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Shattering the Illusion: State-Imposed Informality and Ambivalent Accountability in Postcolonial Governance

Abstract

Purpose: This study examines how, during the COVID-19 crisis, the Sri Lankan state embedded informality within formal welfare structures to produce accountability through ambiguity. It theorizes state-imposed informality as a postcolonial governance strategy that shifts responsibility downward while retaining top-down controls.

Design/methodology/approach: Using a subaltern perspective and reflexive interpretive methodology, the study investigates a cash transfer program through 29 interviews with beneficiaries and state actors across local to national levels. It draws on theories of postcolonial accountability, strategic informality, and subaltern agency.

Findings: The study reveals how austerity, political interests, and institutional constraints produced an ambiguous governance regime. Formal mechanisms were selectively mobilized while informality was embedded to manage crisis demands. Public officers and beneficiaries, though marginalized, negotiated, adapted to, and resisted this regime through moral judgment and relationality.

Originality/value: The paper conceptualizes state-imposed informality as an ethically charged mode of postcolonial crisis governance and reframes public accountability as relational, contested, and shaped from below. It contributes to critical accounting and postcolonial governance by highlighting how accountability is not only displaced but also reconstituted through subaltern practice.

Keywords: public accountability, state-imposed informality, subalternity, postcolonial governance, ambiguity, COVID-19 welfare distribution

Paper type: Research paper

1. Introduction

“The process whereby the beneficiaries are selected for relief has been controversial even from the start. Eligible households are selected by a village committee composed of the area’s elected local government representative, a Samurdhi [welfare] Development Officer, a Grama Niladhari [village public] Officer, an Agricultural Research Officer, a Family Health Officer, and an Economic Development Officer. The presence of a politician on the committee has led to concerns that the relief mechanism would become politicised, especially with a parliamentary election around the corner. The process was also mired in confusion due to different ministries and authorities issuing contradictory circulars that frustrated officers on the committees tasked with compiling lists of those who were qualified to receive the relief allowance.”

— *The Sunday Times - Sri Lanka*, 26 April 2020



COVID-19 welfare distribution by a village committee in Sri Lanka

Image Source: *Sunday Times - Sri Lanka* (26 April 2020)

The above newspaper accounts, narrating the hurried and chaotic implementation of Sri Lanka’s COVID-19 relief programme, illustrate how crisis governance in the Global South often unfolds in terrains marked less by order than by contradiction, opacity, and uncertainty. A scheme launched with the technocratic promise of delivering cash transfers to millions of households in need rapidly dissolved into institutional disarray: ministries issuing contradictory instructions, village committees paralysed by political interference, queues of desperate beneficiaries stretching for hours, and frontline officers scapegoated for corruption or negligence. At first glance, these breakdowns might appear symptomatic of mismanagement, weak administrative capacity, or opportunistic electoral manoeuvring. Yet such readings risk naturalising dysfunction as failure. This paper contends instead that these dynamics exemplify a distinctly postcolonial modality of rule—one that deliberately governs through ambiguity by embedding state-imposed informality within ostensibly formal welfare architectures. What appears as failure is, in fact, a recalibration of governance, where

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informality is not residual but instrumental: sustaining the symbolic authority of the state while redistributing accountability downward and outward, away from the political centre.

We conceptualise state-imposed informality not as the spontaneous, bottom-up improvisations of citizens circumventing bureaucracy, but as the deliberate inscription of informality into formal architectures by the state itself. In this modality, informality is elevated from a residual survival tactic to an authorised instrument of governance. It enables central elites to project a façade of legality, order, and responsiveness while displacing the practical and ethical burdens of decision-making onto those at the margins of the state apparatus. In doing so, it functions as a dual strategy of insulation and displacement: the political centre remains shielded from scrutiny, while village officers, committee members, and welfare claimants absorb the risks of contradictory rules, politicised discretion, and ethical compromise. Far from signalling administrative collapse, state-imposed informality represents a recalibration of accountability—a mode of governing that preserves the symbolic authority of the state while hollowing out its substantive obligations. In this sense, ambiguity is not an aberration but a calculated practice of rule, sustaining domination precisely by multiplying sites of vulnerability at the periphery.

This conceptualisation aligns with critical accounting and governance scholarship, which has long challenged liberal-democratic assumptions of accountability as neutral, rational, or institutionally guaranteed. From Burchell *et al.*'s (1980) claim that accounting constitutes the very conditions of visibility and legitimacy, to Hopper and Powell's (1985) critique of technocratic rationality, scholars have shown that accountability is always entangled with power, politics, and ethics. Governmentality studies extend this critique, analysing accountability as a technology for governing conduct through calculative visibility and moral injunctions (Miller & Rose, 1990; Roberts, 1991). Dialogic scholars, in turn, emphasise accountability as plural, contested, and ethically oriented toward inclusivity (Brown, 2009; Brown & Dey, 2022). In postcolonial contexts, these dynamics gain further complexity: accountability regimes are refracted through colonial legacies, structural inequality, and clientelism (Uddin & Hopper, 2003; Alawattage & Wickramasinghe, 2009; Jayasinghe & Wickramasinghe, 2011), producing practices that are simultaneously formalised and undermined by informality. As Hopper *et al.* (2017) argue, accounting in developing countries cannot be reduced to a linear transplantation of "best practices" but is shaped by variability, hybridity, and compromise. Building on this, we use the idea of fluid arrangements to describe how accountability regimes and bureaucratic structures are continually destabilised and recombined, especially under conditions of crisis. In such arrangements, ambiguity is not a deviation from rational governance but a calculated resource—an instrument through which accountability is enacted, deferred, and contested.

The Sri Lankan case reveals more than hybridity or fluidity: it demonstrates the systematic embedding of ambiguity as a governing principle. Crises, as O'Leary (2017) observes, heighten demands for accountability precisely when institutional coherence is least viable. The pandemic crystallised this paradox as austerity, electoral opportunism, and bureaucratic fragility collided. Village committees—where bureaucrats and politicians intersected—became arenas where technocratic logics fused uneasily with partisan calculations. Circulars were issued, withdrawn, and contradicted; eligibility rules shifted daily; citizens bypassed local channels to appeal directly to the President or media. Frontline officers, caught between

contradictory mandates and urgent need, improvised solutions that contravened formal rules, leaving them vulnerable to accusations of corruption or bias. In this fractured terrain, accountability was omnipresent as a demand yet elusive as a practice—ritualised, deferred, and displaced. Although grounded in Sri Lanka's COVID-19 welfare response, these dynamics resonate across postcolonial contexts where crises—pandemics, economic shocks, climate emergencies—intensify the strategic deployment of informality. By tracing the ethical tensions, improvisations, and lived struggles of accountability, the analysis reframes public accountability not as a neutral mechanism of transparency but as a contested practice—politically charged, ethically fraught, and continually reconfigured. In doing so, it advances critical accounting research attentive to Global South governance logics (Alawattage *et al.*, 2019; Gallhofer *et al.*, 2022) and contributes to wider debates on the performative, ambiguous, and ethically complex nature of accountability regimes (Miller & Rose, 1990; Roberts, 1991; Brown & Dey, 2022). Crucially, the case shows how states govern through state-imposed informality, producing ambivalent accountability—a mode of rule that preserves central authority while displacing responsibility onto peripheral actors.

We draw on the concept of subalternity (Guha, 1982, 1988; Spivak, 1988) to extend analysis beyond marginalised citizens to low-level public officers who, though embedded within the state, were rendered functionally subaltern excluded from decision-making, overexposed to blame, and disempowered by contradictory mandates. This lens reveals how accountability is displaced downward, producing vulnerability but also enabling situated agency: documenting irregularities, invoking ethical norms, and mobilising solidarities to mitigate inequities. Such practices show governance as both reproduced and reconfigured from below, making subalternity a powerful framework for analysing accountability under crisis. Rather than institutional design or auditability, accountability emerges as a relational, ethically charged practice, consistent with Butler's (2005) notion of ethical exposure, Roberts' (2009) critique of transparency fetishism, Messner's (2009) focus on systemic injustice, and Yu's (2020) call for situated accountability. In postcolonial crises, accountability is lived not as rational procedure but as moral and political negotiation. Our inquiry, therefore, asks: what conditions trigger state-imposed informality in Global South crises? How do subaltern actors—citizens and frontline officers—adapt to or resist it? And what are the broader implications for accountability and ethics? Addressing these questions shifts the analysis from viewing governance "failure" as technical breakdown to theorising informality as a deliberate, ethically fraught mode of rule—one that preserves elite control while displacing responsibility. Though grounded in Sri Lanka, this framework speaks more broadly to how postcolonial states govern through ambiguity under crisis, austerity, and institutional fragmentation.

This ambivalence is central to our argument. We theorise ambivalent accountability as the lived experience of responsibility under conditions of state-imposed informality. For marginalised citizens, accountability materialised as exclusion, arbitrary inclusion, or the compulsion to mobilise personal networks and political ties to secure access. For frontline officers, it manifested as ethical labour without institutional scaffolding—an obligation to justify decisions made under contradictory or impossible directives. Both groups thus occupied subaltern positions: structurally disempowered, overexposed to blame, and compelled to negotiate accountability in ways that exceeded the sanctioned system. Yet subalternity here was not a simple condition of voicelessness. It also created openings for

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counter-conduct and reconfiguration: officers documenting irregularities, invoking fairness, and leveraging community solidarities; beneficiaries mobilising counterclaims, appealing to moral authority, and at times refusing compliance. In this light, accountability was not absent but reconstituted relationally and ethically from below, emerging less as procedural compliance than as contested practice in which domination and resistance coexisted.

This paper makes three interrelated contributions to critical accounting and governance scholarship by reframing accountability as an ambivalent and situated practice. First, it moves beyond proceduralist and technocratic accounts (Power, 1997; Hood & Heald, 2006) by theorising state-imposed informality as a postcolonial mode of governance in which ambiguity is deliberately mobilised to destabilise formal chains of delegation and transform accountability into an affective and political burden (Roy, 2009; Chatterjee, 2004). Rather than signalling institutional weakness, informality becomes a resource that redistributes responsibility downward while insulating central elites, thereby demonstrating how postcolonial states govern through ambiguity. Second, the paper extends subaltern theory into public administration by conceptualising frontline public officers as *relational subalterns* (Spivak, 1988; Alawattage & Wickramasinghe, 2009). Called upon to enact state legitimacy while denied epistemic voice and institutional support, these officers embody the layered displacement of accountability. This reconceptualisation expands subaltern perspectives in accounting (Graham, 2009) by showing how accountability is not only imposed on marginalised citizens but also internalised and resisted within the state’s own lower tiers, producing accountability as a terrain of vulnerability, ethical struggle, and counter-conduct. Third, the paper rethinks resistance not as rupture but as bounded moral agency: fragile and improvisational acts—informal record-keeping, vernacular claims-making, and ethical appeals—that navigate, contest, and sometimes reproduce the very ambiguities they resist (Kosmala & McKernan, 2011; Alawattage *et al.*, 2019). In these practices, domination and resistance are deeply intertwined, showing how accountability is reconstituted relationally and ethically from below.

The paper proceeds as follows. Section 2 reviews literature on informality, accountability, and subalternity to develop the theoretical framework. Section 3 outlines the methodology, including the case context, data collection, and analytical approach. Section 4 presents the empirical findings, organised around the triggers, adaptations, and consequences of state-imposed informality. Section 5 synthesises the contributions and reflects on implications for future research.

2. Reframing Accountability in a Postcolonial Crisis

Accountability has long been central to interdisciplinary accounting research, with scholars challenging its presumed neutrality and positioning it as a socially embedded, ethically charged, and politically consequential practice (Burchell *et al.*, 1980; Hopper & Powell, 1985; Chapman *et al.*, 2009). Within this tradition, accountability is not reducible to procedural transparency or compliance with rules but is a contested social process that renders people and actions visible, answerable, and governable—particularly in contexts of asymmetrical power and structural inequality. Accounting not only records but actively shapes what is thinkable, legitimate, and actionable within institutions (Burchell *et al.*, 1980), while intersecting with wider political, economic, and cultural logics that define collective life. These

dynamics become most apparent in moments of crisis, when the state is compelled to act swiftly under conditions of uncertainty and heightened public scrutiny.

This critical understanding is especially important in postcolonial contexts, where assumptions of institutional coherence, procedural rationality, and bureaucratic neutrality fail to capture governance's messy realities. Frameworks rooted in technocratic ideals—such as Bovens (2014) and Messner (2009)—presume functioning institutions and clear chains of command. Yet in many Global South settings, formal institutions are fragmented, politicised, and intertwined with informal networks. Here, accountability cannot be reduced to rational procedures or transparency mechanisms; it must be understood as relational, historically situated, and unevenly experienced (Hopper *et al.*, 2009; Alawattage & Wickramasinghe, 2009). This insight is vital to understanding Sri Lanka's COVID-19 welfare response, where accountability unfolded through selective visibility, negotiated discretion, and displaced responsibility.

To theorise this form of accountability, we propose a framework built on three pillars: the limits of formal accountability, state-imposed informality, and subaltern agency. First, formal mechanisms in postcolonial governance are performative: institutions exist on paper but function through selectivity, opacity, and uneven enforcement. Crises amplify this, exposing the gulf between design and lived experience, turning accountability into ritualised legitimacy rather than justice. Second, following Roy (2009) and Hopper *et al.* (2009), we conceptualise state-imposed informality as a governing rationality: not deviation but deliberate embedding of informality within formal structures, decentralising blame and obscuring responsibility while reinforcing central control. Third, drawing on Subaltern Studies (Guha, 1982, 1988; Spivak, 1988), we extend subalternity to both citizens and low-level public officers. These officers, though state agents, were rendered functionally subaltern exposed to public blame, excluded from policy formation, and burdened with ethical and emotional labour amid contradictory guidance.

2.1 The Postcoloniality in Accountability

Understanding the fractured nature of public accountability in the Global South requires reckoning with the enduring legacies of postcolonialism. Postcolonial states did not inherit neutral institutional frameworks; they carried forward deep structural asymmetries, fragmented sovereignties, and bifurcated modes of rule. Colonial administrations frequently relied on indirect rule, clientelism, and fragmented institutions to maintain control, and these practices were not dismantled at independence. Instead, they were reconfigured through new forms of bureaucratic practice, elite dominance, and populist politics. Governance today thus rests not on legal-rational authority alone, but on rules mediated by networks of loyalty, patronage, and informal authority (Wickramasinghe & Hopper, 2005; Hopper *et al.*, 2012).

Accounting and accountability practices in such settings are therefore shaped as much by cultural political economy as by institutional design. Formal structures coexist with patronage, kinship, moral obligation, and political mobilisation. Uddin and Hopper's (2005) study of Bangladesh shows how Western-inspired reforms were reconfigured by these dynamics: what appears as "implementation failure" reflects the persistence of alternative logics of legitimacy and control. In Sri Lanka, Wickramasinghe and Hopper (2005) similarly show how

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reforms were filtered through political structures where personal relations and party loyalty frequently trumped formal procedures. Formal accountability mechanisms may exist institutionally, but they are symbolically or selectively activated depending on political and relational imperatives.

This relational character produces a distinctive form of public accountability: contingent, morally ambivalent, and constantly negotiated between formal and informal spheres. Legal-rational models assume clear chains of responsibility, stable mandates, and depersonalised conduct. In practice, however, frontline officers navigate competing demands from political patrons, institutional hierarchies, and community expectations. Accountability becomes less about compliance and more about balancing intersecting pressures. Hopper *et al.* (2017) capture this as “fluid arrangements,” where calculative practices are inseparable from socio-political negotiations. Accountability is therefore not absent but transformed—manifesting in performances of justification, loyalty, and responsiveness that defy Western institutional categories.

These dynamics intensify during crises, when fragile institutions are exposed and urgency overrides procedural norms. States draw on local authority networks and informal control to deliver emergency interventions, but this mobilisation occurs without institutional clarity, producing discretionary and opaque governance. Crisis thus crystallises the relational character of postcolonial accountability: improvised, uneven, and ambivalent.

2.2 State-Imposed Informality and the Production of Ambiguity

The second conceptual anchor in our framework is *state-imposed informality*—a mode of governance that allows the postcolonial state to exercise flexibility, diffuse accountability, and maintain control through the calculated deployment of ambiguity. Far from being a symptom of state weakness or institutional breakdown, informality operates as a deliberate governing strategy. Drawing on Ananya Roy (2005, 2009), we understand informality not as the absence of formal order, but as the strategic suspension or selective enforcement of rules by the state itself. It is a form of *unmapping*, wherein formal procedures are obscured or abandoned to enable discretionary action. This produces spaces of exception within everyday governance—grey zones where the state acts without transparency, and where accountability is enacted unevenly, if at all.

This practice is especially pronounced in postcolonial settings, where bureaucratic infrastructures are historically fragmented and often politically instrumentalised. The dual logics of legality and informality allow the state to present itself as rule-bound while operationalising governance through mechanisms that remain opaque, improvised, and politically charged. During moments of crisis, this duality becomes most visible. States draw on informal means to deliver interventions swiftly and visibly, even as formal structures remain symbolically intact. In Sri Lanka, this duality was exemplified in the operation of village-level welfare committees, which functioned within a formal policy framework but were governed in practice by discretionary, non-transparent, and politicised processes. These were not administrative failures per se, but reflections of a deeper postcolonial logic of governance through ambiguity.

The activation of such informality is triggered by a convergence of economic, social, and political pressures. First, economic triggers arise from the structural limits of welfare capacity in crisis contexts. With widespread precarity and under-resourced administrative systems, the state lacks the institutional means to implement universal entitlements equitably. This scarcity enables informal discretion to thrive, as frontline implementers must improvise in the face of overwhelming demand and limited supply. Second, social triggers emerge from the complex relationalities embedded in postcolonial societies. Patron-client networks, kinship obligations, and local moral economies intersect with governance, shaping expectations of entitlement and influencing how public goods are distributed. These social dynamics compel bureaucrats to navigate competing claims that are often informal in nature, challenging the authority of official criteria and fostering selective enforcement. Third, political triggers involve the instrumentalization of welfare for electoral and party-political ends. Informality enables politicians to selectively distribute benefits, consolidate loyalty, and circumvent bureaucratic constraints. In these instances, ambiguity is not incidental but purposefully introduced—policy guidelines are vague, eligibility criteria are fluid, and oversight mechanisms are weakened—to allow room for political manoeuvring.

These triggers do not simply coexist—they reinforce one another within a broader landscape of postcolonial governance. What binds them together is the deployment of ambiguity as a governing principle. By sustaining an environment where procedures are formally articulated but practically negotiable, the state cultivates a form of governance that is at once responsive and unaccountable. Ambiguity enables the state to act decisively under crisis conditions, while deflecting criticism when interventions fall short. It also permits the unequal distribution of risk and responsibility: higher-level actors design ambiguous systems, while local bureaucrats absorb the moral and reputational burden of delivery. In this way, informality becomes a buffer—protecting elites, dispersing blame, and preserving the symbolic legitimacy of formal institutions even as their procedural integrity is hollowed out.

Yet ambiguity, while orchestrated from above, does not foreclose all forms of agency. The same spaces that enable discretionary rule also open opportunities for contestation, resistance, and creative navigation from below. In the next section, we turn to the third conceptual anchor in our framework: *subalternity*. Drawing on postcolonial and critical accounting literatures, we examine how marginalised actors—including both welfare beneficiaries and frontline public servants—exercise agency under conditions of exclusion, ambiguity, and constrained accountability.

2.3 The Subaltern's Reconfiguration

The third conceptual anchor in our framework is *subalternity*, which we deploy not merely as a descriptive term for marginalisation but as a critical lens through which to understand how accountability is contested and reconstituted from the margins of formal governance. Subalternity, as theorised by the Subaltern Studies collective (Guha, 1982, 1988, 1997), originally aimed to recover the agency of those excluded from elite-driven historical narratives of colonial resistance. Its remit has since expanded across disciplines, where it has been taken up in fields such as postcolonial theory (Spivak, 1988, 1989; Bhabha, 1994), anthropology (Chatterjee, 2004), and critical development studies (Escobar, 1995; Cornwall and Brock, 2005). In accounting and governance research, subaltern perspectives have been

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employed to expose how marginalised actors navigate, subvert, and sometimes reconstruct the norms and instruments of accountability (Graham, 2009; Gallhofer and Haslam, 2003; Gallhofer *et al.*, 2022). Our use of subalternity is thus grounded to move beyond normative accounts of governance and to capture the lived negotiations of power and responsibility under ambiguous institutional conditions.

We recognise that subaltern theory is far from unified. While Spivak’s (1988) formulation emphasises the epistemic erasure and structural silencing of the subaltern subject, other strands—particularly those grounded in the work of Guha (1997), Chatterjee (2004), and more recently, Li (2007) and Sian (2010)—centre on the forms of agency that emerge despite, and often through, conditions of marginality. Our study adopts the latter orientation, informed also by critical accounting scholarship (Neu *et al.*, 2006; Alawattage and Fernando, 2017; Dey *et al.*, 2022), which foregrounds how marginalised actors engage in creative practices of accountability, recognition, and survival. This orientation enables us to move beyond viewing subalternity solely in terms of absence—of voice, power, or rights—and instead to analyse how agency is enacted in fractured governance regimes. These regimes are not simply sites of domination but of ethical improvisation, negotiation, and resistance—where the excluded reconfigure accountability in their own terms.

In the postcolonial state, subalternity extends not only to the governed but also to those entrusted with governance. Street-level bureaucrats, welfare officers, and local implementers—while formally embedded in the state—often operate without decision-making authority, institutional protection, or epistemic legitimacy. Their situation parallels what Lipsky (1980) termed the “burden of discretion,” but under even more precarious and ambiguous institutional conditions. As Alawattage and Wickramasinghe (2009), Uddin and Hopper (2003), and Jayasinghe and Wickramasinghe (2011) have shown in South Asian contexts, these actors are simultaneously agents of state power and subjects of its incoherence, tasked with delivering policy in environments shaped by elite capture, bureaucratic fragmentation, and political patronage. Their positionality—as what we call *governing subalterns*—reveals the layered nature of exclusion: one can be inside the system yet be rendered voiceless, accountable without authority, and exposed without institutional safeguards. Such actors do not simply implement policy; they interpret, adapt, and endure it, often absorbing the ethical and reputational fallout of state-imposed informality.

At the same time, subaltern beneficiaries of state programmes are not inert recipients of top-down policy. As Chatterjee (2004) argues, the postcolonial state’s legitimacy is constantly negotiated through what he terms “political society,” wherein citizens make tactical claims on the state outside the juridical frame of rights. Similarly, research in accounting and governance has illustrated how marginalised groups resist, reinterpret, and co-construct accountability mechanisms (Cooper *et al.*, 2005; Dey, 2007; Goddard *et al.*, 2016). In our framing, subaltern accountability emerges through situated practices such as informal appeals, community mobilisation, moral claims to inclusion, and the use of social networks to navigate exclusion. These practices constitute what Gallhofer *et al.* (2022) describe as “counter-accountings”—modes of asserting value, fairness, and recognition in ways that often bypass formal proceduralism. They illustrate how accountability in postcolonial

contexts is lived and relational, grounded not in institutional design but in the ethical imperatives and social obligations of everyday life.

Taken together, this approach to subalternity enables a rethinking of public accountability in conditions of institutional ambiguity and structural exclusion. Subaltern actors—both those governed and those tasked with governance—recast accountability not as auditability or rule compliance, but as moral labour, relational exposure, and practical judgment under constraint. Rather than view these practices as aberrant or deficient, we argue that they represent a distinctive mode of accountability, forged under conditions of precarity, improvisation, and ethical tension. This framing allows us to interrogate how accountability is not simply absent in postcolonial crisis governance but reconstituted through the very practices of those marginalised by the formal system. Subalternity, in this sense, is not only a critique of governance failure—it is an analytic of how public accountability is continuously remade from below, in ways that both contest and exceed the state's own terms of engagement.

3. Method

3.1 The Setting

Our research site is the governance of COVID-19 in Sri Lanka. To cushion the pandemic's economic fallout, the government launched an emergency welfare programme providing one-off cash transfers to millions of households. Distribution was devolved to six-member village committees tasked with identifying beneficiaries and allocating funds. These committees combined a local political representative with bureaucrats, including the Grama Niladhari, Samurdhi Development Officer, Economic Development Officer, Agricultural Research Officer, and Public Health Midwife. Although overseen by state institutions and supported by the military, the programme was framed as technocratic and impartial. Yet from its inception, the scheme was mired in politicisation, exclusion, and contestation, making it a compelling site to study the dynamics of governance and accountability in crises.

Circulars required committees to legitimise beneficiary selection, but conflicting ministerial directives created confusion, while the inclusion of elected officials enabled partisan capture. Ruling party operatives circulated unofficial forms, channelled funds to loyalists, and manipulated eligibility. Some households received multiple payments while many eligible recipients were excluded. These outcomes reflected not simple bureaucratic error but a political logic of selective inclusion and strategic omission, defining features of state-imposed informality.

Our case village illustrates how this formal–informal dualism unfolded on the ground. With 1,100 families—300 already receiving Samurdhi allowances—it provided fertile ground for examining how ambiguity became institutionalised within welfare governance. Predominantly reliant on farming, villagers faced acute livelihood disruption during lockdowns, making the scheme both vital and contested. The six-member committee became the arena where formal rules, partisan interests, and discretionary practices intersected, exposing how accountability was displaced, politicised, and continually renegotiated under conditions of crisis.

3.2 The approach

We adopt a reflexive interpretive epistemology, drawing on Alvesson and Sköldbberg’s (2009) *Reflexive Methodology* and subsequent work on meaning, context, and researcher positioning in qualitative inquiry (Alvesson & Kärreman, 2007; Alvesson, 2011). Empirical material is not treated as a mirror of reality but as a product of meaning-making shaped by language, institutional structures, and power relations. This stance is especially suited to examining accountability in postcolonial governance, where ambiguity, fragmentation, and moral tension saturate the lived experiences of bureaucrats and citizens. Our aim is not to document events as “facts” but to understand how actors narrate, negotiate, and contest accountability in politically charged settings.

Our analysis is scaffolded by the triadic lens developed in Section 2: the postcolonial limits of accountability, state-imposed informality, and subaltern agency. This lens frames our object of study while sensitising us to the interpretive dynamics through which actors position themselves within governance regimes. Following Alvesson and Sköldbberg (2009), we do not impose theory onto data but use it reflexively to orient attention to meaning, power, and representation. This framework guided our inquiry into how formal and informal practices were narrated, how ambiguity was rationalised or resisted, and how actors mobilised their positionalities to advance moral and political claims.

Fieldwork took place between June 2020 and January 2021, amid the socioeconomic upheaval of the pandemic. We conducted 29 in-depth interviews across three institutional levels: welfare beneficiaries, village committee members, and senior officers at local, regional, and national tiers. This multi-scalar design enabled us to trace how state-imposed informality and accountability displacement were experienced and contested across governance layers. Owing to lockdown restrictions, interviews were conducted in Sinhala via telephone or online. Sessions lasted 90 minutes to two hours, with some conducted in groups involving all co-authors to enable collaborative interpretation and dialogic reflexivity. Appendix 1 lists thematic areas of inquiry; Table 1 provides demographic and role distributions.

Validation was embedded in a reflexive and dialogic process. Drawing on Alvesson’s (2011) reflexive pragmatism, we sought credibility, resonance, and interpretive richness by engaging participants in iterative meaning-making. We revisited emerging themes through informal conversations and selective follow-ups, not to confirm facts but to explore coherence and relevance within participants’ situated realities. These exchanges allowed participants to reflect on our readings and, at times, redirect emphasis. Our interpretations were further shaped through team discussions, ensuring depth and consistency. Validation thus became an ongoing practice of mutual reflection rather than a procedural checkpoint.

Finally, following Alvesson and Kärreman’s (2007) notion of mystery construction, we treated contradictions, incoherence, and emotional tensions not as weaknesses but as openings for theoretical insight. Discrepancies between policy rhetoric and frontline accounts revealed the mechanics of institutional ambiguity, while officers’ accounts of emotional burden illuminated subaltern accountability. In this reflexive stance, the field was not a transparent window into governance but a discursive and affective site where competing logics of responsibility, legitimacy, and resistance unfolded in real time.

INSERT TABLE 1 ABOUT HERE

3.3 Ethics, Positionality, Multi-Sources and Analysis

Given the political sensitivity of this study, participants feared that sharing information could endanger their employment, welfare eligibility, or community standing. To address these risks, we adopted strict ethical protocols prioritising confidentiality and protection. Audio recordings were deliberately avoided; instead, detailed field notes were taken during interviews. This not only enhanced participants' comfort but also encouraged candid accounts of a system they described as opaque, politicised, and risky. While the absence of recordings involved trade-offs, it preserved the integrity and emotional depth of the material.

Fieldwork took place between June 2020 and January 2021, involving 29 participants across three tiers of welfare governance: (1) beneficiaries affected by lockdown; (2) village-level welfare committee members; and (3) senior officers engaged in policy design and oversight. This multi-tiered design enabled us to trace how accountability and informality were enacted and negotiated across bureaucratic layers. Interviews were conducted in Sinhala via telephone or online platforms due to pandemic restrictions. Sessions lasted 90 minutes to two hours, with some carried out in groups involving all co-authors to facilitate collaborative reflection. Appendix 2 presents the interview guide; Table 1 provides demographic and role data.

Open-ended questions were tailored to each group. Beneficiaries were asked about livelihood impacts, coping strategies, access to relief, and perceptions of fairness. Committee members and public officers reflected on their responsibilities, guidance received, operational challenges, and the ambiguities of implementation. To deepen interpretive richness, we also drew on diverse secondary sources: government circulars, ministry guidelines, press releases, UNICEF and UN Social Protection reports, trade union publications, and media coverage. These documents were treated as discursive artefacts that constructed or contested public narratives of welfare and accountability.

Government documents projected procedural integrity while eliding inconsistencies. International and union reports highlighted exclusions and irregularities. Local journalism and social media exposed implementation gaps and grievances; despite their volatility, these forums generated valuable insights into grassroots perceptions. To manage epistemic risk, we triangulated across media types, cross-checking claims with interview data. This multi-source strategy was not supplementary but interpretively generative, situating participant narratives within broader governance discourses and political contestation.

Analysis followed a thematic strategy, drawing on provisional coding techniques (Miles *et al.*, 2020). This approach suited the heterogeneity of our material—interviews, policy circulars, media, and reports—allowing coherence while remaining open to emergent insights. Table 2 outlines thematic categories and coding. These themes were refined through the three

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conceptual anchors developed in Section 2, enabling theoretical synthesis between governance practices and everyday meaning-making.

INSERT TABLE 2 ABOUT HERE

The research questions served as our analytical guide. In addressing the first—what triggers reliance on state-imposed informality—we identified three drivers. Economic pressures of resource scarcity and fiscal constraint weakened bureaucratic capacity. Social pressures emerged from urgent grassroots needs, uncertainty, and vulnerability during lockdown. Political pressures reflected the ruling party’s use of welfare to secure legitimacy while delegating implementation to preserve deniability. Together, these dynamics normalised the embedding of informality within formal structures, blurring rule and discretion.

The second question turned to adaptation and resistance. Far from passive, officers, committee members, and beneficiaries actively navigated ambiguity. Informed by the subaltern framework, their agency took the form of strategic compliance, selective contestation, and local improvisation—situated practices that reshaped their roles within the governance assemblage.

The third question examined the implications for accountability. Informality provided flexibility and responsiveness but eroded transparency, trust, and institutional coherence. Accountability was displaced downward and rendered ambivalent: demanded incessantly yet performed inconsistently. This allowed the state to preserve symbolic authority while deflecting scrutiny. At the same time, it opened space for new justice claims—from both citizens and officers—that unsettled formal accountability scripts and reconfigured accountability as an arena of struggle.

4. Materialising Governance and Accountability

4.1. Economic Triggers of Informality

Prioritizing Welfare Benefits Amid an Economic Crisis

Even before the pandemic, Sri Lanka’s economy was under strain, compounded by the April 2019 Easter Sunday terrorist attacks. By early 2020, public debt had reached 83% of GDP—the highest in South Asia (United Nations Sri Lanka, 2020). Government revenue stood at just 12.4% of GDP, while expenditure was 18.6%, with debt repayments consuming 5% of GDP or 40% of total revenue. The COVID-19 pandemic further deepened this crisis. To fund emergency welfare distributions, the government secured USD 987 million in 2020 and 2021—comprising USD 834 million in foreign loans and USD 144 million in grants. An additional USD 1,000 million was obtained from the China Development Bank, though its purpose remained unclear. Despite the pandemic’s severe impact, Sri Lanka’s COVID-19-related spending was low, amounting to only 0.8% of GDP (LKR 170.5 billion). This fell short

of the United Nations' recommendation for a universal welfare lifecycle programme, which advised allocating at least 1.5% of GDP (LKR 233 billion) to support recovery and mitigate recession effects (2020, p. 1).

"...the package of benefits – which would cost 1.5 percent of GDP – would significantly reduce the recession... and enhance wellbeing among... 86 percent of the population. If Sri Lanka... invests at a similar level annually, this will promote... stronger economic growth, thereby enabling... full recovery from the crisis."

While there is no evidence that the government intended to implement the UN's universal welfare package, the ongoing economic crisis significantly impacted the reduction of welfare benefits. Given the prevailing economic challenges, austerity measures, and resource constraints during this precarious condition, it is unsurprising that the government sought alternative governance mechanisms to reduce the welfare burden on the national budget substantially. The United Nations Sri Lanka (2020, p. 27) recommended:

"An ambitious fiscal stimulus based on universal, lifecycle transfers – as a first step in building a national Social Protection Floor – is an absolute necessity. The decisions made now will have long-lasting impacts; therefore, leadership to do what it takes to defeat the COVID-19 crisis, and to leave a legacy for the nation, is essential."

While UNICEF and the UN Social Protection Programs proposed a universal benefit system to minimize the exclusion of eligible beneficiaries, there is no evidence that the Sri Lankan government considered implementing such a mechanism.

Exclusion of Eligible Beneficiaries

Compared to South Asian countries' COVID-19 expenses and the UN's proposed universal welfare package, the expenditure gap in Sri Lanka suggests that the government lacked a clear plan and sufficient resources to respond to the pandemic effectively. The statement below from the *State Minister of Welfare in Sri Lanka* highlights the gap between government predictions and the actual number of claims, leaving room for potential conflicts of interest in decision-making and resource allocation for vulnerable beneficiaries.

*"We are planning to give Rs. 5,000 allowance 2.8 million to three million families depending on the requests which come. There is still space for those who are qualified to have this cash allowance from the Samurdhi Banks within early this week."*¹

This shift suggests a move toward alternative governance mechanisms for informal resource allocation, driven more by necessity than by coherent welfare policy. As Bhabha (1994) argues, the Sri Lankan state simultaneously enacts inclusion and exclusion—a duality rooted in colonial legacies and institutional fragility. While formal support measures were introduced, critics noted the exclusion of informal sector workers, non-permanent employees, the homeless, retail staff, and marginalized ethnic minorities (Balamayuran & Pushparajah, 2022). Given that over 66 percent of Sri Lanka's labour force is informal, the UN

¹ <https://archives1.sundayobserver.lk/2021/04/18/news/over-two-million-families-receive-rs-5000-grant>

Social Protection Program (2020, p. 3) condemned the government's failure to clearly plan for the inclusion and selection of vulnerable groups:

"With my previous experience, I knew the situation wasn't going to favour me... My supervisor still asked me to cut it down further... As I'm unable to balance this anymore and... got no alternative, I cried and told my supervisor that I would hand in my resignation."

Public officers reported that the beneficiary selection process began ad hoc without a proper plan. The government issued complex circulars within a short timeframe, leading to misunderstandings and creating tension between beneficiaries and public officials. Respondents noted that 27 circulars were issued in a two-month period, instructing them on distributing the 5,000-rupee welfare allowance. Examining the discriminatory COVID-19 responses in marginalized up-country communities in Sri Lanka, Balamayuran and Pushparajah (2022, p. 226) observed:

"...cash transfers and distribution of essential rations packs have not been systematically distributed to vulnerable groups in the country."

From the outset, the government created an opaque space that enabled alternative governance mechanisms to emerge. While it attempted to register recipients through existing public systems, weak administrative and information infrastructure led UNICEF Sri Lanka (2020) to estimate that over 59 percent of eligible households were excluded. The welfare distribution process appeared ad hoc and informal, lacking established governance and accountability structures. This reflects what Bhabha (1994) describes as postcolonial ambiguity—a structural mode of governance marked by contradiction and inconsistency.

A Repayable Loan for the Poor vs. a Free Cash Allowance for the Rich

The government's existing welfare program provides the poorest members of the community with a monthly 'Samurdhi' [prosperity] living allowance. Surprisingly, during the COVID-19 crisis, the government decided to offer emergency welfare assistance in the form of a 'repayable loan' to the poorest population, while higher-income earners were eligible for a 'free allowance.' To qualify for the loan, the poorest people had to prove that they had sufficient savings in their bank accounts as a guarantee. A village public officer shared his experience of how the formal welfare system became subservient to informal and temporary arrangements targeting subaltern communities:

"The poorest families were given Rs. 5,000 as a bank loan, while those with higher income received a free allowance... The government verbally announced the loan would be converted into a grant, but no official circular followed. They are still liable to pay it back."

The government's decision to offer a bank loan to the poorest while providing a free allowance to higher-income families contradicts the natural principles of how a government should treat vulnerable populations. As Roy (2009) argues, this approach mirrors the notion of government assistance benefiting the wealthier, while the poor must rely on self-help.

Public officers also noted that several needy beneficiaries failed to meet the qualifying criteria for the allowance due to the circular's nature:

"We felt that some families must be given the benefit even though they are not eligible according to the circular. For example, there was a farmer with kidney disease. However, as his son has a government job, we could not consider him. It was disheartening as all three officers were from the same village."

In contrast, while many needy beneficiaries were excluded, according to the circular's criteria, some family units were eligible for payments four times the amount others received. The state's unclear policies and failure to establish a systematic procedure for identifying appropriate beneficiaries and distributing the cash allowance not only led to social unrest but also demotivated the public officials responsible for assisting vulnerable communities during a crisis. As shown above, the poor and marginalised subaltern beneficiaries seem consistently and systematically excluded from their eligible benefits within prevailing welfare policy frameworks (Guha, 1997; Spivak, 1989).

4.2 Social Triggers of Informality

Confusion in welfare distribution led to discrimination, procedural disparities, and a breakdown of trust. While prior studies frame the poor as targets of state informality (Roy, 2005, 2009), this case shows that public officers, too, were drawn into informal governance shaped by social pressure. Media dynamics amplified the issue, encouraging citizens to bypass formal channels and appeal directly to the President's or Prime Minister's offices. This sidelined local administrative structures and subjected village officers to top-down scrutiny without due process. One officer described her shock at being contacted directly by the President's office over a minor complaint, bypassing all formal hierarchies.

"A farmer with kidney disease complained to the Presidential office that I didn't give him Rs. 5,000... I explained he wasn't eligible as his unmarried son worked for the Sri Lankan Army. Once I clarified, they accepted it."

In the final stage of welfare distribution, the government advised ineligible beneficiaries to appeal to higher authorities with proof of eligibility. Village public officers understood this move as a response to suspicions—voiced by civil society and social networks—that local committees had failed in their duties. Divisional Secretariats, in turn, asked committees to adhere to official circulars while accommodating community realities. This led public officers to prioritise community-led practices rooted in traditional norms, often bypassing formal protocols. One officer described how conflicting demands from civil society, social networks, and local leaders strained their mental health and damaged their social standing:

"With my previous experience, I knew the situation wouldn't favour me... My supervisor asked me to cut the list further, while the community expected the same pattern as the neighbouring village. Unable to balance this, I cried and told my supervisor I would resign."

While most of the village committee members contributed to the program with support from their informal social and family networks, it was revealed that only two members, whose regular duty involved welfare matters, were rewarded with an incentive in appreciation of their contribution. However, other officers who undertook extra tasks during the pandemic were not eligible for the same incentive. For instance, village officers reported being mentally and physically abused by community members when they were not deemed eligible for the entitlement. Although village public officers were committed to performing their duties, it was revealed that they were not provided with adequate healthcare and sanitary facilities to protect themselves:

"We had to visit families separately as it was recommended that we distribute the welfare on a mass scale. We felt insecure as we had to take responsibility for carrying a large sum of money with us. We had to rethink both our health and the financial threat."

Moreover, several public officers reported carrying out their duties without even the minimum healthcare facilities and protection at the pandemic's peak. The perception of rural local communities regarding healthcare guidelines and public duties routines is often more informal than in urban settings. A female public officer noted:

"Three of us met every day at one of our officer's homes to discuss these matters and prepare ourselves to face the following day's challenges. Most days, I came home at midnight."

Throughout the welfare program, the media played a significant role in heightening tensions between communities and public officers. It often disseminated contradictory information before official circulars reached village and divisional officials. In the absence of effective oversight, public and private media outlets confused both civil society and administrative processes. While subalternity is typically associated with marginalised communities (Guha, 1982, 1988; Spivak, 1988), this case shows that village-level public officers also occupied a subaltern position—not due to social status, but because the governance system exploited their labour while denying them voice, protection, and recognition. This challenges conventional distinctions between the governed and those who govern, revealing how both can be excluded in times of crisis. A Divisional Secretariat officer noted that media were often informed before official channels, further complicating welfare distribution:

"The circulars were issued to the media before they reached us. As public officers, we found out several things from the media. Surprisingly, local communities were well aware of this news before it came to our attention."

The government's inconsistent communication with civil society through the media and public officers through constantly changing circulars placed public officers in a dilemma about whether to follow the media or the written instructions. Throughout the welfare distribution process, it was revealed that community-led initiatives and social dynamics, including community relationships, social networks, local customs, and public officers' family ties, contributed to bypassing formal bureaucratic procedures, thereby creating a space for informality (Roy, 2009, 2005). The ad-hoc and informal mechanisms driven by social ties and

community-led initiatives reflect perspectives contradictory to the traditional span of control and hierarchical decision-making procedures, leading to informality functioning within formal processes.

4.3 Political Triggers of Informality

Roy (2009) conceptualized the term 'politics of unmapping' to explore how governments obscure land ownership in urban areas to maintain flexibility for subsequent interventions. In a similar vein, the Sri Lankan government marked an unusual practice in bureaucratic decision-making by appointing an elected local politician as a member of the village committee to manage welfare distribution. Given that the parliamentary election had already been announced, civil society members suspected that the welfare program would be subject to undue political interference. As intermediaries between beneficiaries and the state bureaucracy, village public officers became vulnerable to political capture. Political agents, reflecting clientelism, are likely to exploit grey spaces to incentivize voters for political support (Bardhan, 2022). A local newspaper reported on this matter:

"The presence of a politician on the committee has led to concerns that the relief mechanism would become politicized, especially with a parliamentary election around the corner." (Sunday Times, 26 April 2020)

A senior public officer commented that although they had previously worked with provincial and district-level politicians on district development committees, this was the first time that local-level politicians were legally involved in directly delivering public services:

"The Grama Niladharies faced many issues... not the Divisional Secretariats. The political representative prepares the beneficiary list and asks public officers to sign it... It's easy for him, but not for us. The situation became so difficult it was beyond our capacity to resolve."

The village committee was used to internalize the government's political agenda, holding public officers accountable for complex and opaque directives they could not clearly define (see Messner, 2009). By appointing a political representative, the committee advanced a top-down agenda that embedded informal political goals into formal administrative processes. At times, the political representative challenged and threatened to override the committee's collective decisions. A local newspaper reported that political figures pressured officers to prioritise a party supporters' list, removing other eligible names.

"Accusations are also being made that many are being deprived of assistance... based on their perceived political allegiances. Local politicians are alleged to influence Samurdhi Officers to favour their own lists... cutting names of households thought to include [XYZ party] supporters" (Sunday Times, 26 April 2020).

Throughout the welfare program, the government attempted to obfuscate the governing mechanism by introducing ad-hoc and informal procedures that misled both the public and public officials. A local newspaper reported a conversation with the Head of the COVID Task

Force on how political patronage influenced beneficiary registration and program eligibility assessment:

"There are people who have already registered to be entitled to this scheme. Those on the waiting list were never recognized due to their political allegiances during the previous regime. But irrespective of their political allegiances, we decided to include those on the waiting list as well. We will only consider their economic backgrounds." (Daily Mirror, 9 April 2020).

Bardhan (2022) argues that a specific type of political corruption, known as 'collusive corruption,' does not directly involve monetary gain. In the example of collusive corruption, the local politician's role was merely symbolic and did not entail a meaningful contribution. This type of symbolic political representation on the village committee was designed to 'buy' voters in exchange for a free welfare package (Bardhan, 2022). However, a senior public officer claimed that they had received many complaints from Grama Niladharies (village public officers) who refused to sign the beneficiary list due to political intervention. A Deputy Secretary of the Ministry of Public Administration commented:

"Some Grama Niladharies (village public officers) told me that they will not sign the list. This influenced other committee members to take the same stance. Ultimately, it came to a situation that it should be accepted if at least two members [out of six] sign the list. Yet, this was not officially communicated. By that time, it had become a serious issue. Regardless of the legal requirements, we just wanted to get on with considering the practical complexities."

Participants noted that the government frequently altered its predefined welfare principles, regulations, and long-standing norms and best practices immediately after the welfare program commenced. The deliberate unmapping of the previously well-established welfare distribution mechanism created an opaque space that enabled the political agenda to be realized at the expense of a healthcare emergency. A senior public officer and member of the Divisional Secretariat commented on how confusing circulars damaged and undermined their professional integrity:

"I myself was embarrassed in front of my junior staff as many of the circulars kept changing due to political influences. I had to revoke the instructions as I had given some misleading information at first-hand. There were inconsistencies between media announcements and government circulars. Statements made by politicians in the media were enough for people to argue with us."

Supporting this view, a local newspaper reported that the respective line Minister had made a public announcement in the media demonstrating an application form designed to identify different types of beneficiaries under the low-income category:

"During a statement delivered on camera, the Minister showed an example of the new application form while also announcing that the Government was extending the distribution of a one-time Rs 5,000 allowance to many other groups who came under the low-income category. By the time the Minister made her statement, most village

committees had finalized their lists of those eligible for the allowance and forwarded them to their respective divisional secretariats.” (Sunday Times, 26 April 2020).

Participants consistently observed that circulars were issued by multiple state bodies—including the President’s Office, Prime Minister’s Office, COVID-19 Task Force, and various ministries—revealing weak coordination, limited capacity, and policy ambiguity during the crisis. Roy and Allayad (2004) introduce the idea of *negotiable value* to explain how formalisation and informality are tactically employed in governance. This concept highlights how economic, social, and political value is redefined within ambiguous institutional spaces, disrupting formal hierarchies. Informal interventions thus become strategic tools that allow the state to manage contradictions while maintaining a facade of serving the public (Roy, 2009; McFarlane, 2012).

4.4 Local Resistance to State Informality

In response to state-imposed informality triggered by economic, social, and political drivers, subalterns actively resisted through various means. Both village-level public officials and the community protested informal practices that undermined local governance and accountability. Public officials, as a professional group, strongly resisted state-imposed informality. However, as discussed in sub-section 5.3, public officials, as individuals, attempted to adapt to state-imposed informality.

Organized Resistance through Trade Union Actions

As members of a professional trade union, village public officers resisted state-imposed informality by withdrawing from active involvement in the welfare programme. Within their authority and capacity, they avoided practices that could damage their professional reputation and social standing. The President of the Sri Lanka Grama Niladhari Association voiced concern over the confusion caused by state-imposed informality, which undermined the credibility of local public officers in delivering the welfare package:

“Regarding circulars, we emphasized that all circulars related to the distribution of allowances in response to the COVID-19 outbreak should come from a single authority as there has been much confusion over the past weeks with different authorities issuing contradictory circulars. They agreed that henceforth, only the Prime Minister’s Office would issue circulars related to the allowance distribution.” (Sunday Times, 26 April 2020)

Participants also discussed how the government utilized a disaster situation to create an opaque space in which a programmed political agenda became informally internalized into civil society through formal administrative bureaucratic procedures. The ambiguity created within formal institutional structures opened up various opaque spaces for informal political manifestos to pursue their agendas. A senior public officer explained how she reacted to a request made by the Secretary of the Grama Niladhari’s Association to attach photographs instead of taking beneficiaries’ fingerprints as a preventive measure against the virus:

“Our officers had to visit homes to distribute allowances to the elderly and disabled. Most were illiterate and used fingerprints. The Grama Niladhari Association Secretary asked to attach photos of the cash distribution instead of fingerprints, assuring they’d accept any punishment if complaints arose. I said ‘no’—we’d have to answer to audit queries later, and agreeing could cause complications.”

Village public officers, through their trade union, resisted state-imposed informality by withdrawing from welfare programme activities. To protect their professional reputation and social standing, they avoided actions likely to compromise their credibility. The President of the Sri Lanka Grama Niladhari Association criticised the confusion caused by state-imposed informality, which he said eroded trust in local officers.

Beneficiaries Attacking Local Public Officers

As the monthly welfare distribution occurred in different stages under various Divisional Secretariats, the tension between civil society and public officers intensified. For instance, while the first round of welfare distribution was ongoing in one village, neighbouring villagers were already receiving the second round. Participants informed us that the time lag in distribution caused the situation to deteriorate:

“When we were distributing the second round, other divisions were still on the first... Some public officers were harassed, abused, and physically attacked... We felt we couldn’t continue without giving payments to most deemed non-eligible... As our neighbouring village selected more people, ours alleged we denied them the benefit.”

Many respondents shared that even the local media attempted to manipulate minor incidents involving disappointed families who complained about not receiving support, as one public officer described:

“A poor family told the media they hadn’t received anything, though they got benefits in the first round. The media reported it without confirming with authorities. After consulting the Divisional Secretariat, we decided to keep photographic evidence for safety.”

Confirming the state’s unmapping of the beneficiary selection process, public officers proposed that a possible solution would be to stop the welfare distribution at the halfway stage due to financial constraints. However, the ambiguous nature of the instructions led to a dilemma for officials, thereby creating an informal authority and causing confusion between village-level committee members and the people they were supposed to be serving.

Regulatory and Financial Inquiries

While state-imposed informality shaped welfare distribution, counter-activists argued the practices were not only informal but illegal. The program began after Parliament was dissolved ahead of the general election. Civil society groups and political party secretaries alleged the government used national voter registration lists to select beneficiaries without Election Commission approval. A letter from the Centre for Monitoring Election Violence to the Commission revealed:

"Reports and information we have received so far confirm that Samurdhi Rural Banks and Samurdhi officers are using those voter registration lists in many areas of the country for purposes other than the social relief programs. We were shocked to observe that even Grama Niladharies have also temporarily stepped down from engaging in the process of selecting beneficiaries and that different political parties are accessing the voter registration lists."

The use of the voter registry to identify political patronage beneficiaries and the appointment of a local politician to the village committee are explicit manifestations of the government's hidden agenda to convert the free welfare distribution program into a 'vote-buying' campaign (Bardhan, 2022). The Centre for Monitoring Election Violence pointed out that, as a public officer, the Director-General of the welfare authority had only given verbal instructions to use the Election Commission documents for a prohibited purpose:

"...the Director-General of the Department of Samurdhi Development is a clearly identifiable public official who has committed a grave violation of election laws by enabling the use of state property and state mechanisms to use official Election Commission documents for prohibited purposes, and issuing instructions for such purposes verbally without an officially authorized or signed document."

In response to the Election Commission's request to reconsider the welfare distribution program as a political campaign, the government decided to stop the payment with immediate effect. As Roy (2009) argues, the maintenance of formal-informal dualism allows the state to change its stance appropriately in favour of its political agenda. As the number of public complaints grew, the Auditor General launched a special investigation into reporting irregularities associated with the welfare allowance distribution. A senior public officer commented on how they had foreseen this situation:

"A poor family claimed to the media they received nothing, though they had benefited in the first round. The media didn't verify it. After consulting the Divisional Secretariat, we chose to keep photographic evidence for protection."

The senior public officer also noted that the Auditor General's department only focused on compliance with the rules and regulations and whether the required information was provided. She emphasized that there is currently no value for money auditing in Sri Lanka.

"It should not just be simply about ticking boxes; it's really about ensuring that the funds make a meaningful difference. Unfortunately, Sri Lanka is currently missing out on a value-for-money auditing process".

State-imposed informality compelled public officers to seek alternative evidence to demonstrate legal compliance and accountability. Lacking clear guidance, they often relied on personal judgment over government circulars. In response, village officials-built community-based informal networks and crafted counter-narratives to uphold dignity and ensure grassroots accountability (Gallhofer *et al.*, 2022). These localised strategies reveal how marginalised actors can exercise agency even amid crises.

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4.5 Local Adaptation Strategies of State-Imposed Informality

The ambiguity created by state-imposed informality through administrative complexities led ground-level public officers to redesign alternative adaptation mechanisms to discharge their duties while safeguarding their professionalism and public integrity. Due to the unmapping of welfare distribution, the ambiguous and contradictory beneficiary selection process became instrumental in making village public officers accountable for the state’s informality (e.g., Roy, 2009; Bénit-Gbaffou, 2018).

Proactive and Collaborative Decision-Making

Depending on their social capital—family background, status, networks, and experience—some public officers adapted to state-imposed informality. The village committee used informal means to bridge the gap between political agendas and community expectations. Officers with a proactive approach to disaster management often leveraged the ambiguity created by political unmapping when selecting beneficiaries. A local officer shared her experience:

“As some tried to claim twice from different villages, we coordinated with colleagues and used personal contacts to verify. In several cases, a husband claimed in one division while his wife claimed elsewhere—often neither was eligible. When we investigated, some disappeared.”

Given the ambiguity and complexity of the beneficiary selection process, local public officers carried out their duties with attention to pandemic realities. Their use of strategic tactics, social capital, participatory decision-making, leadership, and experience helped bridge the gap between informal governance and civil society resistance. After many were excluded in the first round of distribution, the government introduced an appeal process. A Divisional Secretariat member shared his experience managing these appeals during the second stage:

“If appeals weren’t formally submitted, I was informed by phone. I noted them and sent them back to the committee, which revised the list if needed. For unclear cases, I gathered background info. Most appeals came from ineligible people. After the Minister’s statement, even Urban Council and Road Authority employees requested Rs. 5,000.”

According to the media announcement, those who were not eligible were instructed to directly communicate even minor complaints to the public media and the President’s Office. Public officers shared their views on the extreme media surveillance they were subjected to, which could see them reported for making even a minor mistake. While most acted in good faith for the benefit of vulnerable people and self-defence, in some cases, discretion was misused for personal gain. As village-level public officers observed the growing tension between civil society and the government’s promises, they were intrinsically forced to adopt the most appropriate mechanisms for dealing with the day-to-day realities at the ground level. A local public officer noted:

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3 *"While we followed the circulars, our colleagues in the neighbouring village pursued*
4 *their personal interests. As a result, people complained and challenged us. For*
5 *instance, they had selected their friends, shop-owners, and families with higher*
6 *incomes and properties, most of whom we had excluded from our list. We did not care*
7 *whether people got angry or not; we followed the circular."*
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10 Several junior public officers shared that their field-level challenges were often dismissed by
11 senior officials. After initial interviews, two officers privately described the conversations as
12 emotionally affirming—rare moments where their voices were heard. Some village officers
13 also revealed subtle acts of resistance, such as composing songs to manage stress and anxiety.
14 These practices show that accountability in subaltern contexts is embedded in everyday
15 efforts to meet moral obligations, seek recognition, and preserve dignity. This aligns with
16 subaltern accounting literature, which emphasises how value, ethics, and judgment are
17 socially constructed and challenge dominant formal rationalities (Alawattage &
18 Wickramasinghe, 2009).
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23 ***Compliance with Circulars with Localized Justifications***

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25 While politicians made contradictory announcements in the press, ground-level public
26 officers had already discharged their duties related to the same matter in line with previous
27 circulars. A village public officer described the confusion experienced at local levels:
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30 *"Circulars were issued daily. We had a very difficult time discharging our duty.*
31 *However, we need to comply with the circulars. If we didn't, we had to take*
32 *responsibility and pay out of our own pocket."*
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35 During the early stages of the program, although the government had issued instructions to
36 use the latest version of the national voters' registration to identify eligible beneficiaries, it
37 was revealed that many new family units had been registered after the latest revision.
38 However, as per the circular, new family units were not recognized as beneficiaries, leaving
39 public officers in a dilemma about how to determine their eligibility. A village public officer
40 remarked:
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43 *"It was complex to identify sub-family units since the list wasn't updated, and criteria*
44 *were unclear. Some were newly formed, and we didn't know about them. We were*
45 *stuck between following the circular or the updated list. As a resident, I know these are*
46 *genuine cases."*
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49 After the first round of allowance distributions, the government issued an application form
50 that beneficiaries had to complete and submit, confirming their eligibility to request the
51 entitlement. Village public officers noted that it was challenging to explain why a specific
52 group of beneficiaries had to complete an application form. Moreover, village officers were
53 not informed that it would be necessary to apply before the story was released to the media.
54 A local public officer recounted her experience:
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58 *"If the government had said that these are the criteria to be considered, such as*
59 *business owners or government employees, we could have followed the criteria."*
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However, when we work with people, they directly question us, for example, asking: 'On what basis did you judge my income?' 'If so, show me evidence to prove my income?' 'Won't I get infected by this virus?' When people challenged us like this, in fact, I was speechless and felt very embarrassed."

Participants informed us that, due to the ambiguous and contradictory nature of the beneficiary selection process, village committee members had exclusive authority to decide on the list of eligible beneficiaries. Consequently, those deemed ineligible seriously questioned and challenged public officers' judgment and the basis upon which they were excluded from the welfare program.

Victimizing the Village Committee

Due to the vague and contradictory views on beneficiary selection, as reported by the media, several participants explained that they misunderstood that responsibility for the injustice lay with village public officials for not following government instructions. A village public officer also noted:

"Finally, it was claimed that we were responsible for the injustice. As the media reported that everyone should get the benefit, it is those in the villages [local public officials] who have prevented them from getting the benefits."

The contradictory views expressed by the government through the media and administrative circulars led people to question the accountability and transparency of local public officials, as they had sufficient evidence to believe that personal discrimination and a breach of central government instructions had occurred. Moreover, the situation became much more serious when members of the public attempted to compare the different approaches taken by public officers in neighbouring villages. A village public officer shared the following example:

"We prepared the list as per the given circular and by taking collective committee decisions. In doing so, we came up with a list of around 300 qualifying beneficiaries out of a total of 1,100 families. However, later I noticed that my colleagues had come up with a list of more than 500 beneficiaries in a village that is the same size. This difference led people in my village to question their eligibility and make serious accusations against us. I had to face serious accusations as people compared the different approaches taken by public officers in adjoining Divisional Secretariats."

Similar views were expressed even by senior public officers who were directly responsible for the line ministry. The perception was that individual members were likely responsible for state-induced informality. A senior public officer commented on her experience working in the line ministry:

"Approximately 12 circulars were issued from our ministry. In fact, I was also not aware of some of the circulars until our Secretary to the Ministry issued them. I feel that the Secretary deliberately did not talk to me about these. Even I did not want to follow them up."

Several junior public officers reported that their concerns were routinely overlooked by senior officials. Two officers later described their interviews as rare, emotionally affirming moments where they felt heard. Others shared subtle forms of resistance, such as composing songs to cope with stress. These everyday acts reflect how accountability in subaltern contexts is rooted in efforts to fulfil moral duties, gain recognition, and maintain dignity—echoing subaltern accounting literature that highlights how value and judgment are socially constructed and challenge formal rationalities (Alawattage & Wickramasinghe, 2009).

4.6 Consequences of State-Imposed Informality on Public Accountability

State-imposed informality generated cascading inconsistencies that misled key actors in public service delivery. During the pandemic, these strategies were less about addressing vulnerability than about containing public discontent over the state's failure to manage the crisis. Framed as public support, they blurred the line between policy and implementation, enabling political interests to pass as administrative action. The village committee—ostensibly created to ensure accountability—was co-opted to legitimise the formal-informal dualism underpinning the state's response. This section explores how such manoeuvres systematically undermined public accountability.

Making Public Accountability Redundant

The village committee was granted authority to determine beneficiary eligibility, yet this power came without clearly defined criteria, roles, or responsibilities for its members. A public officer highlighted the inherent complexity of this process:

“One of the major concerns was that nobody was given clear responsibility... Everyone was quite reluctant to take the responsibility. While the Samurdhi Officer handled money... instructions were given to the Grama Niladhari and the Economic Development Officer. I have absolutely no idea about the role of the politician.”

The flexibility afforded to the village committee allowed decisions about eligibility to be influenced by personal relationships, political preferences, and gut feelings. A senior public officer pointed out the complications arising from informal circulars issued by the Presidential office:

“Nobody questioned it when the President's media office imposed a nationwide curfew... Media statements were even used to announce that one-third of public officers should return to work... without any official authority or signature. Now the problem is we cannot issue any official circulars by referring to those questionable papers... If we do so, we would be legalising those illegal papers.”

In the absence of clear directives, decisions were made collectively, often without formal protocols or systems to guide them. This state-imposed informality forced public officers to rely on alternative mechanisms, navigating their duties under precarious conditions. However, the constant uncertainty about who held ultimate responsibility if things went awry added to the complexity. As one committee member remarked:

“Individual committee members’ responsibilities were not clearly written down. I guess it was a kind of mutual understanding and collective decision-making that we were supposed to be doing. In fact, that’s how I understood it.”

Ambiguity enabled the government to impose informality on village committees, exposing public officers to risk. The continuous use of ad hoc instructions eroded institutional mechanisms, leaving them ineffective. Accountability, rather than reflecting clear lines of authority, became defined by dispersed, uncertain responsibility shaped by institutional inconsistency, political expediency, and moral ambiguity. The government’s dual approach—through circulars, local committees, and emergency measures (Bhabha, 1994)—undermined procedural coherence, legal clarity, and bureaucratic stability. Consequently, accountability was experienced less as an institutional process and more as an emotional and ethical burden borne by local actors.

Symbolising Accountability

Public officials often struggle with political accountability due to the "fluid, contingent, and ambiguous character of political agendas and political norms," as Bovens (2014) argues. The state-imposed informality created an environment where public officials were held accountable for actions beyond their control. The appointment of a symbolic local political representative to the village welfare committee exemplified this organized vulnerability. Bardhan (2022) suggests that the opaque space created by state informality enables politically clientelist practices to thrive. The local political representative, despite his official nomination, felt no obligation to participate actively, as he commented:

“While the government circular nominated me [political representation] for the committee, it was not compulsory for me to take part in committee business. Nobody questioned my participation... Personally, I did not intervene. I left the public officers to carry out their jobs as they wished.”

The inclusion of a symbolic political member, representing the ruling party, undermined the professional conduct of public officers and curtailed their ability to make impartial decisions. Public officers, aware of the potential consequences of conflicting with local political authority, often found themselves compromised. In Sri Lanka, political patronage is frequently seen as a pathway to career advancement in public office.

Before the pandemic, Sri Lanka’s economy was already fragile, hit hard by the April 2019 Easter attacks. By early 2020, public debt had reached 83% of GDP—the highest in South Asia—while revenue stood at just 12.4% and debt repayments consumed 40% of it (United Nations Sri Lanka, 2020). The pandemic deepened the crisis. To finance emergency welfare, the government secured USD 987 million in 2020–2021 (USD 834 million in loans, USD 144 million in grants), plus USD 1,000 million from the China Development Bank, though its purpose was unclear. COVID-19-related spending, however, was only 0.8% of GDP—well below the UN’s recommended 1.5% for recovery (2020, p. 1).

Effects of Competing Demands

Public officers, as Bovens (2014) explains, face the "problem of many eyes"—being accountable to multiple stakeholders with conflicting expectations. This aligns with Messner's (2009) view of the accountable self-needing to "speak several languages at the same time." State-imposed informality within their formal roles created a misalignment between service delivery and accountability expectations. Village committees noted that top-level decisions were poorly communicated to frontline implementers. The government's lack of clarity on the number of vulnerable families, welfare budgets, and distribution mechanisms during lockdown further undermined the program's effectiveness. One committee member described being overwhelmed by these competing pressures.

"Among many other commitments, we were asked to provide hourly updates about the numbers of families that had been paid and the remaining balance. We were overloaded with inconsistent information and competing demands."

Without formal authority, village committees depended on intuition, verbal orders, and local knowledge to determine eligibility—positioning public officers as the de facto locus of accountability. Caught between community demands and bureaucratic pressures, these officers became informal agents of the government's political agenda. The lack of clear procedures forced them into making subjective decisions, fragmenting accountability and displacing blame onto village-level actors. As Bhabha (1994) argues, postcolonial ambiguity enabled the state to delegate responsibility while concealing its role in policy inconsistency, resource neglect, and political interference. This led to widespread misallocation—where unqualified individuals received benefits and eligible ones were excluded. Official discourse at times reinforced this, suggesting village-level applications as the basis for eligibility; one newspaper quoted the line minister's directive as follows:

"To be entitled to the financial grant, they must fill in a form obtained from the Grama Niladhari [village public officer], with the certification of the relevant Divisional Secretary and the Village Committee". (Daily Mirror, 20 April 2020)

The government's lack of knowledge about the welfare distribution process, such as identifying who was eligible and determining payment amounts for vulnerable populations, resulted in the exercise of power over public administrative practices. Contrary to the Foucauldian notion that knowledge is power, Roy (2009) suggests that the lack of knowledge can also be a significant source of power in governing civil society. The state's ignorance about eligible beneficiaries empowered the village committee to make decisions autonomously, albeit within the framework of government circulars.

5. Discussion: Reimagining Accountability

5.1 Informality and Ambiguity as Systemic Governance in the Postcolonial State

Our analysis shows that informality in Sri Lanka's COVID-19 welfare programme was not a byproduct of crisis mismanagement, but a systemic modality of governance entrenched in the postcolonial state. Welfare committees—comprising both bureaucrats and elected officials—operated within a dualistic institutional terrain where formal procedures existed in theory but were constantly undermined by vague directives, contradictory circulars, and

discretionary political interventions. This created what Bhabha (1984) terms a *mimicry of formality*: a surface-level enactment of bureaucratic order that concealed the erosion of consistent, rule-based governance. This mimicry was not symptomatic of state failure but an intentional technique of governing through contradiction and ambiguity.

Building on Roy's (2005, 2009) theorisation of state-imposed informality, we argue that the hybridisation of formal and informal governance was central to the postcolonial state's response to crisis, austerity, and political pressure. Informality was strategically embedded to enable flexible implementation while shielding the central state from direct accountability. Ambiguity here was not a flaw but a productive mechanism: it allowed state actors to suspend, reinterpret, or selectively apply rules, generating an opaque space in which responsibility could be diffused and recalibrated. Similar patterns are evident in other Global South contexts, as Hopper *et al.* (2009) and Alawattage and Wickramasinghe (2009) note, where clientelism, discretionary authority, and informal networks routinely mediate governance.

The result of this logic was the downward displacement of both administrative and ethical responsibility onto local public officers. Positioned without authority, clear guidance, or institutional protection, these frontline actors embodied Spivak's (1988) notion of *epistemic violence*: they were expected to perform state legitimacy but denied voice, agency, or structural support. This condition—what Alawattage and Wickramasinghe (2009) describe as *governing subalternity*—underscores the layered exclusions inherent in crisis governance: public officers were formally inside the system yet functionally abandoned by it.

Accountability, under these conditions, no longer operated as a structured system of answerability. Instead, it became a terrain of moral uncertainty and ethical vulnerability. As Messner (2009) cautions, when individuals are held responsible for outcomes they cannot control, accountability becomes a disciplinary mechanism rather than a normative ideal. This was evident in the double bind faced by officers—expected to enforce procedural equity while accommodating political patronage, kinship demands, and public outrage fueled by media narratives. In this space, they performed what Kosmala and McKernan (2011) term *ethical exposure*: emotional, reputational, and professional vulnerability amid institutional incoherence.

Yet these actors did not passively endure ambiguity. They developed practical strategies to navigate their precarious roles—such as informal documentation, reliance on group consensus, and selective interpretation of circulars. These were not signs of procedural failure but forms of ethical labour, akin to what Butler (2005) frames as a precarious *giving of account*. Here, accountability was less about audit trails and more about moral justification, dignity, and professional survival. Officers invoked local norms, humanitarian concerns, and social obligations to manage the moral conflicts at the heart of their work.

These findings challenge dominant accountability literature that assumes institutional breakdown is anomalous and reformable. Instead, we argue that ambiguity and informality are *constitutive* of a postcolonial political economy in which the semblance of governance is preserved without the infrastructure to sustain it. Ambiguity thus becomes a *governing dispositif*—a mechanism through which the state displaces risk, conceals intent, and

maintains control through flexible, uneven rule. Seen in this light, the Sri Lankan case is not an exception but illustrative of a wider rationality—where crisis and austerity merge with postcolonial statecraft to normalise informality as a tool of governance. What emerges is a condition of *ambivalent accountability*: where actions by public actors cannot be wholly condemned or defended within existing legal, institutional, or moral frames. This ambiguity is not only ethically troubling but politically generative, shaping how governance is experienced, challenged, and reimagined from below. The next section explores these subaltern strategies of resistance and situated agency.

5.2 Ambiguity, Resistance, and Governance

In postcolonial governance regimes like Sri Lanka's, ambiguity is not merely a symptom of institutional dysfunction; it constitutes a foundational logic of rule. The COVID-19 welfare response illuminates how informality—far from being an accidental or temporary workaround—became a systemic modality of governance. Ambiguity, institutional fragmentation, and politicised discretion formed a governing dispositif that displaced responsibility downward while shielding political elites from accountability. The liberal ideal of a transparent, coherent accountability chain (Bovens, 2014) dissolved into a landscape of dispersed responsibility, moral burdening, and symbolic performance. In this terrain, both public officers and welfare recipients enacted forms of resistance and accountability that were ambivalent, ethically fraught, and structurally constrained.

Public officers, tasked with implementing centrally mandated welfare schemes, found themselves navigating incoherent circulars, politicised directives, and constantly shifting expectations. Despite occupying formal bureaucratic positions, they were structurally excluded from meaningful decision-making, caught between opaque mandates and the politicised demands of local actors. These frontline officials exemplified what Spivak (1988) terms relational subalternity—agents who are visible and responsible, yet denied epistemic authority and institutional protection. Their resistance did not manifest through overt rebellion, but through what Foucault (1991) conceptualises as counter-conduct: situated acts of ethical negotiation and strategic dissent within the logics of governance itself. Officers delayed politically driven distributions, contested manipulated lists, and documented informal decisions—not to subvert the system, but to survive within it.

These practices align with Miller and Rose's (2008) idea of the "ethical self"—a subject who, despite institutional incoherence, exercises judgment, discretion, and moral reasoning. They also echo Kosmala and McKernan's (2011) concept of ethical exposure, where individuals must perform moral responsibility under structurally impossible conditions. Public officers gave accounts of themselves not through formal audit trails, but through emotionally charged appeals to peers, communities, and bureaucratic norms. Butler's (2005) notion of the "precarious giving of account" is apt here: accountability became less about procedural compliance and more about preserving dignity amid systemic abandonment.

These acts of resistance, however, were not expressions of autonomous will. As Messner (2009) warns, accountability systems that impose responsibility without distributing authority generate unbearable ethical and psychological pressure. Officers were made answerable for institutional failures they neither designed nor controlled, forced to improvise in ethically

ambiguous situations without procedural clarity or legal safeguards. The result was a shift in accountability's meaning—from an instrument of governance to a strategy of moral survival. Resistance thus took the form of bounded moral agency: constrained, contingent, and morally conflicted practices aimed at sustaining a semblance of ethical integrity under adverse conditions.

Welfare recipients, too, demonstrated agency that challenged the state's fragmented apparatus. They appealed to local officers, mobilised ethnic and religious solidarities, used trade unions, and turned to social media to expose injustices. These practices constitute what Alawattage and Wickramasinghe (2009) term vernacular accountability—moral, relational, and community-based forms of holding institutions to account. Not framed in juridical or bureaucratic terms, these actions nonetheless disrupted the illusion of impartial, rule-based welfare delivery. Like the officers, beneficiaries operated within the same ambiguous structures that enabled and constrained their agency, often blurring the line between procedural recourse and informal negotiation.

These dynamics illustrate the hybridisation of accountability in peripheral settings (Alawattage *et al.*, 2019). Both public officers and beneficiaries engaged in acts that transcended binary distinctions between compliance and resistance, formality and informality. Officers relied on undocumented deliberations, relational ethics, and local consensus to manage political pressure and evade blame. Recipients alternated between official channels and strategic mobilisation to secure relief. These were not anomalies but rational adaptations to a governance environment where ambiguity was routinised and accountability moralised.

The ambiguity of governance and resistance is thus not incidental—it is constitutive. As Roberts (2009) argues, distorted forms of "intelligent accountability" turn transparency into confusion and discretion into exposure. In Sri Lanka, the performative veneer of accountability masked a deeper apparatus of moral displacement, where the legitimacy of the state was maintained at the cost of ethical coherence. Ambiguity became a governing condition through which elites insulated themselves while overburdening frontline actors with ethical contradiction and reputational risk. In this fractured terrain, procedural accountability gave way to emotional labour, informal ethics, and symbolic protest.

Rather than offering a clear-cut theory of resistance, we conceptualise these practices as expressions of resilience and relational agency. Public officers and citizens performed accountability not through institutional protocols but through everyday acts of negotiation, care, and fairness. Their actions challenge normative assumptions that equate accountability with auditability or resistance with rupture. Instead, they suggest that in postcolonial contexts saturated by state-imposed informality, accountability is often lived as an ambivalent ethical struggle—quietly insurgent, fragile in form, yet enduring in practice.

5.3 The Way Forward

Our analysis contributes to critical accounting and governance scholarship by reframing accountability as an ambivalent and situated practice. First, it moves beyond proceduralist and technocratic accounts (Power, 1997; Hood & Heald, 2006), showing how state-imposed

informality destabilises formal chains of delegation and transforms accountability into an affective and political burden. Second, it extends subaltern theory into public administration, conceptualising public officers as relational subalterns—called to enact state legitimacy while denied epistemic voice and institutional support (Spivak, 1988; Alawattage & Wickramasinghe, 2009). Third, it rethinks resistance not as rupture but as bounded moral agency: fragile and improvisational acts—informal record-keeping, vernacular claims-making, and ethical appeals—that navigate, contest, and sometimes reproduce the very ambiguities they resist (Kosmala & McKernan, 2011; Alawattage *et al.*, 2019).

These findings suggest the need to move beyond binary frameworks of domination and resistance or formality and breakdown. Ambiguity is not a symptom to be eliminated, but a condition to be critically engaged. Future research could explore how ambivalent accountability operates across other sectors—education, health, or climate governance—and in other Global South contexts, where informal norms and ethical labour are central to how the state is enacted and contested. Longitudinal and ethnographic work is especially needed to understand how actors endure, improvise, and recalibrate accountability over time.

In ending, we do not propose simple solutions. Rather, we invite scholars to imagine accountability differently—not as a fixed institutional ideal, but as a fragile, morally charged, and deeply political practice. In crisis-prone and postcolonial states, accountability must be understood through the lived experiences of those who carry its weight without having shaped its design. It is there, amid contradiction and constraint, that possibilities for more just, context-sensitive, and humane governance may begin to take form.

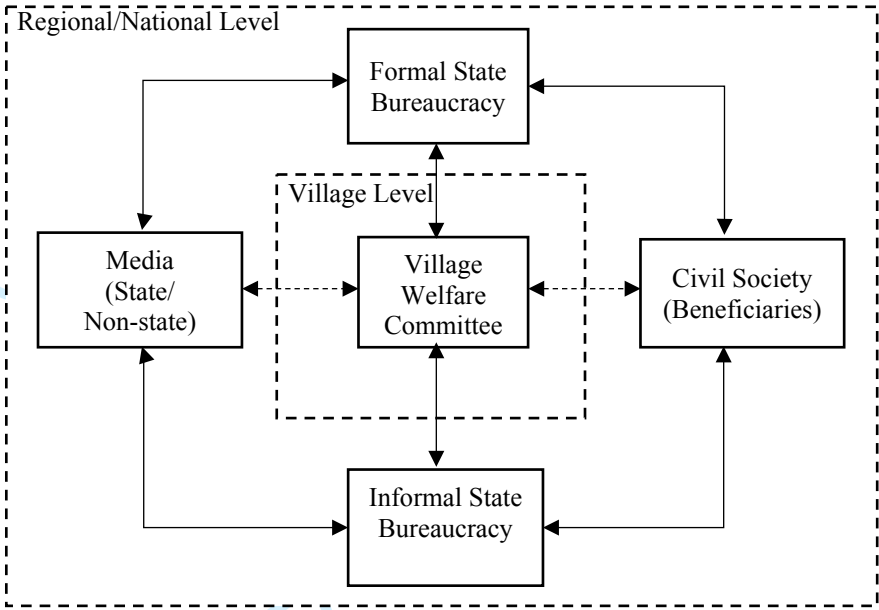
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Figure 1: Co-existence of formal-informal dualism and its impact on public accountability



Source: Developed by authors

Table 1. Demographic details of interview participants

Participants	Gender	Interview Length
<i>Village committee members</i>		
Village Public Officer	Female	2h 39m
Village Public Officer - Follow up interview	Female	1h 15m
Samurdhi [welfare] Development Officer	Male	55m
Agricultural Research Officer	Female	1h 17m
Economic Development Officer	Female	1h 10m
Elected Political Representative (Ruling party)	Male	58m
<i>Government officials</i>		
Assistant Divisional Secretariat (Local government)	Male	47m
Divisional Secretariat (Local government)	Male	35m
Field Officer (Local government)	Male	30m
Administrative Assistant (Local government)	Male	55m
District Representative (Regional government)	Male	36m
Additional Secretary to the line Ministry (Central government)	Female	1h 55m
Internal Auditor of the line Ministry (Central government)	Male	1h 30m
<i>Welfare beneficiaries</i>		
Welfare Beneficiary 1	Male	25m
Welfare Beneficiary 2	Male	33m
Welfare Beneficiary 3	Male	30m
Welfare Beneficiary 4	Female	25m
Welfare Beneficiary 5	Male	22m
Welfare Beneficiary 6	Female	37m
Welfare Beneficiary 7	Male	30m
Welfare Beneficiary 8	Male	27m
Welfare Beneficiary 9	Male	25m
Welfare Beneficiary 10	Female	40m
Welfare Beneficiary 11	Male	37m
Welfare Beneficiary 12	Male	33m
Welfare Beneficiary 13	Female	36m
Welfare Beneficiary 14	Female	25m
Welfare Beneficiary 15	Male	22m
Welfare Beneficiary 16	Female	37m

Source: Developed by authors

Table 2. Summary of coding process and the data sources.

Conceptual (Provisional) Themes	Sub-Themes	Final Themes
The Coexistence of Formal-Informal Duality in Governance	Economic Triggers of Informality	
	- <i>Prioritizing Welfare Benefits Amid an Economic Crisis</i>	
	- <i>Exclusion of Eligible Beneficiaries</i>	
	- <i>A Repayable Loan for the Poor vs. a Free Cash Allowance for the Rich</i>	Triggers of Informality
	Social Triggers of Informality	
Subalternity, Public Resistance, and Southern Accounts	Political Triggers of Informality	
	- Organized Resistance through Trade Union Actions	
	- Beneficiaries Attacking Local Public Officers	Local Resistance to State Informality
	- Regulatory and Financial Inquiries	
Informality as an Alternative Governance Mechanism	- Proactive and Collaborative Decision-Making	
	- Compliance with Circulars with Localized Justifications	Local Adaptation Strategies of State-Imposed Informality
	- Victimizing the Village Committee	
Reframing Informality, Governance and Accountability: A Southern Perspective	- Making Public Accountability Redundant	Consequences of State-Imposed Informality on Public
	- Symbolising Accountability Effects of Competing Demands	Accountability

Source: Developed by authors

Appendix 1. Documents reviewed in the study

Year	Title	Publisher	Pages
April 2020	Stakeholder engagement plan - Covid 19 Sri Lanka	Ministry of Health Sri Lanka	84
April 2020	Labor management procedure – Covid 19 Sri Lanka	World Bank Group	43
May 2020	Addressing the COVID-19 economic crisis in Asia through social protection	UNDP's Asia-Pacific Economist Network	40
June 2020	Social protection and the COVID-19 crisis Responses to support workers and their families in Sri Lanka	International Labour Organisation	19
June 2020	Tackling the COVID-19 economic crisis in Sri Lanka: Providing universal, lifecycle social protection transfers to protect lives and bolster economic recovery	United Nations - Sri Lanka	33
June 2020	UN advisory paper: immediate socio-economic response to COVID-19 in Sri Lanka	United Nations Sri Lanka	27
Aug 2020	(Not) in the same boat: Who is hit hardest by the COVID-19 wave in Sri Lanka?	Institute of Policy Studies Sri Lanka	2
2021	Annual Health Bulletin	Ministry of Health Sri Lanka	305
2021	Sri Lanka received USD 987 million in foreign loans and grants for combating COVID-19 in 2020 and 2021	Public Finance.LK	6
2021	The informal sector and the impact of the Covid-19 pandemic in Sri Lanka	International Monetary Fund	15
2021	Sri Lanka's expenditure on COVID-19 response is much lower than its regional peers	Public Finance.LK	4
2021	Sri Lanka poverty assessment accelerating economic transformation	World Bank Group	52
2021	How did Sri Lanka respond to the COVID-19 Pandemic?	Exemplars in Global Health	11
July 2021	In Sri Lanka, cash transfers give essential support to people hit hardest by COVID-19	World Bank Group	3
2021	Is the cure worse than the disease? reflections on covid governance in Sri Lanka	Edited by Pradeep Peiris	24
Nov 2022	Fiscal management report 2022	Ministry of Finance Sri Lanka	107
2022	The impact of COVID-19 on the MSME sector in Sri Lanka	United Nations	40
2022	Interim budget speech – 2022	Ministry of Finance Sri Lanka	33
April 2022	Social protection responses to COVID-19 in Sri Lanka	International Policy Centre for Inclusive Growth	18

Aug 2022	Social Safety Net Reform in Sri Lanka	LIRNEasia	16
Oct 2023	Targeting social assistance in the context of crises and austerity: the case of Sri Lanka	UN Women and International Labour Organisation	11

Source: Developed by authors

Appendix 2: Interview Questions: Broader Areas of Inquiry**Beneficiaries**

1. In what ways has the COVID-19 lockdown affected your daily life and income?
2. What activities or changes have you made to manage your daily needs during the lockdown?
3. Did you receive any government assistance during the lockdown? If so, what type?
4. What are your thoughts on the government's welfare distribution process during the COVID-19 pandemic?
5. What differences do you notice between the current COVID-19 welfare support and past government assistance programs?
6. What suggestions do you have for improving the welfare support system during future emergencies?

Village Committee Members

1. How long have you been on the village committee, and what are your main responsibilities?
2. What was your role in distributing welfare at the village level during the COVID-19 pandemic?
3. How do you assess the effectiveness of the government's guidance in managing welfare distribution during the pandemic?
4. How has the local community generally reacted to the welfare programs offered during the lockdown?
5. In what ways does the COVID-19 welfare distribution system differ from previous systems regarding planning and delivery?
6. What major obstacles did you encounter in distributing welfare during the pandemic, and what recommendations would you provide to address them?

Senior Public Officials

1. Could you describe your role and responsibilities during the COVID-19 pandemic?
2. What role did you play in managing or coordinating welfare distribution during the lockdown?
3. What are your thoughts on how COVID-19 welfare support is managed at the state or national level?
4. What information have you obtained from beneficiaries and local committees regarding the welfare programs?
5. How does the COVID-19 welfare system compare to earlier welfare programs regarding policy design and implementation?
6. What key obstacles did you encounter in the implementation of welfare policies during the pandemic, and what strategies would you recommend for the future?

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**Shattering the Illusion: State-Imposed Informality and Ambivalent Accountability in
Postcolonial Governance**

**AAAJ-02-2025-7773. R2
Authors' Responses to Reviewer 1's Comments**

Dear Reviewer,

Thank you very much for your insightful comments and observations on our manuscript. Your thoughtful feedback has been extremely helpful in developing the paper. As you have suggested, we have now significantly revised the introduction section. Below, we outline how we have addressed your comments.

Comment: Reviewer: 1

This paper is much improved and is moving towards being a significant contribution. However, it is rather long and exceeds the normal wordage required by this journal. The paper is well written throughout, but there is scope for reducing wordage by reducing repetitions in the introductory sections and careful editing to make sentences more succinct.

Response:

Thank you very much for your valuable observation. As suggested, we have now shortened the paper to meet the journal's requirements (e.g., below 16,000 words). As you suggested, we have revised the introduction by removing several repetitions to make the arguments more concise. Please kindly refer to the introduction section of the revised paper. Once again, we sincerely thank you for the insightful feedback, which has helped us to strengthen the paper's positioning and contribution.

Shattering the Illusion: State-Imposed Informality and Ambivalent Accountability in Postcolonial Governance

AAAJ-02-2025-7773. R2

Authors' Responses to Reviewer 2's Comments

Dear Reviewer,

Thank you very much for your insightful comments and observations on our manuscript. Your thoughtful feedback has been extremely helpful in developing the paper. As you have suggested, we have now significantly revised the introduction section. Below, we outline how we have addressed your comments.

Comments: Reviewer 2

Thank you for considering and incorporating the suggestions. After reviewing the revised manuscript, I propose one additional suggestion. The introduction should be concise and compelling, effectively serving as a pitch. At present, the introduction does not adequately promote or 'sell' the manuscript. In doing so, you may consider the following:

Response:

Thank you very much for your valuable observation. As you have suggested, we have restructured the introduction by removing several repetitions to clarify and make the arguments more concise and compelling. Please kindly refer to the introduction section of the revised paper.

Comment 1.

Maintain academic rigour; strengthen the connection between the introduction and section 5. Currently, when reading, there is a disconnect between the introduction and Section 5, the discussion of the manuscript. In doing so, the authors' primary focus in the introduction should be on the alternative theorisation of accountability (by foregrounding state-imposed informality and ambivalent accountability). Further, the contribution of the manuscript to critical accounting and governance scholarship (in three ways ...) also needs to be reflected in the introduction section.

Response:

We sincerely thank you for this thoughtful and constructive feedback. We have carefully revised the manuscript in line with your suggestions to enhance academic rigour and improve the coherence between the introduction and Section 5 (the discussion). Below, we outline the key changes made:

1. Strengthening the Connection Between Introduction and Section 5

- i. We have restructured the introduction to explicitly foreground the alternative theorisation of accountability developed in the paper, with specific emphasis on *state-imposed informality* and *ambivalent accountability*.
- ii. This framing now serves as a clear conceptual thread that runs throughout the manuscript and is brought to the forefront again in Section 5, ensuring greater continuity between the opening and concluding sections.

2. Foregrounding Alternative Theorisation of Accountability

- i. The revised introduction explicitly positions *state-imposed informality* and *ambivalent accountability* as central to the manuscript's analytical lens.

- ii. We highlight how these concepts extend critical debates in accounting and governance, setting the stage for their application in the empirical analysis and subsequent discussion.

3. Clarifying and Emphasising the Contribution

The introduction has been revised to clearly articulate the manuscript’s contributions to critical accounting and governance scholarship in three interrelated ways as outlined below. Please kindly refer to the last paragraph in Introduction.

This paper makes three interrelated contributions to critical accounting and governance scholarship by reframing accountability as an ambivalent and situated practice. First, it moves beyond proceduralist and technocratic accounts (Power, 1997; Hood & Heald, 2006) by theorising state-imposed informality as a postcolonial mode of governance in which ambiguity is deliberately mobilised to destabilise formal chains of delegation and transform accountability into an affective and political burden (Roy, 2009; Chatterjee, 2004). Rather than signalling institutional weakness, informality becomes a resource that redistributes responsibility downward while insulating central elites, thereby demonstrating how postcolonial states govern through ambiguity. Second, the paper extends subaltern theory into public administration by conceptualising frontline public officers as relational subalterns (Spivak, 1988; Alawattage & Wickramasinghe, 2009). Called upon to enact state legitimacy while denied epistemic voice and institutional support, these officers embody the layered displacement of accountability. This reconceptualisation expands subaltern perspectives in accounting (Graham, 2009) by showing how accountability is not only imposed on marginalised citizens but also internalised and resisted within the state’s own lower tiers, producing accountability as a terrain of vulnerability, ethical struggle, and counter-conduct. Third, the paper rethinks resistance not as rupture but as bounded moral agency: fragile and improvisational acts—informal record-keeping, vernacular claims-making, and ethical appeals—that navigate, contest, and sometimes reproduce the very ambiguities they resist (Kosmala & McKernan, 2011; Alawattage et al., 2019). In these practices, domination and resistance are deeply intertwined, showing how accountability is reconstituted relationally and ethically from below.

We have also slightly changed the title of the paper to better reflect the contribution. The revised title is: “*Shattering the Illusion: State-Imposed Informality and Ambivalent Accountability in Postcolonial Governance*”. We believe these revisions significantly improve the clarity, coherence, and theoretical contribution of the manuscript.

Comment 2.

The context of Sri Lanka serves as the background for your discussion. Therefore, it is advisable to keep references to the Sri Lankan context to a minimum in your introductory section. You may consider relocating the details concerning the COVID-19 cash transfer program and other specifics related to Sri Lanka, including issues of the country, to the background of the study section—specifically, section 2.

Response:

Thank you very much for bringing this important observation to our attention. As suggested, in revising the paper, we have now relocated the details concerning the COVID-19 case transfer programme and other specifics related to Sri Lanka into Section 3.1: Setting. In

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3 doing so, we maintain a minimal reference to the Sri Lankan context in the introductory
4 section. Please kindly refer to the revised introduction and method sections.
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6 Once again, we sincerely thank you for the insightful feedback, which has helped us to
7 strengthen the paper's positioning and contribution.
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