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# Lost in diffusion? How collaborative arrangements lead to an accountability paradox

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### Abstract

Several authors have documented a shift from traditional bureaucracies to collaborative arrangements with joint public and private involvement. This article studies the impact of this shift on accountability. We conclude from our explorative case analysis of Public–Private Partnership (PPP) policy in Flanders (Belgium) that there is an accountability paradox. Many prominent players in the policy arena point to serious shortcomings in the accountability of complex PPPs. Yet, with the introduction of PPPs, the number of accountability mechanisms did increase rather than decrease. This remarkable inconsistency between accountability as a tool and as a result is the main focus of this article. How can we avoid that accountability gets lost in the diffusion of public and private responsibilities?

#### **Points for practitioners**

Most research concludes that there is something wrong with accountability in PPPs. Our empirical analysis confirms in general this negative interpretation. The respondents share important concerns about how accountability works nowadays in practice. We therefore state that: the shift towards PPPs erodes the traditional notion of accountability; it entails new tools of accountability with a strong emphasis on performance; these tools, however, do not counterbalance the eroded traditional notion of accountability. Yet, they also share a remarkable optimism about the accountability potential of PPPs. With the necessary modifications (minor or major) a balance between the democratic, constitutional and performance functions of accountability can be found.

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#### **Keywords**

accountability, administration and democracy, good governance, networks, partnerships, public management

# Introduction

Scholars have recently documented a shift in public administration from Weberian bureaucracies to collaborative arrangements with joint public and private involvement (Agranoff and McGuire, 2003; Koppenjan and Klijn, 2004; Sullivan and Skelcher, 2002). These arrangements present both opportunities and challenges. Closer cooperation between public and private actors promises flexibility, efficiency and value for money. The blurring of traditional boundaries, however, provokes questions regarding democracy, legitimacy and accountability (Papadopoulos, 2007; Pierre and Peters, 2000; Rhodes, 1997). One of the most persistent and widely shared critiques on public-private partnerships (PPPs) concerns the lack of accountability (Bloomfield, 2006; Coghill and Woodward, 2005; Flinders, 2005; Hodge and Greve, 2007; Shaoul, 2005). Democratic control over public spending, it is argued, gets obfuscated, mainly due to diminished direct political steering capacity. Hence, the question of how to align sufficient democratic guarantees with business-like performance in partnerships seems critical (De Rynck and Voets, 2006; Klijn and Skelcher, 2007; Sørensen and Torfing, 2005). How can we avoid accountability getting lost in diffusion of public and private responsibilities?

The ambitions of this article are twofold. First, we present a review of the literature on accountability in present-day public governance. Based on this review we suggest that there is an accountability paradox. The shift in public administration has led to a broader range of potential accountability tools. Many public officials even claim to experience accountability overloads. Yet, and therein lies the paradox, well-informed observers perceive accountability in PPPs as highly problematic. This should not, however, come as a surprise if you consider that accountability has many, often conflicting, functions. It is this difficult (re)balancing act between diverse accountability tools and their functions that constitutes the main focus of this article. Second, we seek some initial confirmation of a conceptual framework dealing with the accountability paradox by confronting the framework with the views of key policy actors. Towards the end we present the findings of an explorative case analysis based on several elite interviews concerning Flemish PPP policy. By exploring their perceptions we hope to challenge the conceptual framework and gain a better insight into the workings of accountability in practice.

We first define accountability. We focus especially on the distinction between accountability as answerability and managing expectations. The second section attempts to bridge the gap between those two basic approaches of accountability by pointing to the similarities. The third section further develops the concept of the accountability paradox. Although the number and range of tools to hold government to account expand, the feeling remains that there is something wrong with accountability. The fourth section suggests that hybrid forms of governance such as PPPs are an interesting case to study the challenged accountability assumptions. The fifth section describes the empirical findings of the explorative case study: Flemish PPP policy. The final section is, not surprisingly, a conclusion.

## What is accountability?

Notwithstanding the centrality of the concept in contemporary Public Administration, a shared definition of accountability is missing (Sinclair, 1995). Nevertheless, it is a key concept for understanding democratic governance, because it keeps the power of government in check and the public informed. The question of how to hold governments to account has a long history. It has evolved from meaning basically financial accounting into a much broader concept of good governance. In the 1940s the academic literature on the subject took a great step forward through the Friedrich–Finer debate. Finer believed that accountability could only be guaranteed by maintaining strong external constraints, whereas Friedrich argued that self-control is achievable based on internal norms and values. These two interpretations of accountability have remained present in many of the recent scholarly discussions (Acar et al., 2008).

#### Answerability

The first notion of accountability points to a condition of having to answer to an individual or body for one's actions (Flinders, 2001). It places great emphasis on controlling the government. It presumes a clear principal–agent relationship between the bureaucracy which is accountable to its main principals, the citizens and their elected political representatives. This hierarchical approach has been dominant, almost a natural given, both in practice and academic literature. Its influence is still strongly present today.

Mulgan (2003), for instance, defines accountability as 'a relationship of social interaction and exchange involving complementary rights on the part of the account-holder and obligations on the part of the accountor'. He stresses a number of defining features. First, it is external, which means that the account is given to some other person or body outside the person or body being held account-able. So he distinguishes accountability from 'responsibility' which concerns internal norms and values. Second, it involves social interaction and exchange. The account-holder seeks answers and asks questions, while the accountor responds and defends his or her case. Third, it implies some rights of authority. The relationship is unequal, because the account-holder has some kind of moral authority over the accountor. The account-holder is in a position to make demands on the person being held to account. Yet, this moral authority does not necessarily entail actual or formal power.

## Managing expectations

In their reference article about the Challenger tragedy, Romzek and Dubnick (1987) claim that accountability can play a greater role than expressed by the idea of answerability for one's actions or behaviour. Holding someone answerable implies the presence of prior expectations for such actions or behaviour. They state that 'public administration accountability involves the means by which public agencies and their workers manage the diverse expectations generated within and outside the organization'. Public administration has to deal with many different and often conflicting expectations, which lead to complex overlapping accountability is more than the actual fact of being held accountable. It is a continuous process of anticipation, identification, definition and responding to pressures which eventually lead to certain actions. This approach broadens the understanding of accountability.

Acar et al. (2008) claim that this strategic approach for managing expectations provides a more realistic picture of present-day governance. Instead of relying merely on public administrations' compliance with the rules and preferences determined by elected politicians and rewarding or punishing them, the strategic approach focuses on the way public administration manages the diverse expectations placed on it by many internal and external stakeholders. Romzek and Dubnick (1987) did not denounce the importance of the basic notion of answerability. They claimed that 'limited, direct and mostly formalistic responses to demands generated by specific institutions or groups' are just one of many forms of accountability. Their classification of four alternative systems of accountability is based on two critical factors: (1) whether the ability to define and control expectations is held by some specified entity inside or outside the agency and (2) the degree of control that entity is given over defining those agency's expectations. Instead of downplaying its significance, the authors still place control at the centre for understanding how accountability functions. Strong bureaucratic control is, however, one of many forms of control. They also pay considerable attention to internal forms of control. Furthermore, they even mention the possibility of soft ways to control or influence someone.

# Bridging the gap

Although both approaches are usually portrayed as two distinct options or choices, they appear to have more in common than is often claimed. Both approaches are contrasted in the literature for analytical purposes. Therefore, differences get more attention while similarities are silenced. Yet, an attempt to bridge the gap could turn out to be more fruitful for understanding accountability as a concept and practice. First, we attempt to explain the basics of accountability, then we gradually move on to managing different expectations.

A good starting point is the work of Bovens (2007). He describes accountability as 'a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences'. According to him. accountability has three indispensable components: (1) the actor should be obliged to *inform* the forum about his conduct, (2) there should be an opportunity for the forum to *debate* with the actor about his conduct as well as an opportunity for the actor to explain and justify his conduct in the course of the debate and (3) both parties should know that the forum is able not only to pass *judgement* but also to present the actor with certain *consequences*.

Bovens labels the account-holder and accountor, respectively, actor and forum. The term 'forum' is very interesting, because it evokes a strong image. Yet, its conceptual potential is not fully exploited. Bovens claims that a forum can be an individual, an organization, an institution or even an almost virtual entity like public opinion. By being formulated like this, the idea of a forum loses much of its clarity. For an actor does not give an account *to* a forum, but gives an account to another actor *in* a forum. If we paraphrase Bovens' definition, we can describe accountability basically as follows: 'a relationship between an accountor has an obligation to explain and to justify his or her conduct, the account-holder can pose questions and pass judgment, and the accountor may face consequences'. Figure 1 attempts to capture the process of accountability visually.



Figure 1. Visual definition of accountability

## Using different kinds of tools

Holding power to account in practice is not that straightforward as suggested by this definition. Accountability can be extremely complex nowadays. Governments are being called to account by many account-holders in different public forums for different aspects of their conduct. The accountability processes are each time arranged differently, involve different actors, demand different information, apply different criteria to judge and have different kinds of consequences at their disposal. Usually they take place within different public forums at the same time. The wide range of accountability tools are interpreted in two different ways.

First, many authors stress that the traditional hierarchical interpretation of accountability tools, with its one-sided focus on formal sanctions (e.g. dismissal), is becoming less suitable to grasp the real nature of present-day governance (Behn, 2001; Considine, 2002; Dowdle, 2006; Flinders, 2001; Hodge and Coghill, 2007; Mulgan, 2003; Philp, 2009; Scott, 2000). Relying only on hierarchical control may fail to ensure accountability in practice because it is rather inflexible and formalistic. It tends to produce accountability systems that are risk-averse and retrospective in nature. Different pro- and interactive accountability tools are not used (Acar et al., 2008). Schillemans (2008) emphasizes the promising nature of new 'horizontal' forms of accountability, which focus on soft influence (e.g. naming and shaming). The account-holders are not hierarchical superiors: clients, stakeholders and peers. Nevertheless, the accountors are (or do feel) compelled to render account to these 'informal' account-holders. A full appreciation of accountability should thus include the whole range of possible tools and corresponding consequences (from strong to weak) at the disposal of the account-holder (Hodge and Coghill, 2007).

Second, many scholars have attempted to catch the complexity of accountability tools by formulating different typologies. Table 1 shows the abundance of typologies. Based on this overview, we can present a typology of public forums in which the most relevant processes of accountability are held. The types of mechanisms or tools by which the public authorities are being held to account correspond with these forums and are fourfold. First, governments are being held accountable through important *political* mechanisms, such as elections, parliamentary discussion and scrutiny, political debate within political parties and mass media. Second, they are also subject to extensive review in a varied judicial context. Third, a number of specific administrative accountability mechanisms hold public authorities and officials to account. These include being held to account by their superiors through the chain of hierarchical command, diverse government auditors, regulatory bodies, ombudsmen and other types of government monitoring agencies. Fourth, individuals or groups (as citizens, professionals or members of interest groups) also hold governments to account directly in a larger *societal* setting: by actively engaging in policy discussion, using various complaints and grievance procedures and freedom of information rights, etc. Figure 2 specifies these multiple and complex processes of accountability.



Table 1. Different typologies of accountability

# Balancing different kinds of expectations

Accountability as practice means managing many processes of information, discussion and judgement in different public forums. Not only do the actors use many different tools, they also have many different expectations. In other words, accountability tools may have various functions. Aucoin and Heintzman (2000) point to three purposes of accountability: (1) control of the abuse and misuse of public authority, (2) provide assurance in respect of the use of public resources and adherence to public law and values, (3) promote learning in pursuit of continuous



Figure 2. Different processes of accountability

improvement in public management. Bovens et al. (2008) formulate a similar set of perspectives on accountability. The democratic perspective stresses the importance of control by citizens' elected representatives. Second, the constitutional perspective aims at the prevention of corruption and abuse of power. Third, the learning perspective should enhance government effectiveness.

From these studies, we infer that accountability tools have three distinct functions. First, we want to hold public authorities accountable for a variety of wellestablished rules and procedures to prevent unfairness or abuse of power. Second, we as citizens (or by means of elected representatives) want to have the final say because the ultimate authority and ownership of the state rests with the citizens. It is not enough that public authorities act fairly and legally, citizens should be able to control and elect the public authorities in a meaningful way. These two dimensions are concerned with *how government functions*. Third, we also care *what government actually accomplishes*. We want to hold public authorities accountable for their results. It is important to note that these three kinds of expectations may conflict with each other.

In short, accountability is about answerability. Yet, when reconstructing how accountability works in practice, it evolves almost automatically into managing different expectations. It reflects a balancing act among multiple sources of control. Although a principal–agent relationship has some (theoretical) relevance to explain the basic workings of accountability, its consistency becomes a major handicap when confronted with complex governance settings. Instead of a single principal–agent

relationship, public officials and politicians are confronted with many 'principals' with diverging and often conflicting expectations which have to be managed (Klingner et al., 2002; Koppell, 2003). Each approach to accountability does not have to exclude the other. In contrast, they can illuminate and reinforce each other.

### Some kind of paradox

In past decades the problem of performance in the public sector became more prominent (C. Hood, 1991; D. Osborne and Gaebler, 1992; C. Pollitt and Bouckaert, 2004). This used to be different. Behn (2001) talks about an 'account-ability bias' in the past. Account-holders used to concentrate on process and gave less attention to performance. Given the specific well-established rules about finances and fairness, it is much easier to hold someone accountable for a failure in finances and fairness than for a failure in performance. In recent times, however, the expectations are shifting towards performance. It is not enough that governments are democratically elected and act fairly to be considered legitimate; they should also perform.

This increasing concern with performance expressed itself also in a surge of innovative auditing, monitoring and evaluating mechanisms which focus specifically on the economy, effectiveness, efficiency and value for money (Power, 1999). Auditing and accounting extended beyond financial probity and due process into a wider range of performance indicators. NPM has led to a proliferation of various monitoring and regulating bodies designed to safeguard some 'public' standards in the absence of direct ministerial control (C. Hood et al., 2004; Scott, 2000). It is somehow remarkable that in the midst of deregulating government operations, there is a tendency to strengthen accountability tools (Hodge and Coghill, 2007).

The consequences for the processes of accountability are significant. The diverse account-holders have a larger spectrum of information at their disposal. The discussion should therefore become more meaningful and the judgements more informed. It is important to note that this recent proliferation concerns a growth of (mostly horizontal) accountability *tools*, not the creation of a new kind of public forum. The number of tools which the account-holder can use in a particular forum increases. In some cases a new kind of account-holder enters into a particular forum, but most of the time the 'work sphere' of existing account-holders gets enlarged. Many public officials even complain about existing public accountability overloads (Bovens et al., 2008).

To say that performance is on the rise as an accountability function is easy; to evaluate the balance between the three functions is more difficult. Advocates of the 'entrepreneurial or managerial state' claim that the problem of performance urgently needed to be addressed. According to them this does not have to mean a degrading of democratic and constitutional goals. On the contrary, by upgrading performance a healthy balance between the three perspectives is struck and the end result is positive (D. Osborne and Gaebler, 1992; Savas, 2000). Behn (2001), however, talks about an 'accountability dilemma'; a trade-off between accountability and efficiency. If performance gains importance, the other two perspectives will lose ground. Some authors claim that democratic and constitutional accountability is de facto being sacrificed in the name of public sector efficiency (Flinders, 2001; Mulgan, 2003). Jos and Tompkins (2004) speak of an accountability paradox, because these new mechanisms often threaten the very qualities that support responsible behaviour and judgment.

Flinders (2001) concludes in his study of the functioning of the Home Office that the alternative models of accountability (i.e. judicial and managerial mechanisms) do not fill the vacuum of accountable government created by the hollowing out of traditional direct political control. The principle of ministerial responsibility to parliament is being eroded by the whole NPM-agenda. The rise of new alternative models of accountability has not been able to remedy these important shortcomings. The trade-off appears to turn into a bad (negative) bargain with a high political cost. So, although the literature is divided about the end result of the (re)balancing act between the three, often conflicting, perspectives, most researchers are inclined to be rather negative. This is illustrated by the much diagnosed 'democratic deficit' or 'accountability gap' of present-day governance (Dowdle, 2006; Flinders, 2001; Mulgan, 2003; Papadopoulos, 2007; Pierre and Peters, 2000; Rhodes, 1997; Scharpf, 1999).

## Governing across boundaries

An important area of concern are new practices of 'hybrid' governance like publicprivate partnerships (PPPs), which mix public and private tasks and responsibilities (Agranoff and McGuire, 2003; Grimsey and Lewis, 2007; Savas, 2000; Sullivan and Skelcher, 2002; Van Montfort, 2008). The mere identification of accountability relationships becomes problematic in PPPs, because clear principal and agent roles (and corresponding responsibilities) are disappearing. Therefore, PPPs provide an interesting case to study this difficult (re)balancing act between three different kinds of accountability expectations and different kinds of tools.

#### PPP as an example

The recent growth in collaborative arrangements expresses itself mainly through PPPs (Bovaird, 2004; Hodge and Greve, 2005; Minow, 2003; S. Osborne, 2000). Privatization, contracting-out and PPPs, which are very different in nature and impact, are too often presumed to be synonymous (Linder, 1999; Savas, 2000). In a privatized context, the private sector takes over control and ownership of the services involved. Contracting-out or outsourcing, by contrast, is a temporary business relationship in which the government retains control and ownership. It is just contracting for a particular service. Both contracting-out and PPPs are ways to provide public services via private actors. But PPPs have some features that are qualitatively different from contracting-out.

First, contracting-out follows a well-defined project structure when sourcing out tasks to private actors. Such a project can be divided into a number of precise tasks and contracts. A PPP, on the contrary, integrates these different components in one package-deal with one covering contract. Second, the funding is different. In a PPP the private actors initially have to finance the project by involving a financial institution in the construction. This changes the nature of the project vis-à-vis contracting-out: larger projects, longer-term impacts, a potentially larger private role in decision-making, greater capacity for risks to be shifted and even different accountability implications (Coghill and Woodward, 2005; Flinders, 2005; Hodge and Greve, 2007).

Van Ham and Koppenjan (2001) give a solid, institutional definition of PPP: cooperation of some sort of durability between public and private actors in which they jointly develop products and services and share risks, costs and resources which are connected with these products. This definition has three distinct features: (1) cooperation has to be relatively enduring, (2) sharing of risks is a crucial part of the deal and (3) actors produce something together and both contribute (financially) to it.

Usually, two types of PPP are distinguished (Koppenjan, 2005; S. Osborne, 2000). In the concession model, PPP takes the form of a turnkey project in which a private actor contracts to design, finance and construct a public sector project. Private maintenance and exploitation may also be part of the contract. The second type is the alliance model in which public and private actors establish a joint corporation to develop, maintain and operate the projects. Different projects are combined to reinforce each other and to create a surplus value through co-production. The alliance model can be viewed as an 'advanced' PPP-type, in which the intertwinement between public and private partners is developed the furthest (Klijn and Teisman, 2005). Table 2 presents a comparison between privatization, contracting-out and PPPs.

#### PPP as political choice

PPPs are basically underpinned by two promises: (1) Reduced pressure on governmental budgets, allowing a greater capacity to spend because of the use of private funding, and (2) better value for money in the provision of public services. The evaluations of PPPs display a rich pattern of fervent praise at one extreme and harsh criticism at the other (Bloomfield, 2006; Hodge and Greve, 2007). Looking at the two promises, more recent experiences have shown mixed results (Hodge, 2005; M. Pollitt, 2005; Shaoul, 2005). Far more debate and empirical research is needed to solve the uncertainty.

To date, the implementation of PPPs has largely been evaluated from a technical, financial, managerial or legal point of view (d' Hooghe and Vandendriessche, 2004; Grimsey and Lewis, 2007; Hodge and Greve, 2005; S. Osborne, 2000). Nevertheless, PPPs also raise a host of political problems and questions that receive

|                                      | Privatization   | Contracting-Out   | Concession PPP   | Alliance PPP   |
|--------------------------------------|---|---|--|--|
| Type of actor(s)<br>Type of relation | Private actor<br>None   | Public and private actor(s)<br>Principal (Pu)– Agent (Pr)<br>relation   | Public and private actor(s)<br>Principal (Pu)– Agent (Pr)<br>relation  | Public and private actor(s)<br>Relation between equal<br>partners                        |
| Content                              | Total shift of provision<br>of services to private<br>sector          | Public actor specifies problem<br>and solution and private<br>actor executes<br>individual contract ( $a$<br>number of individual separate<br>contracts per project) $\rightarrow$<br>provision of services via<br>private actors | Public actor specifies<br>problem and solution and<br>private actor executes<br>collective contract <i>per</i><br><i>(one integrated contract per</i><br><i>project)</i> → provision of<br>services via private actors | Combined decision-<br>making and production →<br>establishment of a joint<br>corporation |
| Motivation                           | * financial<br>* efficiency (VFM)                                     | * financial<br>* efficiency (VFM)   | * financial<br>* efficiency (VFM)<br>* integration   | * financial<br>* efficiency (VFM)<br>* integration<br>* participation                    |
| Time dimension                       | Definitive  | Short-term and medium<br>length   | Medium length and<br>long-term   | میں در کر<br>Medium length and<br>long-term  |
| Funding<br>Accountability            | Private sector<br>Private accountability<br>→ corporate<br>governance | Mainly public sector<br>Normally no impact on<br>accountability assumptions   | Mainly private sector<br>Changed accountability<br>assumptions (minimal)   | Mainly private sector<br>Changed accountability<br>assumptions (maximal)                 |

 Table 2. Comparison of privatization, contracting-out, concession PPP and alliance PPP

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less attention. They are often conceived as neutral management instruments which can be applied in all contexts. We seek to review the political consequences of PPPs (Coghill and Woodward, 2005; Flinders, 2005). Hodge and Greve (2007) argue that one of the most important innovative elements of PPPs are the changed assumptions concerning accountability. PPPs are supposed to have a serious impact on the traditional methods of control and accountability.

#### Changed accountability assumptions

As mentioned above, a hierarchical approach to accountability is of limited use if one wants to know how processes of accountability work in practice. Public governance is simply too complex to capture in principal–agent relationships. The typical horizontal nature of PPPs challenges this traditional notion of accountability even more explicitly. There are no clear principals and agents anymore. The expectations change when governments share tasks and responsibilities with private partners and roles become blurred.

The principle of *ministerial responsibility* deserves special mention, because of its pivotal place in formal political theory (Barberis, 1998; Stone, 1995). Ministers are accountable to the public, via parliament, for their own decisions and for the work of their departments. Yet, public officials are accountable to the ministers through a pyramidal chain of delegation. A role-switch takes place: ministers are held to account by parliament, but are themselves holding their departments and public officials to account. Accountability through the minister both reflects and reinforces the ministerial control over his or her department. Because the minister is politically responsible for the department, he or she speaks on its behalf. In return, because the minister speaks for the department and defends its actions, he or she expects loyalty from the department and can hold it to account when necessary.

The increased use of PPPs has undermined this direct control capacity of ministers. As tasks and responsibilities are placed at arm's length from ministers and their departments, the lines of accountability became increasingly blurred. Accountability risks getting lost in the diffusion of (once clear) public and private boundaries. It is a specific example of the traditional *problem of many hands*. Because many different people contribute in many ways to government decisions and policies, it is difficult to identify (even in principle) who is responsible for the political outcomes (Thompson, 1980). A similar thing happens in PPPs, where responsibility and risks are shared between public and private partners. While it involves only a couple of extra hands (and not a multitude of them), the involvement of private partners in government decision-making and programme delivery suggests an additional important blurring of already complex governance settings.

An illustration can be found in the often heard criticism that PPPs reduce transparency because commercial confidentiality requires concealing important information (Coghill and Woodward, 2005; Flinders, 2005; J. Hood et al., 2006). There appears to be a tension between public demands for openness and confidentiality of some commercial information. In more traditional public investment projects, the responsible minister and cabinet control and steer the process directly. They have full access to relevant information, while in PPPs they are confronted with the closed walls of private commercial firms. When a member of parliament interrogates the minister about PPP projects, the minister is not always able to answer because some information is beyond his or her reach. It is considered private. In contrast, in a case of minimal involvement of private partners (i.e. outsourcing tasks) the minister should be in full control and able to answer all relevant questions.

So, accountability is challenged because the *accountor* becomes diffused. Who exactly is called to account for what? Minister, public officials, private firms or both? It is quite possible that ministers are held accountable by public opinion for public policy, although they de facto lack the necessary instruments to fully control the delivery of public products or services. The minister in the role as *account-holder* is limited by the involvement of private partners, because he or she cannot control them as thoroughly as the administration. The range of possible consequences (especially powerful ones) is reduced significantly. This suggests that above all the democratic function of accountability is put under pressure by the introduction of PPPs. It is the elected minister who loses control; consequently Parliament and the people lose influence.

Forrer et al. (2010) correctly state that exercising accountability in PPPs ultimately depends on clarifying responsibilities in relationships. They propose a framework with six dimensions, which would ensure PPP accountability and government playing the upper hand. First, finding the appropriate balance of risk allocation ensures greater accountability for the services or products delivered and their conformity to public expectations. Second, cost-benefit analysis is crucial for determining which projects are suited to a PPP structure. Third, sufficient social and political support is necessary to sustain the project in the long run. Fourth, the public sector has to articulate clearly the expected expertise from the private partners and be prepared to take advantage of the private knowledge and experience. Fifth, clarity in expectations for coordination as well as flexibility to facilitate collaboration should be specified in PPP arrangements. They mention many potential interpersonal challenges: effective leadership, communication with stakeholders, project management and trust. Sixth, performance measurement that captures the implementation and outcomes of public policy can help to ensure the overall performance.

This reflects the shifting paradigm of accountability. First, a new category of performance-related accountability tools supplements the existing list. It remains to be seen how those tools interact with each other. Second, the performance function becomes more prominent. Again, it remains to be seen how the other accountability functions (democratic and constitutional) will cope with it. In the next and final section of this article we confront this conceptual framework with governance practice in order to gain better insights into this (re)balancing act of accountability tools and functions.

In this section we present the empirical findings of an exploratory analysis of Flemish PPP policy. Data sources are semi-structured interviews and document analysis. We conducted a number (n = 10) of in-depth interviews with various highlevel players in the area of PPPs in Flanders. Although the number of interviews is relatively limited, the main players in the Flemish PPP policy community are covered. Flanders (with 6 million inhabitants) is on a relatively small scale, with short social distances between a small number of key players. In an area such as PPP, which is new and is generally seen as technical, the community is even smaller than in a typical policy field. The interviews took place between 19 February and 10 April 2009 and had an average length of 1 hr 10 mins. Since we wanted to obtain a  $360^{\circ}$  perspective on the case of PPP policy in Flanders, the profile of the interviewees is deliberately diverse. It includes two Flemish and one Belgian high-level public officials who are intensively involved in major PPP projects. A chief of staff of a Flemish minister was also interviewed to complement the executive view. Furthermore, three members of the Flemish Parliament (MPs), both in power and in opposition, who follow up closely the PPP projects in committees, were also selected to reflect the controllers' view. In addition, a former Flemish minister and MP with lots of board experience in PPP projects was also interviewed for a broader perspective. Finally, we also wanted to address the experiences of private actors. Therefore we interviewed a private banker of a major bank and a senior adviser of a construction firm involved in PPP projects.

It is important to emphasize the exploratory nature of the empirical analysis. We seek some initial confirmation of ideas and hypotheses derived from the literature. By exposing the perceptions of key policy actors, we hope to challenge the conceptual framework and gain a better understanding of how accountability works in practice. Although this subjective assessment is a data source of rather limited use, it can nevertheless be relevant when dealing with relatively new research topics. First, we need to develop hypotheses that matter. Therefore, the interviews were semi-structured, leaving considerable room for the respondents to speak openly. First and foremost, we wanted to hear their 'original' views and experiences, and only as a subsidiary did they function as a responsive sounding board for ideas based on the literature.

Furthermore, we conducted additional secondary document analyses to frame the interviews. The range of the documents used is broad: decrees, policy documents, parliamentary documents, annual reports, research reports by the Court of Audit and private consultancy firms, international evaluation studies on PPP policy. This document analysis provided the necessary background to conduct the elite interviews, which constitute the main source of information. The choice of a qualitative interview-based methodology can be based on several grounds. First, the aim of this article is explorative. By means of the documents and open-ended interviews, we want to generate hypotheses. Second, given the distinctive complexity of hybrid governance, a large N methodology would be inappropriate. Third, the nature of accountability risks leading to socially desirable answers to surveys by politicians, bureaucrats and companies. In order to avoid that bias, we need to interview key players anonymously and in-depth.

# PPP in Flanders - a state of affairs

Before we address the accountability issue of PPPs, it is necessary to briefly sketch the state of affairs concerning PPP in Flanders. In Flanders, PPPs are relatively new. During the 2004–09 legislature, the Flemish Government launched a range of PPP projects in different areas such as education, health care, roads, housing, sports and tourism with total investments of around 6 billion EUR (Leterme, 2004; Vlaamse Regering, 2008). Although all projects are 'design build finance maintenance' (DBFM) programmes, there are considerable structural differences between the various PPP projects. The Flemish government most of the time chooses a participative or alliance PPP via a separate public holding company. The financial participation of the government is supposed to lower the barriers for the private partners. It is also supposed to deliver an extra financial return. Contract or concession PPPs are used less frequently by the Flemish authorities. Figure 3 presents the structure of the Flemish alliance PPP.

The choice of an alliance type of PPP makes Flanders a very interesting case to study. Klijn and Teisman (2005) called the alliance type genuine partnerships where



Figure 3. Visual structure of Flemish alliance PPP

co-production is possible, whereas the contract type is not really a PPP but more an updated form of contracting-out. Accountability is supposed to be more challenged in alliance PPPs because the connection between public and private partners goes deeper. While in other countries the contract type is common, the alliance type is quite unusual. Flanders appears to be an exception.

# PPP: performance, performance and performance?

There are several reasons to assume that the accountability *potential* of PPPs has improved. The respondents themselves suggested four such reasons. First, a PPP is output and performance orientated. The public partners can describe what they expect from the public products or services. They lay down output criteria and shift some operational tasks to the private sector, but do not lose control. The formulation of performance goals can simplify the process of holding to account by offering a clear agreed upon *ex ante* frame of reference. It allows easy monitoring and auditing. A private banker describes PPP as an illustration of the primacy of politics. He claims that:

What kind of control did you used to have in a case of default? You only had a liability during the first ten years. In other words, you can start a long and difficult legal battle. With PPP you can also turn off the financial tap, which is a far more effective and efficient way. The idea that private partners are paid for performance and the additional possibility that financiers can punish underperformance gives the public partner all the power tools. The government has more control than ever.

A PPP incorporates a number of long-term, legally enforceable and explicit safeguards relating to the delivery and quality of public services or products, which should increase overall transparency.

Second, risks are spread between public and private partners. This is one of the main driving forces behind PPPs. The willingness of private companies to participate financially without a sovereign guarantee would result in more realistic risk assessment, a possible reduction of risk and a shift in risk (away from government and tax payers). The pressure on performance would be higher as more eyes (lenders, shareholders and market analysts) would monitor the project. The involvement of private partners and their risk capital would lead to increased responsibility.

Third, PPPs are undertaken by the Flemish authorities to achieve societal, operational or financial added-value according to the PPP decree (Vlaamse Regering, 2003). By conducting cost-benefit analysis prior to entering into a project, they demonstrate their attention to value for money. Public authorities also have the opportunity to perform a public-private comparator (PPC), a test of the addedvalue of choosing for PPP. By integrating assessments of different kinds of risks, benefits and costs, PPP projects promise more performance accountability. Fourth, governments hope for efficiency savings and know-how gains by involving the private sector. They seek partnerships to get access to wider range of resources and expertise. The type of expertise needed varies from case to case, but may include highly specialized knowledge and skills such as engineering, law and information technology. The complexity of the challenges facing governments often requires the involvement of private actors.

The reasons mentioned by the respondents - performance criteria, risk analysis, added value test, private expertise and experience – largely reflect the framework presented by Forrer et al. to guarantee PPP accountability (Forrer et al., 2010). The proposed tools of accountability seem to serve mainly the performance function of accountability. They are concerned with guaranteeing that PPP arrangements deliver their promised outputs. In a recent international benchmark study, carried out on behalf of the Flemish PPP Knowledge Centre and conducted by the auditing firm Deloitte, nine recommendations are formulated (Deloitte, 2009): (1) screen investment projects on their PPP potential, (2) focus on market prospecting, (3) develop standard structures, (4) develop DBFM standards following international best practices, (5) pursue optimal risk balance, (6) develop risk analysis and management, (7) develop answers to credit crisis, (8) develop uniform calculation expenses and (9) strengthen cooperation and learning exchange within the Flemish Government. These recommendations should increase the accountability of PPPs, once again interpreted as performance, as learning to become more effective and efficient. Two members of parliament (MP's) even 'denounce the democratic added-value of PPP by criticizing the absence of a structural added-value test and the necessary premises concerning cost price and risk spreading'. Apparently accountability is defined in terms of risk analysis, cost-benefit analysis and market competition, while democratic and constitutional aspects are neglected and forgotten. What seems to count is how PPPs perform, not how democratically or fairly they function.

This focus on accountability as performance does not mean that PPPs always deliver in practice. Although still in its infancy, some first assessments of Flemish PPPs can be made. The Belgian Court of Audit has recently published a critical report on PPPs in Flanders (Rekenhof, 2009). In 2008, they examined the preparation and initiation of 11 PPP projects. They noticed that at the start and preparation stage a higher emphasis was placed on budget (ESA) neutrality than on societal, operational and financial added-value. Although each time a project was subject to competition, the Flemish Government did not assess the risks and costs adequately. The exchange of learning experiences is ad hoc, informal and unstructured. The general lack of far-reaching standardization has led to high transaction costs, increased complexity and limited transparency. Despite frequent reporting in Flemish Parliament the information supply remains incomplete, above all as far as PPP budgetary impact is concerned.

Although the performance function of accountability seems to be the dominant discourse, the other functions were also mentioned in the interviews. It is worth noticing that the respondents treated the democratic and constitutional functions as one, contrasted to concerns about performance. The distinction between the democratic and constitutional dimensions was not sustained by them. A high-level public official, for instance, gives three reasons why PPPs have a considerable democratic bonus.

First, there is an exceptionally frequent reporting in the Flemish Parliament concerning PPP projects. Twice a year, the line ministers present an integral briefing on the progress of their PPP projects. Second, each PPP project is authorised by the Flemish Parliament by means of a formal law (i.e. decrees). Third, large PPP projects usually include citizen participation in the preparatory stage. Information and discussion meetings are more frequent in PPP projects compared to traditional investment projects.

Although all respondents emphasize the value of this extensive progress reporting in parliament, several critical remarks are made by those in the role of accountholders. First, MPs think that the reports are too technical and complex. The Court of Audit also underlines this remark. PPP projects budget information does not allow us to assess to what extent payment commitments endanger future policy options. Information is not connected with budget documents. Moreover, the reports are not complete and do not identify the project's specific weak points.

Second, opinions are divided regarding the claim that transparency is reduced by the commercial confidentiality of some information. Although one MP explicitly stresses the importance of this problem, he shows some understanding of its delicacy. A high-level public official claims that he 'understands the concerns' but explains that publicizing everything impedes the market from functioning properly'. Two respondents note that guaranteeing transparency has always been tricky and complex. They do not see much difference between PPPs and other kind of projects in that regard.

Third, MPs do criticise the lack of responsiveness of governments. Reporting is only symbolic if governments do not take into account the various recommendations of MPs, the Court of Audit and several advisory bodies. Although there may be extended rituals of reporting and accounting, if they have no 'power tools' to face the governments with certain consequences accountability is nothing more than an empty box. In addition, the new performance tools must also be responsive. It remains to be seen whether the financial penalties applying to private companies are adequate (in case of default). Ministers have been rather reluctant to apply their contractual rights in relation to financial penalties. Some public services may also be too important to fail. Governments therefore will de facto always bear the ultimate risk.

Fourth, an MP points out that most PPPs have insufficient societal support. Although they concern important investment decisions with a huge impact on future generations, usually they are decided upon without extensive public discussion. The information and discussion meetings are unidirectional sessions, in which people are simply notified without being fully engaged in the discussion. Next to the absence of a public debate, there also appears to be only limited political opposition to PPPs. Several reasons contribute to this. PPPs are conceived as a neutral management instrument which can be applied in all contexts. Due to the technical complexity, few politicians make the effort to study such difficult cases. They have other priorities which demand less energy and have quicker results. The same goes for the mass media. Partnership with private companies seems also to be a concept which is hard to argue with. PPP could mean short-term gains and long-term costs, which makes it very attractive for politicians having a short-term electoral cycle in mind.

In sum, although two respondents explicitly stated that PPPs have a democratic advantage, other respondents (especially those who have to control those projects) are less enthusiastic about it. Mostly, MPs indicate some shortcomings in democratic and constitutional terms. It seems at best a relative decline (compared to performance), at worst an absolute decline.

# Conclusion

By exposing the perceptions of key policy actors we hoped to challenge the conceptual framework and understand how accountability works in practice. Although it is a limited data source with many pitfalls, the ideas and statements generated from the interviews concur largely with the conceptual framework based on a review of the literature. We therefore can hypothesize, with more confidence, that:

The shift from bureaucratic to collaborative arrangements with joint public and private involvement erodes the traditional notion of accountability. The distribution of tasks and responsibilities between public and private actors diffuses and weakens traditional accountability tools to traditional account-holders. There is an important loss of direct political (i.e. ministerial) control, which harms the process of being called to account by the Parliament.

The shift entails new tools to hold governments to account with a strong emphasis on the performance function of accountability. These tools are intended to monitor how governments perform, not how democratically, fairly and legally they act. The problem of performance in the public sector has become the dominant discourse. Accountability expectations and tools are increasingly modelled by and defined in terms of performance. The proliferation of these various performance tools should safeguard public standards and interests in the absence of direct ministerial control. It is sometimes stated that they could even improve accountability in general.

The rise of new ways and tools to hold governments to account, however, does not seem to counterbalance the eroded traditional notion of accountability. The performance tools are not capable of fully remedying the shortcomings identified with the loss of ministerial responsibility. While the democratic and constitutional dimensions were once dominant, they are now somehow eclipsed by the focus on performance. Although performance tools have their merits, they are no panacea which fixes everything at once. The end result seems at first sight rather negative, as already suggested by several authors (e.g. Dowdle, 2006; Flinders, 2001; Mulgan, 2003). Most research on this topic concludes that there is something wrong with accountability in partnerships. In the interviews, these feelings or perceptions of democratic and constitutional problems related to accountability and transparency are also present, sometimes even quite strongly. Thus, in general the empirical analysis confirms very roughly the hypotheses derived from the literature.

However, several important points must be made. The empirical analysis is not always so straightforward. In a recent volume titled Democracy and Public-private Partnerships in Global Governance, edited by Bexell and Mörth (2010), this topic is debated extensively. Peters and Pierre (2010) ask themselves if 'legitimacy by performance can compensate for a lack of legitimacy by procedure?' Their answer is negative; democratic accountability is lacking despite increased output legitimacy. Other scholars (e.g. Steets and Blattner, 2010) try to refute this claim. Thus, there seem to be at least two different ways to tell this story; one quite critical, the other rather accommodating. Both are hopeful towards the end, but the journey differs regarding the difficulties on the road. The role of the respondents in the accountability relationship seems to determine the tendency of the story. Those on the controlling side ('account-holders') were far more critical and claimed that the three accountability functions and tools are out of balance. It has to be restored by accentuating the now neglected democratic and constitutional dimensions. They should be treated as genuine functions, which cannot be reduced to just performance.

Several suggestions were made about how this can be done. First, it is crucial to reduce the abundance of complex and technical information. Too much information can be as problematic as too little information. There is an urgent need for concise but complete reporting, to assist the politicians, the media and the wider public in their task of holding government to account. Maybe this calls for some neutral 'information brokers' who can effectively comment on the content and form of the data and their shortcomings. Second, in order to increase transparency more attention needs to be devoted to improved standardization of procedures, types of projects, actors involved and kinds of contracts (without sacrificing flexibility altogether). Today cautious steps towards this goal are being made, but the imposition of standards needs to be mandatory. Third, the lack of responsiveness of governments is an important source of frustration. In order to avoid rituals of verification, it does not suffice to provide mere information. Real consequences should be attached to it. Finally, in order to generate adequate societal support participatory and dialogic policy-making needs to be taken seriously. It is more than unidirectional consultation; it is about showing real engagement with the public. There is a wide range of innovative democratic experiments to consider: public meetings, citizen surveys, citizen juries, consensus conferences, deliberative polls, referendums, stakeholder dialogue, participatory budgeting, etc. (Bevir and Rhodes, 2010; Fung and Wright, 2001; Goodin, 2008).

It is worth noticing that all respondents (and certainly the MPs) emphasize the value of extensive reporting in Parliament. Moreover, every large PPP project must be authorized by Parliament. They even acknowledge the advantages of PPP in principle (output-oriented, risk-shifting, etc.). The most critical respondents recognize these improvements, but state that they are in vain without the above-mentioned suggestions being taken seriously. Nevertheless, some scholars remain sceptical about the accountability potential of partnerships because these adjustments would again nullify the desired performance gains. They claim that PPPs are created in order to escape public and political control, to lessen attention to due process, etc. The respondents, however, are quite hopeful and optimistic that some middle ground can be found and that the negative balance is just temporary, provided that important modifications are made.

This is one way to tell the story. There is also another, more accommodating, version. Those on the executing side ('accountors') share some of these concerns, but some of them are openly enthusiastic about the accountability potential of PPPs. They claim that the balance between the three functions is restored instead of disturbed. Performance in the public sector matters and may stand on an equal footing with the other functions. Assessing accountability of partnerships must be done according to different accountability standards, not all of them democratic. Performance is also one of them and partnerships might score well on this, through their focus on expediency and results. If the performance tools develop further and gain full speed, while addressing some legitimate (but manageable) concerns, overall accountability will improve.

Furthermore, it is interesting that two respondents explicitly made the comparison with more traditional 'public' investment projects. They stated that guaranteeing transparency is and always has been difficult, no matter what kind of project. The same goes for the abundance of complex and technical information, the lack of responsiveness and insufficient societal support. What is the difference from public governance in general? According to those two respondents there is no difference. PPPs are followed with Argus' eyes, while there is barely any interest in other 'normal' projects. Moreover, what is so 'new' about these criticisms? Again, one could claim that most criticisms could be easily transferred to 'old' public administration. Is there really a difference between how accountability works now and how it used to work in the past? To what extent is the traditional notion of accountability an organizing myth with many pitfalls and problems of its own? These kinds of questions could lessen the critical stance towards PPPs and convince critics of the accountability potential of PPPs.

Finding a satisfactory equilibrium in this (re)balancing act between different accountability tools and functions is definitely more complicated and delicate than is often assumed. Nevertheless, there is a general tendency in the empirical analysis to confirm the ideas and hypotheses derived from the literature. The respondents share certain concerns about how accountability works nowadays in PPPs. There remain certain problems and opportunities to improve. Yet, they also share a remarkable optimism about the accountability potential of PPPs. There have been important improvements and more should definitely follow. But nobody is pessimistic about PPPs in a fatalistic way. With the necessary modifications (major or minor) a balance between the democratic, constitutional and performance function of accountability can be found. It is a question of appreciation and interpretation, in which much depends on the role of the respondent and his or her view of democratic governance. We hence believe that more, mainly in-depth, case studies of PPPs could tell us more about this search for equilibrium in the (re)balancing act between different accountability tools and functions.

#### List of respondents

- 1. Member of Flemish Parliament, political party GROEN! (opposition)
- 2. Member of Flemish Parliament, political party N-VA (opposition)
- 3. Member of Flemish Parliament, political party CD&V (reigning)
- 4. Manager of Flemish PPP Knowledge Centre, public agency
- 5. Business Manager PPP of Participation Company Flanders (PMV), investment company of the Flemish Government
- 6. Senior Manager Project Finance of major bank
- 7. Chief of Staff of Flemish Minister of Finance and Budget
- 8. Former Minister of Finance and Budget, former Member of Flemish Parliament
- 9. Senior Manager Infrabel, operator of Belgian railroad infrastructure
- 10. Adviser to private constructing firm, former member of Flemish PPP Knowledge Centre.

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