Editorial

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Striving for good governance, accountability, and performance are the often stated goals of governments seeking to reform the public sector and improve the quality of public service delivery. And yet these concepts do not always inspire consensus but are instead often not well understood and even contested. Scholars of public sector governance and reforms, in particular, have long debated the validity, scope, and evolving nature of these concepts in a variety of political, ideological, and technical environments.

The advent of a new (some would argue newly packaged) paradigm as embodied by New Public Management (NPM) has, in particular, brought to the fore the need to better understand these concepts and the implication of new mechanisms introduced in their name. NPM has been characterised as a significant 'paradigm shift' in the way public sector bodies were governed (Barzelay, 1992; Osborne and Gaebler, 1992). NPM created the expectation that traditional public sector services would be transformed through 'marketisation' (outsourcing to the private sector), and 'managerialism' (contractualising the relationship between ministers and administrators), (Hood, 1991; 1995; Mulgan, 1997; 2000; Schick, 2003). In effect, under the banner of NPM, public sector managers are given the freedom to exercise discretion but are at the same time bound by performance targets as set out within specific and arguably monitorable contracts drawn up by their political masters (Minogue, 2001).

A further expectation relates to the adoption of private sector management practices within the public sector that are expected to improve efficiency accountability structures will necessarily ensue as managers are accountable for performance (rather than merely following procedures). A further expectation relates to the adoption of private sector management practices within the public sector will improve efficiency, performance and accountability. A third stresses that input controls, rules and procedures should be replaced by output measurement and performance targets. Finally, it is expected that better accountability and more effective government will result through private ownership and contracting out of public services (Aucoin, 1990; Demirag and Khadaroo, 2009). In this transformation of the public sector management, the role of consultants as agents of change is also noted (Lapsley and Oldfield, 2001).

The purpose of this special issue is not to debate the validity or discuss the spread of NPM *per se* which has been the focus of numerous studies in political science, public administration and accounting (Polidano *et al*., 1998; Minogue, 2001; Olson *et al*., 2001). Instead, this special issue examines the concepts inherent to a number of tools which have been introduced under the banner of NPM and how new stakeholders have come to shape the definition of accountability in the context of public service delivery. The collection of papers in this special issue focuses in particular on the mechanisms introduced to strengthen accountability; on the concepts of accountability and performance and how these have been shaped by these new mechanisms; and how new stakeholders have come to shape the definition of accountability in a wide variety of contexts.

Before briefly reviewing the papers in this special issue, we will explore how little consensus has emerged in the definition and implementation of these concepts in a public sector environment.

The first of these concepts covered in this special issue, accountability, is a particularly complex and multi-faceted concept. Whilst equated with a core element of NPM, the concept of accountability is often marred by confusion (Sinclair, 1995). Keohane and Grant (2005, p.29) use a relatively straightforward definition of the concept. Accountability is present when:

> "some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of these standards and to impose sanctions if they determine that these responsibilities have not been met."

As this definition suggests, accountability is often perceived as a two-dimensional concept embodying both answerability (ability to discern activities of those brought to account, and a process of justification or legitimisation of specific acts) and enforcement (threat of sanctions) (Schedler, 1999). In the context of the public sector, accountability is expected to ensue through the mechanisms which enable the delegation of responsibility – between ministries and departments (horizontal accountability) and democratic accountability between citizens and state (vertical accountability) (O'Donnell, 1998).

Although the definitions and interpretations of accountability appear to be all-encompassing, in practice, opinions differ over the scope and even their underlying reasoning. Firstly, the term 'accountability' is used in a variety of different contexts in political and public management science (Keohane and Grant, 2005; Dubnick, 1998; Keohane and Nye, 2003; Dubnick, 2005; Laffan, 2003; Schedler *et al*., 1999), management and public administration literatures (Mulgan, 2000; Barberis, 1998), and in accounting (Broadbent and Laughlin, 2003; Gendron *et al*., 2001; Humphrey *et al*., 1993; Van der Hoek, 2005; Demirag and Khadaroo, 2009). Differing institutional and intellectual currents have therefore focused on what is meant by accountability in a wide variety of contexts.

Debates have emerged over which mechanisms will better strengthen accountability at the horizontal and vertical levels. For instance, should performance measures based on outcome based indicators be introduced within public sector agencies to ensure that managers are brought to account for results rather than for following procedures? As scholars have noted, if we can begin to identify a global model of efficiency as exemplified by NPM, can we also identify a global model of accountability? (Minogue *et al*., 1998). Some have argued that this is neither possible nor desirable as the interrelationship between organisations and their more informal institutional attributes depend on deep-seated historical, political, cultural and social elements. Beyond the choice of mechanisms, another question often posed is whether NPM mechanisms designed to strengthen accountability apply to OECD as well as developing country contexts?

A more critical approach argues that focusing attention on the mechanisms to improve accountability largely misses the point. In effect, the concept of accountability is the result of competing narratives which conspire to legitimise and reinforce current power structures. These mechanisms are therefore part of a broader system of knowledge which, as scholars have argued in the context of auditing, "productively misunderstands' the auditee in order to make it auditable" (Power, 1994, p.310). This in turn readjusts the environment for the auditees who adapt their practices in the name of ideals of verifiability, calculability and responsible control. In essence then, new governance mechanisms as embodied by the NPM movement (in its various guises) are but techniques of power in which the formulation of knowledge and the perception of authority reinforce one another in a circular process (Foucault, 1977, p.224). In this sense, introducing tools to strengthen accountability (such as performance monitoring) should be seen in a broader social and historical context and cannot be disassociated from the institutional authorities which have created these mechanisms.

How can these different approaches to accountability be reconciled in the discussion on how to strengthen governance at the local, national and international level? These different approaches to accountability warrant further investigation both in relation to technical considerations (*i.e.*, should performance based approaches or contractual relationships be favoured over other approaches); and normative discussions regarding the impact of the choice of accountability on existing power structures (*i.e.*, is the very definition of accountability shaped by broader normative preferences).

A second concept of importance to this special issue is the concept of 'governance'. Governance, as distinct from government, is defined as "the processes and institutions, both formal and informal, that guide and restrain the collectivities of a group" (Keohane and Nye, 2000, p.12). As this definition suggests, governance implies the existence of an authority or actor that determines a set of rules that others are expected to follow and can be either centralised or strongly decentralised. This definition also implies that relevant authorities will be able to bring a set of actors to account for their actions and ability to follow the rules. Improving governance structures is therefore expected to strengthen accountability structures within the scope of that authority. To have a 'good' governance system, therefore, will imply that mechanisms and structures are in place to ensure accountability between principals and agents in that system.

The concept of 'good governance', however, is also widely debated despite the fact that it is a concept which is particularly difficult to contest- arguing against the 'good' in 'good' governance is hardly easy. However, there is not always agreement on the definition of the concept itself (in terms of its scope and impact). Scholars have noted that 'Governance' itself has become a concept as elastic as it is popular (Harrison 2004, p.3). As some scholars have noted, despite its wide-use since the 1990s, practitioners have yet to articulate an unambiguous and operationalisable definition of the concept (Santiso, 2001, p.4). Its definition in the context of development theory and practice is a case in point. The World Bank, for instance, defined the 'good' in 'good' governance from a broadly technocratic perspective as the strengthening of the rules and mechanisms to ensure a predictable macro-economic and policy environment which will allow for sustainable economic growth (World Bank, 1989; World Bank, 1997). This includes the modernisation of public administration, the strengthening of the rule of law, independence of the judiciary, and government effectiveness (quality of policy making and public sector delivery) (Kaufmann *et al*., 1999).

However, scholars and civil society organisations have questioned whether these definitions of good governance are not restricted by being placed firmly within a neo-liberal economic development paradigm. With this argument, scholars have questioned whether the concept of 'good governance' as currently defined is appropriate or whether instead it is another mode of authority and control (Harrison, 2004). Ultimately the focus on 'good' governance allows external stakeholders a place at the policymakers' and decision-makers' table. In the case of development agencies, they allow conditionalities to be defined relating to how a state decides to govern itself. Just as with the concept of accountability, therefore, the definition of 'good governance' has also become closely associated in some of the literatures with broader power structures which shape and control the very definition of governance.

Finally, the concept of performance and its linkages with accountability must also be examined more closely. Assumptions within the broad New Public Management movement as noted above, imply that monitoring performance for results will necessarily result in increased accountability. This has led to a broad array of government agencies being held to account through performance monitoring tools. For instance, the Treasury in the UK replaced central manpower ceilings for departments in the late 1980s with overall financial limits on administrative costs. In return for this operational flexibility, 1800 output and performance measures were drawn up to ensure managers became accountable for results (as defined by those performance measures) (Cothran, 1993). More recently it has been shown that 94% of government agencies in the UK are using Key Performance Indicators (Lapsley and Jackson, 2003). The benefits of this approach include the ability of government to collect useful performance data which will feed into guidance on policy priorities (which areas need more attention); and significant strengthening of accountability (Chapman, 2004).

While the sheer quantity of information and increased transparency that performance monitoring and targets generate, expectations (or 'promises of accountability' Dubnick, 2005) for the use of performance contracts and related monitoring tools are not always realised in practice (Demirag *et al*., 2004). As argued in a number of papers in this special issue, the presumed links between accountability and performance are not always substantiated by empirical research and may not be more than ‘wishful thinking’. As scholars have noted (Ittner and Larcker, 1998; Pallot, 1998) concepts more familiar to the corporate sector are at times unable to make the transition to new and complex organisational structures inherent to the public sector. Ultimately, giving precedence to formal elements as defined within a contract-style arrangement between ministers and managers it is argued, narrows the definition of accountability to those elements that can be measurable and are clearly set out within the contract (Schick, 2003).

This brief introduction serves to illustrate that there is as yet no consensus on usage for these concepts in public administration, political science or management studies. Moreover, these concepts are not always consistently used. The brief description above shows that in both theory and practice, the concepts of performance, accountability, and governance are in use in a myriad ways and environments. This special issue continues the debate by examining and critically reviewing current approaches to accountability in the context of public service delivery. A better understanding of these concepts in practice will allow for a better analysis of the assumptions that govern them. In effect, failing to examine what lies behind the mantra may lead to misaligning expectations with practices, and at other times put into question the whole reasoning behind difficult and necessary reform in the public sector.

A number of leading international scholars have contributed in the papers that follow to the conceptual debate outlined above by exploring these issues based on recent empirical and theoretical work. During the last decade the state as a monopolistic provider of services in Western democracies has changed to one in which the state purchases public services from private contractors for the welfare of society. The first three papers in this special issue consider these questions through a discussion of how new governance structures emerging from Public Private Partnership and Private Finance Initiative (PPP/PFI) contracts impact upon accountability from a comparative international perspective.

In the first of these papers, Demirag, Khadaroo and Clark, basing their analysis on institutional theory, outline the governance structures and processes of PPP/PFI contracts in the UK and in the energy sector of the State of California. They argue that institutional theory provides useful insights into the pressures operating within organisations’ governance systems and thus helps us understand why and how organisations respond to these pressures. This also helps to explain what may motivate individual or groups of individual behaviour. Demirag *et al.* point out that in the UK, PPP/PFI involves the provision of public services through a private sector contractor in the public sector procurement occurring within hospitals, schools and transport projects. A number of challenges arise, however, in the attribution of accountability. First, the public sector becomes responsible for the services they do not provide. Secondly, given that the contracts between the public and private sector are for 30 to 35 years ultimate accountability may only become apparent when the contract is completed and residual values are identified. This in turn, leads to challenges in bringing contractees to account.

The authors argue that there are some similarities between the UK and California to bring in more private finance and private sector efficiency into the delivery of public services. Demirag *et al.* argue that while the changes which have been imposed by the regulatory institutions are gradual processes with distinguishable patterns of institutionalisation, this has not been the case in California. Instead the political and more significantly business pressures from bankrupt firms such as ENRON forced California to take control of its energy sector through long term PPP contracts. Demirag, Khadaroo and Clark argue that while under the PPP/PFI regime in the UK a wide range of control mechanisms were used to guide PFI developments there has been relatively little guidance and policies on PPP in California. The authors posit that California almost by accident fell into the PPP/PFI model in order to gain back control of the energy sector.

Norton and Pascual make a similar comparison of UK and Spanish PPP/PFI models by considering the different historical backgrounds of these two countries. They argue that the Spanish multi-layered democratic structure results in a system of network governance as opposed to the centralised power structure of the UK PPP model. They argue that standardisation of PPP structures is a strongly prescribed objective of the UK government and its Treasury. In contrast, Spanish PPP allows devolution and capital–raising powers to the regions thus allowing diversity of structures and stakeholder participation. The authors also illustrate how these differences in the historical and political background of the countries impact on the implementation processes of PPP policies in these countries. They contrast the UK approach to PPP based upon formalistic and rigid bundles of contracts to a more conciliatory, mediation-oriented PPP model. Norton and Pascual argue that the Spanish consensus-based model is more likely to achieve greater and more genuine partnership than the more rigid contractual approach propagated by the UK government. They argue that in the UK the principle concerns of the parties are risk transference, formalisation of rights and responsibilities within a binding contract, and compliance with standard PPP template structures issued by the UK HM Treasury. On the other hand, the most pertinent characteristics of the network approach to PPP include consensus between the stakeholders, diverse range of alternatives and risks to be shared. Norton and Pascual suggest that the network approach as manifested in highly diverse structures such as in Spain and the USA, is better suited for countries with democratically devolved systems of governance and accountability than is centrally, standardised approach favoured in the UK.

Langford and Roy also examine partnership agreements and the impact on accountability within the context of collaborative information technology driven partnerships between the private and public sectors. They examine the problem of developing shared accountability mechanisms for public–private service transformation partnerships which satisfy the demands of new business relationships and more traditional democratic governance values. They argue that for shared accountability to work not only must governments improve their organisational and technological architecture but also engage with elected officials as the people's representatives and key stakeholders. Drawing on the emerging literature on shared accountability, they suggest five criteria statements designed to test public-private service transformation partnership arrangements for key features of political and administrative accountability. These criteria include: clarification of responsibility and authority; the balance of focus on outcomes and process; degrees of transparency; and the role of legislative bodies and the public. Langford and Roy then examine the accountability provisions of new partnerships between Service BC (the lead service delivery entity for the British Columbia provincial government) and a private sector consortium led by IBM Canada. They argue that the absence of a comprehensive public dimension to accountability in the Service BC model risks becoming a serious obstacle for the sustained expansion of the architecture now being put in place.

A second set of papers examines how far New Public Management assumptions relating to performance contracting and outsourcing have impacted upon both the definition of accountability and the tools created to strengthen it. The first of these papers contests the implicit understanding that performance contracting will necessarily lead to better accountability. Nørreklit, Linneberg and Schröder provide a critical examination of performance contracting arguing that even though contracting has become increasingly widespread in a number of domains these contracts may lead to inappropriate accountability mechanisms for the governance of public or semi-public institutions (and in this case universities and research institutions). They posit that performance contracting in this context is complicated due to the asymmetry of information, uncertainty and risks. Moreover, such governance structures have implications for resource allocation, innovation and incentives to perform. For instance, attempting to reduce subjectivity when assessing performance (through quantifiable performance targets) may inadvertently lead to unintended consequences. In particular, they argue, the focus on performance measurement may result in less innovation because the ultimate aim of this governance structure is to ensure researchers are manageable (in a Foucauldian sense) rather than creative. Neither the previous governance structures based on self-regulation nor the new performance contracts, they argue, are ultimately able to resolve the principal-agent problems that arise. They conclude by calling for increased qualitative rather than purely quantitative measures of performance; experimentation with intermediate governance structures; and reliance on a hybrid governance model whereby performance contracts are set at the higher echelons of the profession (such as the university as an institution) rather than at the level of the individual researcher.

A second paper examines the outsourcing of public services to affiliated corporations in the context of local government financial reporting in Italy. Grossi and Mussari argue that the outsourcing of public services has led to reduced information flows on annual accounts at the level of local government which in turn has weakened accountability for financial reporting. As a result of public administrative reforms in Italy, municipalities are now characterised by a conglomerate consisting of an administrative core and several affiliated corporations. Grossi *et al.* ask whether local governments are indeed able to steer such complex structures characterised by a disparate set of actors linked together through contractual agreements and performance expectations. This, they argue, conflicts with the need for a more transparent distribution of responsibility in managerial approaches stemming from the outsourcing of public services. In order to ensure accountability across the network and to outside stakeholders, Grossi *et al.* support the introduction of consolidated accounts which provide more information than single annual accounts published by each individual company reporting to the local government. They also outline, however, the legal, technical and cultural challenges that come with introducing consolidated statements including the lack of training and adequate guidance. Despite these challenges they call for the need to coordinate and cooperate in the provision of financial information to ensure that accountability is not stymied as a result of the more complex governance structures of local governments in Italy.

A third set of papers goes beyond the mechanisms put in place to strengthen accountability through public private partnerships or decentralisalised mechanisms and focuses instead on the role of a broader set of stakeholders in shaping accountability in the context of the public sector. The implications are twofold. First, it implies focusing on how far reforms in the public sector have led to the development of a multi-layered governance system which opens up the hitherto restricted space to a broader array of stakeholders including the private sector. Secondly, it entails examining how far the private sector has shaped the definition of accountability in a public sector environment.

The first of these papers examines the financial services industry in the UK which has been the focus of major regulatory changes over the last twenty years. Dewing and O'Russell analyse the changing public accountability role of actuaries and auditors, two key groups of private actors in the governance arrangements of life insurers following the Financial Services Authority's (FSA) reform of insurance regulation. Based on extensive interviews carried out with life insurance firms, actuarial and accountancy practices and other organisations, Dewing and Russell conclude that boards of insurers are now made more aware of their responsibilities for their decisions and directors are now required to weigh both the interests of policyholders and shareholders. They argue that FSA discharged its supervisory function by increasing the responsibility and clarifying the accountability of senior management and by engaging actuaries and auditors as private actors in the regulatory process. This they argue may result in decentred, fragmented and hybridised financial services regulation particularly if accountants seek to exert their increased power over the actuaries.

Papers in this special issue show clearly that New Public Management reforms imply a rise in the number of private sector actors participating in the delivery of services hitherto provided by the public sector. This implies the development of new accountability structures. In the area of national healthcare, for instance, Cordery shows that the use of private not-for-profit organisations (PHOs) complicates accountability mechanisms required to bring them into check. Cordery argues that the contractual arrangements brought to ensure providers are accountable do not fully capture the complexities of economic exchange within such an intensely political setting. Beyond contractual accountability, political accountability is expected from PHOs by ensuring that they are accountable to the public and not just to government. Using the example of New Zealand, Cordery argues that despite efforts to make PHOs accountable to the public there is a significant disconnect between policy and practice. A lack of guidance on accountability structures as well as a lack of visibility and interest from citizens in bringing PHOs to account hampers political accountability in practice. In essence, increasing funding to semi-autonomous organisations may not provide a ready made solution or 'magical bullet' to complex social and political issues as some may have hoped.

New non-governmental and private sector actors have also been brought in to strengthen accountability mechanisms in the context of developing countries. In examining the role of the private sector in Public Financial Management (PFM) reforms in low-income countries, Fyson argues that as the Good Governance agenda has taken hold in many development agencies' rhetoric and policies, private sector consultants have increasingly been called upon to assist aid-dependent countries in strengthening their public sector governance systems. The author suggests that the role of these consultants in shaping the reform process is not well understood. Often, it is argued, the analysis turns to technical considerations relating to the choice of contractual mechanisms to ensure consultants respond to government needs. Alternatively, the arguments turn to the polemic, demonising the role of (often expatriate) consultants in aid dependent countries. Using the implementation of Ghana's Public Financial Management reforms, Fyson outlines a conceptual framework to capture the essential dynamics of the relationship between development agencies, governments, and private sector consultants in the implementation of Public Financial Management reforms. Three main lines of inquiry are developed to assist in determining the lines of accountability that are drawn between these three actors. The first, drawing from a Principal-Agent approach, focuses on the contractual process and the incentives that emerge from it. The second, delves deeper into the normative agenda behind private sector participation and the ideas of best practice which are transferred to government through the tools and mechanisms brought in by corporate actors (and influenced by NPM). A third line of inquiry centres upon the politics underlying the decision and design of the reforms and which acts as a filter upon both the contractual process and the ideas of best practice implemented by consultants. Using this framework, the Ghana case study highlights the multiplicity of principals which led to diffuse accountability lines, the reform design modelled on corporate best practice that led to unrealistic expectations for strengthened accountability and the existence of an opaque political environment. These all conspired to lead the reform process to failure.

A third paper, focuses on the expectations of strengthening accountability through the involvement of external stakeholders and in this case Civil Society institutions. Bergh evaluates the role of civil society organisations in shaping, facilitating and evaluating public sector accountability in a non-conducive political environment. Bergh examines the case of civil society in Morocco and critically assesses the impact on public sector accountability in practice. Despite being perceived as a model of democratic reform and one of the most dynamic in terms of civil society, its role in strengthening public sector accountability remains limited at both national and local levels. Accountability in the Moroccan governance system is weak at the vertical level (as the tax base is relatively low, and media often censored) and at the horizontal level (weak legislative and local government authority, and limited performance assessment and enforcement capacity). This, Bergh argues, is largely the result of the predominant role of the King who can curtail the power of accountability institutions and retains the position as final arbiter. There are, nonetheless, a significant number of civil society actors in Morocco as a result of donor and external pressures, the weakness of opposition parties, the perceived need to stem the rising tide of Islamism, and changing political imperatives since the accession of King Mohammed IV. Despite improving the legal framework, however, the CSOs impact on public sector accountability structures remain weak. State sponsored state-civil society partnerships are also beset by challenges. The danger is that government authorities co-opt CSOs rather than enabling them to take a position other than that proposed by the ruling authorities. Bergh concludes that whilst *de jure* accountability structures may be strengthened, in practice, many obstacles remain for CSOs to be engaged in societal accountability in Morocco.

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