

## **The Case for Performance Measurement and Accountability in Sri Lankan Local Government**

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### **ABSTRACT**

*This paper delves into the challenges and opportunities for improved performance measurement and accountability in the Sri Lankan local government system. Through qualitative analysis, incorporating interviews with local government officials and a review of existing literature, the research identifies significant disparities in governance practices between urban and rural councils. Important issues are those that relate to constraints in resources, inconsistency in performance metrics, and political interference that tarnishes effective accountability. It proposes, among others, ways to improve governance outcomes such as further decentralization, capacity-building initiatives, and boosting enforcement mechanisms. Addressing these concerns would greatly support Sri Lanka in developing a local government system that is more transparent, responsive, and effective and grounded on democratic governance. The useful findings of the study have relevant implications among others for the policy makers and stakeholders in developing countries.*

**Keywords:** Performance Measurement, Accountability, Local Government, Sri Lanka, Governance Reform

### **1. Introduction**

#### **1.1. Background of the Study**

Local governance is important in developing any democratic system (Wilson, 2000). This means that governance gets closer, the particular needs of each community are taken care of effectively, and democratic societies have a mandate whereby local governments lie at the core of providing basic services, developing infrastructure, and enforcing local regulations things that directly impact the lives of citizens (Olowu and Wunsch, 2004). It is therefore intrinsic to local governance that it is attached to the principles of transparency, accountability, and public

participation, which provide the basic trust for the populace to engage in activities (Shah, Khalid and Shah, 2006). Therefore, the performance measurement and accountability mechanisms are very important to ensure effectiveness in local governments and also spell out details that would make them respond to the needs and expectations of the people they serve (Shah and Thompson, 2004).

In Sri Lanka, local government is divided into three main tiers: Municipal Councils, Urban Councils, and Pradeshiya Sabhas all catering to different geographical and demographic constituencies (Skanthakumar, 2005). The structure supposedly is laid out to facilitate efficient management of local affairs across the island, thus envisioning governance of areas, differentiated between urban, semi-urban, and rural settings with regard to their unique needs (Liyanage, Ramesh and Sivakumar, 2019). In fact, for all this ostensibly straightforward structure, the local government system in Sri Lanka faces widespread weaknesses that stifle the very possibility of a functioning limb of democratic governance (Krishnamohan, 2016). The causes include, among others: lack of resources and low administrative capability, weak accountability mechanisms, and inadequate performance indicator measures. Added to this is the very centralized form of governance in Sri Lanka, with local governments usually being dependent on directives and finance streams from the central government, undercutting their autonomy and responsiveness to local needs as laid down (Liyanage, Ramesh and Sivakumar, 2019).

## **1.2. Research Problem**

One of the central issues at the heart of this research relates to the woefully disappointing state of performance measurement and accountability within the local government system of Sri Lanka (Weerawansa, 2015). At the make level, the term local governance would imply, if anything, a measure of autonomy and responsibility; but in actual practice, Sri Lankan local bodies can hardly institute effective performance measures. This makes even local administration very inefficient and non-transparent, a fact that compounds this problem (Karunaratne, Gunawardhana and Edirisinghe, 2015). These deficiencies in measurement performance and accountability systems are not just administrative obstacles; they have profound democratic implications themselves. To the extent that the local governments either fail to measure the performance or are not held accountable for their acts, it undermines public confidence and erodes the democratic fabric of governance (Karunasena and Deng, 2012). The citizens begin to lose faith in their local representative, and this leads to a bigger issue of disengagement from politics and a weakened sense of community in the citizens.

This is further compounded in Sri Lanka by the political interferences, whereby most of the decisions passed in the local government are influenced or rather overruled by the agendas of

national politics (Weerawansa, 2015). It creates a local culture of impunity, and by that, the local officials are not at any one time held responsible. With weak mechanisms for holding people accountable, poor performance really has no penalties attached, except in a self-defeating cycle of inefficiency and public disillusion that breeds inefficiency (Karunaratne, Gunawardhana and Edirisinghe, 2015). The following study will, thus, first note the state of performance measurement and accountability in the local government of Sri Lanka and try to design ways to improve them for the purpose of promoting democratic governance at the grass-roots level.

### **1.3. Research Objectives**

This research is driven by three primary objectives:

1. Analyze the current state of performance measurement and accountability in Sri Lankan local government
2. Explore how accountability strengthens democratic governance
3. Propose metrics and mechanisms to improve performance and accountability

### **1.4. Research Questions**

To achieve the objectives outlined above, this study will be guided by the following research questions:

1. What are the current practices in performance measurement in Sri Lankan local governments?
2. How does accountability affect local governance effectiveness?
3. What metrics and mechanisms can enhance accountability in local governance?

### **1.5. Significance of the Study**

It may contribute to the relevant academic literature on governance and public administration, as well as to the practical betterment of governance in Sri Lanka. Bringing into focus an area of public administration with serious implications for democratic governance, the present research has zeroed in on performance measurement and accountability as two practices in local government-level functioning. The findings and recommendations arising from this study will provide experience and tools to guide improvements in the way local governments work for policymakers and local government officials in Sri Lanka, as well as for civil society organizations. This research has a long-term vision: contributing to consolidating democratic

governance in Sri Lanka by facilitating a more active and trusting relationship between citizens and their local governments through enhanced accountability and measurement of performance.

## **2. Literature Review**

### **2.1. Theoretical Framework**

The theoretical underpinning of performance measurement and accountability in public administration is harnessed from a few main concepts developed over time. As a practice, performance measurement originally emanated from the framework of New Public Management, which insisted on efficiency, effectiveness, and adoption of private sector practices within public administration (Barberis, 1998). Under NPM, performance measurement becomes a tool that allows assessing the efficiency of public services with a view to having governments be more responsive and accountable to citizens. This move toward performance-based governance has been interpreted as an intentional turning away from traditional bureaucratic administration, which was primarily focused on process rather than outcome culmination (Melchior, Osborne and Gaebler, 1997).

On the other hand, accountability is a multi-faceted concept referring to the obligation of public officials to explain their actions and decisions and their use of resources (Bovens, 2007). Accountability is important in public administration in ensuring continuous trust by the public in those who run affairs concerning them, and that public resources are put into effective and efficient use. It has several dimensions, including political, legal, administrative, and social accountability, all of which work together to ensure the actions of the government are compatible with the public's interests (Bovens, 2007). Principal-agent theory can be employed to expound on the relationship between citizens as principals and public officials as agents; measurement performance is one way in which principals monitor and measure the performance of agents (Soudry, 2007).

The role of democratic governance in enhancing accountability cannot be underestimated. Democratic governance such as transparency, participation, and responsiveness, which are significantly associated with accountability (Steffek, 2010). In this regard, established mechanisms for accountability allow public officials to be answerable to the electorate within the democratic system and have their actions scrutinized or judged by certain established metrics of performance. In Schedler, Diamond and Plattner (1999) provided a core link that accountability derives from democratic governance, which is mainly associated with the legitimacy and effectiveness of public administration. The relation between these concepts in Sri Lanka assumes great importance because of the intricate political backdrop and the challenges the latter faces

concerning effective service delivery and public participation within its system of local government (Jayasinghe and Wickramasinghe, 2011).

## **2.2. Global Practices in Local Government Performance Measurement**

The practice of performance measurement in local government widely varies among countries, and the nature of the approaches followed is largely determined by governance structures, political cultures, and administrative capacities (Walker and Andrews, 2015; Matala, 2022). For instance, in the United States, performance measurement is pretty much engrained within local government systems through the practice of performance-based budgeting and management practices. Informed by the U.S. experience, linking performance measurement to the budgetary process is an important stage in ensuring that resources are structured towards strategic priorities and improving accountability to the taxpayer (Boyne, 1992; Chan, 2004).

On the other hand, other countries in Europe, such as the United Kingdom and Germany, have also implemented a broad performance system for their local governments, though with different foci (Kuhlmann and Bogumil, 2018). For instance, the Local Government Act 1999 of the United Kingdom established the notion of Best Value, which required local authorities to continually improve services in terms of their efficiency, effectiveness, and quality and encourage citizens to influence standards to meet local needs and aspirations (Legislation UK, 1999). In contrast, Germany has focused on integrating performance measurement into the broader framework of public sector modernization for the most part by relying on indicators to gauge quality and impacts on local service delivery (Kuhlmann and Bogumil, 2018).

In many of the developing countries, the adoption of performance measurement practices in local government has been more varied, with the same more or less influenced by external factors, which claims donor requirements and/or international aid programs (Bardhan and Mookherjee, 2006). In countries such as South Africa and India, performance measurement has been deployed to improve the delivery of services and enhance accountability-related decentralization reforms (Atkinson, 2007; Mathur *et al.*, 2009). These practices, in fact, have very mixed results. Part of this has to do with capacity constraints, political interference, and a lack of a culture of accountability (Walker and Andrews, 2015).

The question of how the country should apply global best practices within a Sri Lankan setting is immensely complex and should require treble cautious consideration of context. Although very valuable lessons could be drawn from the experiences of developed countries, their translation into practice in Sri Lanka should be adapted to this country's special political, economic, and social circumstances. A good example is that the process of decentralization in Sri Lanka is not without challenges: inadequate financial resources, lack of administrative autonomy, and

political interference make the introduction of performance measurement systems effective but very difficult (Weerawansa, 2015). Still, the principles based on global best practice—citizen engagement, transparency, and continuous improvement can be used to lay a foundation for developing situational relevance in Sri Lanka.

### **2.3. Mechanisms of Accountability in Local Government**

The accountability mechanisms within any local government institution are very vital in ensuring public officials or institutions are held liable for their actions and the result of the decisions reached (Kluvers, 2003). These mechanisms may include legal frameworks, institutional checks and balances, or even participatory processes that involve citizens in governance. The literature describes the key accountability mechanisms in local government as performance audits, public reporting, citizen feedback mechanisms, and enforcement of legal and ethical standards (Ardigó, 2022).

Performance auditing is an increasingly popular tool for enhancing accountability, as it provides an independent assessment of whether public resources are being efficiently used to obtain the desired result (Lonsdale, Wilkins and Ling, 2011). In many countries, supreme audit institutions or independent agencies usually use performance audits to examine the activities of local governments and present their findings to the public and the legislative bodies. Another important mechanism allowing citizens access to information regarding activities and performance is public reporting, particularly through the publishing of annual performance reports. This transparency is important for building trust and helping citizens hold their local officials accountable (Lonsdale, Wilkins and Ling, 2011).

Very important are the accountability mechanisms, notably the citizen feedback mechanisms (Nyman, Nilsson and Rapp, 2005). These would make citizens co-decision makers and, therefore, allow accountability mechanisms to work in the presence of participatory budgeting and public consultations that give space for their opinions to be conveyed for eventual decision-making processes to cope with their concerns. Policies relating to this issue, at the local government level, would be easily monitored. However, political interferences and commitment issues largely curtail the effectiveness of such mechanisms in the context of Sri Lanka (Weerawansa, 2015). Besides, there should be enforcement of legal and ethical standards that would provide for accountability within a county government. This would include putting in place an anti-corruption act, conflict-of-interest regulations, and institutionalizing disciplinary procedures against public officials not meeting their responsibilities (Pope, 2008).

Despite having these accountability mechanisms in place, the practice of accountability at local government level remains with huge challenges, more particularly in contexts characterized by



lack of political will, administrative capacity, and public awareness. In most cases, a number of accountability mechanisms are obstructed by aspects such as corruption, nepotism, and concentration of powers in some individuals or groups. These challenges are most acute in developing countries, where the institutional framework for holding officials accountable is usually weak and political culture is not very conducive to transparency and accountability (Søreide, 2002).

#### **2.4. Current State of Performance Measurement and Accountability in Sri Lanka**

In the case of Sri Lanka, the performance measurement system and accountability mechanism of the local government system suffer from several challenges and gaps. In fact, a few efforts toward practicing performance measurement were made within local authorities in most instances with limited and less effective ways. However, the current practices remain rather processually focused and not on outcomes, hence being more restrictive in driving sizable improvements in service delivery (Weerawansa, 2015). As well, there are no standardized performance metrics across the various local governments to ensure that there is consistency in how performance is measured and reported and thus easy comparison of such across the various local authorities (Krishnamohan, 2016).

Key among the many voids within the current system is the lack of integration between performance measurement mechanisms and accountability mechanisms. It ensures that the performance measures provide data on; effectiveness and efficiency in its service delivery, local governments and, in most cases, the information obtained is not purposeful in holding public officials to account in making the decision (Karunasena and Deng, 2012). This makes the measurement absolutely useless since it does not provoke accountability.

These are, in essence, the challenges in enhancing performance measurement and accountability in Sri Lanka. According to Weerawansa (2015), effectiveness can be enhanced through, for example, a system of relatively more standardized and outcome-based performance metrics, and supplemented by a more forceful imposition of the mechanisms for improved accountability. Performance measurement in local governments would be more sensitive with the increasing citizen participation toward the realization of the needs and priorities of the community members' requirements (Lonsdale, Wilkins and Ling, 2011).

Conclusively, the performance measurement of local government in accountability is laden or found to have some serious obstacles, but with some hopeful benchmarks for embracing reform. Strengthening Sri Lanka's local governance system itself, with a system based on global best practices, one day the Sri Lankan people could enjoy effective and responsive local governments.

### **3. Research Methodology**

#### **3.1. Research Design**

The qualitative design was selected to inform this study in its quest to explore the intricacies of performance measurement and accountability within the local government system of Sri Lanka (Creswell, 2013). A qualitative approach can be productive for bringing out nuanced, context-specific experiences from local government officials, citizens, and other stakeholders. Tools that capture such richness, like in-depth interviews and thematic analysis, will pinpoint key themes that shed light on governance reforms.

Such a qualitative design would support the undertaking of a more flexible and exploratory investigation into political, social, and administrative factors bearing upon performance measurement and accountability within the context of an environment as diverse and dynamic as Sri Lanka.

#### **3.2. Methods of Data Collection**

**Primary Data:** In this research, primary information was elicited using the semi-structured interview technique. This would be conducted among various classes of stakeholders in the local government in Sri Lanka. Among others, these included practicing local government officers such as the municipal councilors and heads of the Pradeshiya Sabhas, plus representatives of the civil society organizations and concerned citizens. A purposive sampling strategy was followed to select 30 interviewees and have a representative mix of participants from the urban, semi-urban, and rural parts of Sri Lanka.

Semi-structured interviewing allows for open-ended questions, giving the opportunity for respondents to express their experiences and insights in their own words while giving the interviewer freedom to probe an issue on the spot as it comes out (Sorsa, Kiikkala and Åstedt-Kurki, 2015). Interviews take the form of conversations, urging participants to talk freely regarding perceptions about performance measurement practices, accountability mechanisms, and challenges in work.

**Secondary Data:** This was derived from the literature review of government reports, policy documents, academic studies, and case studies related to local governance in Sri Lanka. The themes emanating from the primary data analysis will then be contextualized and supported by this secondary data.

#### **3.3. Data Analysis Techniques**



**Thematic Analysis:** The information collected through the interviews were analyzed using a thematic analysis of the qualitative data. Thematic analysis is an identification, analysis, and presentation of patterns within the information (Braun and Clarke, 2012). This kind of analysis is very much apt for the current study in that it offers an opportunity for an in-depth investigation into the subjective experiences and perceptions of the participants. This required coding of the interview transcriptions in order to identify themes that keep recurring in relation to performance measurement, accountability, and governance challenges in the local government system of Sri Lanka.

The thematic analysis process was done methodically: data familiarization, generation of initial codes, searching for themes from amongst the codes, reviewing themes, defining and naming themes, and, to end with, production of the report (Braun and Clarke, 2012).

### **3.4. Ethical Considerations**

As this is a study involving human participants, ethical considerations come first in place. Fully informed consent were obtained from all the interviewees, who will be made to understand the purpose of the study, what it involves, and their right to withdraw anytime without consequence (Barrow, Brannan and Khandhar, 2022). Confidentiality was ensured by the anonymization of all data so that the identity of the participants cannot be disclosed. This study ensures none of the information reported discloses the identity of a single person. Also, the research would base rules of unbiased reporting, with accurate presentation of data not manipulated in any way.

### **3.5. Research Limitations**

While this sort of qualitative approach could elicit deep understandings and convince meanings related to stakeholders' experiences and perceptions, there are a few insufficiencies. First, since a purposive sample was used, the findings from interviews cannot be generalized to all local governments in Sri Lanka. Furthermore, since it is self-reported, maybe the findings of the study are subject to biases like social desirability. Although this limits the scope of generalizations that can be made, it provides in-depth, contextual understanding pertaining to performance measurement and accountability in local governance in Sri Lanka that may not be fully captured by quantitative methods.

## **4. Findings and Discussion**

The findings section is therefore derived from the qualitative data that come from the interviews targeting local government officials, representatives of civil society, and citizens, supplemented by literature reviews. It discusses some of these keywords in performance measurement and accountability associated with the system of local government in Sri Lanka.

#### **4.1. Perception pertaining to Performance Measurement Practices**

In these interviews, very large variations have been revealed in different parts of Sri Lanka. These differences reflect differences not only in resources and administrative capacities but also in the more structured attempts at measurement that have been reported in urban councils, strengthened by access to better resources and more extensive administrative capacity. This is partly reflective of the view of Shah and Thompson that "urban areas often benefit from more sophisticated governance structures.". One of the councilors in the Colombo Municipal Council commented, "We have adopted key performance indicators that are in tandem with our strategic goals, hence easily monitorable."

In contrast, rural councils have been found to rely on outdated methods of performance measurement, often due to the lack of resources including clear guidance from higher authorities. We are short of resources to adopt modern performance measurement systems," exclaimed a rural district Pradeshiya Sabha chief. "It is not clear what we should be measuring."

**Table 1 - Key Differences in Performance Measurement Practices**

<b>Aspect</b>	<b>Urban Councils</b>	<b>Rural Councils</b>
<b>Resource Availability</b>	High	Limited
<b>Performance Metrics</b>	Structured KPIs	Inconsistent
<b>Guidance and Support</b>	Strong	Limited
<b>Administrative Capacity</b>	High	Low

*Source: Interview Data and Literature Review (Shah & Thompson, 2004; Perera, 2017)*

#### **4.2. Accountability Mechanisms and Their Effectiveness**

Accountability mechanisms are in place, although variable performance is reported across regions. Urban council officials register a greater extent, which is further supplemented by regular auditing and public disclosure. An example from an urban councillor is, "Our council undergoes audits regularly, after which we publish performance reports online for public viewing."

In the rural districts, however, resource constraints and political interference normally influence the implementation stage of audit recommendations. Bovens (2007), stressed that accountability is normally undermined where there is a lack of enforcement and follow through on audit findings. A senior official from a rural council shared, "Audits happen, but recommendations are rarely implemented due to resource constraints or even political interference."

It soon came across that political interference was a big barrier to accountability, and this popped up as a recurrent theme in the interviews. "Political interference is a huge problem. We are often forced to bury audit findings," explained another rural council official.

**Table 2 - Barriers to Effective Accountability**

<b>Barrier</b>	<b>Urban Councils</b>	<b>Rural Councils</b>
<b>Audit Implementation</b>	Higher compliance	Lower compliance
<b>Political Interference</b>	Lower	Higher
<b>Public Reporting</b>	Regular	Inconsistent

### **4.3. Challenges in Implementing Reforms**

Efforts toward reforms in performance measurement and accountability are intercepted by several challenges, especially in rural areas. Inability because of a lack of capacity and resources has been a challenge often raised in the literature of public administration in developing countries. "We need more trainings on modern tools for performance measurement," clarified an official from the rural council.

Resource constraints were also brought out as a key challenge. Substantially, monetary financial resources are very few to allow the setting up of new systems and practices. "We often hear that we need to improve our performance measurement practices, but without funding, it's close to impossible," commented an officer from a semi-urban council.

Another challenge identified was the resistance to change within institutions of local government. Boyne observes that institutional inertia is one major barrier to the implementation of performance-based reforms. "There was lots of inertia within the system. Individuals seemed resistant to adopting new methods," said a senior official from an urban council the officials.

### **4.4. Proposed Solutions and Recommendations**

Despite the challenges, some of the solutions that the respondents proposed were supported by the literature. One of the major recommendations was more decentralization that would enable local councils to have more autonomy in the design of performance measurement practices that would suit their context. Studies have identified decentralization as a strategy that serves to improve effectiveness in local governance (Bardhan and Mookherjee, 2006; Saito, 2008). "If we had more control, we could develop systems that work for us," mentioned a rural council official.

The human factor and capacity-building efforts were also indicated as being important. "Training, training, continuous training," an official in an urban municipality emphasized.

The other significant recommendations revolved around reinforcing the mechanisms by adding some form of sanctions in cases of non-compliance, or devising independent oversight. "We need to send a hard message that non-compliance will not be accepted," concludes a representative of civil society.

#### **4.5. Implications for Policy and Practice**

This finding has a wide implication for policy formulation and practice in the local government system of Sri Lanka. In addition, integrating the interview findings with related literature exemplifies that setting in a decentralized governance structure certainly calls for a context-sensitive approach towards performance measurement and accountability.

**Decentralization:** There is all the need to allow local authorities more freedom in designing performance indicators that fit into their localities (Bardhan and Mookherjee, 2006). Policy consideration needs to zero in on revising current governance frameworks to bestow higher degrees of decision autonomy on local councils and reduce their dependency on directives from the center, which is likely to be based on factors hardly recognizable at the local level.

**Capacity Building:** It is very critical to put in place programs for capacity that will help and support the officials of local government to adopt and use new tools of performance measures (Cuthill and Fien, 2005). The training programs developed to give the officials the required skills and knowledge they need to effectively manage performance data.

**Strengthen Accountability Mechanisms:** The study suggests the need for different enforcement mechanisms in ensuring the audit recommendations and accountability measures are taken. This activity may further involve the operation and formation of an independent body to check compliance and may be given enforcement powers regarding the consequences of noncompliance (Kluvers, 2003).

**Dealing with Politicians' Interference:** Also, from the findings, political interference appears to be the number one obstacle faced by effective accountability. In the arrangement of local government, the political interest has to be separated in practice from administrative operations (Garrone, Grilli and Rousseau, 2013). Legal frameworks that protect local councils' independence might be one in deciding by objective performance data, rather than political consideration (Usang and Salim, 2016).

The problems associated with improving the performance measurement and accountability in the local government system of Sri Lanka are huge, but the way has been shown by the study. The effective implementation of the recommendations would help Sri Lanka in building an effective, transparent, and accountable local government to be able to serve the local citizens better. Such recommendations can be successfully implemented through maintaining political will, resources, and continued collaborative processes with all stakeholders at local governance levels.

## **5. Conclusion**

The following research seeks to identify some of the key challenges and opportunities for improving performance measurement and accountability within Sri Lanka's local government system. Drawing on interview data and combining them with the extant literature, a qualitative analysis shows disparities across urban and rural councils driven by differences in resources, administrative capacity, and political interference. It further emphasizes the need for more decentralization, capacity-building efforts, and enforcement mechanisms as a means of ensuring good governance. It would also ensure that the political interferences are dealt with in a bid to uphold accountability.

These findings have shown that Sri Lanka has every possibility of creating a far more open, responsive, and efficient system of local government by empowering more powers to the local authority level, increasing capacity among officials, and establishing robust accountability frameworks. The locus for such reforms therefore underlines the imperative for these—and urgently to see improvements in both service delivery and public trust, but also to solidify democratic foundations for local governance. Moving forward, it is crucial that both local and national governments, as well as civil society, collaborate to implement these recommendations and foster a culture of accountability and transparency.

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