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

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ABSTRACT

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

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1. Introduction

This paper aims at unfolding the practice of participatory budgeting (PB) in one urban council (which we have referred to as the 'Costal Urban Council (CUC)' in order to preserve anonymity) in Sri Lanka, a less-developed country (LDC), and in this process explores how such a practice is framed and constrained by the structural and relational aspects of various forms of capital. Based on our knowledge, the CUC is one of the first local governments to adopt the very notion of PB in Sri Lanka, and perhaps also in South Asia. Following the CUC's endeavours, several other local authorities in the country have announced a transformation in their budgets leading to the adoption of PB ([Ministry of Local Governments and Provincial Councils, 2011](#)).

Implementation of PB in LDCs has become an important component of neoliberal reforms, which are termed as 'New Public Management' (NPM) and, more recently, 'New Public Governance' (NPG) ([Osborne, 2006](#); [Uddin, Gumb, & Kasumba, 2011](#)). International monetary organisations such as the World Bank and other bilateral development agencies, for instance, the United States Agency for International Development (USAID), are involved in disseminating this form of budgeting in the

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local governments of LDCs with rhetoric, amongst others, democratising democracy, eradicating corruption and clientelism, and uplifting the quality of life of the most deprived (Slater, 1997; Speer, 2012; Uddin et al., 2011). Researchers in public administration have envisaged PB as a central element in fostering the deliberate or participatory form of democracy (Ebdon & Franklin, 2006; Michels, 2011; Musso, Weare, Bryer & Cooper, 2011). We observed two contrasting arguments, however, with regard to the importance of PB in the context of emerging and less-developed countries (C  l  rier & Botey, 2015). The first one envisages the emancipatory potential of PB in the democratisation of otherwise non-democratic, corrupted, or inefficient administrative settings. It has been claimed that PB will provide a space for marginalised groups of a society in the decision-making process, a key element for enhancing the grassroots democracy by making it more inclusive. The other view implies that the conditions for successful participation in the political field are not equally distributed amongst members of the public and therefore the implementation of PB may help normalise the domination of a particular group without any changes in the existing social inequalities (see Musso et al., 2011; Nyamori, Lawrence & Perera, 2012). This may result in the undermining of the emancipatory potential of PB in a field of grassroots politics. Implicit in both views is, however, the importance of considering field-specific logics ingrained in PB practices so as to understand the actual motives and outcomes of PB in emerging and less-developed countries (see also Alawattage, 2011).

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

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

2. Bourdieu's relational approach: field, habitus, and capital

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

2.1. Field

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

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