

THE STUDY OF ACCOUNTABILITY PRACTICE IN THE COLONIAL PERIOD IN ANCIENT SRI LANKA (CEYLON)

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INTRODUCTION

Accountability can influence someone's thoughts, beliefs, or actions by a superior. Moreover, accountability is indicated as a critical role and an enforcement mechanism. According to many researchers, managers, organizations, or accountants can be identified as responsible actors (Bovens et al.,2014). In the absence of robust accountability mechanisms, the effective management of organizational activities becomes a formidable challenge, as Jacobs (2000) highlighted. The establishment of accountability systems gives rise to discernible patterns of behaviour, encompassing control, reporting, and investigative processes, as underscored by Jacobs (2000). Halligan (2007) underscores the temporal dimension inherent in the transformation of accountability within public services, a change that is intricately linked to individual attitudes and preferences. Hall, Frink, and Buckley (2015) emphasize the fundamental role of accountability within both societies and organizations, and its interdisciplinary significance spans fields such as management, sociology, psychology, law, political science, organizational behaviour, and economics, as outlined by Bergsteiner (2012). A nuanced grasp of accountability mechanisms bears relevance for practitioners and policymakers alike, as asserted by Aleksovskaja (2021). Accountability reforms in the United Kingdom and the United States have significantly impacted management performance indicators in both the public and private sectors (Halligan,2007). Aleksovskaja (2021) notes that accountability rules have been relaxed in Sweden and the Netherlands, and employees have been given more power. According to Macve (2002), modern Western accounting began during the Renaissance in Europe and the Industrial Revolution. This tendency, however, warrants scrutiny given the potential incongruence of these adopted practices with these countries' cultural and historical fabric. This topic still needs to be explored within existing literature.

Consequently, the present study has focused on investigating accountability practices during the colonial period (1796-1948) in Sri Lanka, chosen due to its contemporary designation as a developing nation. The study has embraced the framework proposed by Dubnick and Justice (2004) as the foundational structure for comprehending accountability, encompassing six dimensions: cultural, institutional, social transactional, organizational, task environment, and socio-psychological.

METHODOLOGY

The present study adopts a qualitative research methodology to investigate the practices of accountability employed by the British colonial government in Ceylon during the period spanning from 1796 to 1948. This approach is informed by the study's intention to delve into historical aspects of accountability, a methodological approach commonly observed in analogous historical investigations (Kumarasinghe & Samkin, 2018). The data collection process relies on secondary sources, with information drawn from two written works authored by British civil servants, Leonard Woods and Sir John Doyle. In particular, the study uses

translated versions of Leonard Woolf's diaries in Ceylon, written in Sinhala (the mother language of Sri Lanka), and Sir John Doyly's work, "Sketches of the Constitution of the Kandyan Kingdom." Notably, the original English version of Sir John Doyly's book has yet to be made available. The significance of Sir John Doyle's work lies in its comprehensive examination of the constitution of the Sinhala Kingdom, culminating in the publication of "Sketches of the Constitution of Kandyan Kingdom." Of significance, John Doyle played a pivotal role in the British subjugation of the Upland Kingdom in 1815. Leonard Sidney Woolf, having successfully undergone the civil service examination, commenced his service under the colonial administration of the British government. His arrival in Ceylon in 1904 marked the beginning of a series of appointments within the government, and his extensive involvement facilitated a comprehensive understanding of the local context. By utilizing the literary contributions of two distinct civil officers operating within the ambit of the British colonial government, the study adopts a data triangulation approach aimed at fortifying the credibility of its findings.

RESULTS AND DISCUSSION

Cultural Frame: The form of accountability depends on the culture and contextual factors. When used appropriately, accountability promotes justice, achieves desired performance through control and monitoring, promotes democracy through organizational forms, and facilitates ethical behaviour, hierarchical accountability, and equity accountability. Different job roles and their scope of executing the power were identified in the colonial period. John Doyly explained in his book (pages no 09. & 10.),

"The two chief officers employed for the administration of the state are two adikarams, commonly known as Adhikari."

In Sir John D'Oyly's book (page no. 19),

"Holding public events, the maintenance of temples and shrines, and the catching of elephants in Kandy are special responsibilities assigned to the Adikarams."

Institutional Frame: Accountability is dependent on rules and norms. Specific rules and regulators were formed and implemented in the colonial period to ensure accountability. Leonard Woolf stated in his book,

"The law proposed by the Director of Irrigation under S.56 of Ordinance No. 16 of 1906 is to be presented to the farmers concerned regarding the work to be done on the main irrigation canals of Kirama, Urubokka, Walava, and Kirindi Oya to allow them to present their views."

Social Transactions: Accountability works in this context as a way for people to connect to develop trust; accounting-giving, excuse-making, and image management are done. In Sri Lanka, societies were organized to bring people together to connect. It is said that the submission of a summary of the expenses related to various activities was also done during the colonial period. Leonard Wolfe's book (page no. 45) presented how proper records of transactions are kept,

"The sanctioned expenditure for hospitals and dispensaries in the Hambantota district for the year 1907 was Rs. 8166. (excluding hospitals and dispensaries operated under the Medical Aid Act) for the whole island, it is Rs, 880,574. For Mannar district, it is Rs. 7275."

Organizational Frame: Techniques and technologies are used in this context to achieve success through accountability. Accountability reporting, auditing, and oversight methods successfully carry out accountability through the organizational frame. A classic example of this frame mentioned in both books is,

“There was a rule that government officials should maintain a diary showing their daily duties enacted in 1808 by Sir Thomas Maitland, then Governor General.”

Task Environments: This framework mainly focuses on managing expectations. As shown in Leonard Wolff's work (page no. 60), he mentioned he used proper meetings to solve the conflicts raised by different parties.

“The Director of Irrigation proposed to allow the paddy owners to fix the dates for their paddy cultivation, but the paddy owners disagreed and filed a petition protesting the transfer of the cultivation to the Irrigation Department. They objected to me for handing over the entire control of their cultivation, and I explained to them that all matters related to their cultivation activities were still under the purview of the Deputy Governor.”

Social Psychological: In this frame, it is explained how the individual behaviours of a particular person affect society. The two books have mentioned different positions of government work and their duties and responsibilities.

“The main recognizable role in both these works is that of the king. In addition, the roles of Adikarams, District Secretaries, Muhandirams (Mohottals), Liyanaralas, Vidanes, etc., as well as roles such as Superintendents, Irrigation Directors, Irrigation Engineers, Watchmen, etc.”

Except to the above findings, the accountability of citizens can be identified in three levels, such as state to individuals, which shows how the government maintains public services such as hospitals and schools. The next level is individual state accountability, visible through assigning tasks to individuals, measuring actual performance, and paying taxes. The last level is accountability from individuals to individuals (self-accountability).

CONCLUSION AND IMPLICATIONS

The primary objective of this research endeavour is to comprehensively investigate the application of accountability within the context of British colonial governance in Sri Lanka, spanning the years from 1796 to 1948. The study is dedicated to unravelling the multifaceted dimensions and characteristics that underscored the practice of accountability during this historical epoch while concurrently endeavouring to formulate a structured framework capable of gauging the extent of accountability prevalent during the said colonial period. Through a rigorous examination of historical records and sources, this study unveils the existence and implementation of accountability mechanisms during British colonial rule in Sri Lanka. In this regard, the research notably addresses a notable gap in the existing body of literature on the historical facet of accountability, thereby enriching the scholarly discourse on the subject.

Keywords: Cultural framework, colonial governance, data triangulation, historical accountability, institutional rule

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