

The Interplay of Habitus and Capital in the Resource Distribution of Participatory Budgeting in a Sri Lankan Local Government

South Asian Journal of
Business Insights
2024,4(2) 03-24.
ISSN 2773-7012(print)
ISSN 2773-6997(online)
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Abstract

This study, focusing on Bourdieu's relational approach, explores how the interplay of habitus and capital shapes the resource distribution within the Participatory Budgeting (PB) process in a Sri Lankan local government. Through an analysis of the functions of political and administrative leaders, the study illustrates how these actors deliberately exploit various forms of capital and habitus during proposal identification, selection, and implementation phases. This qualitative case study employs semi-structured interviews, informal discussions, and document analysis. The data was gathered over six months, from late 2023 to early 2024. The study's findings demonstrate that political elites frequently use the PB process to sustain their power and domination in distributing resources. They prioritise symbolic, social, and economic capital, wherein citizen engagement transforms into a symbolic movement. This PB approach engenders clientelism in resource allocation, subverting PB democratic values. In contrast, administrative leadership is generally characterised by a professional habitus that presumes transparency and adherence to compliance with regulations over participatory decision-making procedures. Thus, PB is likely to exhibit a conservative and centralised decision-making approach. This study, therefore, urges policymakers to adopt a hybrid approach that integrates the resource mobilisation capabilities of political actors with the administrators' focus on transparency and accountability, which could considerably improve PB practices. Further, the findings contribute to understanding how accounting practices, such as PB, are shaped and impacted by power dynamics, social structures, informal practices and individuals outside the accounting profession.

Keywords: Participatory Budgeting, Local Government, Sri Lanka, Bourdieu's relational approach, Political Leadership and Administrative Leadership

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Introduction

PB is a widely popular democratic approach that allows marginalized groups to actively allocate public resources (Falanga, 2024; Lassou, Ostojic, Barboza, & Moses, 2024; Touchton & Wampler, 2020). This democratic approach has enthusiastically been adopted by local governments (LGs) across the globe with the expectation of empowering citizens and social groups (Célérier & Botey, 2015; Kuruppu, Maksymchuk, & Adhikari, 2023; Sinervo, Bartocci, Lehtonen, & Ebdon, 2024; Zhang & Yang, 2009). Notably, this empowerment can be achieved by incorporating and acknowledging the citizens' perspectives and contributing to budgeting and distributing resources among the communities. Thus, it would be an innovation favouring undeveloped democracies in less developed countries to reduce misconduct such as corruption, clientelism, and political patronage (Ganuza & Baiocchi, 2012; Goldfrank, 2012).

Despite the positive benefits of PB, numerous studies highlight that its implementation in LG contexts frequently encounters significant challenges in realising the anticipated effects, especially in politically driven environments and poorly institutionalised democracies. For example, Musso, Weare, Bryer, and Cooper (2011) illustrated that not all citizens have equal opportunity to participate in the PB process. Thus, PB may normalize dominance in some settings without tackling the issue of social inequality at its basic foundation (Célérier & Botey, 2015; Kuruppu et al., 2023; Lassou et al., 2024). Moreover, the efficacy of PB is significantly influenced by political dominance, which manifests as politicians' control over resource distribution (Kuruppu et al., 2016; Uddin, Gumb, & Kasumba, 2011). A few examples demonstrate how PB, in certain contexts, has evolved into a mechanism for power dominance, symbolic violence, and personal gain for the few politicians (Kuruppu et al., 2016), elite capture and control (Grillos, 2017; Kuruppu et al., 2023), and accumulation of social, political, and economic capitals to get re-elected into the council (Célérier & Botey, 2015). These studies underline that the effectiveness of PB is based on context-specific factors, particularly the power dynamics and actions and behaviours of actors who produce and reproduce practices within given socio-economic and political contexts. Therefore, a study is required to explore context-specific PB practices across various phases of the PB process in LG contexts.

Numerous studies have focused on power dynamics in particular social and political contexts using Bourdieu's relational approach across accounting disciplines, for example, public sector accounting (Ahn, Jacobs, Lim, & Moon, 2014), management accounting (Goddard, 2004), and environmental accounting (Everett, 2004). However, a few accounting researchers (Célérier & Botey, 2015; Kuruppu et al., 2016) have explored Bourdieu's relational approach in PB studies within LGs. In addition, limited studies have focused on Bourdieu's relational approach in the Sri Lankan context, for example, Alawattage (2011), Jayasinghe and Wickramasinghe (2011), and Seneviratne and Martino (2021). Notably, in the Sri Lankan LG context, only one study investigates PB practice and the structural logics in an Urban Council (Kuruppu et al., 2016). In this sense, Sri Lankan social and political contexts provide rich research opportunities, especially within LG contexts. In the literature, LGs are often viewed as arenas where social actors, particularly politicians, struggle over resource distribution to enhance their power and dominance within the field (Célérier & Botey, 2015; Kuruppu et al., 2016; Uddin et al., 2011). This offers a compelling context for studying power dynamics in resource distribution among the actors. Drawing upon Bourdieu's relational approach, this study contributes to filling this gap by exploring how the interplay of habitus and capital shapes the resource distribution within

the PB process under political and administrative leadership periods in a Southern Urban Council (hereinafter SUC) in Sri Lanka.

The paper is divided into seven sections. The second section provides an overview of PB and Bourdieu's relational approach by outlining its connection to the PB process. Section three presents the methodology used in the study. Section four presents the research contexts, while section five presents the empirical findings. Section six discusses the empirical findings and the interpretation of Bourdieu's relational approach. The final section concludes with a closing remark, contributions and recommendations for future research.

Participatory Budgeting as Citizen Participation Approach

In recent years, PB has become an important tool for citizen participation in the decision-making of resource distribution (Aleksandrov, Bourmistrov, & Grossi, 2020; Aleksandrov & Timoshenko, 2018; Falanga, 2024). PB originated first in Porto Alegre, Brazil, in 1989, aimed at promoting democracy and eradicating corruption and clientelism to raise the living standard of the most deprived people (Célérier & Botey, 2015; Uddin et al., 2011). As such, most international organizations have advocated for PB in developing and emerging countries through social and economic development agendas (Falanga, 2024; Sintomer, Herzberg, & Röcke, 2008). Further, adopting PB in these countries has become an important tool for neoliberal reforms, such as 'New Public Management' and 'New Public Governance' (Osborne, 2006).

The effectiveness of PB depends, among other things, on the local political and social context, including the distribution of power and resources among the different players or groups (Ganuza & Baiocchi, 2012). As such, the PB implementation across different LGs can vary significantly, depending on the specific implementing PB model and its participants (Falanga, 2024; Pulkkinen, Sinervo, & Kurkela, 2024) who extend the support within their socio-cultural and political contexts. The backing of politicians and bureaucrats, within the context of citizen engagement, is also crucial for accomplishing the PB's desired goals (Bartocci, Grossi, & Mauro, 2019; He, 2011; Jayasinghe, Adhikari, Carmel, & Sopanah, 2020). However, several studies demonstrate that certain PB implementations have ruined democratic principles due to narrowed participants' goals and malpractices such as actors' dominance, personal agendas, clientelism, patronage, and corruption in the resource distribution process (Grillos, 2017; Kuruppu et al., 2023; Uddin et al., 2011). Such resource distribution is inherently influenced by power distribution within social, political, and institutional structures (Tinker, 1980). In this view, the outcomes of resource distribution are shaped by context-specific practices, influenced by the actions and behaviours of actors and how these actors utilize available resources within the given context. Consequently, Bourdieu's relational approach was used in this study to explore the diverse and dynamic set of PB practices involved in implementing PB at the SUC.

Theoretical framework: Bourdieu's relational approach

More specifically, Bourdieu's relational approach becomes a critical theoretical lens across many fields, including accounting. Using this approach, there have been several studies (Ahn et al., 2014; Alawattage, 2011; Everett, 2004; Goddard, 2004; Jayasinghe & Wickramasinghe, 2011). In the context of PB, this approach has been used in a few studies to examine how power dynamics and social structures shape PB practices (Célérier & Botey, 2015; Kuruppu et al., 2016). The structuring properties in Bourdieu's framework amply encapsulate embedded practices that shape human behaviour (Wacquant, 2011), the reproduction of patterns of domination (Golsorkhi, Leca, Lounsbury, & Ramirez, 2009), and, simultaneously, the

possibility for a shift in such structures (Célérier & Botey, 2015). To state this differently, it provides important insight into how dominant and subordinate positions are held in place and how dominance shapes such dynamics (Golsorkhi et al., 2009). In this view, this framework is thus crucial to explore the influence of power relations, types of capital, and social structures on LG resource allocation in PB as a participatory platform for citizens.

This theory, called "theory of practice" or "Bourdieu's triad," is underpinned by three interlinked notions: field, habitus, and capital. Bourdieu (1986) and Golsorkhi et al. (2009) expressed the relationship between the three concepts in the following formula: $\text{practice} = (\text{habitus} \times \text{capital}) + \text{field}$. This formula represents a dynamic, contextual practice reflecting the alignment of actors and their social environment. Practices emerge from interacting capital and habitus with the field conditions (Bourdieu, 1995). The concepts would allow the researcher to show how dominance is built and reproduced within a field, analyze patterns of change, and know how individuals think about it and its related issues (Golsorkhi et al., 2009).

For Bourdieusians, the field is a "field of struggle" where interrelated concepts have to be understood and located (Bourdieu, 1993). A field is a dynamic, competitive social space of practice generated, refined, and modified. Each field, however, has its particular stakes that cannot be reduced to those of any other field. The stakes are defined by the structural logic in which the various forms of capital compete for a share in the game (Bourdieu, 1993). In this view, the stakes in specific fields influence and shape how different types of capital are utilized and exchanged by changing the game's rules to determine the distribution of power and resources. Oakes, Townley, and Cooper (1998) and Fukofuka, Scobie, and Finau (2023) emphasize that individuals who have the power to establish guidelines or rules hold such roles for a short time rather than permanently. In such a field, newly established practices by influential actors are used to acquire dominance in decision-making and plan their future existence. To study this social phenomenon, in this study, we selected a political field, i.e., SUC, characterized by an ongoing power struggle between the main parties, namely the United National Party (UNP) and the United People's Freedom Alliance (UPFA). Sinhala and Muslim communities predominantly inhabit this Urban Council region. Consequently, these two ethnicities have a significant rivalry for the chairman position of the SUC. In particular, Jayasinghe and Wickramasinghe (2011) highlight a significant political struggle over resource distribution among local Sri Lankan politicians since the colonial era. A common practice among these politicians is to divert attention from policy matters toward advancing and assimilating their power (Kuruppu et al., 2016). In this view, dominant actors in this political field may use field-specific rationales to create practices that promote discretion in redistributing public funds, which could ultimately lead to dominance in the field. Calculative practices, i.e., PB practices, can become a significant part of these rationales, allowing those in power to maintain or undermine the current structure of distributing different forms of capital to sustain their political interests in the field (Alawattage, 2011; Célérier & Botey, 2015; Kuruppu et al., 2016).

The field is where social actors adapt their habitus to align with the objective and social constraints of the field (Ikin, Johns, & Hayes, 2012), resulting in the development of field-specific practices for existence. Notably, habitus is a "system of lasting, transposable dispositions, which, integrating past experiences, functions at every moment as a matrix of perceptions, appreciations and actions" (Bourdieu, 1995, pp. 82-83). This habitus is rooted in the past and has a way of returning to appear to us in the present and future through similarly organized behaviours and practices (Bourdieu, 1995; Ikin et al., 2012). These behaviours and practices of social actors represent their habitus in structured and structuring structures

(Bourdieu, 1995). In other words, as demonstrated by Bourdieu (1990), *habitus* is the acquired or internalized dispositions of actors that influence how they behave in a particular social context. The *habitus* allows actors to anticipate the expectations of a particular social context and adopt practices that align with their material and symbolic objectives (Kuruppu et al., 2016). Ultimately, *habitus* helps to perpetuate dominance in a particular context (Célérier & Botey, 2015). For example, previous studies in LG contexts demonstrate how the *habitus* elucidates views of accountability in LG fields and the subsequent effects of the properties of *habitus* on budgetary practices (Célérier & Botey, 2015; Goddard, 2004). Since different actors can have different levels of involvement and influence practices depending on their *habitus*, this study aims to shed light on how *habitus* impacts actors' perceptions of PB in an LG context (i.e., field), their disposition in expressing opinions, and how they prepare for involvement with PB implementation.

Capitals are the resources field actors compete for, consciously or unconsciously (Bourdieu & Wacquant, 1992), as their position in the field is dictated by the value and form of their capital (Bourdieu, 1996; Jayasinghe & Wickramasinghe, 2011). To preserve their respective positions within the field, individuals struggle where capital becomes the role of a "social relation of power" (Swartz, 1997, p. 73). The field has four types of capital: economic, social, cultural, and symbolic (Bourdieu, 1986, 1995). Economic capital refers to the property rights owned by individuals or organizations, which are utilized to generate goods and services. This capital is essential for the survival of social actors in the field (Bourdieu, 1986, 1995). Social capital refers to the established and lasting social networks individuals may utilize to further their interests. These networks can be exploited to gain power and control in the field (Bourdieu, 1986, 1992). The capacity of social capital is governed by the extent of the network activated by social actors and the overall resources possessed by social actors (Bourdieu, 1989). As demonstrated by (Bourdieu, 1986), there are three distinct forms this cultural capital can take. First is the embodied state, which refers to long-lasting mental and physical dispositions. Second is the objectified state, which includes cultural goods like pictures, books, dictionaries, instruments, and machines. The third, the institutionalized state, a distinct objectification, bestows uniquely original qualities on the cultural capital it is supposed to protect, as demonstrated by educational credentials. Symbolic capital refers to the ability to establish and validate cultural values (Oakes et al., 1998). It is a form of credit bestowed on those who have gained enough recognition to enforce their recognition (Bourdieu, 1989). Symbolic capital results from power struggles that arise when other forms of capital gain respect and acknowledgement from other actors in the field, allowing genuine dominance to emerge (Bourdieu, 1990). In this view, social actors may maintain their dominance in the field by mobilizing various forms of capital to produce their practices.

Practice is the outcome of the multiple relations and interactions between the diverse dimensions (field, capital, and *habitus*) as well as the position of the agent in her relations to the other agents, the history of the field, the personal history of the agent (and the way this history shaped her *habitus*) and the specific context at a given moment (Bourdieu, 1990). On the other hand, in specific fields, practices often exhibit shared patterns since they are created and replicated in response to that field's specific stakes and interests (Golsorkhi et al., 2009). In this view, practice is continually developing and distinctive depending on the field and how social actors employ their *habitus* to acquire the various forms of capital. In this context, powerful actors may gain control over decision-making processes, particularly resource allocation, potentially undermining core democratic principles such as local democracy and social justice.

Accounting scholars have highlighted that, in certain contexts, accounting practices themselves can reinforce existing social hierarchies and inequalities. For example, Kuruppu et al. (2016) noted that the significant struggle and manipulation among politicians in Sri Lanka's local political field reflect the allocation of resources to their respective areas and voters. Often, politicians prioritize personal development and power acquisition. Célérier and Botey (2015), by examining PB in Porto Alegre, demonstrated how accountability practices empowered dominant actors in the political field, altering field relations and promoting the selection of councillors with specific forms of capital. These practices introduced emancipatory perspectives among councillors and fostered social change, widening the gap between participants. According to Bourdieu (1990), the field, an autonomous system of social positions, is continuously subject to struggles and manipulations by social actors seeking to control resources, power, and access for their benefit. In such fields, actors adopt different strategies, including struggle and manipulation, to gain temporary dominance over resources and others. In political fields in less developed countries, SUC in our case, these dynamics often manifest as battles for dominance, power, violence, and control, where influential actors play a leading role (Alawattage, 2011; Jayasinghe & Wickramasinghe, 2011; Kuruppu et al., 2016).

Drawing on Bourdieu's relational approach, the study of PB implementation in a Sri Lankan local government explores PB's unique and ever-evolving dynamics shaped by sociopolitical structures and the actors involved. We begin by examining the SUC as an example of a field where PB has been used to understand better the complex relationship between PB practices and the conditions that give rise to them. This study explains the distinctive features of PB practice produced by the interactions between capital and habitus in this political field.

Research Methods

This study employs qualitative research with a case study drawing on semi-structured interviews, informal discussion, and document analysis of the SUC. Twenty-five semi-structured interviews were conducted in Sinhalese language. These interviews were structured around questions concerning PB using Bourdieu's relational approach. The respondents for the interviews included elected council members and administrative officers. Elected members were two former chairmen and four elected councillors from the ruling and opposition parties. The administrative officers involved in the budget preparation process, such as current and former secretaries, section heads, and officers and accounting personnel, including existing and former accountants, chief accounting clerks, bookkeepers, and accounting officers, conducted the interviews. The data collection, which spanned over six months from late 2023 to early 2024, allowed for the establishment of a strong rapport with the respondents, which proved valuable in uncovering more profound insights into the case.

Respondents were selected using purposive sampling (Silverman, 2014), ensuring that information-rich individuals were included to enhance the validity and reliability of the findings (Scapens, 2004). The interviews ranged from 25 to 70 minutes and were digitally recorded with the interviewees' permission. Vital points were also noted in a notebook. While most interviews were done face-to-face, three were done on the phone. Key interviews were transcribed for interpretation and sought over the phone when clarifications were needed. In addition, this study involved three informal discussions with two friends who had experience with the budget preparation process and one former council member. One of the researchers had informal discussions on budget preparation and the politicians' role in collecting and implementing proposals. Furthermore, internal documents such as annual budget reports and council meeting

minutes were also reviewed to verify the respondents' perceptions. This research methodology has ensured data triangulation, which means data collection was derived from different sources, at different points in time, and by different persons (Flick, 2004). This further enhances the reliability and validity of the findings.

We thematically analyzed our data for critical events, behaviours, insights, and trends and identified three main themes: identification of proposals, selection, and implementation under the political and administrative leadership. First, coding was intended to tease out these themes of the interview transcripts, focusing on the patterns related to Bourdieu's concepts of the field, habitus, and capital, which are deeply embedded within each theme. To this end, we conducted iterative and systematic data analysis through cycles of movement back and forth through the data (Braun & Clarke, 2006) to identify specific behaviours expressed by local actors concerning their practices around PB. We then clustered the data into groups representative of our selected themes. Subsequently, these themes were connected to evidence from the literature dealing with Bourdieu's relational approach. This became necessary to gain an understanding of the data through narratives. We have listed the key narratives of the interviewees and analyzed them using Bourdieu's relational perspective. These were inserted in the empirical section, along with explanations that underscore a cohesive view of PB. We included the views of multiple types of informants so as not to focus too much on certain sources. In situations where stories overlap, we focus on the unrepresented views.

The Local Government Context and Participatory Budgeting in SUC

Overview of Selected Urban Council

Three distinct forms of local authorities were established by specific laws in Sri Lanka: 24 Municipal Councils (Municipal Council Ordinance No. 29 of 1947), 41 Urban Councils (Urban Councils Ordinance No. 61 of 1939), and 276 Pradeshiya Sabhas (Pradeshiya Sabha Act No. 15 of 1987). Each local government level is unique, reflecting the population's diversity and catering to the specific requirements of the country's urban and rural areas. A structure of political and administrative function in these local authorities. The election elects political authority. The chairman is the chief executive officer, while the secretary bears administrative responsibilities. The chairman is the chief accounting officer developing the yearly budget.

The Urban Council, Located in a coastal town in Sri Lanka's Southern Province, oversees governance for approximately 24,000 residents across 11 administrative wards, spanning a 6.6 square kilometre area. For 2023, the council's total budget was around Rs. 295 million. This budget's recurrent expenditure constitutes about 67.34%, with the remaining portion allocated for capital projects. A significant share of the council's revenue, around 71.7%, is expected to come from annual central government grants and additional capital grants from various sources. The remaining 28.3% of revenue is generated from recurring sources, including fees for local services, rents from shops and market spaces, and rates from 232 properties. This area is distinctly multiethnic, primarily composed of Sinhalese and Muslim communities with diverse cultural and religious backgrounds. Economic disparities further complicate the council's agenda. Tourism, fishing, and small businesses drive the local economy, creating a range of economic well-being among residents from affluent to low-income households. This economic diversity often leads to conflicting priorities within the council, as affluent areas and less privileged communities each advocate for resources aligned with their unique needs.

The SUC is a politically dynamic body, drawing considerable interest from major political parties, including the United National Party (UNP), the United People's Freedom Alliance (UPFA), the Sri Lanka People's Front (SLPF), and the People's Liberation Front (PLF). Established in 1987, political figures initially led the council, with a Muslim chairman governing from 2006 to 2016. In mid-2016, however, changes in local election laws shifted budgetary control to administrative leadership, and the council's secretary assumed the role of chief executive officer. In early 2018, two Sinhalese chairmen from the same political party governed the council until 2023. The council comprises 18 members from four political parties and two ethnic groups, representing a complex, multiethnic governance structure. However, since early 2023, postponed local elections have left elected officials absent from local government roles, placing administrators in charge of the council's operations. This shift to administrative management has influenced governance and prioritization strategies within a politically diverse, resource-constrained environment. The council's multiethnic and multiparty makeup creates complex power dynamics that impact resource distribution and governance decisions. Council members often advocate for infrastructure and community service projects, such as roads, bridges, culvert development, and community centres, that strengthen their support within their communities.

PB Adoption in SUC

For an extended period, local governments in Sri Lanka have struggled to engage communities meaningfully in decisions related to social well-being (Local Government Reforms Circular No. 3 of 2005; Jayasinghe & Wickramasinghe, 2011). This lack of involvement has led to frequent accusations against politicians for mismanagement of funds, corruption, and ineffective governance, ultimately undermining trust in local government structures and eroding accountability and transparency in program budgeting practices (Fowler, Wijesundara, & Gajanayake, 2013). In response, the World Bank emphasized community-driven governance and sound accounting practices in the 1990s, aiming to reduce political favouritism and enhance budget accountability, particularly in rural areas (Jayasinghe & Wickramasinghe, 2011). In 1999, the central government appointed a presidential commission to recommend reforms addressing manipulative practices within LGs. Following this, Circular No. 3 of 2005 was issued to address inefficiencies and malpractices, incorporating the commission's recommendations, which included extending the budget cycle from April 1st to December 31st and integrating citizen proposals, primarily through ward committees. Further, with support from organizations such as the Asia Foundation and USAID, the Ministry of Local Government and Provincial Councils (MLGPC) began promoting PB in 2005 by training officials on community engagement in budget preparation (Ministry of Local Government and Provincial Councils, 2009). In 2009, the MLGPC issued a national policy to foster collaboration between LGs, civil society, and community-based organizations to create "prosperous village governments" through participatory decision-making (Minister of Local Government and Provincial Councils, 2009). This commitment was further reinforced in 2011 when the MLGPC introduced an action plan for the national policy detailing the involvement of citizens and community organizations in the budgeting process from 2012 to 2014 (Ministry of Local Governments and Provincial Councils, 2011). Finally, the Local Authorities Act No. 21 of 2012 was enacted to support the adoption of PB across local authorities nationwide.

Like other LGs, the SUC faced manipulative practices in its budget preparation and implementation processes. In response, the SUC proactively adopted PB in 2009, three years

before it was mandated nationally for all LGs in 2012. This early adoption was primarily driven by awareness programs conducted by NGOs, particularly the Asia Foundation and Transparency International, which advocated for PB in selected LGs across Sri Lanka's Southern Province from 2006 to 2013. Key SUC officials, including the chairman, secretary, and accountant, participated in these PB awareness sessions. Additionally, the SUC aimed to qualify for a productivity certificate awarded by the National Productivity Secretariat to increase citizen involvement in local governance. Engaging residents in the budget process became a central motivation for implementing PB, fostering greater public participation in LG activities. As a result of these efforts, the SUC secured second place in the national productivity competition among LGs in the Southern Province in 2012, 2013, and 2014.

The PB process at the SUC follows three primary stages: proposal identification, selection, and implementation. In the proposal identification phase, a budget committee, consisting of the chairman, council members, and administrators, collects project ideas from the grassroots level. Public meetings sometimes provide residents and community-based organizations (CBOs) with opportunities to present their needs directly. Informally, council members also gather proposals through community networks. Due to the absence of pre-allocated funds, politicians and CBOs submit many proposals. In the proposal selection phase, the budget committee reviews each proposal to ensure its alignment with SUC's development priorities. Technical officers and administrators assess cost-effectiveness and regulatory compliance to ensure project feasibility within budgetary constraints. Under administrative leadership, selection criteria emphasize technical feasibility, financial viability, and public utility, often prioritizing transparency over popular participation. Proposals not selected are deferred to the next budget cycle. In the implementation phase, the chairman holds discretionary authority, often favouring projects supported by close political associates. Contractor selection for projects under Rs. two million typically involves CBOs. Though CBOs are expected to provide oversight, their authority is often nominal or politically controlled.

Empirical Findings

The section on empirical findings illustrates how political and administrative leadership shapes the PB process at the LG level, utilizing Bourdieu's concepts of habitus and capital. It demonstrates that political leaders deploy various forms of capital to advance their agendas while limiting substantial citizen engagement. On the other hand, administrative leadership maintains consistency with the rules and regulations while failing to promote trust and active participation. This section will, therefore, outline how power dynamics, habitus and capital influence the resource distribution at the stages of identification, selection, and implementation in PBs, thereby contesting democratic goals from the standpoint of the PB framework.

The Use of Habitus and Capital in Identifying Proposals

In developing PB, the SUC implemented strategies focused on citizen involvement to identify project proposals. Initially, a budget committee was formed to collect proposals from various stakeholders, including citizens and community groups. This committee included the council chairman, party politicians, the secretary, and the accountant. However, the roles of citizens and administrators in the committee were largely symbolic, as they were excluded from active discussions during periods of political leadership. Despite regulatory mandate (Local Government Reforms Circular No. 3 of 2005, and National Policy on Local Government, 2009), the SUC's political actors neglected to establish CBCs at the ward level for proposal

identification, influenced by the chairman's and elected members' conflicting habitus, political competition, rivalry, and the pursuit of symbolic capital. Elected Councilor 4 explains, *"The chairman does not like extending an invitation for PB meetings to other politicians. Simultaneously, elected members do not want to invite the chairman and provide popularity to the chairman among their constituents because they will be standing in upper-level elections. Due to this disagreement, no CBC is formed in each ward"*. This political divide has promoted alternative ways for finding proposals instead of engaging in deliberative discourse at the ward level.

With this dynamic habitus, politicians leverage different forms of capital to establish and maintain their position (C  lerier & Botey, 2015; Kuruppu et al., 2016). For example, influential political actors leverage social and symbolic capital to prioritize their proposals in the budget by utilizing CBOs in each ward to gather citizen project proposals. Through political connections, the chairman invited office bearers of CBOs in 11 wards to a meeting to present their areas' needs and priorities. In addition, other politicians use various channels to present proposals for the budget. For example, proposals were from personal networks, including supporters, friends, relatives, and residents, rather than through direct citizen involvement. Elected Councilor 1 explained this situation: *"The council reminds us annually in early April that development proposals for the budget are due. We usually have many proposals, some unimplemented from the previous year. So, we have had no discussions with people to identify the proposals. However, we presented many proposals to the council via CBOs and my network"*. However, the proposals identified by the chairman were prioritized over those of other supporting council members. The proposals from opposition party council members and citizens ranked lowest on the list. These empirical findings align with the study of Kuruppu et al. (2016).

In contrast, proposal identification during the administrative leadership period followed a different approach. Specifically, a shift occurred from a politically driven PB process to one governed by a professional administrative habitus. This administrative framework emphasized strict adherence to rules, regulations, and institutional structures (Aleksandrov et al., 2020; Fung, 2006; He, 2011). For instance, the SUC secretary led the mandatory budget committee, which included division heads, technical officers, and relevant officials. This administrative body addresses daily concerns, such as public utility and infrastructure maintenance, which may align with public interests. Elected Councilor 3 explains, *"Administrators try to identify the public utility and infrastructure proposals with the intention to maintain the system within their short leadership period. Further, they always follow the rules and regulations when doing anything"*. The nature of PB implementation is evident in an administration-driven context (He, 2011).

With this administrative habitus, administrators also attempt to use various forms of capital, such as social, cultural, and symbolic capital, during the proposal identification phase. One of the PB expectations of the administrators is to develop policies and practices that encourage citizen involvement (Wampler, 2012). In the SUC, administrators organized public discussions, inviting social elites such as doctors, teachers, CBO members, and library advisory committee members. However, despite these efforts, actual participation was limited, with only 20–30 individuals attending on average, similar to patterns observed in other contexts of administrative leadership (He, 2011; Zhang & Yang, 2009). The former secretary elaborates, *"We invite many stakeholders, including citizens, former politicians and social elites. Although we have allowed citizens and groups to present their priorities, their participation in this phase is minimal"*. The statement of the former accountant also supported this: *"The same group of citizens took part in every discussion over the years. Many citizens lacked trust in the administration because almost*

all their proposals in the previous budgets were not implemented". This scepticism stemmed from their negative experiences and perceptions of an inefficient administrative process, causing many to view the PB process as ineffective and not worth their time and effort, even in political leadership, as Aleksandrov and Timoshenko (2018) explained in their study.

Célérier and Botey (2015) highlight the importance of building alliances and networks to gain support for budget preparation, emphasizing that social capital is crucial in identifying proposals from diverse citizens. In the SUC context, the community development officer plays a central role in gathering proposals by visiting each division within the urban council area and engaging with local citizens and social groups. During these visits, the officer listens to citizen proposals and discusses the necessity of the proposed projects for each area. According to interview insights, this process is free from political agendas, with proposals being identified and ranked impartially, supported by input from the technical officer. The community development officer explained, *"We are not politicians, so we identify and rank development proposals impartially and transparently. However, we must adhere to rules and regulations to avoid audit queries"*. In this view, the administrators, under rules and regulations, have utilized their social capital to acquire further proposals.

Leveraging Capital and Proposal Selection Habitus

The politicians' habitus inculcated at the proposal identification (a pursuit of power and dominance) carries over into the proposal selection phase. Given the country's limited financial resources and a political habitus deeply ingrained within SUC, budget proposal selection is avidly competitive and politicized, as explored in the study of Kuruppu et al. (2016). Importantly, economic, symbolic, and social capital significantly influence the selection of proposals in this political struggle. For example, even though the selection proposals should be based on criteria such as available financial resources, urgency, and the number of beneficiaries, the council chairman significantly influences which proposals are prioritized in the final budget. As elected councillor 3 explained, *"The chairman decides which proposals need to be included or not, depending on the personal and political connection. Notably, the Urban Council Act grants the discretionary decision-making power to do so"*.

As highlighted in the above statement, the nature of proposal selection has motivated the political elites to strengthen their networks. For instance, proposals by ruling party politicians and those with favourable ties to the chairman are prioritized, while those from opposition members are dismissed without much discussion unless they also support the chairman. The chairman justifies these selection decisions based on financial constraints (i.e., economic capital). The community development officer illustrates, *"Proposal selection is subjective, as proposals for the budget often reflect the interests of one or a few councils rather than the broader community's benefit. Political support is essential for a proposal to be included in the budget."* Elected Councillor 03 shared the partiality, *"They (political leadership) prioritize their political party politicians' proposals over those of the opposition or citizens"*. This approach reflects a deeply embedded habitus of political competition and power accumulation, consistent with other local government contexts (Célérier & Botey, 2015; Kuruppu et al., 2016). Such a habitus, shaped by a desire to maintain dominance, drives decision-making toward selecting proposals that support projects aligned with their political party and allies (Grillos, 2017; Uddin et al., 2011).

With the SUC's limited financial resources, economic capital becomes a key consideration in proposal selection. Competition for available funds makes proposal evaluation in the SUC

competitive. Politicians favour small and inexpensive projects that can be completed quickly, strategically utilizing economic capital to yield visible results quickly. Such projects help foster political support, as politicians can display their effectiveness in delivering tangible community benefits, reinforcing their symbolic capital. As the former secretary remarked, *"Politicians like small projects related to construction because they want to please their constituents. When citizens start seeing many projects in their community, they trust and relate closely with politicians"*. This disposition, or habitus, toward infrastructure projects, aligns with politicians' need to build trust and close relations with constituents, thereby accumulating social capital. These accumulated forms of capital are essential for politicians seeking frequent re-election as they adopt strategies to sway voters in their favour (Célérier & Botey, 2015).

The administrative leadership phase presents a contrasting approach. In the SUC, without political leaders, administrators select proposals based on established criteria, including financial and technical feasibility, urgency, and the number of beneficiaries. This selection occurs during budget committee meetings, where the technical officer assesses the project's technical feasibility (utilizing cultural capital), and the community development officer evaluates its urgency for the respective area. The former secretary illustrates the administrative habitus during this period: *"With limited financial resources, selecting around 30 proposals from more than 100 is challenging. We generally avoid large-scale projects for two reasons: first, our financial constraints, and second, our short tenure to oversee the urban council's activities. We focus on projects that can be completed within a short timeframe."* Elected Councillor 4 added, *"Administrators managed local government activities without pursuing numerous projects, given their brief period before politicians resumed power."* Notably, this context demonstrates that the administrative habitus prioritizes sustaining the existing system and adhering to regulatory practices rather than engaging in novel or ambitious projects that might disrupt the established modus vivendi (Ganuza & Baiocchi, 2012).

Economic capital (Bourdieu, 1986, 1995) becomes particularly relevant as administrators prioritise financial viability and short-term feasibility. In the absence of political leadership, access to external funding and more extensive sources of economic capital is constrained. Administrators' emphasis on financial aspects is justified by their need to manage scarce resources efficiently (see Fukofuka et al., 2023) and maintain essential services. This is aptly summarized by a former council secretary: *"Even though we gathered numerous proposals from citizens and citizen groups, during the selection of these proposals, we had severe financial difficulties. We have to prioritize them according to urgency and the number of beneficiaries"*. This focus explains their preference for small-scale, short-term projects driven by uncertainty regarding their tenure in leadership roles. The limited engagement with long-term economic development projects indicates that accumulating economic capital is not a primary motivation for these administrators; instead, they are more oriented toward conserving the institution and fulfilling their responsibilities.

The interplay of Habitus and Capital during Project Implementation

A deeply entrenched habitus of power and domination in proposal identification and selection persists alongside another habitus of clientelism and favouritism throughout the implementation of projects. Influential actors engage in a hidden political manoeuvre by reapproving project proposals despite an already approved budget. A former chairman acknowledged this ongoing practice: *"Securing approval for every proposal has been a long-standing tradition. We continue to follow it, even though reapproval should not be required once the budget, with specific project*

proposals and allocations, has been approved". In addition, the practice of approving proposals beyond the allocated budget has been observed in this SUC, similar to other contexts (Grillos, 2017). Political actors, notably the chairman and elected councillors, utilize symbolic capital to maintain control over project implementation.

Politicians' habitus and various forms of capital have been instrumental in the project implementation phase. Politicians possessing different proposals from their social network require more backing from fellow council members to obtain approval for implementation. As Aleksandrov, Bourmistrov, and Grossi (2018) emphasised, such a situation reflects a win-win scenario in which both parties benefit by extending support. In the SUC, the chairman, having lost his majority, strategically permitted opposition party members to implement projects to sustain the council's power and dominance. Elected Councillor 4 explained, *"During 2022-2023, the chairman lost his majority, making it difficult for the council to operate as members rejected some of his proposals. To manage this, he gave opposition politicians more opportunities to implement projects".* As Bartocci et al. (2023) demonstrated, certain politicians may utilise PB to further their political agendas, resulting in prejudiced decisions characterised by less transparency and equity.

Economic capital is crucial in budget implementation (Célérier & Botey, 2015; Goddard, 2004). It has become essential in the SUC as political elites aim to accumulate capital by advancing as many low-cost projects as possible within the annual budget cycle. Additionally, funds are allocated strategically to support these politically favoured projects, often through budget vote reallocations, redirecting savings from one capital expenditure project to another, such as construction. Elected Councillor 3 affirmed this by stating, *"Vote transfers are frequently used to secure funding for politically supported projects, and as a result, such politicians gain recognition as influential leaders among the people".* This practice illustrates how the political elites tactically employ economic capital for their political agendas. Furthermore, these projects enhance the reputation of politically visible actors, accumulating symbolic capital that reinforces their image as grassroots leaders (Kuruppu et al., 2016). As Uddin et al. (2011) demonstrated, politicians frequently leverage ceremonial events like inaugurations and the installation of name boards to elevate their public standing, enhancing their symbolic capital.

The involvement of CBOs demonstrates how clientelism shapes project implementation decisions, with politically connected contractors securing contracts through their affiliations with elected council members. This practice reflects patterns observed in other PB contexts (Grillos, 2017; Lassou et al., 2024). For instance, selecting a CBO is a covert political game whereby contractors, with support from elected members, co-opt CBOs to obtain contracts. In return, contractors typically offer CBOs a commission on the project's value in exchange for using the CBO's name to secure the contract. Further, they support politicians by contributing to election campaigns, as explored in the study of Rajasekhar, Babu, and Manjula (2018). This political game is further made more accessible because projects under Rs. 2 million do not require a formal government tender process. Elected Councillor 3 explained, *"Contractors approach CBOs for signatures to implement the project. The CBOs only provide signatures, while contractors handle the work and pay commissions to politicians".* Elected Councillor 4 added, *"Politicians typically receive commissions ranging from 2% to 5% of the project's value from contractors".* This enables the political actors to manipulate the PB mechanisms to consolidate patronage networks by allocating financial resources to groups or individuals capable of returning such political allegiance (Lassou et al., 2024).

Administrative leadership relies on an administrator who oversees financial operations, coordinates various groups, and ensures the legality of actions taken during PB project implementation (Lassou et al., 2024). They also ensure transparency and accountability in the PB process (Bartocci, Grossi, Mauro, & Ebdon, 2023). Under financial constraints, administrators are crucial in prioritising funding for community proposals (Célérier & Botey, 2015). Accordingly, administrators exhibit a habitus emphasising efficiency and accountability by adhering to institutional guidelines and striving to implement projects as transparently as possible (Bartocci et al., 2023). An example is the attempt to select CBOs through a tender process, even though political influence often limits this competition. Project implementation largely relies on pre-established networks and relationships formed during political regimes. As the secretary pointed out, *"CBOs are selected through a bidding process, but many are inactive, so we often receive only one or two bids, which again identifies how political connections often shape project implementation despite a propensity for transparency"*. While such actions reinforce the operational efficiency of the LG, as emphasized by Zhang and Yang (2009), administrators eventually demonstrate a conservative disposition, avoiding projects that might garner political scrutiny or create discord with prospective elected leaders.

This conservative approach underscores their objective of sustaining the administrative system rather than challenging or overstepping it. The community development officer explained, *"We avoid taking on new projects because we fear future political inquiry. We maintain the mechanism until newly elected officials arrive"*. Therefore, most citizen-proposed projects were not implemented despite available funding for several projects. Instead, more essential projects were completed using minimal financial resources and leveraging social capital. For instance, a road repair project was carried out with resident participation, where citizens provided labour while the council covered material costs. Additionally, the council's financial resources were bolstered by policy revisions that enhanced council revenues, supporting a more sustainable financial future. The secretary said, *"We revised the rates and rental income regulations, which has improved the council's funds. We now have a fixed deposit of around Rs. 6.5 million in the bank"*. This empirical evidence demonstrates that the administrators' habitus is to maintain the system for a short period, but they improve their administrative efficiency by accumulating economic capital for future financial sustainability.

Discussion

The empirical findings of the PB process in SUC reveal an unexpected interaction during political and administrative leadership, interpreted through Bourdieu's relational concepts of habitus, capital, and field (Bourdieu, 1986, 1990). Using Bourdieu's framework, these findings elucidate how divergent leadership styles, political and administrative, influence resource distribution, citizen engagement, and the democratic potential of PB in SUC. Political leaders mobilise economic, symbolic, and social capital to consolidate dominance within the field, while administrators rely on social, cultural and economic capital to ensure procedural compliance and financial viability.

According to Bourdieu (1995), habitus is a system of dispositions that shapes social actors' behaviour within a field by structuring their perceptions, preferences, and practices. In SUC, political leaders exhibit a habitus oriented towards symbolic and social capital, prioritising visibility and reinforcing networks. The reliance on CBOs and personal networks for identifying and preselecting proposals illustrates Bourdieu's notion of symbolic power, whereby dominant actors cultivate loyal social networks that, in turn, legitimise their authority. The council

chairman's discretionary power in proposal selection exemplifies symbolic capital in action as he advances projects that bolster his public image and political base. This engagement aligns with a habitus prioritising personal and political interests, reinforcing dominance and perpetuating political authority within the PB field. These findings are consistent with research on other PB contexts by Célérier and Botey (2015), Grillos (2017), and Kuruppu et al. (2016).

Administrative leadership in SUC operates with a distinct habitus characterized by adherence to the rule of law, transparency, and accountability. This professionalized habitus, grounded in cultural capital derived from expertise and regulatory compliance, aligns with Bourdieu's (1990) and Alawattage's (2011) observations on how administrators engage elites through technocratic project selection. Such a regulatory focus often limits authentic community involvement, transforming PB into a procedural exercise rather than an inclusive and participatory approach (Zhang & Yang, 2009). The cautious administrative approach emphasizes maintaining existing institutional structures and prioritizes short-term projects, reflecting Bourdieu's (1995) concept of habitus as a durable, change-resistant structure. In line with this, Aleksandrov et al. (2020) demonstrate that an emphasis on compliance and procedural accountability often sidelines community-driven initiatives, thereby restricting PB's capacity to serve as a genuinely democratic tool.

The concept of the field further elucidates how differing leadership styles shape PB outcomes in SUC. According to Bourdieu (1993), a field is a competitive arena where actors engage in power struggles, each wielding distinct types and volumes of capital. In the political field of SUC, politicians dominate decision-making, structuring PB through clientelism and favouritism, thereby consolidating their power by deploying capital into visible "quick-win" projects that appeal to public opinion. Kuruppu et al. (2016) note the scarcity of economic capital, especially within the Sri Lankan context. However, political leaders strategically utilise available capital despite limited resources while postponing other approved projects in the budget using their symbolic power. In contrast, the administrative field, grounded in bureaucratic principles and reinforced by cultural capital, emphasises institutional accountability and economic restraint, prioritising core services over transformative change. As observed by He (2011) and Goddard (2004), this cautious habitus maintains the status quo, often limiting the field's capacity to foster participatory democratic practices.

The interplay of habitus and capital in project implementation illustrates Bourdieu's relational framework: clientelistic practices by political actors, such as awarding contracts to loyal contractors and CBOs, exemplify Bourdieu's concept of social capital as a resource that reinforces power dynamics. This manipulation of the PB process, where contractors provide commissions to politicians, demonstrates how dominant actors monopolise resources to solidify their positions, effectively transforming PB from a democratic instrument into a patronage mechanism. As Bourdieu (1990) notes, dominant groups deploy capital to sustain their influence within the field, often sidelining genuine community participation and compromising transparency. Conversely, administrators aim to uphold procedural integrity by implementing transparent public bidding processes. However, as Zhang and Yang (2009) observe, institutional constraints and politically affiliated CBOs frequently undermine these efforts, highlighting the challenges of aligning administrative accountability with participatory ideals.

These findings underscore a fundamental tension within the PB process in SUC: political leaders leverage PB to reinforce authority through symbolic participation, while administrators prioritize strict compliance, often at the expense of meaningful community engagement. This

duality reveals the constrained nature of PB in practice, especially within fields shaped by power dynamics and entrenched institutional norms. Bourdieu's relational framework provides valuable insights into how actors' habitus and capital influence PB practices such as resource distribution in SUC, thereby shaping PB's effectiveness as a tool for democratic governance and equitable resource distribution (Aleksandrov, Bourmistrov, & Grossi, 2018; Kuruppu et al., 2016; Kuruppu et al., 2023).

Conclusion

In the context of the SUC, the PB process reveals the interface of habitus and capital in the identification, selection, and implementation of projects across political and administrative fields. Applying Bourdieu's relational approach, this study illustrates that PB mechanisms at SUC operate as contested fields where actors strategically deploy capital to shape outcomes aligned with their interests. Political leaders mobilise economic, symbolic and social capital, selectively engaging with CBOs and networks to reinforce their dominance, directing projects to support political objectives and enhance public image over various phases of the PB process. This engagement, rooted in a habitus of loyalty and visibility, transforms PB into a symbolic process that entrenches clientelism and patronage. These findings align with Kuruppu et al. (2016), Kuruppu et al. (2023), Lassou et al. (2024), and Uddin et al. (2011), underscoring the limited transformative potential of PB within similarly politicized contexts.

Administrative leadership, by contrast, reflects a professional habitus oriented toward regulatory compliance, economic prudence, and accountability. While administrators promote procedural transparency, the institutional constraints and adherence to norms instil a cautious approach that limits PB's emancipatory potential. As discussed by Alawattage (2011) and Aleksandrov et al. (2020), this focus on compliance over community-led initiatives results in a conservative stance that maintains the status quo rather than fostering participatory governance. Consequently, the findings indicate that administrative habitus, though committed to transparency, lacks the flexibility necessary for meaningful citizen engagement, thus constraining PB's capacity to embody a broader democratic vision.

The study concludes that, although PB holds potential for democratization, its effectiveness in SUC is significantly constrained by entrenched habitus and power dynamics within the political and administrative fields. Bourdieu's relational approach reveals the underlying power struggles and resource competition that shape PB, highlighting the need for a hybrid model that combines political leaders' engagement with administrators' accountability measures. For PB to fulfil its democratic promise, reforms should address political clientelism and build citizen trust by introducing structured mechanisms for community feedback.

This study contributes to the theoretical framework of Bourdieu's relational approach by illustrating how the interplay of habitus and capital in a political and administrative field influences PB practices in a Sri Lankan local government. Notably, this expands Bourdieu's theory by demonstrating how political and administrative actors employ various forms of capital, such as economic, social, symbolic, and cultural, to maintain power relations, clientelism, and patronage, thereby undermining the PB democratic principles. Further, this study underscores that the habitus of political elites is geared towards power and domination, whereas the habitus of administrative elites prioritises regulatory compliance and transparency, frequently to the detriment of citizen participation.

This research further contributes to the literature on PB by documenting an unsuccessful PB initiative, which is attributed to a profoundly entrenched habitus focused on acquiring diverse forms of capital for power and domination, serving personal or strategic objectives during both political and administrative leadership phases, as a few accounting research on PB based on Bourdieusian theory (Célérier & Botey, 2015; Kuruppu et al., 2016). Additionally, it enriches the growing body of research in developing countries through the lens of Bourdieusian theory, illustrating how accounting practices, such as PB, are shaped and influenced by power dynamics, social structures, and informal practices. For example, nonaccounting people (i.e., politicians) influence PB practices (i.e., accounting practice) to advance their political agendas, with detrimental consequences for marginalized communities. These findings offer valuable insights for practitioners and policymakers, emphasizing the need to improve resource distribution procedures, particularly in politically dominated settings, promoting transparent and accountable governance practices.

Future research could explore comparative analyses across local governments in the country and various cultures in other countries to examine how field-specific practices and habitus variations influence PB's potential to achieve democratic governance and equitable resource distribution.

Appendix 1 – Interviews conducted

| Position | No of Interviews |
|------------------------|-------------------------|
| Former Chairman 1 | 1 |
| Former Chairman 2 | 1 |
| Former Secretary | 2 |
| Secretary | 1 |
| Former Accountant | 1 |
| Accountant | 1 |
| Chief Accountant | 1 |
| Elected Councilor 1 | 1 |
| Elected Councilor 2 | 1 |
| Elected Councilor 3 | 2 |
| Elected Councilor 4 | 2 |
| Administrative Staff 1 | 1 |
| Administrative Staff 2 | 1 |
| Administrative Staff 2 | 1 |
| Administrative Staff 3 | 1 |
| Administrative Staff 4 | 1 |
| Administrative Staff 5 | 1 |
| Administrative Staff 6 | 1 |
| Administrative Staff 7 | 1 |
| Administrative Staff 8 | 1 |
| Administrative Staff 9 | 1 |
| Investigation officers | 1 |
| Total | 25 |

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