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Development of a performance management system in the Thailand public sector: Isomorphism and the role and strategies of institutional entrepreneurs

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ABSTRACT

This paper analyzes how a 'new' performance management system was developed by the Thailand Government. The data were collected using interviews, archival records and published newspaper articles. These data were analyzed using the lenses of institutional theory, especially agentic institutionalism. We reveal how a performance management system was developed over four stages, with each stage facing different institutional pressures. The study makes two contributions. Firstly, it demonstrates how different phases of development of a performance management system are influenced by different institutional pressures and how these pressures interact to bring about change. Secondly, the study illuminates the discursive and non-discursive strategies used by agents in a highly institutionalized environment in order to develop the system and gain legitimacy for it. The study complements recent interest from neo-institutional theory to understand how agents emerge from their embedded state to contribute to changing institutions.

1. Introduction

This paper is motivated by a need to contribute to the limited studies of performance management systems development in the context of developing countries informed by institutional theory. While significant effort has gone into design of ideal performance management systems (e.g. Broadbent & Laughlin, 2009; Ferreira & Otley, 2009; Kaplan & Norton, 1996), these efforts have largely been outside the context in which these systems could be used. Though considerable work has been conducted to understand how new performance management systems are developed within specific organizational contexts, these efforts have, by and large, not addressed how the new performance systems develop over time in these contexts, the different institutional pressures at play at different times of development, the actors involved in their development and the strategies mobilized by these actors. There are exceptions however, namely, Covaleski, Dirsmith, and Weiss (2013), Jazayeri and Scapens (2008), Modell (2003) and Modell, Jacobs, and Weisel (2007).

Modell et al. (2007), for example, employed a path dependency approach to understand evolution of the management for results approach within the Swedish public sector. Their study illuminates the paradoxes of introducing different

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performance management systems over time, but it does not clearly illuminate the different isomorphic pressures affecting the performance management system's development over time. Modell et al. (2007) identifies various agents involved in developing the different performance management systems, but it does not analyze what strategies these agents use to try and institutionalize these systems. In another study, Modell (2003) analyzed the formation of decoupling between government objectives and the key performance measures developed by university institutions in Sweden over time. His study just like the one before does not analyze the range of strategies employed by actors to change existing institutions nor the isomorphic forces at play during the different stages of the performance management system's development. Jazayeri and Scapens (2008) have analyzed the development of a performance management system over time but not focused on the institutions and agents at the different stages. Thus, the process through which management accounting innovations go through before they become institutionalized in public sector organizations is still not well understood (Covaleski et al., 2013).

These observed limitations of a limited literature have, however, been well addressed by Covaleski et al. (2013) in their study of welfare reform in the state of Wisconsin in the USA. Their study especially identifies different levels of entrepreneurs and the different strategies that they use over time to change the budgeting system in Wisconsin. They reveal how the different interests employ contesting logics in response to attempts to introduce market logic to welfare provision through competitive tendering and performance contracts and how the actual system implemented is a hybrid of market logic and in-house County level government provision logic. This study however implies that market mechanisms and performance contract systems come already formed and does not attend to how they are shaped and reshaped in the process of changing institutions. Besides the limitations identified above, the above studies have focused on developed countries (Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2009, Mimba, van Helden, & Tillema, 2007; O'Donnell & Turner, 2005; Ševic, 2005; Tillema, Mimba, & van Helden, 2010; Van Helden, Johnsen, & Vakkuri, 2008). This is surprising because as observed by Brignall and Modell (2000), Olsen, Guthrie, and Humphrey (1998) and Hood (1995), the incidence and power of stakeholders and therefore their effect on institutions differs between countries, points in time and parts of public sectors.

Our study complements the above studies by analyzing the development of a new performance management system in a developing country context. It provides an exploratory account of the development of a new performance management system in the Thailand public sector, the Performance Agreement Framework. This framework emphasized the setting of objectives for government agencies, measurement of results obtained against these objectives and financial rewards for achieving these objectives. The Thai Government claimed that this system was modeled on the Balanced Scorecard, with multiple dimensions each with its own objectives and key performance indicators. The Thai Government argued that this system was needed in order to make government activities transparent, efficient and effective.

Our study addresses three specific research questions. Firstly, how was the Performance Agreement Framework adopted and modified within the Thai public sector? Secondly, what were the different isomorphic pressures influencing the Performance Agreement Framework's development at various stages? Thirdly, who were the entrepreneurs involved and what strategies did these actors use to legitimize the system and ensure its acceptance?

We focus on one developing country – Thailand – because its uniqueness compared to the contexts earlier studied might provide useful insights into how institutions change. Thailand has a strong centralized government, an influential traditional monarchy and a highly institutionalized public sector, which provides an opportunity to understand how actors can rise to challenge and change embedded institutions. The status of the much loved King Rama 9 who is also seen as a symbol of good governance in parallel with the Thai bureaucracy provides a unique context for understanding how a new system might be developed. The Thai bureaucracy has in recent years been characterized by instability amid claims of corruption and incompetence. While there is a temptation to assume that strong centralized governments would be able to impose their will, the literature suggests that managers in the public sectors of strong centralized governments might have less leeway in interpreting and influencing government regulations compared to those in the more devolved states such as the USA (Dobbin, 2009). This situation has led Covaleski et al. (2013) to suggest that instead of placing emphasis on the role of institutional entrepreneurs, managers in strongly centralized governments might instead play a cultural entrepreneurial role in public sector transformation.

Thailand is also unique because like that of other Asian countries, it is a shame-prone culture, which leads to a greater tendency to hide or prevent the disclosure of adverse information (Velayutham & Perera, 2004). Policy makers were in fact cognisant of the fact that the Thai public sector had different norms from those of the developed countries. Thanasankit and Corbitt (2000) for example argue that, "Thais perceive the role of leader as a controller rather than colleague" (p. 7). Moreover, Thais usually avoid conflict and it is therefore difficult for staff lower in the organization to contradict higher ranked staff (Kosonboon, 2004).

The remainder of the paper is organized into eight sections as follows. In the next section, we outline our theoretical approach. Section 3 explains the study's research method. The context of the paper and especially the early efforts at reform of the Thai public sector are presented in Section 4. We describe the dynamics associated with the introduction of the new performance management system in Section 5. Section 6 analyses the strategies used by institutional entrepreneurs in the Thai public sector to try and legitimize the Performance Agreement Framework. Section 7 discusses the findings while the final section concludes the paper.

2. Theoretical framework

Institutional theory is based on the belief that organizations operate by conforming to societal expectations in order to achieve legitimacy (Meyer & Rowan, 1977). This theory argues that organizations tend to pursue the legitimacy of the field in which they are embedded in order to survive and gain resources (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). Organizations that face similar conditions thus tend to implement similar structures and forms, a process that DiMaggio and Powell (1983) refer to as isomorphism. Three forms of isomorphism associated with the forces driving it are coercive, mimetic and normative isomorphism. The outcome of such legitimating behavior in this theorizing is decoupling and ceremonial display (Lawrence, Suddaby, & Leca, 2009). This theorization however, ignores the role of individuals and organizations as agents of change. Related to this weakness, the theory assumes that the sole aim of organizational change is to seek legitimacy.

This weakness in institutional theory has seen conventional institutional isomorphism refined to include an agency perspective which challenges the notion that organizations are prisoners of their institutional environment (Lawrence et al., 2009; Suddaby, 2010). For example, DiMaggio (1988) revised and expanded his and Powell's famous "Iron Cage" paper by including the concept of "institutional entrepreneurship" which recognized the role of actors and agency in institutional theory. Institutional entrepreneurship refers to the 'activities of actors who have interest in particular institutional arrangements and who leverage resources to create new institutions or to transform existing ones' (Maguire, Hardy, & Lawrence, 2004, p. 657). The institutional entrepreneur can be an organization or a group of organizations (Greenwood, Suddaby, & Hinings, 2002) or an individual or group of individuals (Fligstein, 1997; Maguire et al., 2004).

Research on the role of agents has focused on their capacity and how they employ a number of strategies when introducing new practices or structures and ensuring that the practices and/or structures are institutionalized (Lawrence, 1999). Regarding capacity, the research has analyzed the skills and abilities of actors to carry out the changes (Fligstein, 1997). It has been argued that the potential of actors to construct new institutions or transform their existing one depends on their ability to sponsor resources (Beckert, 1999; Greenwood & Suddaby, 2006; Lawrence, 1999), their cooperation and collective action processes (Fligstein, 1997; Hardy & Maguire, 2008; Pacheco, York, Dean, & Sarasvathy, 2010) and how they communicate action (Hardy & Maguire, 2008). In order to explain how organizations respond to multiple demands, Pache and Santos (2010) address the specific response strategies that are systematically used in conditions of conflicting institutional demands, by focusing on organizational agency and choice as micro-level actions. Pache and Santos posit that when different organizations face conflicting institutional demands, they may respond differently depending on the nature of the demand and the internal representation of it, that is, the different groups of actors within the organization and their commitment to and promotion of a particular demand.

Regarding the strategies used by actors, researchers promoting the agentic perspective have also sought to highlight the role of language in understanding how agents instigate and promote change (Green & Li, 2011). This concern has seen an integration of rhetoric theory with institutional theory to explain how social actors use language to shape both the means and the ends of their actions (Green & Li, 2011; Suddaby, 2010; Suddaby & Greenwood, 2005). Green (2004, p. 654) identifies rhetoric as 'the type of instrumental discourse used to persuade audiences, reach reliable judgments or decisions, and coordinate social action'. Phillips, Lawrence, and Hardy (2004) argue that different discourses are associated with different types of isomorphism: normative pressure operates through the countless lectures and seminars of training schools; mimetic actions stem from "directors", i.e. those who are directing the changes and the knowledge about other organizations from texts, such as organizational charts, reports, conversations, and stories; and coercive pressures are also mediated through texts.

The result is that the process of institutionalization does not occur just because of actors, but also due to the accumulations of discourse that "explained, legitimated, validated and promoted it" (Phillips et al., 2004, p. 639). When looked at from a rhetoric perspective, a new managerial practice is promoted by organizational actors supporting the belief that the practice is beneficial (Green, 2004; Green & Li, 2011). New practices do not actually have to be effective, rather, the effectiveness of a given practice depends on how well the organizational actors convince other actors in the organization to adopt and implement the new practice. Once it becomes accepted, it subsequently becomes institutionalized. In addition, language, used in this way as an influential tool, directly relates to the degree of taken-for-grantedness or decoupling issues found in institutional approaches (Green, 2004).

We bring these strands of institutional theory, namely, isomorphism and agency together to understand how a new performance management system was developed in the Thailand public sector. Specifically, we seek to make sense of how isomorphic pressures change at different levels in the development of a performance management system. Previous studies have focused on antecedent isomorphic pressures in the development of performance management systems. We analyze the influence of institutional entrepreneurs in the development of these systems. Though much is now understood regarding how agents use language (discursive strategies), not enough is understood about their use of non-language mechanisms (non-discursive strategies) or how they combine both strategies in order to legitimize change in organizations (Battilana, Leca, & Boxenbaum, 2009). In this study we draw on these perspectives to analyze the Thai government's decision to develop the Performance Agreement Framework for its public sector entities.

3. Research method

We used a qualitative approach to collect and analyze our empirical data. Data were collected from two primary sources: archival documents and interviews. Our major source of archival empirical data was internal organizational documents, namely internal memos, minutes of management meetings, internal letters, performance reports, operational and strategic plans, and other accounting statements. Published data were obtained from organizational websites, annual reports and government departments' websites. Official documents were summarized using a document summary form which included the name of the document, the administrative department associated with the document, and a brief summary of the contents and the significance of the document.

The second primary source of data was a series of interviews with four executives in the two departments which were involved with the decision[1] and development of the Performance Agreement Framework for Thai government agencies, namely, the Office of Public Sector Development Commission and Office of Civil Service Commission. We also interviewed two senior managers of Thai Rating and Information Services (TRIS) Corporation, the consulting firm undertaking evaluation of the performance management system.[2] There were two stages of interview data collection: the pilot stage and the main stage. In the pilot stage, the first-named author interviewed senior staff from the OPDC and the OCSC to get background information of the new performance management system in the Thai public sector. Based on the pilot study findings, the pilot study interview guide was revised, and the main study data collection methods were designed. Collecting data in the pilot study enabled the researcher to fine-tune the methodology and theoretical framework based on this initial data. In the main stage, the researcher further interviewed these senior staff from the OPDC and the OCSC but also two senior staff from TRIS Corporation, the consultant tasked with evaluating the performance system.

On average, the interviews lasted 45 min to 1 h. Interview questions focused on how and why the Performance Agreement Framework was developed. The interviews were conducted in the Thai language and first transcribed in Thai. The data were then translated into English for analysis by the researcher. All interviews were tape recorded and transcribed after the interview. Transcriptions were given back to the interviewees for their review and comments. Some interviewees moderated their comments and also added clarification to their comments.

The data were initially coded based on the theoretical framework. The codes were continuously refined as emerging themes and phrases appeared in the data as the research continued. Context charts showing administrative structure and reporting relationships were supplemented by the addition of informal relationships across departments and organizations. Data were also charted by year, for example, significant historical events were organized to show the sequence of events at the governmental and departmental levels. Also, the frequency of significant themes and neologisms in official documents and web sites were charted by year and organization.

Making sense of all these data was accomplished by identifying recurring patterns and themes throughout the transcription of data and official documents. We sought to match similar themes in the pilot, formal and informal interviews and compared them to see whether there were any differences. We specifically sought to understand what interviewees had said at different interviews and how it corroborated or contradicted each other. Preliminary conclusions were drawn and then alternative explanations were considered to see if they were supported by the data. If an alternative explanation was supported by the data, further analysis was conducted to confirm or disprove the explanation. This process was repeated several times for the case study so that the empirical data formed the basis for the conclusions.

4. Background to reform of performance management in the Thai public sector

Before the Performance Agreement Framework, there was only one system in use to track performance of the Thai government agencies, which was broadly named the traditional line-item budgetary system. The system was introduced following enactment of the Budget Procedure Act in 1959. This budget management system was highly centralized and was under the responsibility of the Bureau of Budgets (Blöndal & Kim, 2006; Dixon, 2005). It was based on a detailed list of line items which became the basis for allotment of funds to various government agencies and also served as a control system for government expenditure based on inputs by providing information on how much was spent and how it was spent (Mokoro, 1999).

The line-item budget system came to be considered as suffering from several limitations. Firstly, it could not enable analysis of whether expenditure items had increased or decreased compared to the previous year's budget and thereby controlling expenditure was not undertaken. Secondly, the system did not reflect the relation between resources allocated and the outputs and outcomes accomplished by the agencies making an evaluation of performance difficult (Blöndal & Kim, 2006; Chaluemmeeprasert, 2001). These constraints meant that the government had limited control over the budget in accordance with the policies set forth (World Bank, 2000).

[1] The two government departments, namely Office of Public Sector Development Commission and Office of Civil Service Commission, are responsible for developing various public sector policies for the Thai government. Two of the interviewees were senior officers from the Office of the Civil Service Commission: namely, the Deputy Secretary-General and the Head of Workforce Policy and Management Center. Two were from the Office of Public Sector Development Commission, namely, the Executive Director of Monitoring and Evaluation Bureau and the Senior Advisor for public sector development.

[2] The two were consultants evaluating the reform program, namely, the senior vice president, TRIS Cooperation Limited and the Senior Analyst, TRIS, Evaluate Government Agencies.

The Thai Government introduced the Planning-Programming-Budgeting System (PPBS) in the fiscal year of 1982 in the hope of addressing the above weaknesses. The Government sought to use the PPBS to focus on how government initiatives were achieving their objectives or goals (Lorsuwannarat, 2002). In theory, the PPBS system places emphasis on the linkage between budgeting and planning, but in practice the result resembled the integration of the line-budgeting system and the PPBS (Lorsuwannarat, 2002). Control of budget disbursement still strictly followed the line-item budgeting system. The budget continued to be allocated between overlapping project proposals on the basis of negotiations between the government agency and the Bureau of Budgets, instead of a careful consideration of what were the most appropriate initiatives that should be funded (Chaluemmeeprasert, 2001). Many incremental initiatives which had not been budgeted for were nevertheless approved by the Bureau of Budgets. The use of the PPBS for budget planning by the Thai government resulted in greater dependency on the discretion of the Bureau of Budgets rather than taking into account the relationship between project plans and budget proposals (Chaluemmeeprasert, 2001). This situation had adverse effects on several Thai government agencies. There was unwillingness on the part of government agencies to take responsibility for the quality of their work. Government agencies tended to extend the time to complete projects in order to obtain more funds, regardless of need, cost or redundancy of the project (Chaluemmeeprasert, 2001).

The problems with these two budgeting systems led to decentralization of budget administration to the heads of Thai government agencies and state-owned enterprises in the period 1990–1995. Under the decentralized system, agencies were required to manage their budget allotments and be held accountable for the results (Bureau of Budget, 1999). However, the main obstacle to change remained the Bureau of Budgets which still emphasized control roles and functions (Blöndal & Kim, 2006). This conundrum typifies resistance to improving accountability in a highly centralized budget system like that which existed in Thailand. It is against this backdrop that the Thai Government developed the Performance Agreement Framework, details of which follow in turn.

5. How the Performance Agreement Framework was developed

The 1997 Asian economic crisis adversely affected both the public and private sectors of Thailand (Pananond & Thitinan, 2010). The crisis became an entry point through which external institutions, especially the World Bank, exerted pressure on the Thai Government to transform the Thai public sector in line with the tenets of New Public Management (Hood, 1995). Multilateral lending institutions were able to exert their influence by tying specific reforms or conditions to loans availed to the Thai Government. This crisis however, became associated with attempts at more comprehensive change in the Thai public sector including the development of the Performance Agreement Framework. Our analysis above however, reveals that elements of the Performance Agreement Framework preceded the Asian Crisis and were part of the Thai Government's attempts to shift government financial management from input to output-outcome based controls. But even subsequently, the Performance Agreement Framework proceeded in stages with each stage influenced by different isomorphic forces. These stages are outline in Fig. 1.

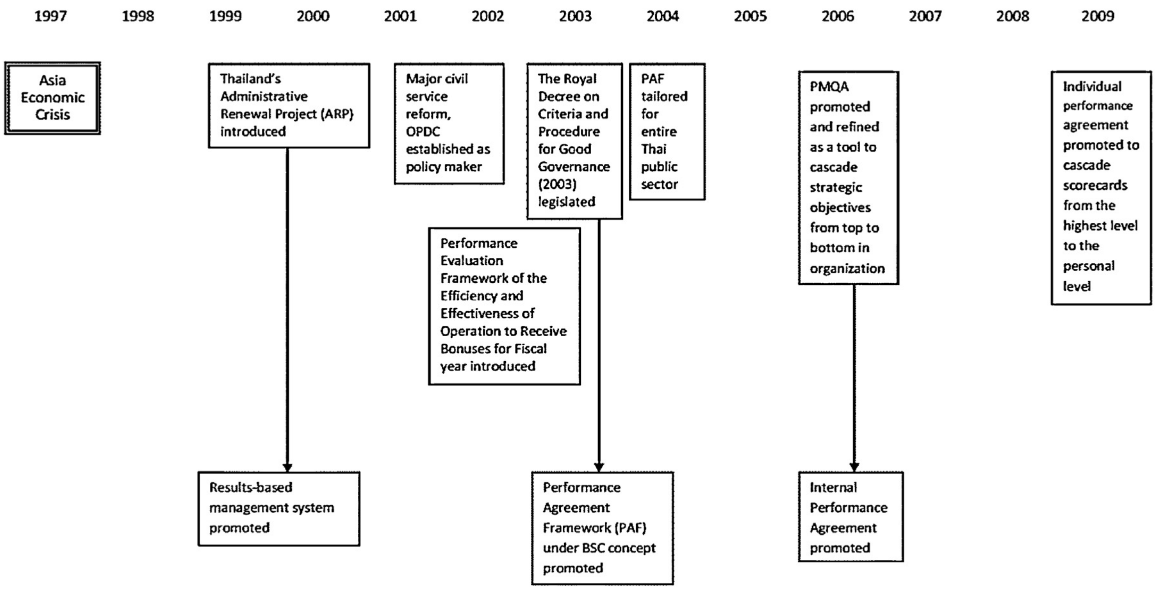

Fig. 1. Development of the Thai Performance Management System.
Source: Developed by the researcher based on archival data.

In the following subsections, we analyze the different isomorphic pressures and the different actors at each of these stages and the strategies they employ in order to advance this framework and to forestall any resistance to it.

5.1. Stage One: Development of the Results-Based Management System: role of lending agencies and a reluctant entrepreneur

This stage was marked by the confluence of a number of institutional forces: international lending agencies, the public sectors of Western countries, and a rather reluctant institutional entrepreneur, the Office of Civil Service Commission. The stage also reveals the strategies employed by this entrepreneur to try and influence government departments to adopt the Performance Agreement Framework. The international lending agencies applied coercive pressure to compel the Thai Government to reform the public sector. Their main strategy was tying loans to specific reform conditions. The first of these pressures came from the World Bank which funded a project known as the Budget Modernization Management and Public Expenditure Review. Some of the budgeting reforms under this project included changing the budgeting system from the PPBS to a performance-based budget system (PBBS) where resource allocation would be tied to strategic plans and identified policy priorities.

The second project, which was of greater relevance to Performance Agreement Framework, was the Administrative Renewal Project (ARP), which received generous funding assistance from the Economic Management Assistance Project of the World Bank (Dorotinsky, 2011). The Office of Civil Service Commission was assigned responsibility for this project, which marked a first attempt to constitute an institutional entrepreneur for the Performance Agreement Framework. The project required the Thai public sector to focus more on measurable outputs and outcomes, and transparency and responsiveness. Similar to most of the Asian governments, these conditions resulted in the introduction of a results-based management system in 1999 (Koike, 2013). The stated purpose of the Administrative Renewal Project was to promote efficiency, effectiveness and assessment in the Thai civil service. To achieve this purpose, the Administrative Renewal Project stipulated five components, namely: introducing a results-based management system and a new government organization framework, rightsizing the civil service, improving human resources management and embarking on a senior executive development system. The rationalities and focus of reform of the two loans seems to be similar to those of New Public Management (cf. Hood, 1995).

The coercive pressure exerted by the international lending agencies seems to have engendered entry of another isomorphic pressure, namely, mime. In response to demands to reform the public sector, Thai policy-makers embarked on several study tours of both public and private sectors in developed countries including the United States, the United Kingdom, Australia and New Zealand. The policy-makers were especially interested in the United States Government Performance Review Act 1993 and the United Kingdom's Public Service Agreements 1993[3] both of which prescribed results-based management systems. These tours provided the Thai Government with an opportunity to mimic reforms in countries that were already deemed successful, thus conferring legitimacy on its own reforms. Specifically, Western lending agencies had exerted coercive pressure on a developing country compelling it to mimic the practices of their own countries.

A question which has been posed by some researchers is whether developing countries adopt New Public Management in its totality (Polidano, 1999). We found that the Thai Government adopted a framework, which it claimed was modeled on the Balanced Scorecard (Dorotinsky, 2011). The Office of Civil Service Commission developed a concept that included all the important financial and non-financial perspectives that a government agency would be required to respond to. These perspectives, according to interviewees, were considered necessary to produce a performance management framework. This concept is summarized in Table 1.

These perspectives were collectively known as a results-based management system, which was expected to contribute to monitoring and evaluating the performance of the Thai public sector. Within each perspective, critical success factors, KPIs and targets according to each KPI were set on an annual basis. Reports were produced to allow comparison between actual and target performance.

The Government sought to use this new system as a results-based approach for evaluating the performance of Thai government agencies. The policy-makers were however, careful to clarify that they did not copy these systems in their entirety, but instead sought to adapt them to the Thai public sector, arguing that this approach yielded the most tangible results. The Deputy Secretary-General of the Office of the Civil Service Commission noted that "the performance evaluation systems applied in developed countries are prototypes. We observed those countries' operations and endeavored to adopt and retain components that are useful and suitable in our country". The reference to use and suitability suggests that even when mime occurs, not every element of the innovation will be adopted. Instead, in Thailand at least, the Government attempted to adapt these technologies to its conditions, explaining the variability in NPM observed by Olsen et al. (1998). On the other hand, seeming to adopt systems which are widely accepted confers legitimacy on the Government, although the extent of adoption might be in question.

The Office of Civil Service Commission employed two strategies in order to diffuse implementation of the Results Based Management System. Firstly, the Ministry of Commerce and the Department of Insurance were selected as sector level

[3] The United States Government Performance Review Act 1993 required government agencies to develop an accountability system based on output and outcome measurement while the United Kingdom Public Service Agreements 1998 described how targets were to be accomplished and how performance against these targets would be measured.

Table 1
Four perspectives of the results-based management system (RBMS) (OPDC, 2004b).

The government organization must be able to respond to the following issues:	
Perspective (what)	Measures (how)
External perspective	Customer, government, government concerns
Internal perspective	Knowledge, ability, skill, morale, motivation, organization behavior, and work processes
Innovation perspective	Research, information, technology, information networking and system development
Financial perspective	Economy, cost, resource utility, cost effectiveness, and corruption protection

representatives at the ministry level and department level respectively to pilot the results-based management system. This strategy is interpreted as seeking to create a model which the other agencies could mimic but also as seeking to constitute institutional entrepreneurs within the Government departments. Following this piloting, 79 out of 126 departments voluntarily implemented the results-based management system during the period 1999–2001.

The second strategy that this institutional entrepreneur employed was to incentivize government agencies to implement the RBMS by introducing monetary rewards. The Office of Civil Service Commission sought to do this by introducing a model for evaluating the performance of Thai Government agencies named The Performance Evaluation Framework on the Efficiency and Effectiveness of Operations to Receive Bonuses for the Fiscal Year. This project began with the creation of organizational proposals, including determining departmental goals and objectives as well as KPIs and performance targets. The proposal was then categorized into five perspectives which the Government claimed were based on the Balanced Scorecard concept. This proposal is shown in Table 2. This new Balanced Scorecard-type system was an improved version of the RBMS with redefined dimensions of organizational activities. The key objective of this framework was to promote RBMS, by encouraging all Thai Government organizations to continue making their actions more transparent and enhancing their organizational efficiency and effectiveness. Thai Government organizations which achieved their goals were offered monetary rewards.

The third strategy that The Office of Civil Service Commission employed was to mobilize departments of the Thai public sector to be intimately involved in implementing the system. This occurred at two levels: one, each department was required to submit a self-assessment report to the Office of the Civil Service Commission at the end of the fiscal year. Two, this assessment was verified and commented on by the Audit Committee and the Comptroller General's Department and was then used in the allocation of monetary rewards to eligible departments. Linking incentive compensation to performance management systems is acknowledged to capture employees' attention and motivate them to focus on stipulated measures and targets (Fitzgerald, 2007). In the Thai public sector case, the amount of the reward totaled 4450 million Baht (US$150 million) and was disbursed dependent on the level of accomplishment of targets by organizations. The reward was allocated within the organization by its executive, and the allocation had to be based on simple ground rules, namely, it should be paid as soon as possible once the funds were received, and should motivate individuals to improve their performance. From the policy-makers' viewpoint, the performance evaluation framework encouraged Thai public agencies to systematically develop their performance management system, particularly their data collection and information systems (Boripanthakul, 2006). The ability of The Office of Civil Service Commission to provide incentives is interpreted as reflecting its ability as an institutional entrepreneur to construct institutions (Greenwood & Suddaby, 2006).

The Performance Evaluation Framework on the Efficiency and Effectiveness Enhancement Scheme however, continued for only two fiscal years (2001–2002) because policy-makers did not understand it and also because of resource limitations. Specifically, the Office of Civil Service Commission at that time could not perform the vital function of conducting and enforcing this new tool because its main focus was human resources management in the Thai bureaucracy. The corollary of

Table 2
The five perspectives of performance for the Public Sector Efficiency and Effectiveness Enhancement Scheme (OPDC, 2004b).

Perspective (what)	Measures (how)
Potential development	Government organizations must demonstrate development of human resources, organizational structure, and information systems
Internal service capability	Government organizations must demonstrate improvement in processes, e.g. cycle time reduction, reduction of rules to enhance service efficiency and effectiveness
Financial resource administration capability	Government organizations must demonstrate value for money and the effectiveness of their financial administration and public expenditure
Customer satisfaction	Government organizations must demonstrate the level of customer satisfaction toward their services
Benefit to society and the national	Government organizations must demonstrate the impact and/or potential impact of their core services or core programs/projects on society and the nation

this arrangement was that developments such as the new performance management system were undertaken outside its office hours. The attempt to introduce the Balanced Scorecard concept into the Thai public sector was therefore deemed unsuccessful by the Senior Advisor of the Office of Public Sector Development, who stated that "at that time, Balanced Scorecard know-how did not extend into Thai public agencies. The rules were carried out with very little knowledge of the new tools."

This stage has revealed the isomorphic forces at play in the development of the Performance Agreement Framework, namely, external lending institutions and the Office of Civil Service Commission. The stage reveals how one form of isomorphism, coercion, becomes associated with another, mime. The section however also reveals, that the Thai Public sector visited Western countries and mimicked the Balanced Scorecard in order to secure legitimacy for its reforms, but at the same adapted these mechanisms to its situation, in order to maintain national legitimacy. The stage also reveals the strategies used by one reluctant entrepreneur The Office of Civil Service Commission to promote the new system, namely, use of monetary incentives and intimate involvement of Thai public sector departments. This phase of the system's development might suggest that it was not successful because there was no effective institutional entrepreneur within the Thai Government: the development of a performance framework was peripheral to the core functions of The Office of Civil Service Commission. There was also lack of understanding, which might be indicative of resistance. The following section, however reveals a continuing quest for a new performance management system.

5.2. Stage Two: Establishment of the Office of Public Sector Development Commission (OPDC) and emergence of an effective entrepreneur

Failure by the Office of Civil Service Commission to assume the effective role of an organizational entrepreneur was followed by establishment of the Office of Public Sector Development Commission in late 2002. This Commission was established as a non-departmental government body under the Office of the Prime Minister with responsibility as the main host for the development of the Thai bureaucracy. The Office of Public Sector Development Commission was made directly accountable to the Prime Minister and kept separate from the government's Public Sector Reform Committee. The Office of Public Sector Development Commission took over responsibility for developing performance management in the Thai public sector. The establishment of this office is interpreted as marking the emergence of an effective institutional entrepreneur.

The Office of Public Sector Development Commission was established to support public sector development and undertake other government duties including study, research, monitoring and evaluation of ministries. The other functions included dissemination of data and knowledge, organization of training programs, reporting of data and results, as well as recommending strategic plans and other actions. The goal of the Office of Public Sector Development Commission is "to create networks and cooperate with other organizations and institutions at all levels, performing only necessary tasks. In addition, the Office will seek to collaborate with organizations and institutions both inside and outside the country to achieve sustainable and continuous public sector development" (www.OPDC.go.th).

The Office of Public Sector Development Commission conducted its functions through eight internal units namely: Monitoring and Evaluation, Dissemination and Public Participation, Public Sector Restructuring, Regional Administration Development, Legal Bureau, Office of Secretary General, Research and Development, and the Institute for Promotion of Good Governance (Office of Public Sector Development Commission, 2004a). It sought to discharge these functions by creating cooperative networks with other organizations and institutions in Thailand (at all levels) and outside the country to achieve sustainable and continuous public sector development. We interpret this requirement to cooperate and build networks as providing avenues through which institutional pressures will enter the Thai public sector (DiMaggio, 1988; DiMaggio and Powell, 1991). We suggest the Office of Public Sector Development Commission as institutional entrepreneur would exercise a level of control through which institutional pressures came to exercise influence in the organization (Covaleski et al., 2013).

Moreover, in each government agency a new unit was established to represent the Office of Public Sector Development Commission and convey knowledge and instructions from the Office of Public Sector Development Commission. This unit was also tasked with monitoring and evaluating the performance of its own department and collecting all the documents to be submitted to the Office of Public Sector Development Commission. These new units came to be colloquially known as "Office of Public Sector Development Commission junior". We interpret the establishment of the "Office of Public Sector Development Commission juniors" as an attempt to extend the institutional entrepreneur's influence throughout the Thai public sector through installing partner entrepreneurs within individual departments (Battilana et al., 2009).

The Office of Public Sector Development Commission embarked on this mission by hiring Dr. Tosaporn Sirisampan in 2002, lecturer in Political Science at the highly regarded Chulalongkorn University. As the Secretary-General of Office of Public Sector Development Commission his influence spread throughout the Office of Public Sector Development Commission and Thai government bodies. According to interviewees and internal management reports, Dr. Tosaporn was considered the expert in organizational reform, especially NPM. He published the book *The New Public Administration: Context and Techniques* which is widely read in Thai academia and the Thai public sector. Relating to this, one interviewee commented that "Dr. Tosaporn is the key main actor to initiate the new idea [new performance measurement]". We suggest that his credentials provided an important source of social capital for the development of the Performance Agreement Framework (cf. Battilana et al., 2009).

The Office of Public Sector Development Commission's hand was strengthened to pursue development of a new performance management system through codification of such a new regime into law. This codification of changes to evaluation procedures occurred in 2003 when the Royal Decree on Criteria and Procedure for Good Governance B.E. 2546 (2003) was enacted. Section 12 of that Royal Decree required the following:

> The government agency shall establish, under the rule, procedure and period as specified by Office of Public Sector Development Commission, an independent inspection committee, in order to evaluate the performance of duty of the government agency related to the result of the mission, quality of service, pleasure of customers and value for money.

The Decree required all Thai public agencies to take responsibility for measuring the results of their actions to promote governmental efficiency and effectiveness through improving performance measurement. We interpret this codification as conferring immense powers on the institutional entrepreneurs to develop a performance management system and diffuse it throughout the Thai public sector (Battilana et al., 2009).

The Office of Public Sector Development Commission played a key role as an institutional actor (DiMaggio, 1988) in persuading government agencies that implementing the Balanced Scorecard concept in the Thai public sector would benefit both the agencies and the public. We will revisit how this important actor sought to persuade members of the Thai bureaucracy and the Thai public that development of the PA was necessary in Section 6.

This stage of our analysis reveals how the Government decided that to bring about effective development of a new performance management system, it needed to install an effective entrepreneur and then codify its position in law. The main isomorphic pressures at this point were emanating from the institutional entrepreneur and the coercive forces of the law. The institutional entrepreneur was able to exercise coercive powers over Government departments by virtue of this law and from the agency of Dr Tosaporn who had glowing credentials from the university sector. The organizational entrepreneur sought to extend its reach through installation of "junior" entrepreneurs throughout the Thai public service.

5.3. Third Stage: Development of the Performance Agreement Framework

This section reveals the efforts by the institutional entrepreneur to refine and extend the Results Based Management System developed in Stage One which was based on the Balanced Scorecard. We however saw that this framework became perceived as too complex and difficult to understand and utilize by the Thai public sector (Boripanthakul, 2006). This framework was revised to be in line with the Royal Decree on Criteria and Procedure for Good Governance B.E. 2546 (2003) and a third generation Balanced Scorecard-based performance management design was instituted to promote a framework to evaluate performance, which subsequently came to be known as the "Performance Agreement Framework". The change of name to "Kam Rap Rong Karn Pa Ti Bat Rat Cha Karn" or Performance Agreement Framework was informed by the view that implementation of the full version of the Results Based Management System based on the BSC concepts would cause more confusion for the agencies concerned. It was expected that the new name would be easier to remember and accept because of the belief that it was contextualized. This framework was based on the Balanced Scorecard in some aspects which were then revised to more adequately reflect the Thai administration context. This adaptation even to the point of coining a new name is interpreted as a response to national isomorphic pressures emanating from the Thai context which seemed to demand that borrowed innovations be changed to incorporate this context. But at the same time, it appears to be a strategy aimed at forestalling resistance to change, evidenced by claims that the Balanced Scorecard was too difficult to understand.

The framework consisted of four perspectives each assigned a weighting and a goal, as shown in Table 3.

The specific performance indicators, weights and targets for all perspectives except the first, were assigned by the Office of Public Sector Development Commission for all government agencies. These were reviewed and revised on an annual basis. For example, perspective two, quality of service, consisted of a benchmark for each government agency and indicated best practice in service delivery that provided the fullest satisfaction to the public. Satisfaction was measured by the National Statistical Office using a standardized method. Perspectives two, three and four had some indicators that were not specified by the Office of Public Sector Development Group, but those indicators were approved by the cabinet and were specific to particular issues. For example, all government agencies were required to show improvement in the level of success in the implementation of measures to prevent and combat corruption, or in the implementation of energy saving measures. These indicators were included in perspectives two, three and four to compel all government agencies to address issues of corruption and energy efficiency. The indicators were modified on a yearly basis when satisfactory results for previous implementations of these measures were obtained, so as to encourage continuous improvement. As stated by the Senior Advisor of Public Sector Development, Office of Public Sector Development Commission:

Table 3
Performance Agreement of the Thai Public Sector (OPDC, 2004b).

Perspective	Goals	Weighting
Effectiveness of mission	Work effectiveness and completion of goals and missions of organization	50
Quality of service	Quality of public service based on public satisfaction survey and transparency of public administration	10
Efficiency of operations	Efficiency of work process based on promptness, time and resource reduction in service delivery	10
Organizational development	Organization's readiness for change based on human resource management, knowledge management, information technology and change management	30

> The government wants to require government agencies to pay attention to some special subjects such as improvement in the elimination of corruption or in power saving. Therefore, some indicators have been developed as an impetus to government agencies through our evaluation framework.

In contrast, perspective one was to be dependent on each organization's context. The Office of Public Sector Development Commission required all government agencies to formulate their own strategic plans. The Office of Public Sector Development Commission set up a broad framework that all government agencies were required to use in order to accomplish goals according to the ministry's action plan or the cluster's goal, but detailed indicators were determined in accordance with each government agency's context of operation, including its mission, vision and strategies.

The Office of Public Sector Development Commission gave government agencies the opportunity to negotiate the appropriate indicators, weights and targets with an Office of Public Sector Development Commission committee. This committee consisted of retired government officers, noted specialists and delegates from an external consultancy as well as the TRIS. The first year was a learning process with relatively easy targets, but with each subsequent year, the targets became more difficult to reach because the negotiation teams were more stringent in their demands. The aim of this gradual introduction was to motivate the agency officials to work on those targets since they were easy to achieve and to allow the officers to understand the new system. This was also done to reduce resistance to the new system being implemented. Once the bureaucracy began to understand the new system, the targets were gradually increased to challenge the agencies to achieve them. This change was expected to improve benefits for the public through more effective operation of the bureaucracy. As the bureaucracy improved at working with the new system, more of the BSC concepts were adapted to the new system. One of the key ones was directing the departments to prepare a strategy map and cascade the KPIs down to the individual level.

The performance indicators were measured on a five-rating scale, where 5 = 'signified excellent', 4 = 'good', 3 = 'standard', 2 = 'needs further improvement', and 1 = 'poor'. Government agencies were to be responsible for monitoring and self-assessing their own performance and for creating performance reports at 6, 9 and 12 month intervals, which were summarized for the Office of Public Sector Development Commission via a specially designed computer program. External evaluation was included at this stage. TRIS, an external consulting firm, was contracted to evaluate and approve the documentary evidence submitted by the government agencies.

At this stage, this Performance Agreement Framework more closely mirrored the Balanced Scorecard (Kaplan & Norton, 1996) compared to the previous one with performance measures containing a multi-dimensional framework using both financial and non-financial measures. The Performance Agreement Framework did not however completely mirror the Balanced Scorecard because the Office of Public Sector Development Commission introduced what it saw as the easiest part of the Balanced Scorecard but which would lead to performance improvement for the agencies while giving them the opportunity to learn this new system. Therefore, between the fiscal years 2003 and 2006, the Performance Agreement Framework became simply a set of KPIs used to measure the performance of the government agencies and not linked to the strategic plans of government agencies:

> The Balanced Scorecard type performance management framework in the Thai public sector was introduced as KPI scorecards, beginning from what will be measured and how to measure, rather than as a strategic scorecard.

From the interviewees' viewpoint, the Performance Agreement Framework was often known as a "New set of KPIs", used to evaluate the organization's initiatives and actions on four perspectives. At that stage it did not seem possible for the new performance management system to act as a tool for communication and for articulating with the corporate visions and strategies.

This partial implementation did not however, stop the Office of Public Sector Development Commission from promoting the new performance management system internationally, such as claiming at the Asian Public Administration Reform Forum in 2006 that the Thai public sector had adopted a modern management innovation similar to the Balanced Scorecard as the core concept in evaluating performance (Office of Public Sector Development Commission, 2004b). We interpret this promotion as part of an effort to seek international legitimacy (DiMaggio & Powell, 1983). The policy-makers perceived this Balanced Scorecard-based Performance Agreement Framework in its primary adoption as suitable for application in the context of the Thai public sector because it was concordant with the new values of Thai public organizations in a new era, and could be validated by stakeholders and citizens in general (Boripanthakul, 2006). This framework enabled Thai public organizations to close the performance gap between previous performance measurements and meet the needs of policy-makers to improve efficiency and effectiveness in the Thai public sector.

The main institutional drivers in this stage were the Office of Public Sector Development Commission, the institutional entrepreneur, and TRIS, as a source of normative pressure. The other was the consultancy firm Arthur Andersen which was instrumental in recommending integration of the Balanced Scorecard concept into the new performance management system. Professor Robert Kaplan was invited in 2004 to give a lecture on "Extending the Balanced Scorecard to meet the New Strategy Alignment Challenge". That lecture drew 1000 attendees, consisting of the top administrators from both private and public sectors. These actors are interpreted as working in tandem in order to bring about a new performance management system to the Thai public sector. The renown of Kaplan and Andersen Consulting provided an important source of social capital (Battilana et al., 2009) for legitimizing the Performance Agreement Framework within the Thai public sector.

5.4. Fourth Stage: Refining and extending the Performance Agreement Framework (2006)

This stage witnessed the consolidation and continue evolution of the Performance Agreement Framework as the Government sought to make it more effective and extend its reach. This stage is also marked by a bolder reference of the Performance Agreement Framework as a Balanced Scorecard. The stage also reveals the multiplication of agents in the development and implementation of the Performance Agreement Framework. The first such evolution was the *introduction of self-assessment*, which was introduced as one of the KPIs of the Performance Agreement which sought to force Thai government agencies to improve their managerial processes (Office of Public Sector Development Commission, 2008). This was done in 2006, when the Thai Government introduced the Public Sector Management Quality Award (PMQA). This award originated from the concept of the Malcolm Baldrige National Quality Award (MBNQA), which is the prototype for almost 70 national awards world-wide. This award's criteria for performance excellence (CPE) required the use of self-assessment as a basis for a high-performance management system (Office of Public Sector Development Commission, 2008). The introduction of the MBNQA, an international performance system, is interpreted as a case of mimetic pressure and as further aimed at obtaining international legitimacy for its new performance management system.

The Office of Public Sector Development Commission promoted the criterion of self-assessment as a basis for encouraging Thai government agencies to meet international standards and to improve their managerial processes. Self-assessment criteria were evaluated along seven dimensions: The first was leadership, which assessed how the senior leader in the organization addresses organizational values and directions, and how the organization conveyed governance to the public and community. Dimension two, strategic planning, assessed how the organization develops its strategic objectives and action plan and how they are measured. Dimension three, customer and market focus, assessed how the organization manages the requirements and expectations of service receivers as customer service. Dimension four, management analysis, assessed how the organization manages and improves its information and knowledge management. Dimension five, human resources, assessed how the organization develops employees' learning and motivation in alignment with the overall organizational objectives. Dimension six, process management, assessed how the organization designs and improves key aspects of its processes. Dimension seven, organizational performance results, assessed how the organization carries out improvement in key areas such as customer satisfaction, human resources, governance and social responsibility.

The second evolution occurred in 2006 when the Performance Agreement Framework was further refined to enable it to become a tool to communicate organizational strategies from the topmost level down to the lowest level. This was formulated through introduction of the Balanced Scorecard Internal Performance Agreement, which is a commitment between the head of a government office and the Division Office Director to deliver agreed organizational objectives. The main aim of this agreement was to require every division/agency to develop its own scorecard, based on objectives and measures that would allow the organization to attain the highest level on the scorecard. Every agency was required to formulate its mission, value, vision, strategic issues and measures, and then convey these developments clearly to the lower level. The Internal Performance Agreement of the organization contained the objectives, initiatives, targets, weights and scoring criteria for each unit.

The third evolution occurred in 2009 when the Office of the Civil Service Commission whose responsibilities now focused on the human resources aspect of individual government officers, sought to extend the Balanced Scorecard method starting from an organization's top level, down to the individual employee level, so as to measure the performance of every civil servant and employee. The Office of the Civil Service Commission's expectation was that government agencies would link the individual employee scorecards with the organization's highest level scorecard. It was expected by Office of Public Sector Development Commission senior executives that each employee would follow and use the Balanced Scorecard concepts to contribute to the overall achievement of organizational goals. Results obtained from these individual scorecards would be linked to each employee's salary compensation, promotion and retention. It was hoped that this linkage, in turn, would motivate civil servants to focus their interests more on organizational strategy and overall organizational goals (Interviewees at the Office of Public Sector Development Commission).

This stage was marked by the confluence of two key isomorphic pressures, namely, the organizational entrepreneur who kept on developing and refining the performance system and mimetic pressures leading to integration of the Malcolm Baldrige National Quality Award with the Performance Agreement Framework. The adoption of this Award system enabled the agents of the Performance Agreement Framework to be multiplied by mobilizing individual employees to engage in self-assessment. We suggest that involvement is one way of building institutions. This development brought in the reluctant entrepreneur – the Office of the Civil Service Commission – to extend the Performance Agreement Framework to each and every one employee thus behaving like an ally of the Office of Public Sector Development Commission. The ability to get the support of an ally such as Office of the Civil Service Commission is interpreted as significant in attempts to institutionalize the Performance Agreement Framework (Battilana et al., 2009).

6. Entrepreneurs' strategies in development of the Performance Agreement Framework

This section seeks to understand what strategies the Performance Agreement Framework's main entrepreneur, the Office of Public Sector Development Commission employed in order to forestall resistance, secure its legitimacy and advance development of the Performance Agreement Framework within the Thai public sector, and as we shall see, the wider Thai public. This analysis responds to calls to study how entrepreneurs mobilize resources to bring about change

(Battilana et al., 2009). The issue of strategies is important in this context because as we indicated at the beginning of this paper, the stated aims of the Performance Agreement Framework potentially collided with the highly institutionalized Thai bureaucracy. There was concern that these institutions may pose difficulties in the adoption of a new system that advocates less hierarchy and a flatter organizational structure such as the Balanced Scorecard:

> [The] BSC is very beneficial for improving organizational performance, but [the] Office of Public Sector Development Commission should be aware of the norms in the public sector in our country. Otherwise, it will lead to stress on performers, like dressing a large person in too small clothes.

These cultural differences might explain somewhat the allusions to resistance that were made by our interviewees who said for example that the public servants could not understand the Balanced Scorecard. Drawing on lack of understanding has been highlighted in the literature as suggesting resistance. We found that the entrepreneur used the following strategies, namely, mobilizing national and international experts, using highly visible forums including popular media and employing persuasive discourse. This way the Office of Public Sector Development Commission was able to meet the conditions of being an entrepreneur ala Battilana et al. (2009).

During the most important part of the introduction process of the Balanced Scorecard to government agencies, the Office of Public Sector Development Commission hired experts from universities and private consulting firms to consult with these agencies. Some of these experts were international: for example we have highlighted the role of Prof Robert Kaplan and his presentation in Thailand. The other was the consulting firm Arthur Andersen which recommended linking the Balanced Scorecard with the Performance Agreement Framework. This international cast of high profile experts lent the Office of Public Sector Development Commission the legitimacy it was seeking to persuade various stakeholders that the Performance Agreement Framework was not only good but also necessary for Thailand.

The most high profile Thai expert as we indicated in Stage Two was Dr. Tosaporn Sirisampan who became the head of the Office of Public Sector Development Commission and again lent his credentials to not only push the development of the Performance Agreement Framework but also to accord it intellectual legitimacy. More experts were hired and embedded within each government agency to provide training and mentoring to government officers:

> Furthermore, we hired a private consultant to monitor and solve the misunderstandings of concerned officers. Each agency has their own private consultants, and if they do not understand the new system at any point, they can contact their consultant during office hours.

The experts sought to address one of the obstacles observed in Stage One, namely that the public officials did not understand the Balanced Scorecard:

> We need the experts who are reputable and knowledgeable enough to explain it to various official agencies. Our organization (OPDC) does not have sufficient capacity to be able to explain the system to all the government agencies. The new system can enhance the performance of government agencies. Thus, the suggestions of the experts from the university or private sector are more powerful in introducing the implementation of the Balanced Scorecard. This is the best way to persuade official agencies to accept the new system.

This quote suggests that experts were expected to not only educate but also persuade, suggesting a rhetorical use of language (Green, 2004). The Executive Director of Monitoring and Evaluation Bureau, Office of Public Sector Development Commission explained that:

> . . .they must be people who are eloquent in speech. This is because most of the officers are not familiar with the system and they believe that changing the system will cause complications in practice. If we cannot select the right person who can give a clear explanation, resistance to the system will cause a failure of the OPDC in this matter.

These experts were thus chosen because of their perceived ability to use their expertise rhetorically. The policy-makers believed that persuasion could forestall resistance to the new system and grant it legitimacy. The reputation of these experts was also important in securing legitimacy for this new system. These experts as indicated were embedded within the public agencies where they were able to become active agents in the promotion of the Performance Agreement Framework. But at the same time, the experts were deployed at various public forums where they were able to appeal not only to the Thai bureaucracy, but to the public as well.

The Office of Public Sector Development Commission held a rotating series of information seminars that operated more than 20 times a year during the first 3 years of implementation. These would be run for individual agencies, switching between them, and provided an explanation of the new system by specialists in this field.

In 2007, the Office of Public Sector Development Commission mobilized officers who were knowledgeable in the new performance management systems to a traveling clinic road show which went from agency to agency to provide consultancy advice to the relevant staff in all government departments. The clinic road show sought to demonstrate the importance of the new performance management system for good governance and to educate the officers on how it works. This approach however also sought to dramatize the importance that the government attached to it and make it visible and popular to the public.

The Office of Public Sector Development Commission made the TV series "Move Forward... Development of the Bureaucracy," which was broadcast on Thailand's Channel 11 between 9 and 10 pm for 3 years. It was an interview style show where discussions between the host and interviewees focused mainly on the development of the bureaucracy in Thailand. One of the topics of discussion was "Step into the organization of excellence". The Office of Public Sector Development Commission and Channel 11 invited speakers who were project consultants for the Office of Public Sector Development Commission to discuss the main issues regarding strategic management. This was relevant, at that point in time, because most of the public organizations needed to become active in applying the Balanced Scorecard. Other discussion topics in the television program included "What is the strategic map?", "How important is strategic management?", "Procedures and the process of strategy mapping", "Issues to be aware of in the preparation of the strategy map", "The advantage of the creation of a strategy map", "The Balanced Scorecard tool and set of indicators (KPI)", "Applying the Balanced Scorecard in government agencies" and "The benefits of the Balanced Scorecard".

The Office of Public Sector Development Commission introduced interactive answering service devices linked with telephone and website channels to provide information about the new performance management system. Through this service knowledgeable administrators were able to answer officer queries in real time. The Office of Public Sector Development Commission formed an academic collaboration with the National Institute of Development Administration (NIDA) and developed a set of tools called the "Self-Learning Toolkit". These were distributed with a handbook for government agencies as self-learning tools. These documents served as a pedagogical tool to make it easy for people to learn about the new performance management system:

> We made the handbook about the new system in a colorful booklet. We also have the new system demonstration in a form of cartoons and graphics, to make it easier to understand and read. The handbook is also being sent to all government agencies, so they can understand the new system any time if they want to.

The use of color, graphics and cartoons sought to combine entertainment with serious learning of the Performance Agreement Framework and may also be viewed as seeking to popularize the system to the public. And as stated in the handbook itself:

> The purpose of the self-learning tool kit is to help officers and the public to have a better understanding about the subject of strategic management and for it to be more widely applied, including the ability for it to be used for work and practice. Focusing on the parts that are easy to understand, the reader can learn on their own.

The toolkit drew on the principles of adult learning described by Kolb (1984) and by Bloom, Engelhart, Furst, Hill, and Krathwohl (1956) Taxonomy of Learning, such as the adult learning process and the process of learning via a sequence, to ensure that the toolkit would enable learners to learn on their own and could bring this knowledge to practical implementation of their own goals.

Perhaps more importantly, the entrepreneur rhetorically deployed discourse in order to appeal to different facets of the Thai people's life (cf. Green, 2004). The Office of Public Sector Development Commission appealed to the logos (Green, 2004) by seeking to demonstrate that the Performance Agreement Framework would contribute to improvement of the Thai public sector. The Office of Public Sector Development Commission for example argued that the Performance Agreement Framework enabled monitoring actual organizational performance and enhanced organizational members' ability to understand the organization's strategy and to align personal objectives with that strategy by understanding clearly what they were doing and how it was helping the organization to achieve its objectives. They argued that Performance Agreement Framework also enabled the operations and policies of divisions to head in the same direction and helped organizations to identify scorecards which represented the crucial key perspective of performance. Since this discourse mirrored that of the New Public Management movement, it can be interpreted as a case of mimetic isomorphism whose intention was to confer international legitimacy on the ongoing reforms in the public sector.

The search for this form of legitimacy was evidenced by appeal to the ethos (Green, 2004) using two other discourses: popularity and modernity. The Senior Vice President of the Thai Rating and Information Services (TRIS) for example argued that the Thai Government should adopt the Balanced Scorecard because it was the most popular performance management concept adapted from outside the Thai organizational environment:

> Balanced Scorecard is the most popular scheme among the innovations [seen] and it is accepted as a successful tool in many countries, especially in developed countries. It is a symbol of modernization. Being internationally applied, Balanced Scorecard is therefore the most suitable tool [for Thailand] so far.

The Senior Vice President linked popularity of the Balanced Scorecard to international legitimacy and modernity and therefore suitability. The international consulting firm Arthur Andersen highly recommended the Balanced Scorecard concept ostensibly because it was very popular in the 20th and 21st centuries. The reference to time here linked to another discourse, namely, modernity. There was a confluence between the international lending agencies, international consulting firms, international management Gurus and local consultants with all recommending the adoption of the Balanced Scorecard as a passage to becoming modern. The Executive Director of the Monitoring and Evaluation Bureau of the Office of Public Sector Development Commission also claimed that "having a new management technique like the Balanced Scorecard, the Thai public sector is distinguished as being more modern in our performance".

The discourse of modernity was reinforced when the Office of Public Sector Development Commission subsequently received admiration from international countries which noted that the Thai public sector had modernized through applying this innovative technique as its new performance management system, thereby promoting government accountability and transparency (Office of Public Sector Development Commission, 2006). In the Thai public sector, the Performance Agreement Framework Balanced Scorecard was promoted as a "good" and "modern" managerial practice which improved performance in order to gain stakeholders' confidence as well as recognition from external groups such as neighboring countries and donor agencies. Since the Balanced Scorecard was not being used as expected in theory, and it had not been implemented fully, we interpret the decision to adopt it as indicating a search for legitimacy in the eyes of international actors. The discourse of popularity and modernity appealed to the ethos (Green, 2004) based on a search for international and national legitimacy, i.e., this is *the* thing elsewhere, so let us not be left behind.

The search for legitimacy was not, however, limited to international actors but extended to the Thai general public. The Thai Government argued that the Performance Agreement Framework was a means of providing public happiness. The Office of Public Sector Development Commission sought to persuade public agencies that the Performance Agreement Framework would build the capacity to provide tangible benefits to the public:

> We start by persuading the bureaucracy that the main heart of our work is to develop the capacity of bureaucracy agencies. This is concerned with benefits resulting in public happiness. What is the service that people should gain from us? Yes, there is the quality of our service. A good level of effective service means it is necessary to do things on time and with more streamlining. The people pay tax for us. Thus, bureaucracy must do whatever that provides value for taxpayers. This is a new idea for government officers and they do not feel compelled to take action about service provision for customer happiness, so we focus on cultivating the right intention for the official first.

The reference to happiness is viewed as a discourse that would appeal to the Thai public emotions and therefore gain legitimacy for the new system. The Office of Public Sector Development Commission adopted the use of popular media as pedagogical devices.

The Office of Public Sector Development Commission also sought to link the adoption of the new performance management system to being or becoming a high performance organization. This linkage was achieved through training seminars to disseminate the information provided by the original expert speakers. For example, on January 15, 2007, the Office of Public Sector Development Commission organized a lecture by Associate Professor Pasu Decharin of the Faculty of Commerce and Accountancy at Chulalongkorn University on the topic "The Factors Driving High Performance Organization". He concluded that the Balanced Scorecard is the best tool that helps an organization become a high performance organization. Professor Decharin favorably cited the United States Army as an example of an organization that had successfully implemented the Balanced Scorecard and achieved this high performance goal. By drawing on this example, the Office of Public Sector Development Commission sought to mobilize officers to seek to be as successful as the US Army, a case of legitimacy.

The Office of Public Sector Development Commission also used key value words and phrases to persuade government agencies to implement a Balanced Scorecard-Performance Agreement Framework. These included terms such as "good governance" and more emotionally charged words such "value", "pathos", "happiness", "benefit", "successful", "quality", and "sustainable". The Office of Public Sector Development Commission also used images that provoke strong emotional responses in Thai people to persuade the acceptance of the new performance management system. Many publications included images of King Rama 9 who Thais revere highly due to his perceived love and service for the people. Furthermore, the King and his projects are a symbol of "good governance" – where transparency, accountability and sustainability are modeled – and by including his image it lent strong support for the acceptance of the new performance management system. Drawing on the imagery of such a revered figure might be expected to engender acceptance of an innovation and forestall resistance by according it the legitimacy of the powerful. The institution of the monarchy will be expected to resonate with large segments of Thai society (Battilana et al., 2009).

7. Discussion

This paper suggests that the Performance Agreement Framework was implemented in four stages with each subsequent stage adopting more sophisticated features of the Balanced Scorecard. The study reveals that each of these stages was influenced by different isomorphic drivers. These stages and the isomorphic forces acting at each point are summarized in Table 4.

In the first stage, our conversations with organizational entrepreneurs revealed that although the Performance Agreement Framework closely mirrored the Balanced Scorecard, it seemed to us that it was a detached format without strategic links, more like a set of KPIs. The main institutional influences at this stage were external pressures manifested by the "conditions" associated with the policies of international bodies like the IMF or World Bank (Beckert, 2010). These international bodies are very powerful in exerting pressure on domestic policies of individual countries (DiMaggio & Powell, 1991) and according to institutional theory, external pressures limit organizational choice (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). Uddin and Hopper (2001) found that the World Bank and other international organizations use their financial position to coerce individual countries to change their bureaucratic system.

Table 4
Isomorphic pressures at different stages of Performance Agreement Framework's development.

Stage	Process	Type of institutional pressure
Stage One	Development of the Results Based Management System	• Coercive forces from external lending • Mimicry from visiting Western countries • Mimicry from adopting the Balanced Score Card • National legitimacy and adaptation of the Balanced Scorecard to national needs • Reluctant entrepreneur
Stage Two	Establishment of Office of Public Sector Development Commission	• Installation of an effective entrepreneur • Coercive pressures Codification of entrepreneur's position through Royal Decree • National legitimacy through hiring a renowned don • Extending the entrepreneur's reach by installing "junior" entrepreneurs
Stage Three	Development of the Performance Agreement Framework	• Energized institutional entrepreneur • Normative isomorphism through external consultants TRIS and through the work and lecture of Prof Robert Kaplan
Stage Four	Refining and extending the Performance Agreement Framework	• Organizational entrepreneur who kept on developing and refining the performance system • Mimetic pressures leading to integration of the Malcolm Baldrige National Quality Award with the Performance Agreement Framework • Multiplication of the agents of the Performance Agreement Framework to individual employees to engage in self-assessment • Entry of an ally, the Office of the Civil Service Commission

The influence of these international actors was enabled by the Asian financial crisis. Institutional theory argues that for changes to occur the existing institutions need to be shown as failing and there needs to be a strong external actor able to enforce the new institutions (Beckert, 2010). In the Thai public sector case, the economic crisis highlighted the failings of the Thai public sector to manage the crisis and then donor agencies stepped in to provide much needed credit along with requirements to reform the public sector. From the institutional perspective, the donor agencies are the key sources of coercive isomorphism which is more dominant in times of crises or uncertainty (Carpenter & Feroz, 2001; Mizruchi & Fein, 1999). These agencies were able to force the new performance management system on the Thai Government by imposing conditions as a prerequisite for accessing credit.

The coercive isomorphism associated with this crisis created uncertainty compelling mimicry. Institutional theory argues that in the situation where the best course of action is uncertain, institutional entrepreneurs will mimic a peer that is perceived to be successful, as if their own organizations will then be successful because of the other organization's success (Beckert, 2010; Frumkin & Galaskiewicz, 2004; Mizruchi & Fein, 1999). In the Thai public sector, the new requirements from donor agencies were unknown and so to identify optimal solutions Thai government officials visited several developed countries to observe how they adopted performance management systems in the public sector and then applied those systems as a template. This imitation is a result of the Thai public sector reacting to uncertainty (DiMaggio & Powell, 1983) regarding means and ends (Ashworth, Boyne, & Delbridge, 2009). The copying of best practices from other countries was motivated by disorientation rather than conviction that the new performance management system was superior (Beckert, 2010). In this early stage of adopting a new performance management system, it can be argued that the reason for adopting a new performance management is the desire to gain legitimacy because the new system symbolized 'good governance' (Tolbert & Zucker, 1983). Thus within the Thai public sector, adopting practices that were in use in key Western countries was considered "modern". The crisis also created the field conditions (Battilana et al., 2009) for emergence of an institutional entrepreneur, the Office of the Civil Service Commission to drive the change. The Office of the Civil Service Commission was however, unable to muster the resources needed and therefore did not evolve to become an effective institutional entrepreneur.

The second stage in the development of Performance Agreement Framework was driven by legislation, another coercive mechanism and an effective institutional entrepreneur. From 2003 the Royal Decree on Criteria and Procedure for Good Governance B.E. 2546 (2003) provided the main impetus for promoting change in the Thai public sector. This regulation acted as coercive pressure or "push factor" (Beckert, 2010) on government agencies to implement the new system. This stage was marked by the formation of an organizational institutional entrepreneur, the Office of Public Sector Development Commission, by Royal Decree. The fact that the Thai Government was able to get the new performance management concepts enacted into legislation suggests that the divergent change actors within the Government had the ability to mobilize resources (Battilana et al., 2009). These actors were able to overcome the limitations experienced by the Office of the Civil Service Commission – namely, that its overstretched responsibilities could not enable it effect change – and constitute the Office of Public Sector Development Commission with sole responsibility for developing and promoting the adoption of Performance Agreement Framework in all government agencies. It is the new policy maker who promoted the new performance management system under the name "Performance Agreement Framework" stating that this framework is based on the Balanced Scorecard concept. The field conditions associated with the financial crisis had thus created an enduring actor or group of actors within the Thai Government who were able to overcome institutional obstacles to constitute an effective entrepreneur, the Office of Public Sector Development Commission. The crisis had enabled these actors to overcome the problem of embedded agency (Battilana et al., 2009) by compelling these agents to act to develop a new performance system.

These actors were able to further overcome embedded agency by bringing in a relative outsider, Dr. Tosaporn to drive the changes. Agentic institutionalism suggests that agents do not simply respond to institutional pressures, rather they tend to create divergent change when they have sufficient resources, interest, unique organizational position, and social skills. The movement of Dr. Tosaporn from academia to public service to take up the top role as Secretary-General of the Office of Public Sector Development Commission demonstrated his willingness to participate in reforming the Thai public sector. Furthermore, his social position (Battilana et al., 2009) as a respected academic uniquely placed him to appeal to various stakeholders and thus to legitimate the changes. The Office of Public Sector Development Commission as an organizational institutional entrepreneur and Dr. Tosaporn fulfill the conditions regarding institutional entrepreneurs because they were willing to change their institutional environment, initiate divergent change and actively participate in the implementation of this change (Battilana, 2006; Battilana & D'aunno, 2009). The Office of Public Sector Development Commission was set up with the primary purpose of fostering change within the Thai public sector. The Office of Public Sector Development Commission initiated the change by creating a new holistic performance management system framework and then actively promoting this system to all government agencies.

The third stage was marked by further development of the performance management system through neutralizing some of the obstacles and resistances to it. In response to concerns that bureaucrats did not understand the Balanced Scorecard, the Office of Public Sector Development Commission dropped use of the term and introduced a seeming more friendly one, the Performance Agreement Framework. And instead of seeking implementation of all the dimensions of the Balanced Scorecard, the Office of Public Sector Development Commission handpicked those components which it thought would be initially easy to understand and implement. The Office of Public Sector Development Commission also established low performance targets that were easy to achieve but then adjusted these targets subsequently as the public officers became more attuned to the Performance Agreement Framework. This stage was also marked by entry of normative isomorphism through hiring of TRIS, external consultants, and assigning them responsibility to evaluate the performance of the public officers. Renowned Harvard Business School scholar Robert Kaplan, who co-invented the Balanced Scorecard concept, was invited to give a workshop on the Balanced Scorecard, further legitimizing the system being developed by the Office of Public Sector Development Commission. The other normative pressure came in the form of Andersen Consulting recommending that the Government integrates the Balanced Scorecard with the Performance Agreement Framework. Mobilization of these experts by the Office of Public Sector Development Commission further suggests that it was able to exercise the role of an organizational entrepreneur (Battilana et al., 2009).

The fourth stage was marked by concerted efforts by the entrepreneur to multiply the actors involved in implementation of the Performance Agreement Framework. The Office of Public Sector Development Commission installed agents or "Office of Public Sector Development Commission juniors" within each department to drive changes within these departments. The stage was also marked by employment of consultants and embedding them within each individual agency. The "Office of Public Sector Development Commission juniors", we argue was an attempt to create localized entrepreneurs who will be the change agents in each department. These junior entrepreneurs were to be assisted by the consultants. The other notable isomorphic pressure at this point was mime, in the form of the Malcolm Baldrige National Quality Awards and with it, conferring responsibility on employees for assessing their performance. This form of self-government, we suggest was aimed at interpellating the employees into a network of governing informed by the Performance Agreement Framework.

Battilana et al. (2009) argue that the strategies entrepreneurs employ in order to promote change are not well understood. Understanding these strategies is important because implementing change is resource costly as it requires extra effort on the part of all participants and also extra finances to fund the change (Battilana & D'aunno, 2009). This paper contributes to understanding the strategies used by the institutional entrepreneurs pushing for reform of the Thai public sector. We find that the entrepreneur employed both non-discursive, pedagogical and rhetorical devices (Green & Li, 2011). In addition to the strategies described in the above paragraph, the Office of Public Sector Development Commission gave financial rewards to government agencies who implemented the new performance management system and met the targets set in that agreement. This helped promote the early adoption and reduce opposition to the change. Further, many private consultants were hired to inform, persuade and promote change, and multiple modes of communication were used to assist the change. The experts were hired with an eye not only toward their expertise but their eloquence as well. These experts engaged in prognostic framing (Battilana et al., 2009) by subtly delegitimizing the previous system through promoting the Performance Agreement Framework as based on the popular Balanced Scorecard and being modern. But the choice of these two discourses amounted to motivational framing (Battilana et al., 2009) where public officials were being seduced to adopt the Performance Agreement Framework because it was superior.

The paper suggests that the Thailand context is important to understanding performance system development. The Office of Public Sector Development Commission drew on existing cultural and linguistic devices so to induce cooperation by agencies and the public and to forestall resistance. It framed the issues in such a way that they were perceived as being benign. For example, the Balanced Scorecard was renamed the Performance Agreement Framework, with agreement being used as a device to achieve cooperation. This agency also mobilized consultants to explain the concepts but also legitimize them through their expert knowledge. Through emotive discourses such as those of "high performance organization" and "good governance", and the imagery of the popular King, the Office of Public Sector Development Commission sought to transform the perspective and activities of government agencies. And through use of popular media, the Office of Public Sector Development Commission sought to popularize the Balanced Scorecard-Performance Agreement Framework, make its learning easier and thus forestalling resistance to it and gaining widespread legitimacy.

The Thailand context illustrates how the government drew on the motif of being modern to reform its public sector, which is similar to the rationalities drawn on by Western countries reforming their public sectors (Lapsley, 1999). Modernity seems to be a compelling rationality for reform of public sectors in this century. But in spite of the similarity of rationalities between Western and the other countries, our study indicates that the Thailand Government was wary of adopting these "modern" practices wholesale arguing that this would be inconsistent with its culture. This wariness perhaps explains why in spite of it being a command and control culture, the Government did not want to seem to be forcing through alien practices. Instead, it chose to convince the Thai bureaucracy and public that these changes were necessary. These nuanced approach to change which emphasized pedagogy and persuasion instead of brute force also dovetailed with another aspect of Thai culture namely, its perceived antipathy for conflict. That there are multiple and sometimes conflicting cultures within developing countries should not come as a surprise to scholars. It is the way Governments draw on these cultures to achieve change that is illuminating in this case.

8. Conclusion and future research

This paper demonstrates the process of developing a new performance management system through the lens of institutional theory where different isomorphic pressures and an institutional entrepreneur interact in the different phases of the adoption of a new practice. The paper contributes to the literature in three ways. Firstly, it demonstrates how different phases of development of the Performance Agreement Framework are influenced by different institutional pressures and how these interact to bring about change. Our effort complements and extends the work of Covaleski et al. (2013), Modell (2003) and Modell et al. (2007). Secondly, the study illuminates the strategies used by various agents in a highly institutionalized and centralized environment in order to forestall resistance to the Performance Agreement Framework and gain it legitimacy. Battilana et al. (2009) argue that these strategies are not well understood. Contrary to classic institutional theory with its passive emphasis, the study is able to highlight not only the influence of agency in bringing about organizational change but also how different agents are mobilized at different temporal points to bring about this change. Thirdly, the context of this paper contributes to understanding how the problem of embedded institutions (Battilana et al., 2009) is overcome in order to bring about change. In Thailand, this challenge was overcome by bringing in a relative outsider from academia with significant social capital to drive the change. This outsider employed multiple discursive and non-discursive strategies that appealed to both the public servants and the general populace to drive the change. Appeal to the general public and the King is a contextual insight that suggests that for public sector reform to succeed in a developing country context, citizens ought to be convinced that the change is beneficial. This observation contributes to understanding that even when governments are centralized and strong, it is not easy for them to ram reform through. In this context, institutional entrepreneurs play a more cultural role (Covaleski et al., 2013). Cultural entrepreneurs employ persuasion, networks and the new media to appeal to hearts and minds in order to change institutions (Martin & Witter, 2011). The Office of Public Sector Development Commission as seen above mobilized both of these strategies in efforts to change the Thailand public sector and might appropriately be referred to as a cultural entrepreneur.[4]

A potential weakness of this study is that it does not report interviews with public officials in the implementing agencies and is constrained to the Thai public sector. But our concern was the macro-level of the performance management system. Nevertheless, future researchers may want to extend the study by interviewing managers at all levels of the organization to see what insights could be gained regarding the contributions of these managers to this new system. Furthermore, our study is limited to design, not the use of the system. Since adoption and implementation of a new performance management system takes place over several years, future longitudinal studies could provide wider observation of day-to-day negotiation, development, implementation and use.

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[4] It is debatable whether consultants including Professor Robert Kaplan would be referred to as cultural entrepreneurs. Both have employed persuasive discourse – including appeals to modernity – to sell their ideas and have advanced their innovations through building networks across geographical space and using modern media. A fuller analysis of their strategies is however, beyond the remit of this paper.

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