cost of the participatory budgeting process was $41,400, primarily spent on facilitation, advertising, and other minor expenses. This amount accounts for just 0.06% of Bayswater's annual budget (see Table 2). Of the total, $4,600 was allocated to incentivise participants, averaging $20 per participant. This incentivisation reflects material work aimed at encouraging participation and signalling the value of citizen involvement in budgeting decisions. However, participation numbers suggest there are still challenges in fully enrolling the community, indicating gaps in relational and discursive work to foster deeper engagement and sustained participation (Lawrence & Suddaby, 2006).

4.1.3 Actor participation in the process

The actors' diversity and varying participation levels reflect the network of interests and interactions involved in the PB process. Table 3 shows that the PB process in Bayswater generates diverse actors, gaining support from various public and private stakeholders. Residents from Bayswater participate at a higher rate (40.4%) than those from neighbouring areas, such as Noranda (4%), Bedford (6.8%), and Embleton (5.2%), although overall participation remained relatively low.

Demographic analysis reveals that residents aged 26 to 45 were the most active participants, accounting for 62% of those involved. This group is particularly engaged in discussions about budget levels, with a majority recommending that the

Table 2 2019–2020 PB programs expenditure

Category	Total
Promotion and Advertising	9,400.00
Facilitator	25,000.00
Catering	1,000.00
[a]Payment to participants	4,600.00
Total Budgetary requests	**41,400.00**
[b]Citizen contribution rate	11.11%
Overall council Budget	**72,602,622.00**
The percentage of PB expenditure in the total budget	0.06%

Note:[a]Participant's total expense converted into monetary value

[b]Citizen Contribution Rate = Payment to participants/Total Budget Requests

Source: The data disclosure from the government report 09/2018

Table 3 Participants of actors profile

First round		
Total respondents (Number)		250
Category	**Category**	**Percentage%**
Gender (n=250)	Male	53.60%
	Female	44.80%
	Other	1.60%
Suburb (n=250)	Bayswater	40.40%
	Bedford	6.80%
	Embleton	5.20%
	Noranda	4%
	Maylands	19.60%
	Morley	18.80%
	Other	3.60%
Age (n=250)	0–25 years	5.20%
	26–35 years	30.40%
	36–45 years	31.60%
	46–55 years	16%
	56 years ad above	16.80%
Budget(n=250)	Spent over $85 M	22.40%
	Maintained $84 M spend	53.60%
	Spent under $83 M	24%
Second round		
No Attending Rate	22.50%	
Attending Rate	77.50%	
Response Rate from stage 1 to stage 2	16.00%	
Number of funding areas	19	
Ratio of suggestion per residence	61.29%	

Source: The data disclosure from 2019 to 2020 Minutes of the City of Bayswater

budget be maintained at its current level (53.6%). While engagement from younger and middle-aged residents was promising, the limited participation from other demographic groups highlights a need for targeted relational work to address barriers faced by underrepresented communities, such as older residents and those from peripheral areas.

4.2 Public governance and social objective in Bayswater's PB implementation

The data from the first stage of the PB process reveal that although the participants are widely distributed across different age groups and regions, there was a significant gap in participation rates. Despite the diversity in regions, age groups, and gender characteristics, the proportion of voting was uneven, which affects the inclusiveness of the results. Bayswater is a diverse community, comprising both immigrant and indigenous populations, but uneven participation underscored the need for more inclusive institutional work to align PB practices with the community's diverse needs. Discursive and relational work were insufficient in addressing these gaps, leading to unmet expectations for broad-based participation and representation (Lawrence et al., 2009).

The limited inclusiveness of the Bayswater PB process highlights missed opportunities to leverage relational work that could have been moulded to suit a broader range of actors. Although the PB process involves citizens, the representation of this diversity is not fully reflected in those who participate online or in the Community Panel. This reflects challenges in fostering inclusiveness through discursive and material work, where clearer messaging and tailored tools might have bridged the gap.

Moreover, the PB process depends on collective institutional work, where actors collaboratively reshape governance mechanisms to reflect shared priorities. This simultaneous effort involves various actors, including government officials, citizens, and experts, which adds complexity to the process. As shown in Table 3, there is no detailed information on the participating citizens' educational level or industry background, which raises doubts about the electorate's ability to fully understand and judge the budget decisions being made. This gap reflects the need for material work to simplify budgeting tools and enhance citizen education, enabling informed participation. The inadequate implementation of an incentive system, combined with the small number of incentives offered to citizens (see Table 2), results in low participation. In the first round, only 250 participants engaged in the process, and in the second round, only 31 participants were involved, which is a very small portion of Bayswater's total population (68,232). The overall contribution rate for citizens was just 11.11% (see Table 2). Such a low participation highlights missed opportunities in relational work to broaden outreach and build stronger networks of trust among community members.

This low participation can be attributed to the fact that the leading actor, in this case, government officials, did not fully utilise their position to enlist the assistance of other actors in support of their ideas. This lack of sustained relational and discursive work limited the council's ability to build coalitions of trust and engage diverse community stakeholders.

Participants for the second stage were recruited from those who were involved in the first stage. Forty citizens, who had indicated willingness to participate via the council's online budget allocator tool, were invited to join the second round of negotiation, alongside a group of selected experts. This reflects an attempt to build relational ties and re-engage previously disengaged actors, showing progress in aligning institutional efforts with community needs. As shown in Table 3, the community panel's second round sees a high degree of participation (77.5%). The citizens involved come from 19 different regions and had diverse professional backgrounds (e.g., ratepayers, business owners, and renters). While there is no clear information available about the education level of participants or their understanding of budget allocations, the high percentage of practical suggestions put forward (61.29%) indicates a positive level of engagement.

Compared to previous years, the Bayswater PB model offers a concrete example of how participatory budgeting can progressively enrol and engage more actors and promote active citizen participation in governance. By shifting citizens' roles from mere observers to active participants, the PB system transforms the nature of public governance. However, despite this shift, it remains essential to recognise that the local council holds the legal authority to approve the final budget. Thus, while the PB process provides a platform for consultation, the final decisions must still be reviewed and approved by the council. This underscores the need for ongoing relational work to balance community input with institutional accountability frameworks.

During the first and second rounds of discussions, the accuracy of the budget improved significantly. The total operating budget decreased from an initial $84.37 million to $72.6 million after the second round of negotiations. From this point, there was minimal change before the budget is finally adopted. The areas of greatest uncertainty across the three versions of the operating budget involve allocations for roads, footpaths, verges, parks, recreational facilities, and accommodation for the elderly.

An analysis of Bayswaters' annual budget reports from 2015 to 2019 shows that the primary sources of the city's financial income were rates, fees, and charges. After negotiations between the citizen representatives and the experts on the panel, the community panel reached a consensus to reduce investment in customer service, planning, building approvals, and works programs, while maintaining the original allocations for the other programs. These discussions illustrate how relational work between citizens and experts helped reconcile divergent priorities, fostering consensus on budgetary adjustments (Lawrence & Suddaby, 2006). The effectiveness of actors' participation reflects the success of material work in providing accessible tools, relational work in strengthening stakeholder networks, and discursive work in shaping narratives around inclusivity and transparency. However, challenges remain in addressing issues such as civil education, information transparency, and adequate supervision-factors that are critical to the success of the participatory process. In the case of Bayswater, some citizens express concerns about their lack of understanding of budgeting, which stems from the limited clarity provided in the readings and publicity materials. The absence of robust material work to simplify documentation and improve communication continued to hinder meaningful engagement and deliberation.

Further examination of the PB raises questions about its inclusiveness, openness, and universality of participation (see Table 4). Despite the improvements made during the second phase, there were still notable challenges in the transformation process. In terms of supervision and transparency, the Bayswater PB model appears to overlook key issues. For instance, there was no clear disclosure of the supervisory links throughout the process, nor is there a special team in place to oversee the entire PB process. This gap highlights missed opportunities for relational work to establish accountability structures and material work to clarify the governance framework (Lawrence et al., 2009). The problems faced by citizens in terms of understanding, implementation, and education about the budget system were evident during public question time, as shown by this statement:

> *'I cannot read this total hard copy of the budget in the few minutes allocated for the public question time before this meeting. Why aren't hard copies made available to the public? We rang up the officers here, and they said they were available in the library, but if you go down to the library, you cannot take them away. Why not? We have paid for these things, and they should be available to*

Table 4 The change of democratic participation mechanism

Year	Council Participation Mechanism	Content	Public Participation Mechanism (content)	Number of actors
2015	Councillor workshops	Internal coordination and voting of annual budget allocation	Public Question Time[1]	3
2016	Councillor workshops	Internal coordination and voting of annual budget allocation	Public Question Time	0
2017	Councillor workshops	Internal coordination and voting of annual budget allocation	Public Question Time	1
2018	Councillor workshops	Internal coordination and voting of annual budget allocation	Public Question Time	47
2019	Councillor workshops Community panel Community respondents	Allocate the annual year's budget according to the community Panel Report	Community panel Online Allocator tool Public question time	[2]31/40 [3]250 [4]5

Source: Disclosure by 2015–2020 the Minutes of Special Meeting report &Technical, Finance and Corporate Services of City of Bayswater council

[1]Select public representatives to raise questions about the governance of Council before the meeting

[2]Of the 40 invited, the actual number of participants was 31

[3]The number if citizen participate in public question time (5)

[4]The number of Citizens participate in online allocator tool (250)

> *those people who want to take them away and study them. (City of Bayswater Minutes, 2019)*

This statement reflects the consequences of inadequate material work in making budget-related information accessible and digestible to the public. It underscores the need for enhanced institutional practices to promote transparency and empower citizens with the resources needed for informed participation. Moreover, concerns about the efficiency of program implementation are raised by the expert panel during the Community Panel meeting. During the Q&A session between citizens and councillors, one citizen stated, "*the CEO also addressed this by including the 1% efficiency dividend for all areas [...]", while another comment notes, "However, the issue of efficiency kept being raised and was identified by the panel as a large concern." (City of Bayswater Minutes, 2019).* These concerns highlight gaps in discursive work to effectively communicate the rationale behind efficiency measures and in relational work to manage expectations among citizens and stakeholders. Addressing these gaps through coordinated institutional work is essential to sustaining trust and ensuring the long-term success of participatory budgeting.

4.3 Overview of the Bayswater participatory budgeting model

Drawing together the empirical insights from Sects. 4.1 and 4.2, this subsection summarises the structure, aims, and decision-making dynamics of the Bayswater PB model to clarify how the process operates in practice. The City of Bayswater's participatory budgeting (PB) initiative was designed to give the community a meaningful opportunity to influence the city's entire operating budget, rather than just a limited discretionary fund. Its core aims were to increase transparency, help the city understand which services residents value most, and ensure greater alignment between budget allocations and community priorities. While the process encourages substantial citizen input, ultimate decision-making authority remains with the Council. Citizens contribute informed advice and recommendations, but they do not hold binding power over final allocations.

Citizen decision-making power was therefore limited to the advisory domain. Residents can express preferences and shape priorities, but they cannot directly set the budget. The Council was responsible for final decisions on allocations, rate-setting, and trade-offs as well as for meeting obligations related to legislation, regulatory requirements, long-term infrastructure commitments, and strategic plans. These structural constraints inevitably limited the extent to which citizen preferences could fully determine budget outcomes. Residents participated in two main ways. First, through the online Budget Allocator tool, any community member could explore the operating budget and indicate how funds should be distributed across service areas. Second, a randomly selected Community Panel undertook a more in-depth deliberative process. Panel members reviewed financial documents, community feedback, and staff presentations, and then produce detailed recommendations to guide budget priorities across service areas.

The PB process required two types of input. The broader community provided preference-based input through the Budget Allocator, which reveals how residents would prefer to balance spending across services. The Community Panel, by contrast, provided more analytical and deliberative input. Panelists examined budgets, assess service needs and costs, considered trade-offs and rate implications, and developed well-reasoned recommendations for the Council. Citizen participation produced several outcomes. The Community Panel developed formal recommendations covering 19 service areas for the 2019/20 operating budget. These recommendations were considered by the Council alongside strategic and financial commitments in drafting the budget. The process also increased transparency by opening the full operating budget to community view for the first time, strengthening public understanding of budget pressures and trade-offs. More broadly, it deepened community engagement, demonstrated the Council's willingness to incorporate resident priorities, and contributed to stronger relationships and trust between the city and its community.

Importantly, citizens were invited to participate in shaping the entire operating budget, not just a small segment or discretionary allocation. This distinguishes Bayswater's PB from more limited models found elsewhere. Although PB in Bayswater is not a binding decision-making process, it goes beyond mere information-sharing. Citizens were invited to influence budget allocations through both broad engagement and intensive deliberation, even though the Council ultimately retains authority over final decisions.

5 Discussion of findings

This study examines the adoption of participatory budgeting practice in Bayswater City Council, Western Australia, with a focus on how the council revitalised community participation in public budgeting after an initial unsuccessful attempt. The analysis presented highlights two phases in the PB implementation process. The first phase (2015–2018) failed to engage the community fully, while the second phase (2018–2019) achieved more substantial involvement. The first phase was characterised by a loosely structured system that lacked the necessary institutional work to align council objectives with community interests. Insufficient discursive, material, and relational work contributed to low engagement, limited transparency, and a failure to build trust. Building on the integrated overview provided in Sect. 4.3, we show that during the second phase, the PB system was recalibrated through deliberate discursive, material, and relational efforts to rebuild trust, develop accessible tools, and foster stronger relationships between the council and the community (Lawrence & Suddaby, 2006; Lawrence et al., 2009). These findings reinforce that institutional change is achieved not only through shifts in formal design but through iterative practice-level interventions that reconfigure meanings, tools, and relationships.

Our study explores how the Bayswater City Council succeeded in revitalising community participation in public budgeting. The study utilises institutional work to highlight how intentional actions in the discursive, material, and relational domains addressed challenges and facilitated the operationalisation of key PB components. In the first phase, discursive and relational work were insufficient, resulting in low levels of participation and limited representation of participants. The loose connection between the PB system and the community was one of the critical shortcomings in this phase. In contrast, the second phase saw a more successful institutionalisation effort, illustrating a conscious effort by the council to problem-solve issues of trust and engagement through targeted institutional work. Discursive work reframed PB narratives to emphasise inclusiveness and transparency, material work introduced tools like the online budget allocator to enhance accessibility, and relational work built stronger networks with community representatives. This success can be attributed to deliberate efforts, which enhanced communication, coordination, and trust among actors (Lawrence et al., 2013; Maguire & Hardy, 2009).

A central issue in PB implementation is deciding who should participate. This decision impacts the effectiveness of PB in achieving inclusiveness and legitimacy. Thompson (2012) shows that a randomly selected group of residents were invited to participate in PB processes in Sydney. However, in Bayswater, while theoretically inclusive, discursive and material work were insufficient to ensure clarity and accessibility, leaving some participants with a limited understanding of the process. As a result, trust and engagement remained low in the first phase, limiting its effectiveness. In the second phase, this issue was addressed by selectively inviting participants from the online budget allocation poll to join the Community Panel for the next stage of budget negotiations. Nevertheless, the process remained voluntary, and the number of participants remained small due to a lack of extensive publicity and active calls for participation. Increased participation from well-informed participants would have strengthened the PB system's effectiveness as a participatory mechanism. The institutional work lens highlights that such transformation requires collective efforts across discursive, material, and relational domains to align diverse interests and foster shared goals (Lawrence & Suddaby, 2006).

Recognising how discursive, material, and relational work interact in PB systems enables continuous refinement of the approach, helping to avoid superficial or tokenistic community participation. This study provides valuable insights into how Institutional Work practices transform PB systems to enhance community participation (Lawrence et al., 2009; Smets et al., 2012). Understanding both the challenges and facilitators of PB, along with the role of institutional work, helps to assess the potential of PB in enhancing community participation. While the second phase of the PB project in Bayswater made significant strides in fostering citizen participation, there remains room for improvement. The expert group (a new actor) introduced in this phase facilitated budget negotiations and strengthened relational ties between citizens and the council, improving collaboration.

Bayswater's participatory budgeting (PB) process aligns with the criteria proposed by Sintomer et al. (2012, 2013). In terms of public deliberation, the Bayswater model includes both broad community engagement through the online budget allocator and more intensive deliberation within a randomly selected Community Panel, reflecting the authors' emphasis on informed, collective discussion. Although final decision-making authority remained with the Council, the process redistributed influence by granting citizens a structured role in shaping priorities across the entire operating budget rather than a limited discretionary fund, thereby expanding the scope of citizen impact. The process also strongly aligns with Sintomer et al.'s criterion of transparency by opening the full operating budget to public scrutiny and clearly communicating the trade-offs involved in resource allocation. Finally, there is a clear and traceable linkage between citizen input and formal budget decisions in that the Council explicitly considered the panel's recommendations when drafting the annual budget, and areas of alignment and divergence were documented and explained. This alignment, when interpreted through institutional work, illustrates how discursive practices (e.g., transparency framing), material arrangements (e.g., budgeting tools), and relational work (e.g., structured deliberation) jointly operationalise the normative criteria identified in PB scholarship. These features demonstrate that Bayswater's approach meets key dimensions of participatory budgeting identified in the PB literature.

These findings complement prior studies that have examined PB through institutional logics and dialogic perspectives (Bartocci et al., 2019; Aleksandrov et al., 2018; Sinervo et al., 2025). Whereas these studies focus on broader institutional logics or boundary roles, our analysis shows how micro-level institutional work practices recalibrate PB after failure, linking these wider dynamics to the concrete practices of discursive, material, and relational work. In doing so, the study demonstrates how institutional work provides a practice-oriented lens for understanding how PB can move beyond fragility toward more resilient and functional governance arrangements. Finally, our analysis suggests that the PB system is not static but rather a continually evolving process. The ongoing education of citizens is crucial to ensuring that they can participate meaningfully and in greater numbers. One of the major obstacles identified during the negotiation process was the citizens' lack of in-depth knowledge of the budgeting system. Even after the deliberate institutional efforts were undertaken, some citizens still struggled to understand the language and intricacies of the draft budget (Holdo, 2016). Conceptually, this indicates that while PB relies on discursive, material, and relational work to foster shared understanding (Lawrence & Suddaby, 2006), the goal of full understanding and participation remains aspirational rather than fully achievable. This reinforces the broader insight that participatory governance must be continually re-enacted through institutional work, rather than assumed to be achieved through design alone.

6 Conclusion

This study has examined the process that constituted PB at Bayswater City Council. The analysis presented shows how phases of failure and recalibration illuminate conditions that inhibit or facilitate participation. In particular, the re-articulation of PB practices in the second phase constituted a more successful PB system by mediating council and community interests more effectively. Bayswater addressed earlier shortcomings of opacity and tokenistic participation by refining processes, building stronger stakeholder relationships, and introducing tools and infrastructures that made participation more meaningful. These efforts illustrate how Institutional Work can transform participatory governance systems into inclusive and effective mechanisms.

The study has identified discursive, material, and relational gaps that inhibit the effective implementation of PB and suggested ways to address these shortcomings within Bayswater's implementation framework. Building on these findings, this study raises important avenues for future research, such as: How might local government create greater enthusiasm amongst its citizens to participate in the PB process? How can the link between participation and budget effectiveness be assessed in local government? Additionally, how can Institutional Work practices be scaled to support participatory governance in diverse socio-political contexts? These issues warrant future research to enhance our collective understanding of participatory budgeting.

In conclusion, this study contributes to the institutional work literature in accounting and public governance by demonstrating how participatory budgeting systems are not static artifacts but dynamic processes shaped by the deliberate actions of actors. By building on prior studies that have analysed PB through institutional logics and dialogic perspectives (Bartocci et al., 2019; Aleksandrov et al., 2018), we show how micro-level institutional work recalibrates PB after failure, linking broader institutional dynamics to concrete practices. By focusing on the discursive, material, and relational dimensions of institutional transformation, this study offers practical insights for local governments seeking to implement or refine PB systems. The findings highlight that successful PB implementation requires continuous adaptation, ongoing education of participants, and iterative refinement of tools, infrastructures, and participatory mechanisms to ensure inclusiveness, trust, and meaningful engagement. This underscores the socio-material nature of institutional work, where durable change emerges not only from shifts in meaning and relationships but also from the stabilising effects of artefacts, technologies, and administrative infrastructures.

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Declarations

Competing interests The authors declare that they have no conflicts of interest. The study relies exclusively on publicly available data and information; no human participants were involved.

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