INFORMAL STRATEGIZING
IN A PUBLIC ORGANIZATION

Strategizing INFORMAL em uma organização pública

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ABSTRACT

Strategy as Practice analyzes what people do in relation to the development of strategy in organizations, providing insights into current issues in strategy that require a more micro level of understanding (JOHNSON *et al.*, 2007). Considering the perspective of strategy as practice arising from the emerging strategies, we noticed the lack of studies to understand how these activities occur in a daily basis of organization characterizing as informal strategies (WHITTINGTON, 2007). Therefore, this study proposes to address this issue, showing the occurrence of informal strategizing at a public organization under the strategy-as-practice perspective. For this we held a qualitative research through a single case study (EISENHARDT, 1989) in a municipality in southern Brazil. Data were collected through semi-structured interviews with officials of different levels of the organization; direct observation, with notebook guide and analysis of documents provided by the organization, encouraging the triangulation of data. Informal strategies were mainly identified on customer service activities when an applicant's request is not strictly met under the law or the legislation is dubious and opens room for double-meaning surveying, interpretation and information communication.

Keywords: informal strategizing, case study, qualitative research, strategy-as-practice, public administration.

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RESUMO

Estratégia como prática analisa o que as pessoas fazem em relação ao desenvolvimento da estratégia em organizações, fornecendo insights sobre questões atuais em estratégia que exigem um nível mais micro de compreensão (JOHNSON et al., 2007). Tendo em conta a perspectiva da estratégia como prática decorrente das estratégias emergentes, percebemos que a falta de estudos para entender como essas atividades ocorrem no dia-a-dia da organização caracterizando-as como estratégias informais (WHITTINGTON, 2007). Portanto, este estudo propõe resolver esse problema, mostrando a ocorrência de estratégias informais em uma organização pública sob a perspectiva de estratégia como prática. Para isso, realizamos uma pesquisa qualitativa através de um estudo de caso único (EISENHARDT, 1989) em uma prefeitura no sul do Brasil. O dados foram coletados através de entrevistas semiestruturadas com funcionários de diferentes níveis da organização; observação direta, com guia de anotações e; análise dos documentos fornecidos pela organização, incentivando a triangulação de dados. Estratégias informais foram identificadas principalmente em atividades de serviço ao cliente quando seu pedido não é estritamente amparado pela lei ou a legislação é dúbia e abre espaço para um levantamento de duplo significado, interpretação e comunicação da informação.

Palavras-chave: *strategizing informal, estudo de caso, pesquisa qualitativa, estratégia como prática, administração pública.*

1 INTRODUCTION

Accordingly to the cover of the book written by Johnson, Langley, Melin and Whittington, 2007:

> Strategic Management is taught in business schools as a fundamental aspect of management. It has also come to be regarded as a significant area of academic research over the past three decades. However, in that time research in strategy has largely migrated to a concern with strategy as that which organizations have, rather than strategy as which managers do. In other words, the activity of managing and developing the strategy of organizations by the people concerned with actually doing it has become marginalized.

The way strategy occurs at the organizational level has inspired researchers in recent years to analyze deeply the micro activities seeking for the answers inside the "black box" (WHITTINGTON, 2003, 2004, 2006, 2007). A perspective of Strategy-as-Practice (S-as-P) was proposed by Whittington (2003) where key elements were found to relevance in the strategy formation process. The developing field of S-as-P research has taken this concern seriously, bringing human actors and their actions and interactions to the center stage of strategy research (JARZABKOWSKI; SPEE, 2009).

Different connotations come with the word strategizing: It can be understood as a long-term plan with objectives and goals, done by an executive committee; a political behavior between those staff members (or groups) who affected negatively (or not so favorably) and the ones that will gain power and prestige; experimentation, learning and proper adjustments in the initial plan; a leader whose commitment is of most importance for the implementation either of the plan or of the required adjustments (as the plan unfolds); and, occasionally, a cultural change necessary (or going hand by hand) for the strategy implementation.

Is these terms, we not only take the focus given by Mintzberg and Waters (1985) that position top manager as active participants in the strategy process at a deliberated and formal strategy planning, but also take the emergent strategy formulation to uncover how other actors pose in informal strategy development. In special that strategy practices are typically emergent from *praxis* (WHITTINGTON, 2006). The emergent side of the strategy form continuum, against the deliberated side, is described as a necessity of order in the absence of intentions about it (MINTZBERG; WA-

TERS, 1985). In other words, we focus on all non-planned strategies occurring at the organization. We do not pay attention to who the practitioner is, but instead we search into all hierarchical levels to find the emergent strategy occurrence and thus find the informal relation to it.

In this paper, we address the objective to show the occurrence of informal strategizing at a public organization under the strategy-as-practice perspective. Literature found was too little to address the informal occurrences, even more at a governmental organization. Emergent strategy development was found on all the interviews made in the case study. Thus, this study is able to capture and show how informal strategies occur and under which situations, thus reaching our goal and also collaborating to the studies of strategy.

Public organizations have differences from private firms. They diverge in their reason to exist, goals and regulation. Even though some specificities are intrinsic to the region or country where the public organization is placed; Rainey and Bozeman (2000) showed that public organizations such as non-profit third sector ones have a more socially connected feature, given they are created to serve as a tool to society's well fare. To achieve the goal proposed, we adopted a qualitative methodology (YIN, 1993). This work was conducted through a single case study, showing the occurrence of informal strategizing at a public organization under the strategy-as-practice perspective. The study was conducted in the revenue department of one of the biggest cities in southern Brazil (more than 300.00 inhabitants). Therefore we raised the following question:

Q1: How do informal strategies occur?

More specifically, we studied the variables involved in the informal strategy formation process. We went through these variables analyzing in the same way other works analyzed variables from the S-as-P perspective (MINTZBERG; WATERS, 1985; HART, 1992; ANDERSEN, 2004a, 2004b). Our findings suggest that informal strategies happen due to the need of process changes, occurring in several hierarchical levels not foreseen in organizational formal patterns. Informal strategies were mainly identified on customer service activities when an applicant's request is not strictly met under the law or the legislation is dubious and opens room for double-meaning surveying, interpretation and information communication.

This paper is organized as follow: At first, we start by developing the concepts of strategy and S-as-P. Then, we go through what we understand about the informal strategizing and the informal environment. Continuing, it is analyzed the data collected *in loco* by displaying excerpts from the interview transcripts. And, we finish this paper by commenting our limitations and also proposing future work development.

2 STRATEGY-AS-PRACTICE PERSPECTIVE

Strategy was initially defined as a series of actions taken by the company and defined according to a particularly situation (MORGENSTEN; VON NEUMANN, 1944). Later Druker (1954) writings brought a new perspective defining strategy as an analysis of the present situation and the changes when necessary. Chandler (1962) defined strategy as the determinant of basic long-term goals of a firm by the adoption of course actions and resources needed to achieve this goal. Hence, Ansoff (1965) adopted it as a rule to decision making determined by product/market, growth vector, competitive advantage and synergy.

In the next decade, strategy was defined as the establishment of the company's mission (STEINER; MINER, 1976) and as the force that interconnects the organization and its external environment by Mintzberg (1979). The decision pattern that sets its objectives, purposes or goals producing its main politics and plans that define the business type the company must pursuit is

the concept presented by Andrews (1980). Yet in the 80's important contribution was remarked by Mintzberg and Waters (1985). Between 80's and 90's different studies and models were presented to the strategy field (PORTER, 1980) and strategy was defined as the capabilities the firm has that differentiates from the others by Teece, Pisano and Shuen (1997).

Since the landmark contributions by all those authors, strategy has largely been based on the micro-economics tradition (JARZABKOWSKI, 2007). The difference between the process tradition in strategy and strategy-as-practice is addressed by Whittington (2003, 2004, 2006, 2007) when he settles S-as-P as being wider than just strategy process. "It needs the full vision of the sociological eye to grasp strategy's connection, its embeddedness, its ironies, its problems and finally, both its changes and its continuities". His focus derives from its key insight in which strategy is a social practice, and needs all kinds to make it happen – routines and procedures, discursive resources and material technologies.

The sociological eye in the strategy research is a mind stretcher as it takes analyzes of the routines to a higher level. It sees strategy as a social practice in which researches must not only study the outcomes, but the various inputs and processes. It includes sensitivity to connections and relations, recognition of social embeddeness and alertness to social problems (WHITTINGTON, 2003, 2004, 2006, 2007). For this work, we adopted the concept of Strategy-as-practice as first proposed by Whittington (2006) where three elements of a practice perspective could be isolated: praxis, practices and practitioners.

Praxis is the act in which people do strategy. According to Whittington (2006, pg. 619) "Strategy praxis is the intra-organizational work required for making strategy and getting it executed". A moment in a space continuum, where praxis "comprises the interconnection between the actions of different, dispersed individuals and groups and those socially, politically, and economically embedded institutions within which individuals act and which they contribute" (JARZABKOWSKI et al., 2007).

Practices, therefore, are the types of behaviors intrinsically connected with doing activity. 'Practices' will refer to shared routines of behavior, including traditions, norms and procedures for thinking, acting and using 'things', this last in the broadest sense (WHITTINGTON, 2006). It's the use of resources in which multiple actors are able to interact to accomplish activities (JARZABKOWSKI et al., 2007). In fact, practices can be explained by the use of charts, notes, presentations and other variable form in a way to represent how strategy-as-practice is constructed. How actors use this resources to express strategy in which they rely on.

Practitioners are those among the process of strategy. Actors, transforming practices and praxis into strategy itself. Strategy practitioners are those who do the work of making, shaping and executing strategies (WHITTINGTON, 2006). "They shape strategic activity through who they are, how they act and what practices they draw upon in that action" (JARZABKOWSKI et al., 2007). Strategy-as-practice research will then look from a special perspective, tending to link all three, but empirically focusing on the highlighted areas indicated by A, B and C categories, Figure 1.
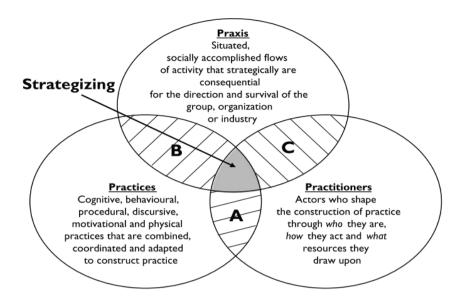
Figure 1. A conceptual framework for analyzing strategy-as-practice
Source: Jarzabkowski, Balogun, & Seidl (2007:11).

2.1 Informal Practices of Strategizing in Informal Environment

Informal organization is part of organizational studies that is related to those practices that occur inside the organization and are not institutionalized. Thus, informal organization concerns relationships that involve conflicts, leadership, motivations and all practices that are not formalized in the structure, but exists inside the formal one (BLAU; SCOTT, 2004).

Considering the concept of informal organizations or informal activities that permeate all around the organization, all micro activities that make the product or the service come true; it is possible to make a direct relation with what Strategizing is. Strategizing is not just about conceiving an idea (strategy formulation) but it is also about translating it into action (implementing the ideas).

Strategy activities, for instance, planning, issue-selling and decision-making, may be done formally, for through ad hoc meetings and off-line attempt at influence (WHITTINGTON, 2007). In this track it is suspected strategizing can be done in two variable ways: formally and informally. Stepping inside the sociological and psychological perspective, research demonstrates informal relations among actors in the workplace that lead to the occurrence of strategizing (MORRISON, 2004).

The process of strategic decision making embraced by two non-profit professional organization boards was studied by Parker (2007, pg. 1471) and

> "Revealed a deeper understanding of the process through which non-executive directors' strategic orientation is expressed, being enacted through an informal, interactive, ad hoc dialogue rather than via a formal strategic planning and control system. In this work we describe environment as the place where practitioners and other actors commute for any particular reason".

This environment can take place anywhere inside the firm or it may be formed outside the common workplace. It perhaps may take place inside a cafeteria, a social gathering of actors or in the firm halls. All places belonging or not to the organization physical structure are being considered for this paper.

By informal we describe a nonpolitically structure work mentality, in other words, we

say the facts that derives from actors talk and thinking on the environment are not necessarily those focused on the firm processes. Thus, informal environment is the gathering of firm actors for any particularly reason not attending to a specific work process. A distinctive talk among practitioners or actors may happen without any formal knowledge or elected theme. Actors often congregate and have conversations nearby the coffee machine, water fountains or on their way to the firm on a random morning. Any particular environment is key to informal congregations.

In particularly, we search for the strategy formation process inside the informal environment, how they take place and how it happens. Hence, we share the approach of Jarzabkowski, Balogun and Seidl (2007) to praxis, where the authors examine the praxis of merger and acquisition as a socially accomplished strategic activity, making operational the practice at different levels of analysis that are interconnected over time. Overall we can foresee strategy happening at a daily basis in the most common of activities given its emergent character, and when connected to informalities such as a lack of regulation on work relationships and gaps on organization's bureaucracy it may leave a groundbreaking scene for informal strategies to arise. These being strategies created in an emergent non-official directive (JARZABKOWSKI; BALOGUN; SEIDL, 2007; WHITTINGTON, 2007).

3 METHODOLOGY

In order to best understand the existence of informal strategies, a qualitative research was driven. According to Yin (1994) this study can be classified as exploratory as it aimed to research a not explored enough phenomenon in the strategic studies: the informal strategies. Formal and informal organizations have been studied under the organization theory field. However, studies regarding praxis in strategy field have lead a gap concerning which variables explain the informal character of strategy. Thus a single case study method (EISENHARDT, 1989) was best suited to seek needed information to accomplish the main objectives as proposed by Yin (1994). Research question as well as proposition was established as:

Q1: How do informal strategies occur?

P1: informal strategies occur in the interrelations of practices, praxis and practitioners (according to Jarzabkowski, Balogun, & Seidl, 2007:11).

Following the steps of building theory from a case study process proposed by Eisenhardt (1989), the department of revenue of one of the biggest cities of Southern Brazil was chosen. The main reason for the selection of this case is supported in the intentionality of the case (Eisenhardt, 1989). According to Yin (1994), the case is a critical case for studying the variables analyzed, that is, those variables characterizing the informal strategies (practices, praxis, practitioners). Furthermore, other reasons have also guided the selection process: the need to guarantee the viability of the study (the Organization permitted the study, and this fact responds to the criteria of accessibility/convenience); besides, we had the possibility of analyzing an organization that could offer the opportunity to learn and to have new perspectives about the topic we were focused on. That fact could let us to extend (EISENHARDT, 1989) or verify (YIN, 1993) the existing theory.

For a better overview of strategizing three employees were selected to be interviewed, according to the available schedule and permission of the director. Each one of them belongs to a different hierarchical level: a) municipal secretary of revenue; b) tax audit general director and; c) legal sector supervisor, Figure 2.

Data	Responsible	Instrument
06/06/2010	municipal secretary of revenue	Interview nº 1 semi structured
06/06/2010	tax auditing general director	Interview nº 2 semi structured
06/06/2010	supervisor of the legal sector	Interview nº 3 semi structured

Figure 2. Chronogram of visits and interviews
Source: the authors.

The semi structured interviews were conducted and recorded *in loco* respecting a semi-structured model containing questions created to better understand how informal strategies occur and how does the environment and relationships within can affect them. We adopted the pattern matching technique of data analysis (TROCHIM, 1989). This technique consists on comparing the real phenomenon with a pattern of behavior (variables concept). Therefore, we analyzed the strategizing through the activities related in the informal environment quoted by the interviewers, detailing the actions involved, the functioning of daily activities of the organization (real phenomenon) and comparing it to what the theoretical framework proposes (the proposal of study).

Associated to pattern matching a narrative analysis was made on the transcriptions seeking for the evidences that proved the occurrence of informal strategies according to the perspective demonstrated by Whittington (2007). Those evidences: *ad hoc* meetings, off-line attempts at influence, relationships, connections, behaviors, outcomes and expectations are what shape strategy. At last, all data were used for a theoretical debate on praxis, practices and practitioners, also expecting to enrich the base knowledge on strategies and giving a new perspective on informal strategies, Figure 3.

Variable	Description	Concept
V1	Practices	Types of behaviors intrinsically connected with the doing activity.
V2	*Praxis*	Work required for making strategy and getting it executed.
V3	Practitioners	Those who do the work of making, shaping and executing strategies

Figure 3. Description of variables analyzed
Source: the authors.

The document analysis was done even though it wasn't relevant considering that the informal process was deeply observed (in direct observation). However we analyzed the documents such as economic and general reports, web information, internal publications and other published information in the newspapers). The direct observation (we observed how the process occurred and the different relationships among sections analyzing its way of doing things in situ.

We visited the organization facilities, and spent time observing how the activities were occurring in day to day of organization characterizing the informal strategies activities, how the different processes related to the activities went on in the diverse departments. This allowed us confirming some questions mentioned in the interviews or in the analyzed documents. We emphasize that the triangulation of data by using the sources cited avoid the potential bias from a single source of data and give support in the construction of more accurate analysis by converging sources of evidence (Eisenhardt, 1989; YIN, 1994).

4 ANALYSES OF RESULTS

In this section we present the data analysis of the information obtained in the interviews of the case. Also we discuss the considered questions and propositions, searching for evidences that could explain the explored issues or the analyzed variables behavior. According to documentation found the Department of Revenue of this specific city hall can be found inside the following hierarchy: The mayor's office is composed by: the mayor, the head of internal control and audit, the attorney general of the municipality, and the head of cabinet. The vice-mayor's office on the other hand has the following secretaries: ombudsman, department of administration, department of social welfare, department of economic development, science and technology, department of education, secretary of finance, government secretariat, department of infrastructure, department of planning and budget management, **department of revenue**, department of health, secretary of security, defense and social traffic, department of public services, executive secretariat for articulation policy, executive secretariat for social communication, executive office of special projects.

Indirectly the city hall is also in charge of city foundation for sport and recreation, city fund for the environment and sustainable development, city foundation of culture and tourism, educational foundation and, the city security authority. The city hall has approximately 4.300 employees, including staff, commissioners, temporaries and trainees. The department of revenue has 96 employees, one secretary and one assistant secretary.

The job description of the municipal secretary of revenues can be seen as its objective – to undertake studies and actions to maximize revenue and ensure their payment to municipal coffers; and it's assignments: a) represent the city council at the state accounts court in matters concerning the jurisdiction; b) advice city units on managing city tax; c) manage tax collections; d) programming, drafting and implementation of municipal tax policy; e) pursue the enforcement of the municipal tax code; f) promoting tax assessment and reporting of violations found in compliance with tax legislation; g) regulate the functioning of economic activities; h) analyze requests; i) build the tax code environment and allow the operation of other agencies involved; j) link and interact with all government agencies directly or indirectly, to contribute in developing programs, projects and actions, together or not; k) adopt measures for improvements and links with other municipal bodies; and l) seek the constant improvement of the quality of public services to municipalities.

The activities inherent to the sector are as follow:
a. administrative support: coordinate and control servers, perform the services of reception, telephone and general services internal to the secretariat; receive, dispatch, track and prepare all the files, correspondence, protocols and processes underway in the secretariat; formalize all official acts, prepare official correspondence and preparing the orders and records of the secretary; perform other related administrative activities;
b. attendance to the citizen: maintain service team to taxpayers; serve and file the applications, documents and processes for citizens;
c. examination technique: analyze and advise on projects and reports related to the area of jurisdiction; to analyze the opinions and grant permits for the operation of economic activities; enrollment and registration of taxpayers;
d. the frameworks: make the tax status of economic activities and procedures for exemptions and limitation;
e. general directorate of surveillance, inspection of the taxes: carry out the review of

business tax municipal, industrial and service delivery, promoting tax assessment and reporting of violations found in compliance with current tax legislation;

f. monitoring the economic movement: manage and monitor data from municipal economic movement, subject to state jurisdiction;

g. directorate general of tax base releases the: issuing documents of payment of taxes by taxpayers; release, the collection and control of taxes owed to the municipality; monitor the system upgrades and database; release of penalties reported by the surveillance of taxes;

h. reviews and consistency of the data: manage and maintain the registrations of real estate and economic development; make critical and data consistency of economic and real estate cadaster; make critical and consistency of data on releases into the system;

i. the tax base: develop, manage and keep updated the plan securities; study and design of municipal tax code; define and implement policy of continuous improvement of the collection;

j. The active prescription and debt collection: administration, control and monitoring of outstanding debt; forward to the attorney processes for launching and recovery of outstanding debt; promote the recovery of outstanding debt.

The strategic formation inside the Revenue Department is both formal and informal. The Strategic Planning is a strategic guide in the organization and it is conducted involving the top level of the organization. According to the secretary:

> We work outside from here with strategic planning, right. At the secretary we do once a year, a great evaluation of the year that's gone by and we set some directives for the year to come. Besides that we have meetings, sporadically, not formal. There are no specific days, dates or periods. But we do have meetings that are formal accordingly to specific subjects of some areas that we develop through time.

Considering her words, we can argue that the Strategic Planning developed with the mayor is a formalization of the strategic process even though it has not a formal approach of development (praxis). The Strategic Planning is formed along with deliberated and emergent procedures along the year, as the secretary pointed out:

> Many times during the day, when analyzing a process, a taxpayer comes and complains about the tributary code: "I'm paying an area tax that's unfair, that I shouldn't have to pay and that needs to be revised, this is charging me too much". Who's taking the complaint accumulates a series of observations and using the tributary code, analyzing not just one problem, but N problems that resulted from alterations in our legislation. [...] In determined moment, they come to dispatch the processes; they come to talk to us. Then we call a group meeting with whom is on that job. And we make a discussion about that subject. "Everyone here does understand that it should be like this?" Fines then I take the idea, and we go to talk to the mayor. "Mayor, look at this, at our tributary code, there are some alterations we must do with the aliquots, because look at this, the aliquot of this segment, the ISS (a service tax), it's higher than the average in the next biggest city (neighbor city)". You argument on that, if it's legal, it's perfect. The mayor has a positive side on that matter. He lets us work. He says: "ok, alright". Then we create a law project and submit it. There are a few decisions that are collegiate, that are inherent to the position. Right. Who responds is the secretary, who will be called is the secretary, so, there are some situation in which the time comes and you have to decide. Of course it has much to do with feeling, it has a lot to do with everything it has been discussed, with your group and the way you're going to take and afterward you let them know.

We can notice that there is space for participation and that the employees can chance the way of doing a specific activity, mainly when that action could affect the customer. This connectivity found at different organizational levels is also found on the third interview, quoting the supervisor:

> The secretary is very easygoing. All orders, all processes go through me. I review the order of everyone, of all people in my division. Then I take everything to dispatch with him [the secretary]. If there is no problem, if the process is trivial, he takes a look and signs up, that's it. If it's a more specific problem, sometimes we have that too, we sit down and talk. I'll carry on only with that process. We sit down with him and we discuss about and at the same time we have a closure for the process.

We have considered that the strategy formation process occurs in the interrelation of praxis, practices and practitioners (JARZABKOWSKI, 2007). Aimed at the goal of this paper, we found the formation of the informal strategizing in aspects of the praxis development, among practices and practitioners. The informal strategizing is formed mainly on problem solving matters, evicted when different actors from several sectors have to work apace. This praxis is taken under any circumstances and is location specific free. In another words, there are no formal place defined under organizational processes to develop strategies, they are taken under the problem umbrella with collaborative work with the best-found solving practice. Some extracts from transcripts defend these findings as follow:

- There are processes that have to be done in certain time – Supervisor;
- Here we have to always adapt the way, always changing sectors – Supervisor;
- We work as a group. We have some difficulty, we act together – Director;
- [to solve a problem] at the majority of times, are discuss it. An example is when had a change on the TBI tax over Real Estate – Secretary.

Over these statements we present our findings considering the presented questions. Considering Q1: How do informal strategies occur?

We established that P1: informal strategies occur in the interrelations of practices, praxis and practitioners. We argue then, this proposition turned to be confirmed as a result of the subject observed. The informal strategizing occurred in the Department of Revenue, in fact, all three interviews showed signs of some informal strategy in praxis. Taking the variables that define the informal strategy formation process, these variables appear when the supervisor tries to find a solution in different situations, as we can find in the third interview:

> And we, by using deduction, by talking with others: "Who's the best person to solve this? I need this document. Who can I find?" So, sometimes we have to communicate to find a way out because there is no rule. All Right? It's not like the judiciary, that you have the CPC (rule code), that you know the path the process is going to take. Here, is different. We do that in an informal way: "hey, can you help me with this? Where can I find this?" Other times we have to sit down, do a meeting, stop the sector and say "Look, we need someone to do this. We cannot go forwards with the process cause of this". So, a bit is done by meetings, and a bit is done informally: Talking to the people to solve the problem.

The transcript above demonstrated the praxis of informal strategy when developing emergent strategies. By the saying: "by using deduction, by talking to others" shows us the use of subjective perception of a non-formal delimited process.

The balance of informal and formal procedures inside the organization was one of the emerging questions to the respondents. The results shows that, different from the private sector, public organizations tend to be more informal due to great generalization of prescript of government laws. This can be found in the transcript from the second interviewed, when the Director says:

> Here [at the secretary] more informally. More informally than with meetings, we try to solve the best way as possible, but without having to stop everyone and: "let's thing of this". We say: "Let's go this way". Did it work? It did. So other process will follow the same path. Even if we don't stop to talk or if suddenly another person has a better solution, but if in that moment we saw that the process path worked out right. We keep going on that path.

The first interview also collaborates in these senses:

> It's interesting that the knowledge helps. It turns out to be structural, you structure it, and you formalize it. We plan what is formal; they are discussed and so forth. Sometimes, not as often as wish to, because time is complicated factor, but in an informal way you can make it enough with enough tranquility.

According to the words of the interviewed we found that practitioners in their momentum of making strategy, that is, praxis, employ many forces in the problem-solving by taking informal ways to accomplish their tasks. Also, they demonstrate the perception that adopted informal emergent strategies can turn into well-defined practices strategies.

Concerning the observation done, it was found that indeed many problems were being solved in the hallways of the building during the time of the research, therefore showing that many action being taken at the time were not formally planned, but were responses to emergent needs. Unusual behaviors were found, such as, decisions being made and debated by practitioners inside parking lots and smoking areas, practitioners rethinking policies during break time, etc. When we looked into the legislation of the revenue department, we saw that what was told by the interviewers was true, there was many situations and complaints brought by citizens that were not in the book, therefore opening the space for new strategies to be made daily in any kind of environment .

Taking the evidence above, we found that the one variable for the informal strategy to occur inside a government organization is roughly the interconnection among practitioners from all level of the organization in their strategy-making process. This variable is busted when a horizontal or easy access to different levels of the organization is to be present in the praxis. Thus, to the strategy to happen in an informal environment, emergent strategies must come in place, that is, new events shows in terms of emergent strategies to solve them.

As a result of this, we can say that this proposition is confirmed.

The variables proposed by Jarzabkowski (2007) were to be found in the subject observed. The summary list can be seen in Figure 4.

Variable	Description	Evidences Found
V1	Practices	Types of behaviors intrinsically connected with the doing activity, E.g. Development of strategic planning
V2	*Praxis*	Work required for making strategy and getting it executed E.g. Using deduction or talking to other to solve the problem?
V3	Practitioners	Those who do the work of making, shaping and executing strategies in this case they are the interviewers (secretary, director and the supervisor)

Figure 4. Variables Evidences in the department of revenue
Source: the authors.

Therefore, the evidences of practices, praxis and practitioners were found during the interviews. Afterwards when analyzing the questions that originated this studied we can firmly state we answered them respecting the connections between questions/propositions, consequently reaching the studies' goal, Figure 5.

Research Question	Variable	Proposition	Result
Q1	V1, V2, V3	P1	Confirmed

Figure 5. Relationship among research questions, variables, propositions and results
Source: the authors.

As seen in Figure 5 all propositions were conformed showing us the existence of informal strategies and their occurrence as praxis in informal environments.

5 CONCLUSIONS, LIMITATIONS AND FUTURE WORK

This study aimed to show the occurrence of informal strategizing at a public organization under the strategy-as-practice perspective, to reach this goal a single case study (EISENHARDT, 1989) was conducted searching to answer the question: how do informal strategies occur?

After enhancing the theoretical basis of strategy as practice foreseen by Whittington (2006) and Jarzabkowski *et al*. (2007) we were able to analyze the data collected from the three interviews made in the Department of Revenue of one of the biggest cities in southern Brazil. The data retrieved from different hierarchy levels showed that despite the public system is legislation regulated; many of the activities are not prescribed, opening a gap for many issues to arise at a daily basis.

Those issues allocated within the possibility of interaction between practitioners from different hierarchy levels, where no formal bounds are formalized, created an informal environment that gives possibilities to informal emergent strategies to occur.

We were able to capture and explain how informal strategies occur and under which situations, thus reaching our goal and also collaborating to the studies of strategy. With the finds if this research we reflect on the possible practical implications, such as: by recognizing that interactions where else than the work environment reflect on the activities done inside the organization, managers can now formulate a more adaptable legislation that doesn't create gaps. Managers also have to recognize that informal strategizing can be helpful given its proactive nature when it is used to solve emerging problems; and that informal practices happening inside and outside the workplace are a reality to governmental organizations, so there is a lot they can learn from it.

During the research there was a mutual bond between the researchers and the people involved on the process of colleting the data, nevertheless the time to accomplish the goal of this study maybe have limited its further approach. Other limitation we ought to underline is the number of interviewers which are not representative avoiding us to generalize our findings.

Future research can be done to verify the achieving of this research trough the city halls in other regions and countries by checking any substantial changes of the reality as well as the replication of this study in other types of public organizations so that we are able to generalize the findings as well to ponder whether strategies happen more formally or informally.

An interesting collaboration to business research would be to apply the same study on private organization such as large and multinational enterprises, assuming that the finds would bring a new perspective due to the size and multicultural factors. Moreover increase the number of the cases analyzed in order to provide a comparative study of cases.

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