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Child Protection and the Municipal Budget: Interaction and Sensemaking Over a Welfare Dilemma

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Abstract

This article provides ethnographic insights into how the welfare dilemma of balancing the moral imperative to meet needs with the financial responsibility of allocating limited resources is understood and handled in social work practice. Particular attention is paid to the everyday interaction of managers and social workers within the context of child protection. The analysis draws on interviews and participant observations conducted in child protection departments in Swedish municipalities as part of three research projects between 2014 and 2023. The results demonstrate that the dilemma is present in everyday negotiations, tensions, and power dynamics within the social services. On the one hand, the costs of child protection are constructed as a burden on the municipal budget through engagements in fundamental organisational structures, routines, and control mechanisms. The cue at the centre of this problem construction is "Don't waste taxpayers' money." Conversely, budget constraints and budget control are framed as obstacles to providing quality child protection, based on the cue, "Don't let children's well-being depend on money." These are two values with strong societal support, neither of which participants want to be held responsible for neglecting. However, in public discourse, the unconditional worth of the child is given greater weight. This can sometimes lead to budget-related activities being concealed behind more socially acceptable justifications.

Keywords

child protection; budget control; sensemaking; social work

1. Introduction

As part of public welfare arrangements, social workers must navigate numerous inherent paradoxes and tensions, as there are parallel and contradictory principles, ideological values, and needs to consider when

attending to citizens (Brunsson, 1990; Parton, 1998). Perhaps the most fundamental inherent dilemma in modern welfare is the tension between citizens' rights to individualised needs assessment and care, and strivings for equality and legal certainty: Should the interests of the collective or the individual prevail, given that needs are always endless and resources are always limited to some extent? Whether consciously or not, social workers and front-line managers engage with this dilemma when deciding on interventions for children at risk of maltreatment. Children are not the only citizens with needs, and decisions and costs must be justified in relation to tax-funded resources and budgetary frameworks (Llewellyn, 1998a; Power, 2004).

While being an inherent dilemma to welfare arrangements from the beginning, parallel developments have strengthened both citizens' rights and requirements for budgetary accountability. On the one hand, children's individual rights have gradually been strengthened through legislation and policy. For instance, Sweden ratified the Convention on the Rights of the Child in 2020, and there are now requirements to reflect the child's perspective in casework documentation (National Board of Health and Welfare, 2021). On the other hand, repeated financial crises and ageing populations have changed the preconditions for welfare funding, leading to calls for reduced spending (Esping-Andersen, 2006; Hood, 1995). Alongside austerity politics and management models imported from the private sector, front-line staff in public organisations face new demands to justify expenditure and prove cost-efficiency and performance (Hood, 1995; Martinelli et al., 2017; Shore & Wright, 2015). Attempts to raise budget awareness at the front line include giving managers at different levels an increased mandate and creating new professional roles or titles for social workers, such as controller, quality manager, or care manager (Hall, 2012; Kurunmäki & Miller, 2006; Llewellyn, 1998a). Danish researcher Svanholt (2023, p. 2) describes a development towards being "required to consider costs in ways that were not previously part of social work." In a report from the Swedish union Vision (2022, p. 1), social services managers express a current manifestation of the inherent welfare dilemma: "Are we supposed to keep to budget or follow the law?"

This article explores how these parallel and contradictory interests manifest in the everyday work of child welfare and how they are understood and handled by social workers and managers. Social policy scholar Michael Lipsky explains that a distinguishing feature of street-level organisations and their bureaucrats is the constant handling of cross-pressure from competing demands, not only from legislators and citizens, but also from professional and organisational standards, ideals, and logics (Lipsky, 1971, p. 397, 2010, p. 29). Presumably, the welfare dilemma of balancing needs and budgets becomes interwoven with other tensions and negotiations throughout the child welfare casework. While Lipsky (2010) and others have investigated the coping strategies developed by street-level bureaucrats to deal with cross-pressure and insatiable demands (Lipsky, 2010; Vedung, 2015), I will examine the processes of sensemaking and truth construction, and how the welfare dilemma is understood and addressed based on central cues and theories of action.

Previous results of importance for my study come from the fields of business and management studies, sociology, political science, and social work. Some studies explicitly focus on the dynamics of budget awareness and welfare decision-making. Llewellyn (1998a, 1998b) and others (e.g., Allain et al., 2021; Timor-Shlevin et al., 2023; Westlake et al., 2022) have found that social workers initially respond to increased budgetary responsibility with resistance, and by constructing boundaries between caring and costing. In Llewellyn's Scottish studies, resistance sometimes switched over time towards more accepting approaches (1998a) and sometimes resulted in the creation of new work roles, such as the practice team managers. In Sweden, Andersson (2004) observed that, as a result of organisational reform, Swedish elderly

care case workers justified refusals based on legal certainty and budgetary considerations rather than the actual needs of the elderly.

In a Danish context, Schrøder (2019, 2020) and Schrøder et al. (2022) have demonstrated that the role of costs in child welfare decision-making varies from case to case, depending on timing (e.g., emergency level of the case) and the spacing (e.g., laws and spreadsheets used in the case; Schrøder, 2019). Schrøder et al. (2022) have also shown that welfare professionals "sequence" (i.e., postpone, split, and separate) everyday activities to avoid clashes and conflicts between co-existing registers of valuation of goodness (feeling, theorising, formalising, and costing). Another important finding is that cost considerations are not always explicit and are sometimes managed behind the scenes, away from parents and children (Schrøder, 2019, 2020). Also in a Danish context, researchers (Bukh et al., 2021; Bukh & Svanholt, 2020, 2022; Svanholt, 2023) have found that managers' sensemaking and interpretation processes in relation to tighter budget responsibilities are crucial for how these responsibilities are approached and linked to professional practice, as well as for their effectiveness. Finally, within the sociology of professions, researchers have identified new definitions of meaningful work, expertise, and knowledge based on management and administrative values, including cost-consciousness, as manifestations of re-professionalisation (Evetts, 2009; Liljegren & Parding, 2010; Mik-Meyer, 2018), which is sometimes referred to as hybrid professionalism (Evetts, 2009; Kurunmäki & Miller, 2006).

I will contribute to this research with ethnographic insights addressing the following research questions:

1. How does the inherent welfare dilemma of balancing children's needs with the efficient use of resources manifest in the day-to-day interactions between management and social workers in child protection?
2. How is the dilemma understood, balanced, made sense of, and acted upon within an organisational context?

1.1. Background: Child Protection and Municipal Budgets in Sweden

In Sweden, child welfare budgets are tax-funded and allocated and controlled yearly by politically appointed councils and boards at the municipal level (Swedish Parliament, 2001). These budgets are the result of state allocations and regulations, current prioritisation, trend forecasting, and need estimation. Beyond statutory regulations, different local political regimes can formulate different directives for child welfare budgets and spending (Swedish Association of Local Authorities and Regions, 2025). For example, in one municipality, the social welfare board may issue directives to be restrictive with expensive foster care, while in another municipality, the same service may be prioritised for quality or ideological reasons. Within the child welfare department, there is typically an internal delegation order for decision-making, partly related to costs (Wittberg & Kelfve, 2024). Although the social welfare board is formally responsible for all decisions relating to individuals (Swedish Parliament, 2001), the case social worker may be authorised to approve certain services independently, while extensive and/or costly services require the approval of a manager, or the social welfare board itself.

The arrangement for providing foster and institutional care in Sweden is described as a *quasi-market*. Since the late 1980s, municipalities have been able to outsource child protection services through procurement systems and purchase placements on a case-by-case basis (Forkby & Höjer, 2018, p. 167). However, it was

not until 2010 and onwards that private actors became noticeable in residential and foster care (Meagher et al., 2016). Although national guidelines on reimbursement levels for service providers exist, these are ultimately negotiated individually. In practice, both reimbursement levels and the services delivered can vary considerably between municipalities and between public and private providers. Marketisation arrangements were introduced to make the child welfare system more cost-efficient and competitive, but there is currently no evidence that costs for child protection have been reduced. One possible explanation is the continued care deficit, which gives providers a market advantage (Forkby & Höjer, 2018, p. 166). Direct cost negotiations between social workers and foster parents or their private contractors have been identified as a new kind of market-based relationship between social workers and citizens (Hjärpe, 2025).

2. Eyes on Social Interaction and Sensemaking

Being an ethnographic study, I take an interest in how people interact and make sense of everyday life (Atkinson, 2015), which in this study refers to life at work and the practices that take place in the interplay between social workers, administrators, and managers. Theoretically, I draw on traditions that enable me to engage closely with actors and that emphasise the importance of empirical studies in specific contexts of practice, focusing on what people do both in words and in other kinds of action (Barley & Kunda, 2001; Garfinkel, 1967; Samra-Fredericks & Bargiela-Chiappini, 2008).

2.1. The Budget and Need Balance as "Worked Up Accomplishments"

Following an ethnomethodological approach, I consider the significance attached to budget controls and what it "becomes" in practice as something that is achieved through continuous "work" and "doing" in the social services office (Garfinkel, 1967). This is work that is carried out both individually by managers, caseworkers, and administrators, and collectively through their interactions with each other. Ethnomethodology asks questions about how members "do when they do what they feel they need to do to get the job done" (Randall & Sharrock, 2011, p. 15). A key aspect is how members attribute meaning to situations they encounter, which situationally underpins their actions and behaviours (Samra-Fredericks & Bargiela-Chiappini, 2008, p. 657). Regardless of the task at hand or the context, members use methods, competencies, and strategies to accomplish the tasks before them. These methods range from rhetoric to actions and beyond. Several different considerations must be weighed against each other, which is why decisions and actions should always be considered as situated. This contextual "know-how" also involves members reflexively relating to, justifying, and legitimising their actions in relation to their own and others' claims. Members also consider how their work is perceived from the outside, developing tactics and strategies to respond accordingly (Garfinkel, 1967). These "member competences" are defined as work or doing and are therefore actor- and agency-centred. It is characteristic of my analysis that I emphasise the participants' agency, whether they follow budget directives from above or resist them from below.

2.2. Sensemaking Within Organisational Power Relations

Within the study of organisations, Karl E. Weick has developed ideas about what characterises sensemaking in organisations compared to other areas of everyday life (Weick, 1995, pp. 63–69). He states that organisations accommodate sensemaking in certain ways simply by being organisations, and that some questions are only raised at work. For instance, how interaction is coordinated through specific hierarchies,

routines, and habitual actions is unique to organisations, as are the criteria for defining extraordinary events and novelties (Weick, 1995, pp. 73–75). Organisations also have strong incentives and structures that encourage shared sensemaking, where actors (in our case, street-level bureaucrats) can easily substitute one another due to the need to control resources and demonstrate legal security and legitimacy to stakeholders (Weick, 1995, p. 171).

Sensemaking is defined as the active interpretation and construction of actions and events, as well as the actions themselves (Weick, 1995, p. 73). As beliefs and actions are interrelated, sensemaking can start at any point, as it is by doing things that we figure out what we believe. Sensemaking is an effort to tie beliefs and actions more closely together (Weick, 1995, pp. 135, 155). While much sensemaking in organisational life is invisible and embedded in internalised routines and taken-for-granted premises, there are occasions that stimulate sensemaking to become more explicit as meanings are formulated, tested, and negotiated. This occurs when there are ruptures in the flow of events, when something out of the ordinary happens, or when there is arousal, discrepancy, shocks, paradoxes, ambiguity, and uncertainty (Weick, 1995, pp. 47, 90). Other examples include high information load, complexity, turbulence, and other situations in which one cannot rely on habitual routines (Weick, 1995, pp. 87–88). Organisational ambiguity and uncertainty can increase during organisational changes, situations of resource shortages, administrative turnover, situations in which many interpretations are possible, and different value orientations are negotiated (Weick, 1995, p. 93). Bukh et al. (2021) and Svanholt (2023) have interpreted changes in Danish management control practices as such interrupting events that lead to sensemaking processes.

Weick (1995) describes sensemaking as a social process connected to identity, and as ongoing, retrospective, and based on extracted cues. Resources are used, such as words, ideology, paradigms, premises, theories of action, coping mechanisms, tradition, and narratives, and sensemaking is both belief-driven and action-driven (Weick, 1995, pp. 133, 155). From his rich framework, two analytical tools are visible in my analysis. First, the idea that the construction of something as a problem is part of the sensemaking itself (Weick, 1995, p. 90). This is evident in the structure of the analysis, which is based on the observation that the budget and the placements are constructed as each other's problems. Secondly, the idea that certain cues are central for sensemaking has been useful for the analysis. Actions and beliefs create cues that provide meaning and can be tested through actions. Cues are the more concrete elements that make sense and refer to how events and information are related to other things (Weick, 1995, p. 110). Extracted cues are simple, familiar structures from which people develop a broader understanding of what may be occurring, and how an extracted cue develops depends on the context (Weick, 1995, pp. 51–53). In the present analysis, I identify cue arguments and standpoints that, with the help of bracketing, make different theories of action and reasoning possible.

Since sensemaking ultimately deals with the construction of social reality and the cues at the basis for theories of action, it is also a perspective of power. Through sensemaking processes, we can capture expressions of power relations and dynamics, both internal (within the organisational hierarchy) and external (regarding organisations' legitimacy within society). Power is visible in who controls the cues, what people accept, and what is taken for granted. It is also evident in the identities that are valued or disparaged, the histories that are singled out and retold, and the actions that are permitted or prohibited (Weick, 1995, p. 171; Weick et al., 2005, p. 418).

3. Human Service Ethnography in Swedish Social Services

3.1. Data Collection

This article builds on ethnographic fieldwork conducted between 2014 and 2023 across three different research projects, during which I observed and interviewed case social workers in the field of child protection. The projects had similar interests, such as documentation practices number governance and placement considerations, all of which are relevant to questions of budgets and needs. Table 1 provides an overview of the material gathered during this fieldwork.

Table 1. Overview of fieldwork and participating municipalities.

Year	Municipalities	Observations	Interviews
2014	1 (Municipality A)	28	11
2017	3 (Municipalities A, B, C)	36	28
2023	7 (Municipalities D, E, F, G, H, I, J)	21	43

In total, the data represent 10 municipalities ranging in size from 8,000 to 130,000 inhabitants. Fieldwork was conducted over periods of nine months (2014), six months (2017), and nine months (2023), with varying levels of intensity within these periods. With the exception of the Head of department in municipality A, all participants quoted in this analysis have an educational background in social work.

As fieldwork has been conducted as a human service ethnography, the organisational framework has influenced the study in various ways (Jacobsson & Gubrium, 2021). For example, I have come and gone from the field at different times, adjusting to organisational time and confidentiality constraints, which can be seen as limitations to participation. I observed people "at work," mainly through their interactions in various types of large and small meetings, which gave me access to one kind of reality. Participants may see themselves, to varying degrees, as representatives of their organisation or profession, and their relationships with each other, which form certain social expectations, will influence the interaction. Participants' stories and statements may take on the character of an "institutional language" that highlights the organisation's ideology rather than its actual practice (Gubrium & Holstein, 2001, p. 768).

The observations were carried out during work sessions, staff meetings, and supervision sessions with between 2 and 40 participants. The observations were "slightly" participative in that I sometimes interacted with the social workers, either socially or by asking for clarifications (Emerson et al., 2011). At other times, I adopted a more withdrawn approach, listening and taking field notes to capture "naturally occurring talk" in as much detail as possible (Silverman, 2011). The extent to which I interacted with participants depended on how I adjusted to the situation to best neutralise my presence. Sometimes this meant participating in activities, and at other times taking notes quietly. Interviews were usually one-to-one, except for six group interviews with 3 to 19 social workers present. All individual and group interviews followed semi-structured interview guides and lasted between 50 minutes and one and a half hours. The tape recorder was switched on after consent had been given in order to transcribe the interviews verbatim.

I have returned to many municipalities to lead "validation workshops." The aim was to present themes selected from the material and confirm the reasonability of my interpretations. A few adjustments were

made to clarify social services routines and central concepts, but the participants mainly confirmed the relevance of the thematisations.

3.2. Coding and Thematisation

Field notes and interview transcripts are considered ethnographic material that contributes to an in-depth understanding of practices in both talk and text and in action and interaction (Silverman, 2011). The results were analysed using an ethnographic abductive strategy, which is a process involving iterative movement between ideas, observations, theoretical fragments, analysis, data production, and conclusions (Atkinson, 2015, pp. 56–57). For this article, the data were re-coded and further elaborated. I started by searching the entire dataset for interactions containing one of the following words: "budget," "costs," "expensive," "cheap," "money," "tax," "economy," "financial," "price," and "resources." After selecting quotes and field notes containing such content, I conducted a two-step qualitative thematic analysis (Silverman, 2011, pp. 9–10). The first round of coding followed the themes of "cues," "arguments," and "the construction of problems relating to budgets and placements." The themes of the second round of coding are reflected in the structure of the subsequent analysis.

3.3. Methodological Reflection

Since the data have been collected in different geographical contexts and over 10 years marked by changes in economic awareness, tighter governance models, and the implementation of technology for economic control, one must ask whether these contextual changes have influenced the findings I am presenting. Without claiming to have conducted a comprehensive comparative analysis, I have not identified any distinctive patterns specific to particular times or places in the data. Rather, I found expressions of all the positions and reasoning presented in the fieldwork. The selected quotes should be seen as representative of common and recurring themes throughout the material, jointly illustrating how an inherent welfare dilemma is negotiated at the front line.

3.4. Ethics

All participants have given their consent to take part in the observations and/or interviews, either in writing or verbally. All social workers' and municipalities' names have been pseudonymised. The research focuses on social workers' reasoning in general rather than the specifics of individual cases, and no social work clients are represented in the data. The projects have undergone assessments by the Swedish Ethical Review Authority (Dnr. 2013/348, 2022/01415-01).

4. Analysis

Throughout the analysis, I will demonstrate that the welfare dilemma of balancing needs and resources emerges in the everyday practice of child protection, particularly in situations where budgetary constraints and child protection costs are interdependent. On the one hand, the costs of child protection are constructed as a burden on the municipal budget. The cue at the centre of this problem construction is "Don't waste taxpayers' money." Conversely, budget constraints are presented as obstacles to providing effective child protection based on the cue argument, "Don't let children's well-being depend on money."

These are two arguments with strong societal support, and neither of which anyone wants to be held responsible for failing. Let us take a closer look at the situations in which these arguments arise and how they manifest. As we will see, this dilemma is also interwoven with other tensions and controversies in child protection practice relating to power relations within the municipality, different perspectives on quality in social work, and the use of knowledge and evidence.

4.1. Child Protection as a Problem for the Municipal Budget

I will start by demonstrating how placements become a problem for the municipal budget through: (a) engagements in fundamental organisational structures and routines; (b) arguments that resources are limited and should be used for those who need them most; and (c) the rhetoric of ineffective and expensive placements.

4.1.1. Overspent Budgets and Costs Running Out of Control

The first observation is that the system and routines for budgeting, planning, and managing costs in child protection already create the conditions for problems to arise. Since it is almost impossible to predict placement needs, budgets are based on statistics from previous years, estimates, and other budget considerations. This often results in insufficient resources from the outset. Based on my fieldwork, almost every municipality has experienced situations where budgets have been exceeded, and working groups, projects, and other initiatives have been set up to limit spending and find more affordable service alternatives. The way exceeded costs are discussed when budgets are scrutinised is the most evident means by which the problem is constructed: "It is the placement costs that stand out," commented a quality manager, examining last year's results. Managers talked about "costs spiralling out of control" or "we are overspending," signalling that something is wrong. One unit manager described it as follows:

> Right now, we have high costs for expensive placements. We have been bragging about a low number of placements, and if you compare with many other municipalities, it is still low. Then it started to run downhill. It has nothing to do with us, but with the fact that these cases are heavy. But if the starting point is that it is low, even a small increase becomes a big deal. For example, we took three siblings into care due to domestic violence, and suddenly the costs were huge. So right now, we're running a big deficit in the budget, partly because of these three placements, and we'll have to explain why. (Interview with head of unit, municipality G, 2023)

With the expressions "bragging" about keeping the budget, and "running downhill," this quote captures perfectly how finding placements for children becomes a problem in relation to the budget estimated. In another context, the same activity could be considered either a solution to a problem, such as the protection of a child, or problematic for another reason, such as being paternalistic. Although the manager can justify the costs, the arguments appear more like excuses than legitimate explanations, which acknowledge the problem as such.

In a study by Bukh and Svanholt (2020, p. 281), managers described a change in how placement costs were viewed after a management control system was implemented. What were previously considered normal fluctuations became budget items labelled as "looking good" or "unbelievable costs," to be explained during

regular check-ins with managers and controllers. During my fieldwork, participants discussed how such events could sometimes produce feelings of shame:

> It was always "The family unit has high costs," and after a while, I raised my hand, "That's me!" You had a feeling of shame and guilt because we placed kids in foster care. (Interview with unit manager, municipality D, 2023)

As it appears, a simple standard organisational routine, such as checking the balances at regular meetings, is perceived by a manager as stigmatising the activities she represents. She acts as if to demonstrate that she understands she should feel guilty and take responsibility, raising her hand and saying, "That's me!" By interpreting the situation in this way and acting on it, she adds to the problem construction of child placements.

When budgets are tightened, the demands for cost awareness trickle down to the social worker who is responsible for suggesting an intervention (Bukh et al., 2021). Participants discussed social workers' tendency to suggest placements too readily as a lack of capacity to harbour their concerns, or a naive trust in placements as a solution. "They place away their concerns," one manager put it, and sometimes such reasonings were combined with a questioning of the social workers' cost awareness, as in the following conversation:

> Head of department: Yes, and then there is the cost awareness at the child protection investigation unit, yes, it is what it is, and we know it.
>
> Unit manager: So, I don't think, of course, there should be cost awareness, but then I don't think that's what we work with primarily. (Field note, municipality A, 2014)

Llewellyn (1998b, p. 297) demonstrated that social workers are often reluctant to increase the financial awareness of their assessments. In this conversation, the head of department presents this as a widely recognised problem and questions social workers' willingness to engage with cost awareness. The unit manager acknowledges the value of cost awareness but argues that it should be a secondary concern.

Not only was the lack of cost awareness among social workers talked about as a problem, but it was also addressed in more or less explicit ways. My fieldwork data reveal strategies ranging from presenting budget information at staff meetings and raising the issue "carefully" at supervision to making it a criterion in salary discussions. Front-line managers and supervisors were often given responsibility for gatekeeping placements and discussing alternative care solutions with social workers. The following field note describes a unit manager who suspects that the lack of such supervision is the reason for the high running costs. She is working at her desk and takes a moment to explain to me:

> Group three has many placements. Their head of unit left, so no manager has had any insight into it. I was surprised by how many placements they had there. But I have to check because it could also be a coincidence that it is pure bad luck that a group gets heavier cases and thus more placements. But I need to check what it's all about because I will have to explain it. I have to answer for this in relation to the political pressure. And as I said, it seems as if no one is really holding the reins. (Field note, municipality D, 2023)

While wanting to make clear that high costs incurred by one team could be a result of a high volume of challenging cases, placement work is portrayed as a runaway force if there is no one to control it. As a middle manager with budgetary responsibilities, this social worker needs to explain increased costs to upper management and politicians. The organisational control mechanisms for which she is responsible also contribute to the construction of not only placements, but also social workers' cost awareness as a problem relative to limited resources.

4.1.2. To Prioritise and Be Careful With the Municipality's Resources

In the previous section, we have seen examples of problem construction through what in organisations theory (Perrow, 1986, as cited in Weick, 1995, pp. 113–114) is called first-order control (control by direct supervision) and second-order control (by programs and routines). Weick (1995) gives special attention to third-order control processes as important for sensemaking. They consist of assumptions and premises on which arguments and conclusions rest, and that are close to emotionally charged beliefs. Throughout my fieldwork, I observed that many engagements and suggestions for action were based on the assumption that resources for child protection were limited. This was mainly expressed by supervisors and managers when reasoning about their responsibility to use placements wisely. A supervisor argues:

> It is a question of costs, of course, because it is usually a huge amount of money. All placements are expensive; some are more expensive than others, and we should be careful with our residents' money. That's the way it is. It should go to those who need it most, and sometimes it can be the case that this young person needs a very advanced placement, and then you have to invest that money in that young person, but if you expect more people to get help and support, then… (Interview with supervisor, municipality D, 2023)

The cue in this line of reasoning is that citizens' money is limited and should be handled carefully, which is followed by a theory of action: to prioritise based on the logic of who needs it most. The supervisor also makes her point by exemplifying that when money is spent on one child with advanced needs, there is no money left for other children. Hence, her concern relates to spending money to the detriment of others who might also need it. In another discussion, the same concern is complicated by the argument that it might be unclear if a placement will make any difference:

> It's not just about the economy, but of course we [managers] might take a bit more responsibility for it—the higher up you go, the more responsibility you might feel that you actually have to choose which children to place….You can't place everyone, and then you need to place the ones that you think really need it and the ones for whom it makes a difference. Take an autistic child who is not doing well at home, but who is terrified of changes. To keep on placing them in temporary foster homes and maybe have to re-place them as well—what does that do to the child? (Interview with supervisor, municipality C, 2017)

Even without budget restrictions, it is a complex engagement to decide whether to separate a child from a dysfunctional, yet familiar network. If the placement turns out to be unsuccessful, the consequences of separation can be worse than staying. In this supervisor's reasoning, this dilemma is complicated by the fact that resources are limited, leading to a responsibility to be careful with placements if you don't know that it will make a difference. In contrast to Andersson's (2004) study of Swedish case workers in elderly care,

I rarely found social workers at the front-line taking responsibility for the municipal budget in their assessments. It was, rather, supervisors and managers who reproduced this perspective, from the position of having this responsibility assigned. As this supervisor explains, it is a responsibility you "feel" even more the higher up in the hierarchy you are.

4.1.3. Expensive and Ineffective Placements

The third way in which placements manifested themselves as problematic was when high costs and poor quality were linked, reinforcing the belief that costly placements did not lead to successful outcomes. Social workers and front-line managers often expressed concern that placements did not always have the expected effect. It was not uncommon for them to have to find new foster homes or institutions for children due to "breakdowns." While explanations for these breakdowns were sometimes centred on the "too difficult" child, the quality of the care was often questioned and weighed against the costs: "You don't get value for money" and "These are fantasy sums, and it doesn't even make any difference" are examples of how this frustration was expressed by social workers. A particular source of outrage was private care providers using the existing care deficit to push up prices, without offering an equivalent improvement in quality: "Private companies take advantage of the situation," one social worker said. Often, the motive of private actors to produce care was questioned. For example:

> So, it's like, if the motive is to take in a placed child to have a high compensation, then I become a little bit more sceptical, because I think there needs to be a heart in it which is not about money. Then, of course, you should have reasonable compensation. No one does this for free. I fully buy that too. But in some cases, I have seen that the compensation has been the priority for them. (Interview with social worker, municipality D, 2023)

In Llewellyn's (1998a, p. 34) study, social workers in the UK expressed disbelief towards private care homes and institutions that offered "value for money," reasoning that such low prices could not guarantee quality. Interestingly, the social workers in my study expressed the same suspicion, but with a reversed logic: A heart and an interest in money cannot coexist. The high amounts charged by private providers were often talked about as "horrible amounts" or "money ending up in someone's pockets" and were contrasted with how this money could have been spent more effectively. Two expressions by social workers representing this perspective are "That's a whole year's work consumed in 12 weeks" and "We can hire two people full-time ourselves for the same money." A phrase often used has an alliterative effect in Swedish (*dyrt och dåligt*) and can be translated as follows: "Placements are expensive and ineffective," putting these two contents together as an obvious truth. Here, a politician uses the phrase to make a statement about not letting the citizens down:

> Expensive and ineffective, that is what private placements are! We should be able to offer good care in our own municipality; otherwise, it's like letting the citizens down. (Field note, municipality E, 2023)

As suggested here, private placements are not only expensive, but they also raise ethical questions regarding the care of children and the spending of citizens' tax money. The same logic was also applied in reverse, in the many ways in which good care and reduced costs could be combined. The following statements illustrate this reasoning: "It is a question of better control *and* economy"; "We can have more internal collaboration *and*

value for money"; "These placements are more normalising *and* cheaper"; "Raise quality *and* lower costs." It is interesting to note how these arguments combine what are otherwise often considered incompatible factors.

4.2. The Municipal Budget as a Problem for Child Protection

In parallel with the problem construction illustrated so far, alternative and opposing narratives were being formulated, both in general and in relation to specific situations in which budget restrictions limited child protection options. The arguments used by participants are based on cues that either children's needs should not be related to money at all, or that it is not cost-effective to economise on children's needs in the long term. These positions, in which the budget is seen as affecting the quality of child protection, are more often formulated from "below," from the perspective of those who have to deal with and are disappointed by budget constraints. In some cases, this dilemma gives rise to strategies such as micro-resistance and the externalisation of responsibility.

4.2.1. Being Stingy With Children's Needs

The deeply rooted cultural and emotional value placed on children in modern Western societies keeps them ideologically sacred from "the circuit of exchange" (Zelizer, 1994). As Jacobsson (2023) and Hjärpe (2025) have demonstrated, money negotiations with foster and institutional care providers, fuelled by the marketisation of the sector in Sweden in recent years, are surrounded by strong opinions and moral positioning. During my fieldwork, many participants expressed the principle that children's needs should not be subject to financial considerations:

> Clearly, we should not waste resources. We are working with taxpayers' money, but that should not govern our work. It is the needs that should govern it. And then we need to have the resources for it. (Interview with unit manager, municipality C, 2017)

This unit manager gives a confirming nod to the other key principle of the dilemma by stating, "Clearly, we should not waste resources," but then effectively brackets the children's needs as a priority. A social worker is more direct in her statement, presenting the idea that money should not be a top priority as an unquestionable rule:

> Social worker: Sometimes you can feel a resistance to the higher powers. I can see that needs and a small money bag control how many resources we have, and then I can get very frustrated and think, "No, it's not that damn money bag that should decide about services, it's our clients' needs."
>
> Interviewer: Do you have an example?
>
> Social worker: Yes, the kid we talked about earlier. We wanted to put him as far away as possible, in a place where he couldn't get drugs. But then our managers just said, "No, it has to be here in our own care, and it shouldn't be too far away, and it mustn't cost too much money," and I just said, "No, now the money bag is there again." But to some extent, they had to give in, that it might be a placement after all, but probably not the placement I wanted. (Interview with social worker, municipality H, 2023)

This social worker effectively labels cost awareness as stinginess. The expression "The money bag is there again" implies that, out of stinginess, a person does not grant another person something they need. Her suggestion for an expensive placement is met with disapproval; however, she also describes her stubbornness as having had some success. The statement "feel a resistance to the higher powers" reveals the social worker's feeling of powerlessness yet is illustrative of resistance and reluctance towards budget controls noted in other studies (Allain et al., 2021; Llewellyn, 1998a). Llewellyn (1998a) writes that within the social services, costs have been socially constructed as "the other" or as an outside force against which social workers must unite. The experience of many participants in my study—that limited resources prevented them from choosing the best care option—was often accompanied with expressions of anger directed towards politicians. These are some examples of how this was expressed by social workers or managers: "It is not we who decide, it is the politicians and the budget"; "We could do so much more but we can't, because it costs money"; "I think you should be able to choose what you think is best without having to consider what costs less." The ideas for cheaper and better home-based care solutions (than placements) described earlier were, on these occasions, labelled "a political game," invented just because the municipalities run low on the budget. Some social workers even went so far as to say that too tight economic control would be a reason for wanting to quit their job: "I don't understand how you get the motivation to stay and work in a place where money rules," said one social worker.

4.2.2. Saved Costs Now, More Costs Later

Besides arguments where money and children are separated into incompatible spheres, there were also statements that, instead of dismissing the economic reasoning, countered it using the same logic but based on an alternative, preventive rationale. Saving resources now will only push costs to the future, many participants argued: "Maybe they need treatment and we say no, but in three or four years this kid might be one of these criminals"; "Things might be costly now, but in the long run, you can save a whole lot of money." In the following conversation, managers 2 and 3 are drawing on earlier negative experiences from similar cutbacks as they are currently facing, while manager 1 has an alternative perspective:

> Manager 1: Where we were in 2012/2013, we were also in 2006/2007, with the same high numbers.
>
> Manager 2: That, M3 and I can tell you what it is about…
>
> Manager 1: I think it just comes in batches. We should try to prevent these episodes that we are experiencing now.
>
> Manager 2: And then management goes in and says, "Now you can't make placements, now it's only home-based interventions that apply," and so this is the rule for five years until everything goes to hell, and you will need to place them anyhow.
>
> Manager 1: Now you're generalising quite a lot…
>
> Manager 2: No, that's actually the case, at least it was when we worked as social workers. I didn't get all the placements through, but those people are placed now.

> Manager 3: It was the politicians who said the same thing they say today.
>
> M2: But X [Manager 3] has a point, the reason we got into this organisation in 2002 was exactly that…it was to reduce costs that this new organization was made.
>
> M3: Yes, but it's not right to say that we can't make placements at all.
>
> M1: Of course, we're allowed to make placements, but of course, it is true that we've ended up in situations where we haven't been allowed to, and they have given us sharp instructions for placements.
>
> M2: You're not allowed to say that you cannot make placements, but then they say so anyway. (Field note, municipality A, 2014)

Different ways of making sense of high placement costs that have led to cuts are presented in this lively conversation, where we find arguments rooted in alternative ideas for budgeting: to use it preventively instead of reactively. Manager 1's interpretation that these are natural fluctuations leads to the theory of action that they can and should be prevented by means other than placements. By making references to historical events, managers 2 and 3 present an alternative strategy. Their implicated theory of action is to not hold back on money and make the placements that need to be made now, or they will come back with even higher needs. The comment by M3 ("It is not right to say…") refers to regulations in the Swedish Social Services Act (Swedish Parliament, 2001) establishing the right to individual needs assessment. This targets the grey zone of budget control and the laws regulating social services, a theme that will be further elaborated under the next and final analytical theme.

4.2.3. Relocating Children to Cheaper Caregivers

As a final observation, the budget appeared particularly problematic for participants when given instant directives to reduce spending on placements. Such directives could lead to the task of finding new, cheaper homes for children living in expensive private care arrangements. These are situations where managers and supervisors make decisions and considerations they perceive as imposed and unwanted, and the dilemma comes to its most concrete expression. To start with, a quote demonstrating the moral sensitivity of making such re-placements, again in a discussion between the same managers as in the previous example:

> M2: The difficult thing for us is that they are younger children, because when you think purely in terms of the child's best interests, it's difficult to move them. You can't just take them from a family home and put them in an institution. That's not really an option.
>
> M3: No, you can't really have that as an ace up your sleeve!
>
> M1: From a humane point of view, it's not something you want to work towards. But generally, I'm still completely against privatised foster care. (Field note, municipality A, 2014)

Manager 3 expresses a social and moral norm: Doing something potentially to the detriment of a child's wellbeing from an economic rationale is not accepted in society and is not something they want to be associated with. The conversation rather has the flair of having to do someone's dirty work in relation to values such as the child's best interest and being human. In a final field note, four managers are dealing with a similar directive to end all private care arrangements and find cheaper alternatives. A few days before the conversation takes place, all units of the social services have been required to hand in suggestions for how to reduce costs with risk analyses from a work-environment perspective. The field note is a summary of a much longer conversation that took many detours:

> Head of department: We're going to talk about how to work on savings. Let's start with the foster care placements. We have already decided to do it, so we don't need to spend too much time on the risk analysis. We have four children in private foster care that we have to re-place. The problem here is that the kids are very young and that they are thriving in their families.
>
> Manager 4: And the children have already suffered as a consequence of the system, so if you just looked at it from the child's point of view, you'd say no, we can't move them. There is a risk that we will continue to maintain the pattern of insecurity with more moves…. It's strange that we make a foster placement because of a family breakdown, and then we perpetuate it? He doesn't get to live with his mum because she does what we do now…
>
> Head of department: No, it is not pleasant that we are about to do this.
>
> Manager 4: Yes, and that can't be the official argument, we can't say that they have to move because we're saving money, that it's too expensive, we have to justify this in another way…
>
> Head of department: This is a systemic error…we are in the hands of private actors who charge far too much money, there are people profiting on this. Yes, this is shit…but what can I do about it?
>
> Manager 2: I have to ask, as a matter of tactics, how do we explain to the children and foster parents that we are re-placing the children? How do you do that, formally speaking?
>
> Manager 4: I think we should do a risk analysis from the perspective of the third party and not only about the work environment.

Later, at the end of the meeting:

> Manager 4: Ok, so I will write a risk analysis regarding the placements.
>
> Head of department: Ok, but don't spend too much time on it.
>
> Manager 4: But I want to do it! And then you can include it if you want; it's up to you. (Field note, municipality B, 2014)

What in the beginning of the meeting is presented by the head of department as something already decided, turns into a more complex matter throughout the meeting. In the interaction, the budget-based instruction to re-place children is worked up as a problem for (a) what is perceived as the child's best interest, (b) the managers' comfort and self-image, and (c) the organisation they represent.

To start with, it is framed as "a problem" (as per the Head of department) that the children have to be moved from foster homes where they thrive, and concerns are raised about the consequences regarding attachment patterns and network continuity (Manager 4). At one point, Manager 4 even equates the social services with a neglectful parent by saying they "will continue to maintain the pattern of insecurity." Second, the interaction reveals that the situation is also challenging to the managers themselves and for issues of responsibility and professional ethics. It is most clearly expressed by the Head of department: "No, it is not pleasant that we are about to do this" and by the manager, reflecting on the double moral of their actions, acknowledging that they are repeating the same behaviour (interrupting) as the parent. Third, just as social workers in Schrøder's (2019, p. 328) study allowed themselves to think aloud about costs when parents could not hear, the managers in this conversation understand the situation as problematic in relation to what can be externally communicated, to the foster parents and children (Manager 2: "matter of tactics" and "formally speaking"), and officially (Manager 4: "that can't be the official argument").

These discussions demonstrate, not least, that the managers are aware that the issue they are dealing with is both morally and formally questionable. They clearly find themselves in a sensitive area where children's well-being is negotiated with financial concerns. Perhaps this is a case of what Brunsson (1990, p. 193) has pointed out: "There are things that can be done but cannot be said by organisations", and: "Ethical norms tend to limit what organisations say more than they limit what they do." Managers have to do the organisations' dirty work, creating a dilemma to which they apply different strategies. Manager 4 initiates a kind of "micro-resistance" when she suggests switching the focus of the risk analysis from the work environment to the consequences for the children. Furthermore, she insists on writing the risk analysis thoroughly despite being told not to put too much work into it. The head of department has another strategy in repeatedly referring to their limited options, putting the blame on the private enterprises that "profit" on the care deficit.

5. Conclusion

Drawing on ethnographic fieldwork in the context of child protection, and informed by ethnomethodology and organisational sensemaking theory, I have illustrated the complexities, nuances, and power dynamics that arise when a welfare dilemma trickles down to front-line services. I have taken a particular interest in how this dilemma manifests in everyday interactions and negotiations, and in how front-line managers and social workers understand and make sense of such complexities.

As has been demonstrated, balancing needs and resources is a common activity in public welfare organisations where budgetary constraints and the cost of child protection are mutually perceived as each other's problem. The central cue "Don't waste taxpayers' money" means that unexpected and costly child protection becomes a burden to the municipal budget. Conversely, the argument that budget constraints and a lack of budget control hinder the provision of good child protection is based on the premise, "Don't let children's well-being depend on money." That it is a dilemma is evident in how participants repeatedly acknowledge both values

while setting one aside to develop a theory of action for the task at hand. Contrary to Schrøder et al.'s (2022) finding that caring and costing are sequentially addressed in different forums to avoid conflict, I have rather found sensemaking to be more confrontational, with actors considering both aspects yet making a stronger argument for one of them.

The interactions between social case workers and managers presented in this article facilitate reflection on power dynamics, both internal and external, in public child welfare. Firstly, the interactional and institutional resources underlying the two problem constructions are qualitatively different to some extent, which speaks to the relationship between the organisation and its professionals. When child protection is constructed as a burden on the municipal budget, this is achieved through (a) fundamental and conditioning organisational structures and routines for budgeting, whereby placements become problematic in relation to interruptions to the administrative workflow (e.g., exceeding budgets) and the creation of new tasks (e.g., having to justify costs); and (b) ideologically and emotionally loaded arguments that locate the problems in either social workers' priorities or private actors' money-motives. Placements become remarkable "overspending" or "budgets running downhill," and we also find intentions to automatically align high costs with poor quality. The relative powerlessness of case workers is manifested in their engagement with routine budgetary tasks and control mechanisms, their acknowledgement of the need to excuse or explain exceeded costs, and their feelings of shame when answering to higher management and politicians.

The constructions of the allocated budget as a problem for qualitative child protection generally come from more cornered positions where professionals are frustrated or disappointed with organisational structures and decisions. While similar rhetorical resources as in the contrary argumentation are employed, such as casting doubt on others' motives (stingy politicians and greedy private actors) and drawing boundaries between costing and caring, there are no organisational structures or positions (such as managers) that maintain such argumentation. Indeed, we have seen examples of social workers and managers using their agency to find spaces for action and resistance, such as voicing discontent, being stubborn about expensive placements, or insisting on making a risk analysis; yet, the power structures they act within are robust.

Secondly, with regard to external actors, we can observe public organisations' relative dependence on public opinion in how the social workers and managers engage in discussions about how to communicate budget-related re-placements of foster children. The unconditional worth of children and the responsible use of public resources are two values that enjoy strong societal support and that no one wants to be held responsible for failing to uphold. However, according to my analysis, one of these failures is perceived as worse in public discourse. Directives to find cheaper foster care placements for children already in foster care were met not only with arguments concerning the children's best interests, but also with discussions about how to communicate such actions to the parents and children, as well as to other stakeholders.

In conclusion, child protection appears to be an area in which there is a gap between what can be said and what can be done in the public sector, which puts social workers and managers on the front line in complex and ethically challenging situations. We have also seen proof of the complexities of welfare decision-making in how actors make sense of, connect, and negotiate the balancing of costing and caring in relation to various considerations such as legal frameworks and rights, the organisations' interests, children's situated needs, and different socio-political perspectives, professional values, and ethics.

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