

Participatory budgeting in a Sri Lankan urban council: A practice of power and domination

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ABSTRACT

Drawing on Bourdieu's triad, i.e. field, habitus and capital, the paper aims at unfolding the practice of participatory budgeting (PB) in one Sri Lankan urban council, which we have referred to as the "Costal Urban Council (CUC)", and in this process explores how such practice is framed and constrained by the structural and relational aspects of various forms of capital. The PB practice in the CUC has failed to achieve its fundamental objective - public participation in a manner of equality, justice, and transparency, or at least best partial success in some areas such as rates collection. We have demonstrated how PB has become a practice of power and domination rather than a means of fostering political emancipation in the CUC. The field-specific organisation of various forms of capital has allowed the chairman of the CUC to become dominant and take control of the whole budgeting process and PB, which is aimed at impeding such political practices, has become dominated by the same political dynamics. We argue that PB in the specific field of less-developed countries can have far greater effects than simply revitalising local democracy, including providing personal gains and potentially posing a threat to democracy.

Keywords: Bourdieu; Capital; Less-developed countries; Participatory budgeting

1. Introduction

This paper aims at unfolding the practice of participatory budgeting (PB) in one urban council (which we have referred to as the 'Costal Urban Council (CUC)' in order to preserve anonymity) in Sri Lanka, a less-developed country (LDC), and in this process explores how such a practice is framed and constrained by the structural and relational aspects of various forms of capital. Based on our knowledge, the CUC is one of the first local governments to

adopt the very notion of PB in Sri Lanka, and perhaps also in South Asia. Following the CUC's endeavours, several other local authorities in the country have announced a transformation in their budgets leading to the adoption of PB (MLGPC, 2011).

Implementation of PB in LDCs has become an important component of neoliberal reforms, which are termed as 'New Public Management' (NPM) and, more recently, 'New Public Governance' (NPG) (Osborne, 2006; Uddin, Gumb & Kasumba, 2011). International monetary organisations such as the World Bank and other bilateral development agencies, for instance, the United States Agency for International Development (USAID), are involved in disseminating this form of budgeting in the local governments of LDCs with rhetoric, amongst others, democratising democracy, eradicating corruption and clientelism, and uplifting the quality of life of the most deprived (Slater, 1997; Speer, 2012; Uddin, Gumb & Kasumba, 2011). Researchers in public administration have envisaged PB as a central element in fostering the deliberate or participatory form of democracy (Ebdon and Franklin, 2006; Michels, 2011; Musso, Weare, Bryer & Cooper, 2011). We observed two contrasting arguments, however, with regard to the importance of PB in the context of emerging and less-developed countries (Cèlèrier and Botey, 2015). The first one envisages the emancipatory potential of PB in the democratisation of otherwise non-democratic, corrupted, or inefficient administrative settings. It has been claimed that PB will provide a space for marginalised groups of a society in the decision-making process, a key element for enhancing the grassroots democracy by making it more inclusive. The other view implies that the conditions for successful participation in the political field are not equally distributed amongst members of the public and therefore the implementation of PB may help normalise the domination of a particular group without any changes in the existing social inequalities (see Musso, Weare, Bryer & Cooper, 2011; Nyamori, Lawrence & Perera, 2012). This may result in the undermining of the emancipatory potential of PB in a field of grassroots politics. Implicit in both views is, however, the importance of considering field-specific logics ingrained in PB practices so as to understand the actual motives and outcomes of PB in emerging and less-developed countries (see also Alawattage, 2011).

We draw on Bourdieu's triad, i.e. field, habitus and capital, to investigate the PB practice in the CUC and the structural logics of the field embedded in such practices. Accounting

researchers have deployed Bourdieu's work in a range of areas, for instance, human rights (e.g. Cooper, Coulson & Taylor, 2011), accounting history (e.g. Ikin, Johns & Hayes, 2012; Xu and Xu, 2008), public sector accounting (e.g. Ahn, Jacobs, Li & Moon, 2014), auditing (e.g. Everett, 2003), management accounting (e.g. Goddard, 2004), accounting education (e.g. Everett, 2008), environmental accounting (e.g. Everett, 2004), business planning (e.g. Oakes, Townley & Cooper, 1998) and local government (e.g. Cèlèrier and Botey, 2015), amongst others. In the context of Sri Lanka, Jayasinghe and Wickramasinghe (2011) have drawn on Bourdieu's concepts of field, habitus, and capital to demonstrate how the power and politics related to resource allocation mechanisms continued to perpetuate poverty in a fishing village. In a similar vein, Alawattage (2011) has used the field-specific properties of habitus, doxa, bodily hexis, and capital to illustrate how calculative practices and the social structure of capital in the gem mining rituals in Sri Lanka are connected to each other. With some exceptions (see e.g. Cèlèrier and Botey, 2015), few studies have attempted to look at PB practices in the local government of LDCs using Bourdieu's conceptions. Local governments provide an interesting research setting in that they are often reckoned to be battlefields where social actors, in particular politicians, are constantly competing with each other for various forms of capital so as to maintain or advance their positions and hierarchies. In such a context, accounting techniques such as PB can have the potential of being symbolic systems allowing these politicians to accumulate and redistribute various forms of capital and offering them the opportunity and capacity to exert domination, control and symbolic violence (see e.g. Alawattage, 2011; Farjaudon and Morales, 2013). Teasing out the real practice in the name of PB, this study contributes to Bourdieusian-based accounting work on LDCs.

The remainder of the paper is organised as follows. The next section outlines Bourdieu's triad, i.e. field, habitus and capital, which has provided the theoretical setting for this study. The third section addresses our research method. The fourth section offers a brief overview of the Sri Lankan political system and the CUC. The fifth section, which provides our empirical findings, highlights the emergence of PB in Sri Lankan local government, the way the PB practice was structured, PB meetings and habitus, and the field-specific organisation of capital and the perpetuation of domination and symbolic violence. The final section analyses the implementation of PB in the CUC in the light of Bourdieu's relational approach and offers some concluding remarks.

2. Bourdieu's relational approach: Field, Habitus, and Capital

Bourdieu mentions that the elements in his conceptual triad, i.e. field, capital and habitus, are indispensable (1996a) and their relationship has been formulated as '(habitus * capital) + field = practice' (1986a). It is discernible, however, that the extant accounting literature has drawn on either one or more of these elements and is subject to a common criticism for the failure to embed all three concepts or to balance their use into a single study (Ahn, Jacobs, Li & Moon, 2014; Cooper and Coulson, 2014; Everett 2004; Farjaudon and Morales, 2013; Hamilton and Ó hÓgartaigh, 2009; Malsch and Gendron, 2013; Neu, 2006). The piecemeal use of these elements is envisaged as a caveat and mentions are made that such attempts may lead to a misunderstanding of Bourdieu's 'relational approach' (Alawattage, 2011). There is a scope in accounting research to exploit fully Bourdieu's relational approach. Examining the PB practice in the Sri Lankan urban council, we therefore intend to fill this gap in the accounting literature.

Field

Bourdieu (1990; 1992a; 1996a) has conceptualised all social spaces in which various agents (i.e. economic, political, cultural, educational, etc.) interact as fields. Each field or narrower field within a particular field (for instance, linguistic within the cultural field) is a structured space which encompasses structural logics, and is determined by the relations between the positions that social actors occupy (Xu and Xu, 2008; Ikin, Johns & Hayes, 2012). Actors within a particular field possess a specific position, i.e. dominant or dominated, based on the volume of various forms of capital and the relative weight of each of these forms that they occupy (Bourdieu, 1986b; 1990; 1992a). It is evident that much of the accounting work based on Bourdieu's concept of the field has striven to investigate the use and reproduction of various forms of capital and the way such forms are implicated in the selected accounting phenomena (for field-specific studies see e.g. Everett, 2008; Alawattage, 2011; Neu, 2006).

For the purpose of this study, we have considered the CUC (i.e. our research setting) a political field where continuous struggle between local politicians representing the country's

two biggest parties, i.e. the United National Party (UNP) and the Sri Lanka Freedom Party (SLFP), for power and domination is striking. Jayasinghe and Wickramasinghe (2011) state that such political struggles in the actual processes of resource allocation are ubiquitous in postcolonial Sri Lankan local politics. It has become an institutionalised practice among local politicians to channel certain resources to their voters by mobilising various field-specific strategies. Bourdieu (1986a, 1993a, 1996b) mentions that struggles amongst social actors for specific stakes, resources, and interests are, however, essential for the existence and operation of a field. In this view, it is common for social actors to be involved in the construction of field-specific strategies and to strive to maintain dominant relationships over others, even though such behaviour is likely to entail an antagonistic response from other participants in the field. Calculative practices and templates, for instance, the PB practices, may evolve as an important component of such strategies enabling the social actors to conserve or subvert the existing structure of the distribution of the forms of capital, the accumulation of which is crucial to perpetuate their political interests in the field (Bourdieu, 1986a; 1996b; Bourdieu and Wacquannt, 1992; Jayasinghe and Wickramasinghe, 2011; Alawattage, 2011).

Habitus

Bourdieu (1992b) has implied the term habitus to refer to the learned or internal dispositions of social actors which determine their objective behaviour in a field. Habitus is a product of history and tends to perpetuate itself into the future by reactivation in similarly structured behaviours and practices (Ikin, Johns & Hayes, 2012; Xu and Xu, 2008). Bourdieu (1977; 1986a; 1992b; 1993a; 1996a) mentions that the habitus represents both a structured structure and a structuring structure. As the structured structure, actors' formal education, family background, socialisation, previous experiences, and understanding of behaviour are embodied in their body and mind leading them to reproduce certain behaviours and practices in the field unconsciously (see e.g. Jayasinghe and Wickramasinghe, 2011). In this regard, the habitus can be a cause for setting structural limits and legitimatising the material and symbolic inequalities by providing taken-for-granted acceptance to certain practices (Alawattage, 2011). The habitus is also a structuring structure in that the actors using their previous embodied experiences tend to shape and modify their present and future behaviours and practices (see e.g. Jayasinghe and Wickramasinghe, 2011).

Based on Bourdieu's relational approach, the existence and operation of the field and habitus are in compliance with each other. Changes in the field result in more or less reflexive long-term changes in the habitus (see e.g. Malsch and Gendron, 2013). In a similar vein, the habitus enables social actors to anticipate the requirements of the field and develop field-specific strategies consistent with their material and symbolic interests, which is also evident in prior work. For instance, the study by Malsch and Gendron (2013) has illustrated how some selected large accounting firms stepped outside the boundaries of the profession (i.e. field) in search of additional agents and capital, and how they were able to maintain their institutional domination by changing some of the rules of the game (i.e. habitus). In a similar vein, Goddard (2004) has drawn on the notion of habitus to explain how perceptions of accountability have been constructed in local government (field) in the UK and the impacts such perceptions have in articulating budget practices. We have in our study understood habitus as a mode of embodiments of the structural and relational properties of the CUC, manifesting the PB practice and the agency of social actors, particularly the politicians.

Capital

Social actors' positions in the field are determined by the volume and composition of capital that they possess (Jayasinghe and Wickramasinghe, 2011). Struggles amongst the social actors to accumulate various forms of capital in the field are therefore ubiquitous. Swartz (1997, p. 73) states that in such struggles capital often becomes a 'social relation of power'. The capital available to the social actors has been conceptualised into four categories/forms, i.e. economic, social, cultural, and symbolic (see e.g. Bourdieu, 1986a; 1986b; 1990; 1992a). One form of capital can be converted to another and such conversions are important for the reproduction of other forms/categories of capital and establishing a monopoly over the means of capital creation and accumulation (Bourdieu, 1977; 1986b; 1990; Everett, 2004; Farjaudon and Morales, 2013; Xu and Xu, 2008).

Economic capital is most easily recognised in the form of property rights and is immediately converted into money. This form of capital is of utmost important for social actors' success

and survival in all types of fields (Bourdieu, 1977; 1986a; 1986b; 1992a). Cultural capital, which refers to various kinds of cultural knowledge, competence, and disposition, exists in three forms of states, i.e. embodied, objectified, and institutionalised. The embodied state refers to tacit knowledge and skills that prevail in social actors' bodies and minds. The objectified state relates to physically available items such as historical artefacts and objects. The institutionalised state represents formal educational qualifications and competence. Cèlèrier and Botey (2015) state that cultural capital has been privileged in many of Bourdieu's studies to elucidate the process of reproducing dominant patterns through the exploitation of habitus. Social capital embeds resources that can be potentially or actually accessible due to the existence of a long-lasting network of more or less established relationships as a member of a particular group (Bourdieu, 1986a; 1986b). Several researchers have in their studies attempted to draw a distinction between two subforms of social capital, namely bridging (i.e. structural or linkage capital) and bonding (i.e. relational, integration, or closure capital) (Chenhall, Hall & Smith, 2010; Musso, Weare, Bryer & Cooper, 2011; Nyamori, Lawrence & Perera, 2012). According to Chenhall, Hall & Smith (2010: 740), while bridging social capital is 'the quantum of ties and the structure of the network of the relations as a whole', bonding capital refers to 'the quality of social ties in terms of the extent to which values are shared'.

Symbolic capital refers to the 'degree of accumulated prestige, celebrity, consecration, or honour', all of which are constructed on a dialectic of knowledge and recognition (Bourdieu, 1993b, p.7). This form of capital provides the reasons for the existence of power-position relations, social hierarchies and inequalities, and domination and symbolic violence in the field. The possession of symbolic capital allows social actors to gain symbolic or invisible power, which can be mobilised with the complicity of the dominated being unaware of being subject to it (Bourdieu, 1992a). The dominated may continue to participate in the pursuit of a dominant vision of a particular field, a situation which has been termed 'doxa' (Bourdieu, 1986a; 1992b; 1993a; 1993b; Alawattage, 2011), either unconsciously or in a belief that they are pursuing their own interests (Farjaudon and Morales, 2013; Cèlèrier and Botey, 2015). They ingrain the *illusio*, i.e. the idea that the game is worth playing and taken seriously (Bourdieu, 1992b; 1996b; Bourdieu and Wacquant, 1992; Alawattage, 2011). Such a misrecognised perpetuation of domination in which the dominated contribute has been

understood as ‘symbolic violence’ (Bourdieu, 1990; 1992a; Bourdieu and Wacquant, 1992; Oakes, Townley & Cooper, 1998; Everett, 2003; Cooper, Coulson & Taylor, 2011).

Accounting researchers have illustrated how accounting templates and practices can become a system of symbolic violence, maintaining social hierarchies and inequalities in a particular context. For instance, Oakes, Townley & Cooper (1998) have demonstrated how accountants and auditors have perpetuated symbolic violence by controlling the naming of a fundamental accounting construct, for instance, ‘true and fair view’. In a similar vein, Everett (2004) has discussed the attempts of social actors to accumulate symbolic capital by offering up the ‘linguistic market’ language that is sought after, for instance, corporate environmental reports. In their study of accounting for human rights based on an in-depth analysis of an industrial disaster, which occurred at the ICL plastic plant in 2004, Cooper, Coulson & Taylor (2011) have unfolded the underlying objective structure of symbolic violence framing the subjective health and safety expectations of workers in ICL. Such assertions lead to the idea that symbolic capital can have a dominant role in the political field of LDCs, for instance, the CUC in our case, which is often characterised as a contesting site for power, domination, and violence (see also Alawattage, 2011; Jayasinghe and Wickramasinghe, 2011).

The foregoing discussion of Bourdieu’s relational approach has been used to analyse the adoption and implementation of the PB practice in a Sri Lankan urban council. In the empirical sections, after the methodology, we will discuss the field (i.e. the CUC) in which the PB practice has been introduced. We will then analyse the subtle dialectic connection between the PB practice and the conditions that articulate and reproduce such practices (i.e. habitus and capital). In doing so we will bring out the peculiarities of PB practice through field-specific dynamics (i.e. structural, relational, and cognitive logics of the field in terms of capital and habitus).

3. Research method

This is a case study drawing on semi-structured interviews, document analysis, and field observation. Although there was no research grant available for the study, we had been

interested for some time in exploring how the PB practice was being implemented in the CUC, one of the first urban councils to embrace this type of budgeting in the entire region, not least in the country. One of the co-authors made an initial visit to the CUC with a view to gaining a preliminary insight into the PB process there. Along with collecting the budget and accounting statements of the council from the previous few years, and some documents issued by the Ministry of Local Government and Provincial Council (MLGPC), the visit was also used to hold discussions with nine members of staff and two politicians, including the Chairman of the CUC (see Appendix A). The co-author encouraged the participants to freely pinpoint any issues relating to PB that they believed were relevant to our study. All interviews were tape-recorded, and notes were taken of the important issues that emerged during the discussions, and were subsequently transcribed with the assistance of another co-author. The involvement of Sri Lankan colleagues in this respect enabled us to ensure the avoidance of mistranslation from the native language into English, which we maintained throughout the process of transcribing interviews.

The visit's findings were discussed amongst a group of six researchers, which represented five of Sri Lankan origin and one non-native. Two of the five Sri Lankan researchers had lived very close to the CUC's administrative area and were aware of the accounting and budgeting practices prevailing in Sri Lankan local governments. One of them had worked as an investigation officer at the department of local government, responsible for overseeing accounts of the local governments, while the other person had been a resource person in the workshops for the officers of the aforementioned department. As stated in ethnographic research (Alawattage 2011), we had therefore generated meaningful narratives of the field-specific properties of the habitus and capital internalised by the politicians and citizens and implicated in the budget procedures and practices. The initial round's findings and the work experience of two co-authors further enabled us to comprehend an existing political struggle in the space of the grassroots level for various forms of capital and the manners in which these various forms had been implicated in the structuring of PB meetings and practices.

Having discussed the findings of our initial interviews and document search, we then sorted out the issues that should be further investigated and scheduled the second stage of interviews. Also, we discussed the importance of giving assurance to the administrators that our findings

would be presented in such a way as to provide anonymity. This was very important because of the political sensitivity of our study. In July 2012, two co-authors (see Appendix B) carried out another 11 semi-structured interviews with the chairman, members of staff, and politicians (see Appendix A). All interviews were held in the native Sri Lankan language and transcribed immediately into English. While the interviews started off in a similar way to the previous stage, i.e. as a free-flowing conversation, we attempted to be more specific at this stage, raising with the participants several questions relating to the new budgeting approach in more detail. In particular, we asked them about the political context of the CUC; the importance of PB and the process used in its development; the participation of local residents, councillors, and administrators in the budget meetings; the procedures for selecting programme(s)/projects in the budget and getting them approved at council meetings; and the impact that the PB practice had on local politics.

The third stage of the field work involved observations of the CUC's council meetings in December 2012. A group of three co-authors (see Appendix B) were physically present at the CUC to conduct interviews and were also able to attend the budget meetings at which the budget for the 2013 fiscal year was approved. The authors enjoyed various staff facilities, including lunchtime talks with the administrators in the canteen, on each visit. Discussions were also held with the chairman and seven administrators, including the vice-chairman and two elected members, which helped resolve many issues relating to PB that had previously remained unclear. The informal gatherings and conversations with staff members in the canteen also proved valuable for allowing the co-authors to perceive the general feelings and personal motives behind the adoption of PB in the CUC. Nevertheless, the research group conceded that they had not been able to have a discussion with the opposition leader of the CUC, who had the potential to be a very important source of data having been a member of the CUC since the 1980s. Accordingly, this person was interviewed in July 2014. One of the co-authors made contact and conducted the interview, whilst the first author and another co-author (see Appendix B) were available over Skype to pose additional questions in accordance with emerging themes.

In total, we were able to undertake 31 interviews with 13 informants over a period of three years. The chairman of the CUC was interviewed three times, each interview lasting from two

to four hours. The discussions with the vice-chairman, other elected members, and administrative and clerical staff members lasted between one and two hours. Several of the respondents were interviewed on more than one occasion (see Appendix A), because of their roles and involvement in facilitating PB. Given the sensitivity of some of the issues revealed by the administrative and other staff members, we have taken care not to disclose their identities. The fact that some of the interviewees were interviewed several times allowed us to ensure the reliability and validity of their earlier statements. Furthermore, as explained by Chenhall, Hall & Smith (2010), the presence of at least two authors at the second, third and fourth stages of our field work proved valuable, not only for maintaining the continuity of the conversation with the respondents but also for building confidence about our findings. At the end of the process, we arranged our data, gathered through the above-mentioned different phases, chronologically and identified key events and issues in the CUC's implementation of PB. We then interpreted these events and issues using the prism of Bourdieu's field, habitus, and capital so as to generate an understanding of the subtle dialectical connection between the PB practice and the conditions that reproduce such practices (habitus and capital).

4. The political context of Sri Lanka and the CUC

4.1. Overall political system in the country

The country's politics have been a battlefield for two main political parties, namely the United National Party (UNP) and the Sri Lanka Freedom Party (SLFP), since its independence from Britain in 1948 (Wickramasinghe and Hopper, 2005). The political power of a Westminster type of parliament and local governments, which the country inherited from the UK due to its colonial legacy, has been dominated either by the UNP-headed alliance or by the SLFP and its coalition throughout the postcolonial era. The political leaders of both parties had used the slogan of political emancipation from the colonial administration to attract the natives' loyalty and political support (Jayawardena, 2000; Warnapala, 2001). However, these two parties had propagated and adhered to different ideology to articulate such emancipation. While the UNP had promoted the private sector-driven economy, the SLFP had pursued state-centred economic policies.

Jayasinghe and Wickramasinghe (2011) state that a key feature of Sri Lankan local politics has been a constant struggle between politicians of these two main parties to monopolise resources and channel them into their specific jurisdictions so as to strengthen their political position and domination. The politicians of both parties had in the past emphasised the need for strengthening the executive wing of the government and were involved in curtailing bureaucratic independence, although they had adhered to different approaches in achieving this goal (see Warnapala, 1973a; Wilson, 1968). As part of strengthening the dominance of the executive level in the political arena, the SLFP's alliance in 1972 announced amendments in the constitution. Key changes that were introduced included the abolishment of the Public Service Commission and the transfer of power to the Cabinet of Ministers to appoint, promote, transfer, and undertake disciplinary action over the bureaucracy (Perera, 1998; Warnapala 1973b). In 1978, the UNP-headed alliance made another amendment in the constitution by incorporating a provision for electing an executive president. The president was declared as the head of state, the executive of the Cabinet of Ministers, and the commander-in-chief of the armed forces with unlimited power over the country's politics and governance.

The constitutional change, which contributed to the introduction of an executive president system, had triggered a major shift in the national electoral system. A system of district preferential voting was then brought forth in practice, abandoning the constituency-based electoral system (Kearney, 1983). This shift in the electoral system had a profound impact on local politics which is evident even today. Because of this change, members of parliament now have to launch very expensive political campaigns covering their whole district. They are therefore constantly in search for the measures and resources important for their survival in the political field. Despite the consolidation of power at the centre, however, youth unrest in the south and the ethnic problem in the north led the government to embark on a policy of decentralising its power in the 1980s. The Provincial Council system was identified as a viable solution to remedy the enduring ethnic conflicts as well as to represent multi-ethnic Sri Lankan societies (Matthews, 1982). The system, which was put in place through the thirteenth amendment to the constitution and through the passing of the Provincial Council Bill in October 1987, devolved a significant portion of the central government's function to the provincial councils (see e.g. Shastri, 1992; Bandaranayake, 1989; Slater, 1997). The local

government bodies, i.e. municipal councils, urban councils, and *pradeshiya sabhas*, representing each province were brought under the wings of the provincial councils. The provincial councils were made responsible for supervising and monitoring the financial and operational management of the local governments in their administrative area. This devolution of power certainly had an impact on escalating the struggle between the UNP and the SLFP in terms of maintaining domination at all levels in local government. In addition, it triggered political conflicts amongst the politicians representing the same political party. Many of the grassroots politicians aspired to become an elected member of a provincial council after becoming a leading politician of a local government. The CUC, our research setting, serves as one example in this regard.

4.2. Overview of the CUC

The history of the present Sri Lankan local government bodies, including urban councils, dates back to the country's colonial era. Having gained total control over the island in 1815, the British brought about a change in the country's administrative system that had been founded by the Dutch, who had ruled from 1640 (de Silva, 2006). As part of this change, three municipal councils were established in Colombo, Kandy, and Galle, the three major cities of the island, and local boards and sanitary boards were inaugurated respectively in the smaller towns and villages (Bandaranayake, 1989; de Silva, 2006; Unamboowa, 1989). As was the case in other colonies (de Silva, 2006), the colonial administrators put a particular focus on local authorities, not only to reinforce their control on the island but also to encourage the agriculture-based economies to flourish so that they could exploit local resources. As part of reinforcing control, the society was stratified based on people's castes, social positions, and political patronage and by privileging one group while marginalising other groups (Jayawardena, 2000; Warnapala, 2001; Wijeweera, 1989). It has been claimed that the impacts of such social divisions, domination, and patronage politics that prevailed during the colonial era have had a profound impact in the construction of social structures and the habitus of local actors/politicians and their agency (Alawattage, 2011; Alawattage and Wickramasinghe, 2008; Jayasinghe and Wickramasinghe, 2011; Wickramasinghe and Hopper, 2005). As stated by Bourdieu (1977; 1986b), such structures and habitus have been a

guiding principle even today for these local actors/politicians to cognise, communicate, and reproduce their day-to-day practices.

At present, the island's local authorities consist of 18 municipal councils, 42 urban councils, and 270 pradeshiya sabhas, which correspond, respectively, to the main cities, the towns, and the rural areas. The CUC – our research setting (the field) – started out as a sanitary board at the beginning of the 20th century and was gradually transformed into an urban council after the issuance of the Urban Council Ordinance No. 61 in 1939. The CUC was formally inaugurated a year later in 1940. All public representatives of this council have been elected as per the ward-based election system since 1945. Nevertheless, as a result of 1978's constitutional change, the grassroots politicians are elected on the basis of a proportional representation system. The amendment made to the Urban Council Ordinance in 1988 had designated the chairman of all urban councils as chief executive officers and the secretaries as chief administrative officers, delegating more authority to them in their jurisdictions' decision-making and resource allocation processes. The UNP remained the dominant power in the CUC for 27 years, from 1970 until 1997. In the 1997 election, it was replaced by the SLFP, and the incumbent chairman representing the SLFP became the chairman of the CUC for the first time. The SLFP then lost the council election of 2002, which put the chairman out of power for four years. Since the election of 2006, both the chairman and his party (SLFP) have consistently ruled the council. The council is represented by 12 elected members, of whom 8 are members of the SLFP and the remaining 4 members of the UNP.

Geographically, the CUC's administrative area covers around 7 square kilometres, stretching across the southern coast of the island and consisting of 13 administrative zones (wards). It is estimated that approximately 24,156 inhabitants currently reside within the jurisdiction of the CUC, of whom 16,879 are eligible to vote. The total budget of the council for the financial year of 2014 was around 200 million rupees. Recurrent expenditure constitutes about 56.2% of the total budget while the remaining balance is of a capital nature. The CUC currently receives annual grants from the central government as provisions of the decentralised budget, which primarily cover the salaries of its permanent staff members and the elected councillors. Such state grants represent 32.5% of the council's targeted income. It also secures annual grants from the provincial council and from NGOs, the amounts of which vary each year

based on negotiations. It is anticipated that the bulk of the council's revenue (approximately 58.38% of the total income) in 2014 will be generated from recurring sources, i.e. charges for a variety of services offered to the local community, rents from shops and market spaces, and rates from 8,891 properties.

5. Empirical findings: Participatory budgeting in the CUC

This section begins by discussing how the ideas of PB evolved in Sri Lankan local governments. We then address the structural and relational conditions for PB in the CUC. In particular, we demonstrate the way the PB practice was organised and structured in the CUC, the PB meetings and embedded habitus and dispositions of the politicians and citizens, and the field-specific organisations of various forms of capital and the perpetuation of domination and symbolic violence in the name of PB.

5.1. PB in Sri Lankan local governments

Empowering the public and making local services more responsive to their needs has not been a new agenda in Sri Lankan local politics. Although the country adopted programme budgeting at its central level in the early 1970s, budget and resource allocation mechanisms at local levels remained largely the prerogatives of the chairman and the elected members. Local politicians had drawn criticism for being reluctant to get inhabitants involved in deciding matters that had direct impacts on their well-being (Kulasekara, 1986; Local Government Circular No. 3 of 2005; MLGPC, 2008b; 2009a; 2009b; 2011; RCILGR, 1999; Slater, 1997; World Bank, 1985). Jayasinghe and Wickramasinghe (2011) mention that there was a 'discursive shift' in the World Bank's development strategies to the country at the beginning of the 1990s, calling for a more community-driven and participative approach to governance at local levels. In particular, the Bank had emphasised the importance of introducing accounting practices to mitigate the political patronage and clientelism in allocating resources in its poverty alleviation and grassroots development projects.

Despite such concerns over involving the rural poor in the budget, the latter continued to perform as a tool for local politicians to strengthen their position in their respective political fields and to maintain their social recognition (i.e. as a leader), which Bourdieu has termed 'symbolic capital'. As evident by the island's constitutional and public sector reforms, the elected politicians had intended to maintain or strengthen the patron-client relationship (see e.g. Wijeweera, 1989). In its report, the Commission of Inquiry on Local Government Reforms (RCILGR) (1999) had pinpointed the provisions of the island's Urban Council Ordinance as a key cause allowing local politicians to allocate budget based on their personal interests and party politics and mobilise it more for the purpose of control and domination. The provisions had, for instance, granted the chairman a prerogative to endorse the budget or a supplementary estimate if it was rejected twice consecutively by the majority of elected councillors. Notably, such concerns over the authoritarian behaviour of the chairman in the budget process and the adverse impacts it had on local governance had also been echoed by the Urban Programme Unit of the MLGPC (Kuruppu, 1989). This unit had in its proposal submitted to the MLGPC in the late 1980s urged to curtail the dominating logics and practices of the councils' chairmen in some areas and promote the electorate's participation in the local government's budgeting process. For instance, one recommendation was concerned with establishing a rates payers' association in each administrative zone and delegating to the association the authority to decide on the taxes within its jurisdiction (Kulasekara, 1986).

Apparently, it was only after the launch of the 'Transparent Accountable Local Governance Programme (TALGP)' in 2005, that PB had drawn the attention of the country's local authorities. The programme, which was a collaborative effort between the MLGPC and the Asia Foundation and continued for two years with the financial support of the USAID, resulted in the issuance of guidelines for the introduction of PB. In addition to this, officials from 35 local authorities (the CUC was not represented) were provided with training on various aspects of PB and the ways to involve citizens in the budget process and address their concerns. In 2008, the MLGPC (see 2008a; 2008b) also published two handbooks entitled 'Local Authorities Budget and Local Governance Reform' and 'Local Governance and Citizens' Participation', encouraging local authorities to embrace PB as part of fostering local governance. Central to these reports was the emphasis on holding community meetings in each zone, which was envisaged as indispensable to encourage citizens' participation.

The issuance of the first national policy on local governments in 2009 had apparently provided further impetus for local governments to initiate a step towards adopting PB. Of the several strategies outlined in the policy for improving local governance, PB was given a top priority. In the case of the CUC, the enactment of the Local Authorities Act Number 21 in 2012 had apparently become a key stimulus for PB. This act has curtailed some of the budget authorities of the chairmen of urban councils and mayors in that they will be automatically ousted whenever a budget or supplementary budget is disapproved by the majority of council members at two consecutive hearings. All these initiatives envisage a desire of the central government to provide marginalised inhabitants political emancipation and to avoid them being subject to domination and violence, which the local politicians had exercised through the traditional budgeting process.

5.2. Structured budgeting process of the CUC

Local governance in Sri Lanka has traditionally been centred on the budget. The budget has remained a key instrument through which to cognise and communicate the day-to-day work practices and maintain positions. The dominant role that the local politicians have been playing in the budget process illustrates this. The budget process in Sri Lankan local levels, including urban councils, commences after the Commissioner of Local Governments at the Provincial Council issues budget guidelines at the beginning of April. Having received the guidelines, the chairman of urban councils issues instructions to the accounting department to provide estimates of recurrent expenditures and revenues for the entire council by the end of June. The administrative heads of each section estimate recurrent expenditures and revenues for their section and forward it to their accounting department where the estimates of all sections are consolidated prior to their submission to the chairman. The elected councillors representing specific zones in a council are acting as the eyes and ears of their party supporters (Wijeweera, 1989). They are involved in providing suggestions of development projects that are to be included in the budget. At the next stage, the accounting department prepares a preliminary budget for the council as a whole compiling all project proposals and recurrent estimations for the following year and forwards it to the chairman at the beginning of August. The role of the chairman at this stage is to scrutinise all estimates and decide on the projects and programmes that are to be included in the budget. By the end of August, the

chairman presents the budget proposal in the council for further discussion and its subsequent approval. The councillors have a say during the discussion and can also propose amendments to budget estimates and the projects selected, the decision of which is however based on the chairman. The budget is usually approved by the council during the second or third reading in December and the final budget is published on or before 31st December.

Despite the concerns over citizens' involvement in the decision-making process, Slater (1997) claims that the country's grassroots politicians have been unwilling to relinquish their grip over decision-making with respect to the specific zone that they represent. The budget processes in the island's urban councils have therefore appeared more as a rule of the game and a taken-for-granted scheme of perception produced by social structures, similar to what Bourdieu has termed 'the doxa' (Bourdieu, 1986a; 1992b; 1993a; 1993b). For politicians, the budget has become a means of monopolising the available capital and its sources so that they can produce positional asymmetries, inequalities, and hierarchies, elements which are crucial to perpetuate their political career. The citizens have inculcated the routine of budget practice in that it has enabled them to access and approach local politicians for various social and personal issues. During our interview, we were told that the citizens not only tend to seek the assistance of the council representatives in getting their projects approved in the budget but also in resolving other personal issues, for example, getting admission for their child to a leading school in the administrative area of the CUC. An administrator of the CUC, who has several years of experience working in local governments remarked:

In our local governance, whenever the citizens encounter a problem, a grassroots politician representing the political party that they support would be the first one to be contacted and sought assistance.

Mentions are made that the perpetuation of such a situation of dependency implicated in the budget has allowed the local politicians to maintain their political dominance in every possible issue in the society (Wijeweera, 1989). The CUC, our research site, has not been an exception to such a budget process and political dependency. As is the case of other urban councils, the chairman and elected councillors of the CUC had for many years drawn criticism for their attempt at privileging party loyalists while marginalising the majority of the citizens' needs in budget allocation (MLGPC, 2007; 2008a; 2009a; 2009b; RCILGR, 1999). The

elected councils of the CUC were involved in proposing activities/projects for their respective zones and the chairman had the prerogative to select some of those projects based on the available resources. On the whole, the chairman was the dominant figure in the entire budget process and the allocation of resources. The citizens had embodied the dominating budget routines and structures and their political dependency perpetuated as a disposition and taken-for-granted habitus. During our interviews we observed that this logic of dependency was still prevalent in the CUC in many ways. The opposition leader of the CUC who had been an elected member of the council consistently since 1983 remarked:

As far as I understand, an urban council has the duty of fulfilling public needs, and the public keep the elected representative informed about their needs. This is what has happened since the inauguration of a local government system in the country. I, as their representative, will do my best to convince the council to provide solutions for their grievances and to help them. They know this very well and they keep me aware of their requirements.

This pattern of allocating resources and the budget procedures altered after the SLFP won the council election in 2006. The same chairman who was ousted by the UNP candidate in the election of 2002 was re-elected as the council's chairman. The incumbent chairman of the CUC, who represents the SLFP and has been serving the council since the election of 2006, has been ostensibly aware of the importance of the field-specific organisation and distribution of various forms of capital in sustaining and advancing his political career. His background as a lawyer means that he is one of the few highly educated politicians involved in the country's local politics. In that sense, he has inherited the capacity of exploiting the benefits of cultural and other forms of capital available to him in realising his personal interests as compared to many other local politicians lacking such capital. The budget served him with both a communicative and legitimatising device by which he could propagate political changes of democratisation and emancipation, and achieve his vested interests (i.e. a prolonged political career).

In 2007, a new budget procedure was proposed and approved in the CUC's council meeting requiring the elected politicians of each administrative zone to consult the local community prior to submitting their project and programme proposals to the council. Based on the regulations, the elected councillors together with the administrators should organise

community meetings in their respective zones during May and June and provide the inhabitants with the opportunity to publicly express their needs and propose and rank the projects and programmes that they consider important in their zones. The regulation also stated that the citizens should be provided with prior information of the community meetings through the available advertising mechanisms. The chairman particularly emphasised the importance of the new budgeting procedures and their implementation in the CUC:

I introduced new procedures for obtaining proposals from the residents. This council calls a meeting for each administrative zone to discuss development issues. The community members can attend meetings and say what they want the council to do for their area in the next year. In this way, we get a long list of projects. As we cannot include all the projects in the budget estimates, we ask the participants to prioritise all their proposals by importance. Accordingly, the community can decide what should be done first.

Based on our information, the CUC has become one of the first urban councils in the country to adhere to the MLGPC's recommendations of introducing PB. Prior studies drawing on Bourdieu's concepts have illustrated that the accounting techniques such as PB can convert a social space into a contested field escalating struggles among social actors for the monopolisation of various forms of capital (see e.g. Célérier and Botey, 2015; Farjaudon and Morales, 2013; Jayasinghe and Wickramasinghe, 2011). The motive of PB in the CUC had also been questioned by some members of the opposition parties. During our interviews, an opposition leader stated the emergence of PB:

The PB approach initially came about as a concept of the chairman. He did not inform us how he had learnt about it. Someone may have advised him to go from zone to zone with a view to discussing issues with people and obtaining their requests for specific infrastructure or development projects. This seemed to be his political strategy of increasing his reputation.

The PB practice enabled the chairman to cognise and communicate a logic of participation in the CUC and expand the network of connections and relationships (i.e. social capital) with the citizens. Disseminating the discourse of participation, PB had also helped him conceal his dominant interests, i.e. political continuity and advancement. Initial attempts at introducing PB in the CUC, however, remained futile. The logic of domination, which had been

internalised by local politicians as the habitus, continued to dictate the logic of participation during the PB meetings held in specific zones. The chairman was therefore forced to search for and adopt several field-specific strategies in articulating the PB meetings and to secure the domination of his political interests.

5.3.PB meetings and the habitus

As part of the PB process, the elected councillors of the CUC were asked to organise at least one meeting with the inhabitants in their respective zones between May and June every year. The councillors were provided with a clear set of instructions to facilitate the meetings and to make heard the voices/concerns of the participants. At the outset, they had to provide the participants with a summary of the plan and budget of the council and update them on the progress of the ongoing projects within the council. The meetings should have been held openly in that the residents could bring up in a discussion any development issues relating to their zone and identify the projects that they considered important to be incorporated in the council budget. The elected councillors were required to list down the prioritised projects for the budget and to forward the list to the chairman and the council for further consideration.

We were told during our interviews that when the meetings were called for the first time, a large number of residents, and in some cases even religious leaders, turned out for the meetings in all zones. The citizens' involvement in such meetings gradually declined, however, and a degree of dissension was expressed by the attendees of subsequent meetings. This happened because the elected members were involved in prioritising projects in the budget in accordance with their political preferences, marginalising the voice of the community members. The habitus of local politicians developed on the logic of domination in fact overshadowed the logic of participation and the elected councillors during the PB meetings became 'dominating' and took control of the process. As such, there was a decline in the level of trust – an integral component of social capital (Putnam, 2000) – between the local politicians and community members. An administrative officer clarified this situation:

While the meetings with the local community enabled us to obtain the direct views of the people, a conflicting situation arose in the second year. People started complaining that the elected politicians had included [in the budget] projects that they [the politicians] preferred.

The above quote illustrates that the new way of facilitating the budget meetings provided the elected members with a means through which to exercise their symbolic power and domination in their field. This was indeed a caveat in the chairman's attempt to monopolise various forms of capital crucial for winning the political game. Bourdieu (1996a) mentions that the introduction of field-specific strategies is inevitable when the social actors fail to change the structured structure and get access to various types of capital. The chairman introduced a new initiative of organising community meetings in the town hall. Prior work in the area of public administration has delineated the importance of organising community meetings in venues such as town halls, which are not seen as locations of political and administrative power, to encourage citizens' participation (Adams, 2004; Ebdon and Franklin, 2006; Rossmann and Shanahan, 2012). Based on our interviews, the underlying motive behind organising the meetings in the town hall in the CUC, however, was to provide the chairman with the opportunity to attend such meetings and to become 'dominant' against the elected councillors.

Despite these efforts, we were told during our interviews that the turnout at meetings continued to be low, signalling a failure of the chairman's strategy to fulfil his aspiration and domination. The chairman introduced another field level strategy of visiting personally the specific zones of the council. The visit was meant to encourage the residents of each zone to express their concerns collectively regarding the activities that they wanted in their zone and give them a say on the projects they wished to be incorporated into the council budget. During our interviews, the chairman elucidated the manner in which he attempted to regain the trust (social capital) and reputation (symbolic capital) with the residents:

Due to the low turnout of residents at the town hall, I decided to meet the community in their own location and to take on projects that they preferred and needed. People are generally more interested to meet the chairman and the elected councillors. By meeting people in their communities, I get very close to the public and have become more popular.

The above quote manifests that the motive behind such meetings was not only to cognise and communicate the logic of participation but also to regain his symbolic capital. To achieve this motive, the community meetings were organised and implemented in each zone strategically. For instance, the local schools were selected as a site for meeting venues given their capacity to accommodate a large number of participants, and a variety of techniques which corresponded to the citizens' dispositions were trialled to draw attention to the meetings. Commenting on these techniques, the opposition party leader stated:

They used two methods to invite people to attend the scheduled meeting. Posters were displayed in all public places to notify people about the meeting. Also, a vehicle with loudspeakers attached to it was driven around the zone, announcing information such as the date, time, and venue of the meeting.

Prior work has shown that endeavours to change the way that local arrangements are made and the habitus of citizens tend to pose a threat to the power and position of local politicians and are therefore likely to be resisted (Jayasinghe and Wickramasinghe, 2011; Alawattage, 2011; Lowndes and Wilson, 2001). This was striking in the CUC after the chairman's attempt to dictate and dominate the budget meetings in specific zones. The chairman's steps were considered a threat by the councillors in monopolising various forms of capital in their specific zones, in particular symbolic capital gained by being an elected member of the community, and the social capital which was built through the establishment of networks and trusting relationships with the community members. Alawattage (2011) states that the distribution of capital in the field has significant implications for social actors in winning and losing the game. The elected councillors were, at the beginning, reluctant to relinquish the privilege of deciding on projects, something that could be crucial in catering for their political clients' needs and securing their position in the political field (i.e. in the CUC).

The way that the chairman, being a lawyer, attempted to mitigate this tension and balance the power positions (see e.g. Farjaudon and Morales, 2013) between him and the elected councillors in the meetings delineates the important role that cultural capital (i.e. knowledge and academic qualifications) can play in the political field. As such, the elected members

were still asked to lead and take charge of the meetings despite the presence of the chairman in the meetings so that they would not feel that they had lost political dominance over their administrative zones. Another vital aspect of the chairman's strategy was to facilitate the community meetings more as budget meetings and to deliver a message to the citizens that the whole of his administrative staff were concerned about and would be responsive to their budgetary needs. A development officer, the accountant, and several other administrators were therefore involved in the community meetings. The role of the administrators and development officers was to provide assistance to the chairman and the elected councillors in explaining to the residents the ongoing events and projects and the plans for the future. The accountants were involved in elucidating to the residents the available resources in the budget, which could be mobilised to address their concerns. An administrative officer shared his experience of the community meetings as follows:

The chairman, the secretary, the accountant, the internal auditor, a development officer, a clerk, and some administrators have been attending the meetings in each administrative zone since 2009. At the meetings, residents are informed about what our council has done for the development of their zone. We play a video to show them what the present condition of their zone is and how the development activities are being financed. In this way we can get them to understand the importance of proposing development projects to be included in the budget.

The fact that community-based meetings are dominated by certain groups/people while other groups are marginalised is evident in prior studies (Fung, 2006; Irvin and Stansbury, 2004; Lowndes and Wilson, 2001; Lyon, 2000; Musso, Weare, Bryer & Cooper, 2011; Nyamori, Lawrence & Perera, 2012). Unlike other cases in which people/groups with higher-status jobs, more education, and higher incomes tend to dominate meetings (Gusmano, 2013), the CUC seems to have differed in that such people/groups tended to remain silent, while others, in particular the followers of political parties, were more active. Driven by a habitus of domination and using their social and symbolic capital, the elected members used a subversive strategy encouraging their political loyalists to attend the meetings as a group and vote for their project. As such the community meetings turned out to be a site for the political game in which the politically-oriented and outspoken groups overrode meeting agendas and dominated the meetings. This was evident in the following comments made by the opposition leader:

Because of the community meetings, we are unable to recommend the projects of our supporters. Therefore, we advised as many of our people as possible to attend the meeting in the zone and vote for projects that the group has proposed. In this way our loyalists can get one of their projects as the most preferred one. However, we continued to complain that these meetings make us powerless public representatives.

Based on the above-mentioned quote, the dominating political practices that PB had aimed to reform had in fact become dominant in articulating the PB meetings in the CUC. This dominance of the meetings and budget processes by such politically-motivated groups was indeed an impediment to the chairman's attempt at maintaining and reproducing his social and symbolic capital and securing his political interests. Citizens' motivation and trust to the politicians, which is seen as an important element for promoting participation (Musso, Weare, Bryer & Cooper, 2011), appeared to have been eroded in the CUC. Attempts to gain a higher profile by introducing innovative mechanisms in organising community meetings are evident in literature (Bodin and Crona, 2008; Fox, 1996; Shoji, Aoyagi, Kasahara, Sawada & Ueyama, 2012; Titeea and Vervisch, 2008). One such strategy that the chairman had pursued in order to reinstate his symbolic capital was the inclusion of a team of administrative and technical staff in the PB meetings. During the process of budget meetings, those staff members spent their time taking immediate remedial action regarding day-to-day recurring council issues, such as the replacing of street lamps, the maintenance of the water supply, and the addressing of drainage leakages, amongst others, which would otherwise have required days or even weeks to resolve. A member of the opposition party commented on this endeavour:

At first, I was sceptical about the participation of technicians in the meeting. I have, however, offered my support for organising meetings in this way, as they enable us to find out about the things that are not working in a zone as well as the things that people are interested in having done in their constituency.

Moreover, additional strategies and measures, for instance, placing newspaper advertisements, were taken to elicit the opinions of people who were either absent from the meetings or had refrained from expressing their views at them. Having received opinions from these marginalised segments of the community, the chairman then made the decision as to which

projects should be prioritised in the budget estimates. The next stage was to present the budget to the council members who could then propose their own projects that were of interest to their parties' supporters. This was done in order to gain the support of the members of council, including the members of opposition parties in budget approval. Exploiting the structured habitus of the inhabitants, the logic of dependency and the available capital, in particular social and symbolic capital, the chairman was able to tactfully initiate and implement the PB process and meetings in a way so as to exert his power and domination in the council. The fact that the practice of power and domination (i.e. PB practice) is dialectically connected to the conditions (i.e. capital and habitus) that reproduce such a practice is evident in prior Bourdieusian work (Alawattage, 2011; Jayasinghe and Wickramasinghe, 2011). In the next section we discuss the field-specific organisation of various forms of capital in framing the PB practice in the CUC, which, in turn, has constructed a condition for the reproduction of capital and the perpetuation of domination and symbolic violence in the name of PB.

5.4. Field-specific organisation of capital and the perpetuation of domination and symbolic violence

Studies have demonstrated that capital in its different forms when it is implicated in calculative practices such as PB provides the social actors with the opportunity and capacity to dominate (see e.g. Alawattage, 2011; Hamilton and Ó hÓgartaigh, 2009). The important role that the capital had played in structuring the PB meetings and processes and exerting domination was evident during our interviews and informal conversations with the participants. We were told that several new initiatives in terms of organising and distributing various forms of capital had been introduced in the council after the arrival of the chairman.

Bourdieu (1986a; 1986b; 1992a) mentions that economic capital has a key role in ensuring the success and survival of politicians in their field. The majority of Sri Lankan local governments are, however, lacking this capital. For many years, local governments in the country have been solely responsible for generating revenues to cover their day-to-day expenses and long-term investments, apart from the salaries of the permanent staff which are

funded through the central government funds. This lack of central government grants in facilitating day-to-day activities has resulted in huge budget deficits in most of the country's local governments, and the CUC was no exception to this trend. In the past, as is the case of other councils (Kulasekera, 1989), one reason escalating budget deficits in the CUC had been the problem in collecting rates. Albeit it was explicitly mentioned in the central government regulations that the management of the funds and revenues of local governments should be a joint responsibility of the politicians and the administrators, local politicians were reluctant to force people to pay their incurred rates (Local Government Circular No. 3 of 2005; Slater 1997). The elected councillors were more concerned with their position in the political field (ward) and that maintaining social and symbolic capital was of utmost important to them to perpetuate their political career. In the interviews, there was a belief expressed among the politicians that the task of collecting rates should be the responsibility of the administrators given that they are not elected and are therefore not required to be accountable to the citizens. This is evident in the following statements made by an elected member:

I am an elected member. It is my obligation to serve my constituency and I can do this by offering the citizens as many services as possible. I have nothing to do with the shortfall in rates collection.

As such, almost 2,000 out of 4,000 property holders in the council did not pay rates at all. However, the majority of the administrators we interviewed conceded the fact that the chairman's attempt to include them in the PB meetings with the elected councillors had to a large extent helped them redress the problem of rates collection and generate additional revenues for the council. For instance, they had the opportunity to talk to residents personally during the budget meetings and make them aware of the importance of paying rates and the possible consequences of breaching the council regulations. This access to communication further contributed to a level of trust and connectedness being built up between the administrators and the local residents, so that the administrators were able to visit residents' homes to collect rates, and offer them additional time to pay them. The importance of such public meetings for improving the governmental and administrative responsiveness to citizens is also evident in prior studies (Adams, 2004; Irvin and Stansbury, 2004). These activities together reportedly enabled the council administrators to collect approximately 2.6 million rupees in overdue rates in 2012.

Another initiative that the chairman pursued to elevate the economic viability of the council was the outsourcing or contracting out of some of the council's responsibilities to the private sector. For instance, the responsibility for maintaining the town's central bus station was handed over to an advertising agency. In a similar vein, the sports clubs in the administrative area of the CUC were authorised to manage and renovate the council's sports facilities and infrastructure, such as swimming pools, cricket grounds, and indoor stadiums. A member of the accounting staff explained how the transfer of such responsibilities helped the council generate additional revenues:

It costs approximately 5 million rupees to paint the central bus station. The council cannot afford to do this every other year. Even if we are able to rent out some space to display advertisements, the revenue is simply not enough to cover the maintenance and security expenses. As a result of these new arrangements, it is now renovated every other year by an advertising firm.

The chairman was therefore in a position to distribute a small portion of revenues, i.e. what Bourdieu and Wacquant (1992) have termed 'the means of appropriation of surplus value', during the PB meetings to activities/events that were of interest to the wider community and crucial in enabling him to get acquainted with community members. Such activities, which were central to promoting social capital (Bourdieu, 1986a; 1986b; 1996b; Chenhall, Hall & Smith, 2010; Musso, Weare, Bryer & Cooper, 2011; Putnam, 2000), include the Sinhalese New Year festival, a book donation ceremony, an annual sports competition, and an award ceremony for Sunday schools for Buddhist studies. Also, a football coach had been provided for the town's football club, his salary coming from the council's budget. Emphasising the importance of these council activities, the chairman stated:

All these events that are being held by the council at present are new initiatives. Despite the budget deficit, we organise these events annually because they will help community members to develop a sense of belonging to the community.

The social capital-based literature has emphasised that concerns over political survival lead politicians to search for opportunities to establish cordial relationships with a variety of groups in the field other than party followers and residents (Musso, Weare, Bryer & Cooper,

2011; Putnam, 2000). This was also evident in the CUC. The chairman had a particular focus to extend his network of social ties, i.e. social capital (Chenhall, Hall & Smith, 2010), with different groups, for instance, NGOs resulted in a range of institutional arrangements, contributing to the creation of cultural capital and its use in the PB process. For instance, the administrators we interviewed revealed how one NGO had sponsored the CUC to organise a workshop to discuss administrators' response times to residents' complaints or service requests, and to enhance the effectiveness of service delivery mechanisms. In a similar vein, another NGO had sponsored a trip to the Philippines so that council representatives could study how local governments there organised their day-to-day activities. The CUC's holding of discussions with traders' associations prior to issuing trade licences for short-term trading campaigns was pinpointed during our interviews as one initiative that the council had initiated based on that visit. Commenting on the use of cultural capital, the chairman stated:

Let us assume that we intend to offer a trade licence for a week for the promotion of a particular company's product. In this situation, we first investigate whether a member of the Merchants' Union is selling the same product in our town. If it is doing so, we impose the condition that the company applying for the licence gets involved with the merchant who is already selling the product. This increases the income of our traders. We learnt this during our visit to the municipality of the city of Naga in the Philippines.

There is also evidence that several associations, for instance, the Association of Trishaw Drivers and the Fishermen's Association, had been set up in the council to cognise and communicate a sense of solidarity and courtesy between people sharing common values. Wijeweera (1989) states that the Sri Lankan local governments have been known to be a heaven for kickbacks receivers, particularly with respect to approving the construction of public utilities. The chairman's endeavours to instigate open tenders for construction projects embedded in the budget at the council's monthly meeting became another factor helping him to propagate corruption-free governance in the council and renew his image as a democratic grassroots leader (i.e. symbolic capital). This new tender process was different from the prevailing practice of many local governments, in which a tender committee, chaired by the chairman, was usually assigned the responsibility for awarding contracts to the most suitable constructors, having scrutinised their proposals. Commenting on this process of selecting contractors for the projects included in the budget, an administrator at the CUC stated:

Awarding tenders is a task that provokes criticism from the members of the house if we use a tender committee to perform it. The chairman has therefore decided to bring up the topic of suitable contractors at the council's monthly meetings. All the members are aware that the tenders will be opened at the meeting and they can observe who is awarded them and why.

Apparently, the chairman's attempt to interact and establish social relationships, however, was not confined to the supporters and residents but also incorporated competing individuals, for instance, opposition party members. He reached out to the elected councillors of the opposition parties by making room for their prioritised projects in the budget in the council's budget meetings. This effort by the chairman had seemingly been successful in terms of establishing a connection, i.e. bridging social capital, with a small cadre of the opposition parties, easing the process of budget discussion and approval in the council. As stated by Alawattage (2011), the PB practice had in this way functioned in the CUC as an instrument of domination or as an instrument that legitimated domination. One opposition party member conceded during our conversation:

Although I represent the UNP, I can ask the chairman to implement my project ideas. He does not ignore such requests. I know that he is aiming to boost his popularity via this new budgeting approach. However, we can get our project proposals implemented as well.

Bourdieu (1986a, 1986b) states that one form of capital can be converted to another form and this process of convergence provides a condition for the reproduction of various other forms of capital, disposition, and domination. Similar to this view, the economic and social capital which the chairman had accumulated provided him with a condition for the reproduction and redistribution of cultural, social, and symbolic capital. The PB meetings acted as a conduit in this process of transforming one form of capital into another. For instance, the social capital provided a condition for the reproduction of cultural capital in that the administrators embodied new approaches to collecting rates more effectively by visiting the citizens. The redistribution of economic capital in social and cultural events provided the chairman with the opportunity to invent himself as a grassroots leader (symbolic capital). We argue that it was due to such field-specific accumulation, reproduction, and redistribution of various forms of capital that allowed the chairman to frame PB in a way so as to exercise his dominance and symbolic violence in the council. As stated in the extensive Bourdieusian-based studies (e.g.

Cooper, Coulson & Taylor, 2011; Everett, 2003; Oakes, Townley & Cooper, 1998; Jayasinghe and Wickramasinghe, 2011), the PB practice had exerted symbolic violence in that those members of opposition parties who were subjected to it accepted its rationales and were instead involved in legitimising the practice. There was an agenda underlying the PB practice, i.e. ascending the upper echelons in local politics (i.e. provincial level), which the chairman attempted to pursue and perpetuate through the use of a calculative practice such as PB (see e.g. Cooper, Coulson & Taylor, 2011, 2011).

Despite the underpinning of citizens and a few members of the opposition parties, the field-specific organisation of capital implicated in the PB practice was not without controversy in the council. Claims were made during our interviews that the manner in which the chairman prioritised and incorporated the projects of opposition party members in the budget were biased, promoting a degree of favouritism and patronisation. Many opposition party members also alleged that by launching the populists' programmes/arrangements in the name of articulating PB, the chairman strove to harm their image (symbolic capital) and position in the political field rather than to genuinely enhance political emancipation. A council representative from the opposition party commented during our interviews:

We have spent time and a significant amount of money in order to be public figures of the council. However, the chairman has been able to tactfully reduce our privileges and image in the council by promoting populist programmes and excluding us from the day-to-day business. We should be given due respect for being elected.

The way the chairman had redistributed various forms of capital, in particular surplus values (economic capital), to facilitate social, religious, and sports activities in the council, which were vital for reaching a large segment of community members and maintaining social connectedness with them, was particularly seen by the opponents as a threat not only to their political survival but also to the long-term sustainability of the council. Commenting on the potential threat, the opposition leader stated:

The chairman spent 1 million rupees celebrating World Children Day with nursery school children. As he was intending to contest the provincial council election, he invited parents and children to the ceremony from beyond the administrative area of this council. He has

made himself popular by exploiting the council's resources. I have stated several times that this council will not survive if he continues to manage its revenues this way.

The chairman's popularity was clearly manifested at the council's last election held in 2011. He managed to secure the highest number of votes whilst arguably spending almost ten times less money than other grassroots politicians. The chairman justified the results as follows:

Thanks to the new budgeting process, I am politically secure. Although I was not endorsed and promoted by the chief minister of our province, the community voted for me. The chief minister was campaigning for other candidates, but I was the number one in terms of the community's preference. I only spent about 200,000 rupees, whilst other candidates used up to 2 million rupees on the election campaign.

The above quote is evidence that there was increasing tension between the chairman and the chief minister of the province, although both represented the SLFP from the same constituency. This illustrates how the underlying dynamics of power, domination, and violence implicated in the PB practice has played a crucial role in the politics of the CUC. The chairman's success in the field-specific organisation of various forms of capital had contributed him to maintaining political domination in the grassroots politics consistently since 2006. Nevertheless, the political rift with the chief minister, along with the enactment of a new act that had curtailed the executive power of the local authorities' political leadership, compelled the chairman to suspend the PB process in 2013. During our interviews, however, the chairman mentioned that he was determined to introduce PB again before the upcoming local government elections in 2015.

6. Discussion and conclusions

We have in this paper demonstrated the PB process in one Sri Lankan urban council (i.e. the CUC). PB has been a key component of neo-liberal reforms such as NPM and NPG. It is reckoned by international organisations to be the best accounting practice for emerging and LDCs (Cèlerier and Botey, 2015). Although a large number of LDCs, particularly in Latin

America, have in recent years attempted to incorporate the PB practice in their local governments, its propagated merits in providing space to marginalised groups of a society in the decision-making process and its emancipation potential in democratisation have been contested (Speer, 2012). Our study of the PB practice in the CUC is an illustration in this regard. Despite its partial success in fostering cultural capital (Chenhall, Hall & Smith, 2010), PB as a practice has seemingly failed to achieve its fundamental objective – strengthening grassroots democracy and fostering political emancipation.

Drawing on Bourdieu's triad, i.e. field, habitus and capital, we have striven to tease out the real practice in the CUC in the name of PB in detail, paying attention to the political and cultural peculiarities in such practices. Our main contribution lies in the fact that we have empirically illustrated the potential of PB to become a practice of power, domination, and symbolic violence rather than a democratic innovation for citizen participation in the political process and political emancipation (Fung, 2006; Nyamori, Lawrence & Perera, 2012; Musso, Weare, Bryer & Cooper, 2011; Célèrier and Botey, 2015). As stated by Bourdieu (1996b), the CUC has appeared to be a vibrant battlefield for the two major parties of the country, i.e. the Unite National Party (UNP) and the Sri Lanka Freedom Party (SLFP), to maintain their political position since the 1970s. The budget functioned as a tool for local politicians to achieve this goal and to continue to exert their domination. Resources were allocated and the projects and programmes selected and prioritised in each zone so as to meet the requirements of the party loyalists and to strengthen the patron-client relationship. The logic of domination underlying the budget was the doxa (Bourdieu, 1986a; 1992b; 1993a; 1993b; Cèlèrier and Botey, 2015) and the reproduction of dominant budget routines had become the taken-for-granted habitus. Hamilton and O'Gartaigh (2009) state that patterns of practice originating in one habitus do not easily transfer to another. The structured structures that have evolved through past experience are particularly influencing actors' behaviour and practices in a social space (Bourdieu, 1977; 1986a; 1992b; 1993a; 1996a). The PB meetings held in the CUC is evidence in this regard. The logic of domination continued to perpetuate in the CUC undermining the logic of participation during the PB meetings organised in different zones, as the meetings were dominated by a set of particular politically-active groups prohibiting wider community participation. The elected councillors who had a feeling for the game (Bourdieu, 1990; 1992a; 1993a) executed a subversive strategy encouraging such groups and their

political loyalists to override the meetings and, in so doing, channelled the resources into the areas of their interests.

An interesting aspect of our study is however the manner in which the chairman became dominant by implicating field-specific properties of habitus and capital in PB and took control of the whole PB process. The field-specific strategies that the chairman had adopted such as organising the budget meetings in specific zones, for instance, town halls and schools; making a personal visit to specific zones; attending the PB meetings with a team of administrators and technicians, and taking immediate remedial actions with the help of these technicians in day-to-day activities (for instance, the replacing of street lamps); placing newspaper advertisements to elicit the opinions of the marginalised segments; and allowing the elected councillors to lead the meetings in their specific zones so as to balance a power relation with them were all meant to reinstate his domination in each zone. In addition, the exertion of symbolic violence was evident in his attempts at incorporating the projects and programmes prioritised by the elected councillors of opposition parties. Some members of opposition parties, who were actually subjected to such domination and violence imposed through PB, had the *illusio* (Bourdieu, 1992b; 1996b; Cèlèrier and Botey, 2015; Bourdieu and Wacquant, 1992) that they were pursuing their own interests (projects) in the budget. The budget game appeared to them one worth being played (Bourdieu, 1996b) in that they refrained themselves from voting against the budget, legitimating the PB practice and contributing to the chairman strengthening his power position in the council.

Social actors' position and power in a particular space is mainly dependent on the field-specific capital that can be mobilised (Bourdieu, 1986a; Alawattage, 2011; Jayasinghe and Wickramasinghe, 2011). Capital in its various forms has been defined as a structural and relational condition that underlies the way in which the dominant practices such as PB evolves (Bourdieu, 1986a; 1986b; Swartz, 1997). Studies have however illustrated that capital is not just a teleological and unidirectional outcome of practice but a condition of, and which is dialectically related to, the practice (Alawattage, 2011; Jayasinghe and Wickramasinghe, 2011; Xu and Xu, 2008). Such a subtle dialectical connection between the PB meetings and practice and the conditions that reproduce the domination in the name of PB was evident in the CUC. For instance, being a lawyer and an elected leader, the chairman, as stated by

Cooper, Coulson & Taylor (2011), already had both the power of and over various forms of capital, for instance, cultural, symbolic, and social capital. Mobilising the cultural and symbolic capital, the chairman was able to introduce new procedures in rates collection during the PB meetings and reinforce a social tie between the citizens and administration. Social and symbolic capitals were apparently dominant in terms of allowing the chairman to establish cooperation and relationships with the private sector, NGOs, and citizens' associations. The cooperation with the private sector led to an outsourcing of some of the public services offered by the council, for instance, sport activities. This provided the chairman with the opportunity to engender a surplus value (see e.g. Alawattage, 2011) which he could utilise in facilitating social events such as New Year celebrations and book donation ceremony amongst others that are crucial for strengthening his symbolic and social capital. The cooperation with NGOs had an implication in enhancing the competence and skills of administrators, which contributed to introducing new procedures in delivering services to inhabitants, for instance, issuing trade licences, and tender-offering procedures in the CUC.

Our study has in this way delineated how the possession of capital in its various forms has enabled the chairman to structure the PB meetings in a way so as to cognise and communicate his image as a democratic leader at the grassroots level. In addition, the chairman was able to articulate one form of capital or the composition of various types of capital to reinvent and redistribute another form of capital and extend his domination and symbolic violence in day-to-day work practices. His success in establishing a monopoly over the means of capital creation and accumulation, and creating power asymmetries and inequalities, was evident in the local election. The chairman won the election despite the disagreement with the provincial political leadership, who was in fact representing the same political party, and by incurring much less expenditure than the other candidates. The PB practice, which is actually meant to alleviate dominating political practice, has instead become dominated by the same political dynamics that it aims to reform in the CUC. On this basis, we argue that accounting practices such as the PB practice may not be able to produce intended results in the political field of LDCs (the CUC being one example) due to the existence of a political culture in which the politicians lean to pursue self-aggrandisement and political dominance. As such, we have seen that the dominant individuals usually do not adopt accounting practices that impede their ability to exercise symbolic violence. Instead, they tend to rely on subversive strategies that

strengthen their position or at least help them sustain their existing dominant position (see e.g. Bourdieu, 1992a; 1992b; Jayasinghe and Wickramasinghe, 2011).

To sum up, our study of the PB practice in the CUC is evidence that the fate and careers of the politicians/social actors in the field of LDCs are very much dependent on their ability to accumulate and distribute various forms of capital. The motives behind the PB practice could therefore involve far more than simply revitalising local democracy, and extend to achieving personal gains, in particular, securing one's position in the field. The practice of PB can be a symbolic means of monopolising power and exerting domination and symbolic violence. It appears to us that the popularity that the chairman of the CUC has gained through the PB practice has made it rather difficult, if not impossible, for opposition parties to oust him through an election. Considering the way the PB practice has been articulated in the CUC, concerns can be raised as to whether PB could be more a caveat rather than fostering political emancipation. Doubts can therefore be expressed as to whether the symbolic system such as PB in the context of LDCs could lead to a condition for the emergence of tyranny instead of being a means for reinventing local democracy, as proposed by the World Bank, the USAID, and other international organisations.

The fact that our findings are drawn from a single case study (i.e. the CUC), however, means that further studies are needed to answer such questions and to further elaborate on our understanding of the dynamics between accounting practices, democracy, and the political game in LDCs. It is equally important to accommodate the views of local residents regarding the significance of PB, which are missing in this study, in promoting social ties and improving local governance. The studies by Musso, Weare, Bryer & Cooper (2011), Cèlèrier and Botey (2015), and Nyamori, Lawrence & Perera (2012) have pointed out the importance of embracing the views of local residents in order to develop a broader understanding of local government reform processes. Further studies including local residents' opinions of PB could therefore provide additional insights into the subtle dialectic relationship between accounting practices and the conditions (i.e. habitus and capital) that reproduce such practices.

Appendix A: Phases of field visit and interviewees

Interviewee	1st round	2nd round	3rd round	4thround	Total
Three times					
Chairman	01	01	01		03
Accounting Officer	01	01	01		03
Development Assistants	01	01	01		03
Revenue Officers	02	02	02		06
Bookkeeping Staff	01	01	01		03
Two times					
Secretary	01	01			02
Internal Auditor	01	01			02
Development Assistant	01		01		02
Bookkeeping Staff	01		01		02
One time					
Vice Chairman		01			01
Elected Members	01	02			03
Opposition Leader				01	01
Total	11	11	08	01	31

Appendix B: Phases of data collection and authors' involvement

Phase-1	Phase-2	Phase-3	Phase-4
Author-1		Author-1	Author-1
	Author-3	Author-3	
		Author-4	Author-4
			Author-5
	Author-6	Author-6	

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