UNIVERSITY OF GHANA

ACCOUNTABILITY OF PUBLIC PRIVATE PARTNERSHIPS (PPPs) IN GHANA

BY

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DECLARATION

I, Fred Kwasi Anokye, hereby declare that this thesis is an independent account of my research conducted under the supervision of Dr. Cletus Agyenim-Boateng and Dr. Samuel Nana Yaw Simpson of the Department of Accounting, University of Ghana Business School.

I attest that, this thesis has not been presented either in whole or in part for any award in any other institution and full acknowledgements have been given to all references cited and ideas taken from the works of other people. I therefore accept full responsibility for any error that may be included in this report.

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CERTIFICATION

We hereby certify that this thesis was supervised in accordance with procedures laid down by the University of Ghana.

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DEDICATION

This thesis is dedicated to my family especially my father, Mr. Freduah Sarfo Agyemang and my brothers Freduah Sarfo Agyemang Jnr., Stephen Kwasi Nyarko and Emmanuel Danso for their consistent love and support in making this thesis see the light of success.

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LIST OF ACRONYMS AND ABBREVIATIONS

ABBREVIATION	FULL NAME
AVRL	Aqua Vitens Rand Limited
EC	Energy Commission
GHL	Ghana Hostels Limited
IPP	Independent Power Producer
KPI	Key Performance Indicator
MMDAs	Metropolitan, Municipal and District Assemblies
MDAs	Ministries, Departments and Agencies
MoFEP	Ministry of Finance and Economic Planning
NIGP	National Institute of Governmental Purchasing
PPA	Power Purchase Agreement
PIU	Project Implementation Unit
PMT	Project Management Team
PID	Public Investment Division
PPP	Public Private Partnership
SPV	Special Purpose Vehicle
UG	University of Ghana
UGEL	University of Ghana Enterprises Limited

ABSTRACT

The study draws on the Giddens' structuration theory and the stakeholder theory to examine the accountability of Public Private Partnerships (PPPs) in Ghana. Traditionally, the public sector has been in the fore front in the delivery of public infrastructure and services. However, as part of the neo-liberal agenda, PPPs have become popular arrangements used to deliver public infrastructure and services. Ghana has also embraced the use of this concept in delivering public infrastructure and services. Notwithstanding the immense benefits of this concept, accountability is a key area that remains an issue of concern. Several studies have raised issues of a shortfall in accountability arrangements with regards to PPPs. This study attempts to provide evidence on the accountability issues in PPPs, focusing on Ghana, a lower middle income country. To achieve this objective, a qualitative research approach was employed with a case study design. Data were obtained principally through face-to-face interviews with public sector and private sector actors involved in a PPP arrangement. Also policy documents and publicly available information like PPP policy guidelines, newsletters and fact sheets were relied upon during the study. Results show that the main approaches to accountability in Ghanaian PPPs are the hierarchical and horizontal approaches. In these approaches, accountability is delivered to stakeholders through the accountability structures identified in the literature. Moreover, contractual, legal and administrative accountability structures are more pronounced in the PPP arrangements in Ghana. Also partners in the PPP arrangement use the attainment of key performance indicators and strict adherence to other contract terms as the main avenue to deliver accountability. The study further revealed that the ethics and social value perspective to accountability as well as the governance perspective to accountability are not clearly evidenced in PPPs in Ghana. The study also revealed some accountability challenges; less stakeholder consultation, inadequate disclosure and transparency of information, less transparent and competitive procurement procedures, inadequate measures to ensure value for money and inadequate measures to ensure effective contract management. This study provides an avenue for government to draw on the findings to formulate pragmatic policies regarding the proper accountability of PPP transactions in Ghana.

CHAPTER ONE

INTRODUCTION

1.1 Background of Study

Traditionally, the public sector has been at the forefront in the delivery of public infrastructure and services as well as the distribution of national wealth (Whitfield, 2010; Steger & Roy, 2010). However in recent times, there has been a progressive participation of the private sector in the delivery of public infrastructure and services (Harvey, 2005). This could be viewed as part of the shift to a wider neo-liberal policy which seeks to promote private sector involvement and market mechanism in the public sector (Harvey, 2005).

This neo-liberal economic thinking subscribes to the idea that the provision and distribution of national wealth and resources by the state is quite inefficient and that private sector participation is a more efficient and better alternative (Asenova & Beck, 2010; Steger & Roy, 2010; Harvey, 2005). As part of the neo-liberal agenda, Public Private Partnerships (PPPs) have become popular arrangements used to deliver public projects and services (Whitfield, 2010; Hodge, Greve & Boardman, 2010). According to Fombad (2013a), countries around the globe view PPPs as major innovative policy tools that will remedy the lack of dynamism in traditional public service delivery by increasing investment in infrastructure as well as improving the delivery of social services.

Piper (2009), adds that, there is significant widespread of PPP policies across many countries signifying its global presence. This assertion suggests that PPPs have transcended the borders of developed economies as they are being progressively introduced, promoted and implemented in developing economies and the World Bank has been the brain behind its promotion (Whitfield, 2010). In developing countries, Pessoa (2006) observed that South Africa, Latin America and Asia Pacific region have witnessed a substantial boost in the use of PPPs.

Specifically, Thomson (2005) reports that out of the top twenty-five developing countries noted for PPPs in infrastructure delivery, between the periods of 1999 and 2003, Brazil ranked 1st, Argentina 6th and South Africa 15th. In sub- Saharan Africa, South Africa is the leading country with regards to PPPs (Deloitte & Touche, 2006).

PPPs across the globe have been saddled with a plethora of governance issues which have curtailed the ability of PPPs to achieve their intended purposes. Some of the governance issues that have affected PPPs negatively include: poor regulatory environment, institutional weaknesses, corruption, power imbalances between the partners, lack of political commitment, lack of trust, skills, will and expertise to manage funds effectively, lack of transparency and lack of accountability (Brinkerhoff, 2011; Aaronson, 2011; Agyenim-Boateng *et al*, 2013; Fombad, 2014).

Alfan and Zakaria (2012) report that the arrangements with respect to PPPs as well as their respective presentation in the financial statements are opaque which gives the indication that the nature of PPP financial arrangements is convoluted, hence, making it difficult for proper accountability to be delivered. They further advance that the obscurity of the accounting and reporting in connection with PPP financial arrangement could be ascribed to the inability of the current accounting and reporting requirements to address this issue. The aforementioned issues discussed have implications on accountability in the provision of public infrastructure and services which borders on the presumption that government has a duty to manage public assets. It could be said that accountability is demonstrated if there is openness in disclosure of information and no information is concealed from the public.

Also, Fombad (2013a) specifically notes that the accountability arrangements in PPP transactions are of paramount importance to the citizenry of various countries. She adds that the collaboration between the public and private sector in the delivery of infrastructure and services under the umbrella of a PPP changes the traditional mechanism of accountability. This is because the private sector is not subject to the same legal rules and regulations as public sector entities as well as the oversight restrictions in the public sector (Hodge & Coghill, 2007; Fombad, 2012). In this regard, it has become expedient that good governance principles in general and accountability in particular should be given priority in the objectives of PPPs (UNECE, 2008; Brinkerhoff, 2011).

Ghana has adopted the PPP approach to close the infrastructure gap and deliver efficient public infrastructure and services (Ministry of Finance and Economic Planning fact sheet, 2015). There is therefore the need to examine the accountability arrangements and complexities associated it.

1.2 Research Problem

PPPs have experienced their share of being researched into since their emergence in developed countries and its subsequent recognition in developing countries as well. The area has been studied through different approaches and by different disciplines. Studies have been undertaken on PPPs in terms of strategic dilemmas, managerial behavior and management mechanisms (Edelenbos & Teisman, 2008; Charles, Dicke, Koppenjan & Ryan, 2007; Klijn & Van Twist, 2007; Klijn & Teisman, 2000). Again, the legal, managerial, financial and technical dimensions of Public Private Partnerships have also received much emphasis as far as research is concerned (Osborne, 2000; Hodge & Greve, 2005).

Other studies have also focused on the effectiveness, cost-efficiency, and economical performance of PPPs (Savas, 2000), but Sciulli (2010) posits that there is currently a paucity of empirical research studies delving into the efficacy of PPPs.

With regards to accountability issues, there appear to be a consensus on the importance of the subject matter in PPP arrangements. For instance, it is argued that accountability can be reduced as well as public control undermined as a result of a PPP arrangement (Sands, 2004; Grimsey & Lewis, 2007; Hodge & Coghill, 2007; Siddiquee, 2011; Reeves, 2011). Also, Jones and Stewart (2009) observe that the ideal tendency towards shared accountability in PPPs becomes joint irresponsibility in practice, with none of the parties ultimately being accountable.

Also, there are concerns about the absence of accountability in PPP projects (Shaoul, 2005; Flinders, 2005; Bloomfield, 2006; Hodge & Greve, 2007; Agyenim-Boateng *et al*, 2013). Skelcher (2010) raises issues of a shortfall in accountability arrangements with regards to PPPs as a result of the changed nature of the state when it engages in collaborative activities with private entities. However, there is no consensus on the accountability implications of PPP arrangements; as to whether it would enhance or reduce accountability (Fombad, 2012; 2013b, 2014), hence, calls for some sets of structures and measures to ensure the full benefits of PPP.

In the light of the above, and the dearth of the context of developing countries, particularly, sub-Saharan Africa, this study provides an avenue to examine the PPP strategy in delivering goods and services and particularly, with regards to the accountability complexities of such transactions.

1.3 Research Objectives

The main objective of the study is to examine the accountability arrangements for Public Private Partnership (PPP) transactions. Specifically, the study:

1. Examines the approaches to accountability in PPP transactions.
2. Identifies how accountability is delivered to stakeholders in PPP transactions.
3. Examines accountability challenges in PPP transactions.

1.4 Significance of the Study

This study makes contribution in three (3) areas: academia, practice, policy and regulation, and literature.

Given that PPPs are quite novel in Ghana, this study would provide an avenue for the universities and professional bodies like the Institute of Chartered Accountants Ghana (ICAG) to integrate issues of accountability of PPP transactions into their curricula in order to provide the requisite knowledge and training to students.

Furthermore, government could take a cue from the recommendations of this study to formulate pragmatic policies regarding the proper accountability of PPP transactions in Ghana. This would ensure efficient allocation of resources, value for money and transparency in the dealings of PPPs that will eventually legitimize its importance in Ghana.

Again, the study contributes to the sparse existing literature in the area of accountability for PPP transactions in sub-Saharan Africa, particularly Ghana. Subsequent researchers could therefore draw ideas from this study in furtherance of their research agenda.

1.5 Scope of the Study

The focus of this study is on public private partnerships that have been used to deliver public infrastructure and services in Ghana. Again, the study in examining PPPs focused on the accountability issues related to them. The study made use of Ghana because the country has adopted this concept as a key strategy to bridge the infrastructure gap and to deliver public infrastructure and services efficiently (Ministry of Finance and Economic Planning fact sheet, 2015).

The study also focused on accountability issues because it is a widely held critique of most PPPs (Sands, 2004; Grimsey & Lewis, 2007; Hodge & Coghill, 2007; Siddiquee, 2011; Reeves, 2011). Moreover, Fombad (2013) argues that PPPs have the ability to enhance accountability and accountability also has the tendency to affect the performance of PPPs. This study therefore examines how accountability in PPPs enhances its success. The cases selected for the study was from 2006- 2015 because that it the time period within which selected PPP projects had witnessed successful execution.

1.6 Organization of the Study

The study is organized into five (5) chapters. Chapter one presents the background of the study, the research problem, research objectives, significance of the study as well as the scope of the study. Chapter two contains a review of literature on PPPs and accountability. It also discusses the applicable theory that is used as a basis to explain the findings from the study. Chapter three discusses in detail the methodology employed in conducting the research: the research paradigm, research approach, the population of the study, the sampling technique and the sample size as well as sources of data, data collection methods and data management and analysis method. Chapter four presents the findings of the study and subsequent discussions. Chapter five presents the conclusions and recommendations of the study based on the findings.

1.7 Chapter Summary

The chapter presented the background of the study, developed the research problem and the research objectives. The chapter further discussed the significance of the study, the scope of the study, as well as the organization of the study.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The chapter presents a review on literature that is related to the study. It discusses literature on PPPs as a means of delivering public infrastructure and services as well as the benefits associated with them. The chapter further discusses the concept of accountability, approaches to accountability in PPPs as well as accountability challenges of PPP arrangements. The chapter finally concludes with the theoretical framework that underpins the study.

2.2 Background of Public Private Partnerships (PPPs)

Public sector literature suggests that the delivery of public infrastructure and services as well as the distribution of national wealth has been the prerogative of the public sector (Whitfield, 2010; Steger & Roy, 2010). However in recent times, there has been a progressive participation of the private sector in the delivery of public infrastructure and services. This could be viewed as part of the shift to a wider neo-liberal policy which seeks to promote private sector involvement and market mechanism (Harvey, 2005). This neo-liberal economic thinking subscribes to the idea that the provision and distribution of national wealth and resources by the state is quite inefficient and that private sector participation is a more efficient and better alternative in that regard (Asenova & Beck, 2010; Steger & Roy, 2010; Harvey, 2005).

As part of the neo-liberal agenda, Public Private Partnerships (PPPs) have become popular arrangements used to deliver public projects and services and that various variants of PPP schemes have inundated the public sector globally (Hodge, 2010). According to Piper (2009), there has been a significant widespread of PPP policies across many countries signifying its global presence. It is noteworthy that PPPs have transcended the borders of developed economies as they are being progressively introduced, promoted and implemented in developing economies as well and the World Bank has been the brain behind its promotion (Whitfield, 2010).

Historically, the origin of PPP seems unclear. Lambert and Lapsley (2006) provide some evidence which is contended by other scholars. They posit that the first to make a concerted effort was the United Kingdom (UK) government where private sector financing was used to finance infrastructure projects under the Private Finance Initiative (PFI), launched in the UK in 1992. Not only does the origin of PPP seem unclear, it also lacks a clear cut definition, hence, the proliferation of academic, institutional and country based definitions (UK Treasury, 2008; OECD, 2012; World Bank, 2012).

2.2.1. Public private partnership defined

Various forms of definitions exist in literature as far as the PPP concept is concerned, but they can be grouped into academic, institutional and country based definitions.

With respect to the country based definitions, the UK Treasury (2008), defines PPPs as "arrangements typified by joint working between the public and private sectors; and they cover all types of collaborations across the private-public sector interface involving collaborative working together and risk sharing to deliver policies, services and infrastructure". Also the Department of Treasury and Finance of Victoria defines it as "a contract for a private party to deliver public infrastructure-based services" (DTF, 2001:3). The Ministry of Finance and Economic Planning of Ghana (2014) defines PPP as "a contractual arrangement between a public entity and a private sector party, with clear agreement on shared objectives for the provision of public infrastructure and services traditionally provided by the public sector".

With regards to the institutional definitions, the Organization for Economic Cooperation and Development (OECD) also defines it as "long-term contractual arrangements between the government and a private partner whereby the latter delivers and funds public services using a capital asset, sharing the associated risks" (OECD, 2012:18). The World Bank (2012:12) defines a PPP as, "a long-term contract between a government agency and a private firm for the purpose of developing a public asset or providing a public service for which the private firm bears significant risk and management responsibility". Also the International Monetary Fund (2004) defines PPP as "an arrangement in which the private sector participates in the supply of assets and services traditionally provided by the government".

In the field of academia, Broadbent and Laughlin (2003:334) refer to PPPs as: "an approach to delivering public services that involves the private sector, but one that provides for a more direct control relationship between the public and private sector than would be achieved by a simple market-based and arms-length purchase". Savas (2000) in a similar development defines PPP as "any arrangement between government and the private sector in which partially or traditionally public activities are performed by the private sector".

From the above definitions, it could be deduced that PPPs have certain characteristics that make certain transactions qualify as PPPs. The characteristics include the fact that it is a collaboration between public and private actors where the private actor undertakes to deliver public goods and services at agreed quantity and quality, the private actor receives either a unitary charge paid by the public actor or user charge levied by the private actor on the users of the service, there is a long-term relationship between the public and private actors and some degree of risk sharing between the public and private sector.

It is therefore important that any definition should make an attempt to capture all these basic characteristics. A critical look at the country based definitions reveals that they failed to capture the element of long-term relationship, the element of risk sharing and how the private sector recoups its investment for the goods or services provided. The institutional definitions, though capture the elements of long-term relationship and risk sharing, they also failed to mention how the private sector recoups its investment for the goods or services provided. Also the academic definitions did not highlight the long-term relationship aspect, the risk sharing component and how the private sector recoups its investment for the goods or services provided.

The above discussed variants in the basic characteristics included in the definitions justify the difficulty of a universal definition on PPPs. In spite of these, the World Bank definition is adopted as the working definition for this study as it encapsulates almost all the characteristics of a PPP.

2.2.2. Characteristics of public private partnerships

Following from the difficulties associated with the definitions of PPPs, review of the literature shows some characteristics that are typical of PPPs. In the first place, there is a long-term business relationship between the public and private sector (Blöndal, 2005; Broadbent & Laughlin, 2003). Secondly, in the PPP arrangement the private sector assumes the role as a 'provider' where it is entrusted with the responsibilities of carrying tasks like designing, financing, building and operating functions (Broadbent & Laughlin, 2003). Another important characteristic is that the delivery of the public infrastructure is undertaken by the private sector with the public sector posing as a 'purchaser' and paying the private sector for the infrastructure delivered for an agreed period of time (Blöndal, 2005). Again, owing to the fact that the private sector is responsible for the provision of the infrastructure and related services, the risks associated with the projects are generally transferred to the private sector (Van Ham & Koppenjan, 2001; Broadbent & Laughlin, 2003).

These views are also consistent with Forrer, Kee, Newcomer and Boyer (2010) as they reveal the following as critical characteristics of PPPs. The first issue is the fact that there is a long-term relationship between the public and private sector, rather than a one-time relationship, that might occur in a traditional contract for a good or service. Also there is a form of cooperation on the part of the private sector with regards to the decision making on the best way to provide a public good or service as well as the production and delivery of that good or service, which ordinarily would have been undertaken by the public sector.

Again instead of the public sector bearing most of the risks, there is a negotiated allocation of risk between the public and private sectors. In much the same way, the United Nations Economic Commission for Europe (2008) concurs with the above-mentioned characteristics as it also identifies the following as key characteristics of PPPs: long-term (sometimes up to 30 years) service provisions, the transfer of risk to the private sector; and different forms of long-term contracts drawn up between legal entities and public authorities. The foregoing characteristics are summarized in table 2.1 below.

Table 2.1 Summary of the characteristics of PPPs

Characteristic	Description
Cooperation between public and private actors	There is an agreement between public and private actors where the private actor undertakes to deliver public goods and services at agreed quantity and quality.
Mode of payment to the private actor	The private actor receives either a unitary charge paid by the public actor or user charge levied by the private actor on the users of the goods or services.
Relationship between public and private actors	Usually, there is a long-term relationship between the public and private actors rather than a one-time relationship.
Degree of risk sharing	There is some degree of risk sharing between the public and private sector based on the party that can manage a particular risk better.

Source: Author's own construct

2.2.3. Types of public private partnerships

The concept of PPPs has evolved over the years and various types of them which for different reasons have been established to deal with the diverse governmental needs for infrastructure services exist. In spite of the fact that there are different types of them, two broad categories can be identified according to United Nations Economic Commission for Europe (2008): the institutionalized type that encompasses all forms of joint ventures between public and private sectors and contractual PPPs. The two broad types are discussed below.

2.2.3.1 Contractual public private partnerships

This type has seen a significant upsurge in terms of its global presence in recent times and it basically consists of a concession model where the user pays for the services. It is interesting to note that closely related to PPPs is the idea of concessions, which have the longest history of public-private financing. The most established form of this type of financing is the concession, where private funding, private sector technology and private sector management are brought to bear in the public sector. It could be viewed as a contractual arrangement where a facility is given to the private sector by the public sector such that the PPP arrangement is operated for a certain period of time.

This arrangement quite often includes designing and building the facility in addition to the financing. The terminology normally given for such contracts reflects the functions they cover. Contracts that encapsulate the largest number of functions are "concession" and "Design, Build, Finance and Operate" contracts, since they cover all the aforementioned elements: finance, design, construction, management and maintenance. The funding of such contracts are through user fees (for example, public transport, gas and electricity, drinking water and others) but not for "social PPPs" (such as health, education, defense, prisons, courts, urban roads and others).

2.2.3.2 Institutionalised public private partnerships

This type takes the form of a Private Finance Initiative (PFI) model where the public sector pays for the delivery of the infrastructure services. It is actually based on the United Kingdom (UK) Private Finance Initiative which was developed in the UK in 1992. As part of a wider reform programme for the delivery of public infrastructural services, this model has been adopted by a host of countries such as United States, Norway, Singapore, Portugal, Canada, Ireland, France, Australia, Netherlands, Japan, Malaysia and others. Comparing this to the concession model, how the two are structured are quite different. In the PFI schemes, unlike with the concession model, privately financed contracts for public infrastructure and services cover the same element but payments are made by a public authority rather than by private users (for example, schools, public lighting, hospitals and others).

The capital component of the funding enabling the public authority to pay the private sector for these projects is given by the central government in the form of what is called PFI "credits". PFI is not merely an alternative way of borrowing money; the loans are paid back over the period of the PFI scheme by the service provider who is at risk should it happen that delivery is not to appropriate standard. A partner is procured by the public authority to carry out the scheme and detailed control and risks associated with the project is transferred to the partner. Normally in this kind of borrowing, the cost of borrowing is higher compared to normal government borrowing (however, taking into consideration better management of risks and efficiency of service delivery, it becomes cheaper).

The above broad categories can take different forms. There are a variety of PPP models that allocate responsibilities and risks between the public and private partners in different ways. The following terms explained in table 2.2 below are commonly used to describe such typical partnership agreements.

Table 2.2 Modes of PPPs and marketisation arrangements

Scheme	Description
Build-own-operate (BOO) Build-develop-operate (BDO) Design-construct-manage-finance (DCMF)	The private sector designs, builds, owns, develops, operates and manages an asset with no obligation to transfer ownership to the government. These are variants of design-build-finance-operate (DBFO) schemes.
Buy-build-operate (BBO) Lease-develop-operate (LDO) Wrap-around addition (WAA)	The private sector buys or leases an existing asset from the government, renovates, modernizes, and/or expands it, and then operates the asset, again with no obligation to transfer ownership back to the government.
Build-operate-transfer (BOT) Build-own-operate-transfer (BOOT) Build-rent-own-transfer (BROT) Build-lease-operate-transfer (BLOT) Build-transfer-operate (BTO)	The private sector designs and builds an asset, operates it, and then transfers it to the government when the operating contract ends, or at some other pre-specified time. The private partner may subsequently rent or lease the asset from the government.
Franchising, Monetising	Public authority contracts a private company to manage existing public infrastructure
Outsourcing	Contracts private sector to deliver a public service for a fee.
Joint ventures	Both private and public sectors contribute capital but private sector has overall control over the project

(IMF, 2004; Mckee, *et al*., 2006; Shaoul, *et al*., 2007; Whitfield, 2010; Agyenim-Boateng, 2012).

2.3 The Concept of Accountability

The concept of accountability has been a major subject of discussion which has received much attention and acceptance in both the public and private sectors. It is regarded as one of the cornerstone of good governance (Willems, 2011). Willems (2011) describes accountability as being essential in a well-functioning liberal democracy, due to the fact that it monitors and controls the power of government and furnish the public with the necessary information. He further argues that government accounts to the public for how it exercises its discretion as well as the spending of tax revenue generated; and therefore accountability can be regarded as the price government has to pay for exercising its authority.

Despite the fact that its importance and desirability is widely accepted, it is noted that the concept is complex. Fombad (2014) describes the concept as being complex, elusive, abstract, multifaceted and a contested issue that can be approached in different ways, depending on the role, institutional context, era and political perspective. This is partly due to the fact that there appears to be a lack of universal definition (Agyenim-Boateng, 2012). He further argues that in addition to the diverse definitions of the concept, it evolves across time and space.

A typical example is where over the years accountability in the UK public sector has evolved from rule and public service ethics-based to finance-based (Ellwood, 2009; Shaoul, Stafford, Stapleton & MacDonald 2008). The definition of accountability can also be regarded as context dependent as it is defined in diverse ways in different contexts (Lupson, 2007). Owing to how complex it is and how diverse meanings can be associated with it, Bovens (2010) describes the concept as evocative and slippery. In this regard Bovens (2007a: 448-449) describes the concept as:

"Accountability is one of those golden concepts that no one can be against. It is increasingly used in political discourse and policy documents because it conveys an image of transparency and trustworthiness. However, its evocative powers make it also a very elusive concept because it can mean many different things to different people, as anyone studying accountability will soon discover. Accountability is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity and justice, or to hold critics at bay. As an icon, the concept has become less useful for analytical purposes, and today resembles a dustbin filled with good intentions, loosely defined concepts and vague images of good governance".

As suggested earlier that the concept lacks a universal definition, Bovens (2010:946) strengthens this view as he observes:

'*Much of the academic literature on accountability is rather disconnected, as many authors set out to produce their own specific definition of accountability. Every newly edited volume on accountability and even worse, each of the individual chapters within these edited volumes uses its own concepts, conceptualisations and frames for studying accountability*'.

In spite of its complex nature, some definitions have been offered. 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 accouter." Key features can be identified from this definition. In the first place, it is external which presupposes that the account is rendered unto a distinct person or body outside the person or body being held accountable. Secondly, there is an element of social interaction and exchange. Thirdly, it implies some rights of authority. Willems (2011) suggests that there is the existence of an unequal relationship due to the fact that the account-holder has some kind of moral authority over the accouter. However, this implied moral authority does not necessarily entail actual or formal power.

Bovens (2007) in a related manner defines accountability as “a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify the conduct, the forum can pose questions and pass judgment, and the actor may face consequences.

In the view of Bovens, accountability has three key indispensable features. In the first place, there is an obligation on the part of the actor to inform the forum about his/her conduct. Secondly, an opportunity should exist for the forum to debate with the actor about his/her conduct as well as an opportunity for the actor to explain and justify his conduct in the course of the debate. Finally, both parties should be aware of the fact that the forum is able not only to pass judgment but also to present the actor with certain consequences.

It could therefore be deduced from the above definitions that accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another’s oversight, direction or request that they provide information or justification for their actions. Mindful of the complex nature of the concept, none of the definitions above would be imposed as a working definition in this study, rather an attempt would be made to discuss the scope and composition of accountability.

2.3.1 The scope of accountability

This subsection reviews literature on the broader scope and composition of accountability that could conspicuously demarcate the boundaries of what constitute accountability and what does not. As Bovens (2010; 2007) and Koppell (2005) observe, accountability can broadly be categorized as consisting of virtue and social relation which as they explain are described below.

2.3.1.1 Accountability as a virtue

Accountability as a virtue according to Bovens (2010) and Koppell (2005) invokes the images of five (5) key parameters. The images are (1) transparency which has to deal with clarity, involvement, deliberation, participation and making the invisible visible; (2) responsibility which is basically compliance; (3) responsiveness; (4) liability and (5) controllability. This virtue view, notwithstanding the fact that it triggers positive images, remains very debatable and slippery and therefore must be analyzed in the context of the party speaking, the role and the time frame involved. Koppel (2005) has conceptualised the virtue view of accountability as presented in table 2.3 below.

Table 2.3 Conception of accountability as a virtue.

Virtues	**Key determination**
Transparency	Did the organization reveal the facts of its performance?
Liability	Did the organization face consequences for its performance?
Controllability	Did the organization do what the principal desired?
Responsibility	Did the organization follow the rules?
Responsiveness	Did the organization fulfil the substantive expectation (demand/need)?

(Koppell, 2005:96)

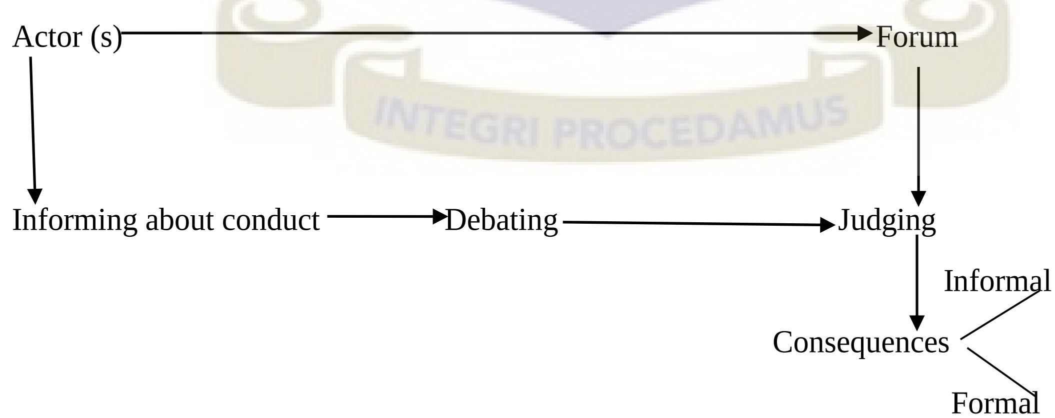
This conceptualised virtue view of accountability could be adapted to ascertain whether any of the virtues as presented above are present in the behavior of social actors. These as explained by Koppell could be regarded as exemplars of accountability behavior which are desirable qualities expected of social actors like directors, managers and accountants in their line of business (AccountAbility, 2008; Bovens 2007). Therefore the absence of these behaviours and any other factors that have the tendency to conceal decisions and make actions unclear could suggest the lack of accountability (Munro, 1996).

2.3.1.2 Accountability as a social relation

Accountability as a social relation on the other hand concerns itself with demanding and giving cogent explanations for the actions and conduct of actors. This social relation involves an obligation to provide, explain, justify, and a right of a significant other to demand cogent reasons for actions and conducts (Bovens, 2010; 2007). In this regard, a relationship is therefore established between an actor (directors, managers, accountants, public officials) and a forum (shareholders, regulators, public) where the actor is obligated to offer explanations to justify his/her actions and conduct.

A framework has been developed by Bovens (2007) to capture the various analytical components of accountability as a social relation as presented in figure 2.1 below.

Figure 2.1 Accountability as a social relation



(Source: Bovens, 2007:454).

This framework as presented above conceives accountability as a social relation that involves an obligation to give, explain, justify and a right of a significant other to demand reasons for conducts (Bovens, 2007; 2010). In this framework, Bovens posits that some analytical elements exists as well as four questions which needs to be posed. In the analytical elements, there exists a relationship between actors (directors, managers, accountants, public officials, agents) and a forum, which is described as a significant other (shareholders, regulators, public), where the actors have the obligation to explain and justify their conduct, with questions posed and judgment passed by the forum and the consequences being faced by the actors. This is captured in the words of Bovens (2010:951) as he explains:

‘*This usually involves not just the provision of information about performance, but also the possibility of debate, of questions by the forum and answers by the actor, and eventually of judgement of the actor by the forum. Judgement also implies the imposition of formal or informal sanctions on the actor in case of malperformance or, for that matter, of rewards in case of adequate performance*’.

As noted by Bovens (2010), the four questions that need to be posed to solicit for reasons for conduct are:

- To whom is account to be rendered? This helps to identify the type of forum that accounts are to be rendered to by the actor.
- Who should render account? This reveals the actor, either an individual or institution expected to appear before a forum.
- What account is to be rendered? This has to do with the aspects of the conducts that necessitate the provision of information, explanations and justifications.

- Why does the actor feel compelled to render accounts? To answer this is dependent on the nature of relationship between the actor and the forum, the issue of obligation and the nature of obligations.

It is important to emphasize that the two components do not work in isolation but rather complement each other in that they work together to bring meaning. Bovens (2010: 962-963) confirms this as he explains:

'*Accountability mechanisms are meaningless without a sense of virtue, and vice versa, there is no virtue without mechanisms. Distinct as they are, the two concepts are closely related and mutually reinforcing. There is no accountable governance without accountability arrangements. Accountability mechanisms keep public actors on the virtuous path and prevent them from going astray*'.

According to De Vries and Yehoue (2013), in the absence of accountability, an important reason for the adoption of PPPs, which is the delivery of value for money, which requires improving productivity and cutting cost may not materialize. PPPs change the dynamics of public accountability by involving the private partners in government decision making and program delivery (Forrer *et. al*, 2010). The involvement of private partners in activities which were, hitherto, the sole prerogative of governments, necessitates a change in the mechanisms of government needed to maintain accountability.

Posner (2002), for instance, opines that the terms and conditions of PPP arrangements need to be perused and understood by public officials before they are entered into, since the interest of the private partner may not be consistent with the government's interests. Buxbaum and Ortiz (2007) posit that whereas the prime motive of governments in the delivery of public infrastructure projects is to serve the public, the private partners are interested in recouping their investment and generating a profit.

Public accountability in PPPs, therefore, ensures that the public interest is protected through the creation of proper safeguards to prevent the private partners from exploiting the public and to hold public officials involved in PPP arrangements accountable to the public. In other words, public accountability in PPPs plays an overarching role in ensuring the success and effective delivery of PPPs. However, it is worth mentioning that ensuring the protection of the public interest is not an easy task, as it is complicated by the numerous structural and procedural conditions inherent in the partnership arrangement (Fombad, 2013).

Given the fact that the concept of accountability is a complex, elusive, abstract, multifaceted and a contested issue that can be approached in different ways, depending on the role, institutional context, era and political perspective, it is important to examine the various forms of accountability.

2.3.2 Forms of accountability

Basically, three forms of accountability- vertical, horizontal and diagonal have been discussed in literature and these forms of accountability complete and reinforce each other (Sharma, 2008; Blind, 2011; Ackerman, 2004; African Center for Economic Transformation, 2014). These forms are discussed in successive paragraphs.

Vertical accountability occurs when accountability is formally imposed externally on government through elections or in an indirect manner through the media, civil society and other institutions, where these external actors hold public officials accountable with respect to standards of good performance. Informal mechanisms within this form of accountability include pressure from the public, media coverage, positive or negative press releases, public display of support or protest movements, petitions and arranged meetings between citizens and public officials.

Horizontal accountability on the other hand occurs where government imposes accountability internally through institutional mechanisms for oversight and checks and balances. In this form of accountability, state institutions are empowered to check abuses by other public institutions and branches of government and there is also the requirement for public institutions to report sideways. Typical examples include the mutual checks and balances provided by the executive, legislature and judiciary as well as state institutions like anti-corruption commissions, human rights institutions, auditors-general, legislative public accounts committees and sectoral regulatory agencies that monitor other state institutions.

Diagonal accountability also occurs where there is a direct participation of citizens in the government's own internal mechanisms of accountability. It has been described as an invitation to the society into the internal affairs of the state rather than sending an institution of the state to explain its actions to the society. The citizens are therefore allowed to operate through government institutions in exercising their oversight role over the actions of the state. The citizens and civil society groups can therefore partake in activities that are traditionally the reserved domain of institutions of horizontal and vertical accountability. Typical examples of this form of accountability are citizen oversight committees and grievance redress mechanisms with varying degrees of formality and legal authority.

Among these three forms of accountability discussed, the vertical accountability dominates the literature. This is because this form of accountability is the traditional form of accountability where individuals report to their superiors.

2.4 Public Private Partnership and Accountability

From the literature, PPPs and accountability are bi-directional, PPP affects accountability and accountability affects PPP (Fombad, 2013b). Fombad (2013b) posits that a potential benefit of PPPs is its ability to enhance accountability. She further notes that should PPPs deliver on its mandate of serving public interests by ensuring efficient infrastructure development and service delivery, the problem of accountability must be addressed. This study focuses on one side by examining how accountability is delivered in PPPs. The next section is therefore dedicated to the approaches to accountability in PPPs.

2.4.1 Approaches to accountability in public private partnerships

Fombad (2013b; 2014) notes that the different approaches to accountability that are quite essential in the context of PPPs are the hierarchical perspective, the horizontal perspective, the ethics and social value perspective and the governance perspective. These accountability perspectives are discussed below.

2.4.1.1 Hierarchical approach

The traditional mode of accountability or the vertical conception of accountability underpins this hierarchical perspective of accountability. This view of accountability basically deals with a relationship between a principal and an agent, where there is the need for the agent to personally account to the principal with respect to the performance of delegated functions. An agent who possesses delegated authority and responsibilities is obligated to answer to the principal for the performance of such duties. This view is consistent with Armstrong (2005) as he advances the view that in public administration, accountability is regarded as a duty by public officials to report on the use of public resources as well as to provide answers for failing to meet stated performance objectives.

Mulgan (2003) and Bovens (2010) strengthen this approach by adding a social dimension to it. According to Mulgan (2003), accountability is a social interaction involving rights on the part of the account holder and obligations on the part of the actor to justify and explain their conduct. In a similar manner Bovens (2010) explains accountability as a social relation that involves an actor and a forum where the actor has an obligation to give, explain, and justify the reasons for conducts to the forum with the opportunity for the forum to pose questions and pass judgment.

Situating it in the context of PPPs, Fombad (2014) posits that this perspective reflects structures where individuals see themselves as responsible for reporting, justifying or explaining their actions to others and liable for sanctions in the event of errors and shortcomings. To this end, Fombad (2014) observes these as the core elements of this perspective of accountability: principal-agent relationship, accepting responsibilities, giving account, being answerable, sanctions and redress as well as structures through which accountability is achieved.

Fombad (2014) asserts that this perspective of accountability is highly relevant within the ambit of PPPs due to the fact that PPPs involve the use of public resources that affect the rights and interests of the public; which presupposes that government functionaries have the obligation towards the general public in providing explanations on how they deliver public goods and services. Notwithstanding how relevant this perspective is in delivering accountability, Mörth (2007) argues that it is less effective in PPPs as a result of the complicated nature of transactions among stakeholders, which renders public and private sector responsibilities quite unclear.

2.4.1.2 Horizontal approach

As a result of the less effectiveness of the hierarchical approach in the context of PPPs, the horizontal approach offers a more realistic and practical approach in dealing with accountability in PPPs. This approach is advocated for due to the fact that it provides the necessary facilitation for discussions on how diverse expectations resulting from both within and outside the partnership, often characterized with conflicting objectives, are managed in a non-hierarchical manner (Acar, Chao & Kaifeng, 2008; Willems & Dooren, 2011). Kearns (1994) notes that the facilitation of the discussions involves identifying partners' expectations, aligning goals, adjusting strategies, assessing implementation, communicating performance and facilitating learning.

This approach of accountability has been described by Fombad (2013b) as being typical of PPP arrangements due to the fact that it manages the expectations of the multiple, complex and conflicting undertakings of stakeholders in a manner as to guarantee mutual influence, mutual accountability and transparency as well as equal participation in decision making. This view of advocating for horizontal accountability is supported by Hodges (2012: 35) as he observes:

"The vertical pillars of accountability may not be sufficient by themselves to promote accountability for the cross-cutting issues which face government in the delivery of public services. Here is where vertical accountability needs to be joined up with horizontal accountability through cross-cutting policy initiatives."

It is important to highlight that within the above discussed broad approaches of accountability, there are some cardinal accountability structures that have seen modification over the years and they include: administrative, political, contractual, professional, collaborative, legal, managerial, market, communal and bureaucratic accountability (Romzek & Dubnick, 1987; Sinclair, 1995; Stone, 1995; Deleon, 1998; Scott, 2000; Flinders, 2003; Mulgan, 2003; Demirag, Melvin & Iqbal

Khadaroo, 2004; Dowdle, 2006; Mashaw, 2006; Kolbila, Mills & Zia, 2011). These typologies of institutional accountability structures would be discussed in turns in successive paragraphs.

(a) **Administrative accountability:** In this form of accountability, auditors, inspectors and controllers are used to execute the task. It involves a range of quasi-legal forums that exercise external administrative and financial supervision and control in an independent manner (Bovens, 2007). The administrative fora can include national ombudsmen and audit offices, anti-fraud offices, independent supervisory authorities, chartered accountants and inspector generals. Such fora basically exercise regular financial and administrative scrutiny on the basis of specific laws and prescribed norms. Fombad (2013a) notes that in this form of accountability, civil servants and other top-ranking administrators institute an inquiry into government's actions and make the needed recommendation. It is defined to include internal inspections, visitations, court of audit, public protectors, ombudspersons and advisory councils.

(b) **Political accountability**: In a democratic environment, this is considered as one of the most important type of accountability. The exercise of this type of accountability is done along the chain of principal-agent relationship (Bovens, 2007a). This form of accountability according to Cendon (2000) manifests itself in a double dimension- the vertical and horizontal. The vertical dimension reflects a relationship that links high position holders of the administrative structure (officials who are appointed and freely removed due to political reasons) with a hierarchical superior as the agent of control. In this arrangement, the relevant political authority demands accountability from managers of the administrative agency for the achievement of established objectives.

A typical example is where the director of a ministry needs to account for the achievement of stated objectives to the sector minister. With respect to the horizontal dimension, a relationship is established that links the government to parliament acting as the agent of control. In this regard parliament can demand explanations for the performance of the unit under the control of a sector minister or the government at large. For example a sector minister accounting for the performance of its unit to parliament and the president giving the state of the nation's address.

Fombad (2013a) agrees with this view as she describes it as accountability towards other governmental bodies that reflects the principle of separation of powers amongst the executive, legislature and judiciary. It is important to highlight that in the context of PPPs, Acar and Robertson (1999) notes that political accountability is quite limited. They attribute the limitation to the fact that the outcomes of interests are the consequence of interactions among multiple organizations as well as the effective coordination of the interface between their separate spheres of activity. This view is rightly articulated as they said:

"*Even though approval by and support from politicians is often critical to the success of a partnership…, the fact still remains that political accountability is likely to become more effective with government agencies than with private or non-for profit organizations, since the former have more incentive to maintain a good working relationship with elected officials.*"

This view is consistent with Fombad (2013a) as she describes political accountability as a weak measure of control due to the fact that there is a high level of discretion as to how to provide answers to expectations for performance.

(c) **Contractual accountability:** In this form of accountability, standards of performance are laid down in writing, in clear, specific, enforceable terms and it becomes a legally binding agreement between the parties involved (Dubnick, 1998). Fombad (2013a) opines that towards the PPP arrangement, rights, obligations and liabilities are created between the parties which becomes enforceable through the judicial process. This view is consistent with the fact that there is a linkage between accountability in PPPs and the relationship created between the public and private parties with regards to the obligations, requirements and clarified responsibilities accepted by the parties (Bovaird, 2004).

(d) **Professional accountability:** This form of accountability according to Romzek and Dubnick (1987) places much reliance on the skill and expertise of professionals to inform sound judgments and discretion. Romzek and Dubnick (1994) also describes this form of accountability as being characterized by low degree of scrutiny and an internal source of control as well as relying much on professional expertise and experience.

In this form of accountability, members of a certain profession establish a set of norms, standards and practices of a professional and technical nature that govern the behavior and performance of the members (Cendon, 2000). Fombad (2013a) notes that employees who possess special skill or expertise are charged with the control of organizational activities as well as the execution of specific jobs in compliance with professional or industrial rules or codes of ethics.

Through the peer review mechanism, the professional supervisory bodies monitor and enforce these norms, standards and practices (Bovens, 2007a). Members of the professional bodies are therefore answerable to one another through shared networks and collegial relationhips (Fombad, 2013a).

(e) **Collaborative accountability:** This according to Fombad (2013a) is similar to horizontal accountability as it binds actors as partners and peers. Thompson (2003) posits that horizontal relationships have been equated with cooperative behaviors and norms of trust and reciprocity which characterizes this form of accountability.

(f) **Legal accountability:** This form of accountability is characterized by the adherence to the rule of law, which is civil and criminal law as well as legislative mandate (Fombad, 2013a). Romzek and Dubnick (1994) also describe it as being characterized by an external source which could be the court or an outside auditor; the dominant value being the rule of law. Stone (1995) observes that through legal accountability, laws and regulations, explicit standards and norms, substantive rights and legal and binding contractual agreements are enforced.

Acar and Robertson (1999) strengthen this view as they describe it as being associated with the use of contracts and memoranda of understanding which identify the specific obligations of the various parties involved in an activity and prescribe ways by which the various parties will be dealt with should they fail to meet their contractual obligation. In this form of accountability, the judiciary as well as quasi-judiciary procedures play a critical role in ensuring the sound and reasonable execution of judgments in civil, criminal, or quasi-judicial arenas (Romzek & Dubnick, 1987; Mashaw, 2006; Koliba, Mills & Zia, 2011).

(g) **Managerial accountability:** In order to implement, monitor and assess programmes that have the tendency to strongly affect value for money in PPP projects, there is the need for managerial accountability structures (Sinclair, 1995). This form of accountability bears similarities with bureaucratic accountability in which those who possess delegated authority must answer for outputs produced as well as the usage of resources for achieving certain objectives (Fombad, 2013a). A typical example is where in the United Kingdom, Public Financial Initiative contracts internalize managerial accountability structures to ensure the effective and efficient execution of the contract (Demirag & Khadaroo, 2011). However, there is a limitation on the extent to which the private party can be held managerially accountable in PPPs due to the fact that the private party provides funding for the project (Asenova & Beck, 2010).

(h) **Market accountability:** This form of accountability which is quite dominant in corporate structures provides answers about the effects of an entity's actions and inactions to its various stakeholders (Scott, 2006). In legal sense, corporate directors owe a fiduciary obligation to take decisions in the best interests of shareholders in such a manner that the objective of profit maximization would be attained (Fombad, 2013a). This form of accountability according to Kobila, Mills and Zia (2011) is quite imperative as consumers could alternate between competing goods and services.

(i) **Communal accountability:** This form of accountability considers needs of society through deliberations with interest groups (Roberts 2002; Shearer 2002). Through communal accountability, the interests of stakeholders such as tax payers, labour unions, the media, civil society organizations and non-governmental organizations are reflected in PPP arrangements (Fombad, 2012). It legitimizes the concerns as well as builds consensus with citizens and stakeholder groups such that they would participate in designing policies and in the entire decision making process (Fombad 2013a).

(j) **Bureaucratic accountability:** This form of accountability upholds the key principles associated with the structures of bureaucracy such as unity of command and span of control where there is a progression through vertical chains of authority within an institution (Fombad, 2013a). This form of accountability according to Kearns (1994) enhances the interest of the public when the bureaucrat is answerable to higher authorities in the chain of command of an institution.

2.4.1.3 Ethics and social value approach

This approach of accountability is quite essential due to the fact that public officials are expected to be morally responsible and operate with a high level of integrity in their public duty. The essence of moral responsibility and integrity underscores the relevance of accountability as a virtue. This form of accountability is dealt with at the level of individuals. It is basically about the individual having a conscience or a moral responsibility about his/her actions (Fombad, 2012).

This according to Demirag and Khadaroo (2011), provides an avenue for dealing with potential situations that are problematic that call for excuse-making, justification, rationalization, and other forms of account- giving. Fombad (2014) advances the idea that it involves the individual adhering to laws and codes of conduct, as well as the individual's inherent possession of dispositions, attitudes and virtues. This approach involves formulating a set of standards for the assessment of the behavior and conduct of public officials. A typical example is the Nolan Committee's seven principles of public life (Chapman, 2000:230-231), as shown in table 2.4, which offers an important framework for assessing the ethical behavior of public actors.

Table 2.4 The Nolan Committee's Seven Principles of Public Life

Selflessness	Public officials should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or friends.
Integrity	Holders of public office should not place themselves under any financial or other obligation to outside individuals or organizations that might influence them in the performance of their official duties.
Objectivity	In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make their choices on merit
Accountability	Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office
Openness	Holders of public office should be as open about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest demands it
Honesty	Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest
Leadership	Holders of public office should promote and support these principles by leadership and example

(Source: Chapman, 2000:230-231)

2.4.1.4 The governance approach

This approach to accountability focuses on how good governance can ensure the successful implementation of PPP projects. Governance in PPPs, according to Clifton and Duffield (2006), is a means of achieving and enhancing long-service outcomes. PPPs are regarded as a novel form of governance and legitimacy that involves the private and public sectors (Osborne, 2000). Also in the view of Brinkerhoff (2007), PPPs are considered to be policy tools for enhancing governance effectiveness as they provide a novel approach and innovative means for the delivery of goods and services to the citizenry.

Buse (2004) also argues that the effective delivery or otherwise as well as the positive or negative impact of PPPs on the public and civil society partners is a function of the governance arrangements pertaining to them. He further explains on some common themes of governance highlighting that governance can be evaluated in terms of: legitimacy; meaningful participation in decision-making; accountability; transparency; and effectiveness, efficiency and sustainability of governing arrangements. These variables can be employed to assess and enhance governance in PPPs. In an attempt to promote good governance, the United Nations Economic Commission for Europe (2008) has outlined seven principles which could be adopted to promote good governance in PPPs. These principles are: coherent PPP policies, strong enabling institutions, a legal framework, cooperative risk-sharing and mutual support, transparency, putting people first and achieving sustainable development.

In summary, the aforementioned accountability approaches discussed are all practically useful for understanding accountability in PPPs, and each complements and offsets the flaws of the other. The hierarchical accountability approach serves as a check and motivation for holding the actors in PPPs answerable for performances, hence making them accountable. However, due to the multiple accountability relations that exist with diverse stakeholders, accountability relationships cannot simply be reduced to principal-agent relationships.

In view of this, horizontal accountability overcomes this weakness and makes it possible for the government to share its responsibility for decision-making and infrastructural delivery with private entities by presenting horizontal relationships. Also ethics and social value provide the necessary help in improving performance by compelling public officials to adhere to professional ethics and responsible behavior. Finally, the governance approach provides guidelines and principles for enhancing accountability in PPPs.

2.4.2 Accountability challenges of public private partnerships

This section examines the accountability challenges that are quite prevalent in PPPs. A myriad of accountability challenges are quite prevalent in PPPs across the globe as identified by several studies (Johnston & Gundergan, 2007; Johnstone & Kouzmin, 2010; Forrer, Kee, Newcomer & Boyer, 2010; Hodge & Greve, 2011; Fombad, 2013b). For instance, Johnstone and Kouzmin (2010) in their study identified several factors as accountability challenges prevalent in PPPs in Australia.

The factors include: lack of disclosure and transparency, underbidding to win a tender, citizen distrust of infrastructure development through PPPs, risk allocation, optimistic forecast to tariff and higher cost of private capital versus government finance. This section would therefore present similar accountability challenges such as lack of stakeholder consultation, lack of disclosure and transparency, lack of transparent and competitive procurement procedures, and ineffective contract management which are discussed in successive paragraphs.

2.4.2.1 Lack of stakeholder consultation

The acceptance of the delivery of infrastructural projects and services by its intended users would stem from the fact that their views were factored in the decision making process. Fombad (2013b) notes that notwithstanding the fact that projects that emanate from PPPs are very crucial long-term investment projects for the society, the citizenry are usually ignored in the decision making process. Most times, on the grounds of commercial confidentiality, proprietary rights or data protection, citizens are not involved in the negotiation process between the private and public partners which are normally held in private secretive settings (Roberts, 2002; TD Economics Special Report, 2006).

Siemiatycki (2007) also observes the fact that there is a friction between public demands for openness and the private desire for commercial confidentiality in PPP arrangements. This lack of stakeholder consultation can serve as a catalyst for public agitation and can inhibit the successful delivery of PPP projects.

2.4.2.2 Lack of disclosure and transparency

Transparency, as described by Armstrong (2005), refers to the general populace's unrestricted access to timely and reliable information with regards to the decisions and performances within the public sector. Within the context of PPPs, disclosure could be viewed as the willingness to provide accurate, comprehensive, timely and reliable information with respect to PPP projects within the country. This therefore means that the non-disclosure of information on PPP projects could inhibit transparency which would eventually raise issues of lack of accountability. Evidence of lack of disclosure and transparency has been recorded in some countries. A typical example is where Johnstone and Kouzmin (2010) concluded that there was lack of disclosure and transparency in PPPs in Australia. Also in British Columbia, transparency during the procurement process in PPPs was seen to be impaired due to the fact that value-for-money reports were hidden from the public domain (TD Economics Special Report, 2006).

The disclosure of the requisite information could cover the name of the project, the government institution responsible for the project, the PPP type, the value of the project, the stipulated time of the contract, the bidding and selection process, the operational and contractual obligations of the parties of the arrangement and other important information necessary for the public's perusal.

In order to provide adequate information to guarantee transparency, Nelson (2001) identified four principles for assessing transparency which is quite useful in establishing transparency in PPPs. The first principle is about the completeness of disclosed information which basically identifies the kind of information disclosed or kept from the public domain. The principle stresses that the mechanism used for the disclosure of information should help the general public to vividly understand the whole project, deal with any misunderstandings and facilitate public participation. The second principle is about accessibility of information; language, location and cost. This principle stresses on the fact that the language chosen for the communication of information should be understood by the general public. This principle also advocates for other channels of communication such as public hearings, open forum discussions and workshops to ensure that those living in remote areas have adequate information.

The third principle is timeliness of information where it is advocated that relevant information should be disclosed in a regular and consistent manner. It is further argued that when the risks and performance of a PPP project is disclosed in a timely manner, the public is able to carefully monitor the project. The last principle in on the existence and quality of recourse for dissatisfied stakeholders. There would be the need for mechanisms to handle stakeholder complaints and such mechanisms should have clear cut guidelines that record complaints, monitor and evaluate the quality level of service delivery.

2.4.2.3 Lack of transparent and competitive procurement procedures

The lack of transparent and competitive procurement procedures in PPP arrangements have the tendency to hinder the attainment of the value for money objective of PPPs. This view is consistent with Tadelis and Bajari (2006) as they opine that competition provides an avenue for attaining competitive pricing and value for money. Cheung *et al.* (2009) notes that a simplified, transparent and efficient procurement process results in lower costs of transaction in addition to reducing the time taken for the negotiation and completion of deals. Also Sarfo and Baah-Mintah (2013) advances the idea that transparency, fairness and competition in the procurement process expose to the knowledge of the general public certain mistakes, errors in judgement and bad practices that have the tendency to adversely affect the management of a project and for which public officials can be held accountable.

In spite of all these, competition in South Africa according to Fombad (2013b) is more of what people perceive than it occurs in the real world. Osei-Afoakwa (2013) perceives sole sourcing as a source of corrupt practices and therefore in an attempt to ensure and sustain competition in procurement procedures, competitive tendering should be preferred to other means of procurement.

2.4.2.4 Ineffective contract management

There is the need for effective contract management and monitoring for PPP projects after the contract has been signed to enhance accountability. Accountability would be strengthened if performance management measures and monitoring systems are instituted in PPPs (Sciulli, 2010; Forrer *et al.*, 2010). Contract management and monitoring become even more essential as a result of the fact that the demanding and complex nature of contractual agreements extend beyond the average tenure of a public manager. Moreover, contract management and monitoring are needed throughout the life cycle of the contract to ensure accountability after the contract has been signed. Reeves (2013:17), in emphasizing the importance of contract management and its role in delivering accountability noted that:

"The contract document is the principal instrument for regulating the relationship between the public agency and private contractor and therefore serves as important tool of accountability"

Research has established that it is important to highlight the fact that when services are outsourced to a private party to execute, there is an even more pressing need for effective management by the grantor of the contract than those to be executed in-house (European PPP Expertise Center (EPEC), 2014). Therefore there is the need to comprehensively develop and manage PPP contracts effectively such that the core objectives of the collaboration can be achieved.

2.5 Theoretical Review

This study focuses on the accountability of PPPs in Ghana. It examines the accountability approaches of PPP transactions, identifies how accountability is delivered to stakeholders in PPP transactions and examines accountability challenges in PPP transactions in Ghana. The purpose of theories are to offer explanations to particular phenomenon being examined. A number of theories can be used to explain this study. Notable among them are the Giddens' structuration theory, the stakeholder theory, the agency theory and the political economy theory. However, in the context of this study, the Giddens' structuration theory and the stakeholder theory would be reviewed as they have been used mostly in explaining studies of this nature.

2.5.1 Giddens' structuration theory

The Giddens' structuration theory is a well-known theory that has been used in a plethora of studies, especially accountability studies to explain accountability issues in certain contexts. Lacroix (2012) posits that the primary focus of structuration theory is to explain the way in which actors cope with their environment. This theory therefore takes the view of an analysis of the interrelationships between social structures and agents in the production and reproduction of social systems. This theory advances the view that individuals are members of social structures and those structures support continued performance of tasks over time. This presupposes that there is a relationship between human agency and social structure in such a manner that the repetition of the acts of individual agents reproduces the structure.

The practical implication is that there is the existence of a social structure (traditions, moral codes, institutions and established ways of doing things); however, the structure can be altered if individuals begin to ignore it, replace it, or reproduce it in a different manner. Giddens (1976) simply describes it as the structural characteristics of social systems being functions of the individual practices and the outcomes of those practices. To strengthen the view above, Miles (2012) argues that the structuration theory seeks to achieve two main objectives; first to examine the extent to which individual actions and practices create and shape social structures and the second is to examine the extent to which social structures in turn affect or shape, constrain and enable the actions and practices of individuals. This is what Giddens (1984) basically describes as duality of structures.

Lacroix (2012) explains that the duality of structure functions on the assumption that structures are both a medium and outcome of agency and that structures are produced and reproduced through individual practices. This means that social structures emanate from the outcomes of the actions and inactions of individuals and the actions and inactions of individuals are the outcomes of existing social structures. Existing social structures therefore affect the behaviour of individuals, and the behavior of individuals affect these structures as well.

Giddens, in the explanation of social structures, included sets of rules and resources which are involved in the production and reproduction of social practices. He defined structure as "rules and resources, recursively implicated in the reproduction of social systems. Structure exists only as memory traces, the organic basis of human knowledgeability, and as instantiated action" (Giddens, 1984:377). Giddens views resources as structures as the media in which the transformative capacity of human agents is used as a source of power in the routine course of social interaction (Giddens, 1979:92).

Giddens categorises resources into two types: human resources (authoritative resources) which involve capabilities that facilitate command over individuals; and non-human resources (allocative resources) which involve capabilities that facilitate command over objects (Giddens, 1979:100). Sewell (1992:9) explains human resources to encapsulate physical strength, dexterity, knowledge and emotional commitments that can be utilised to maintain or enhance power, including knowledge of the means of gaining, retaining, controlling and propagating either human or non-human resources. Non-human resources are also explained to include objects, inanimate, natural or manufactured that can be utilised to maintain or enhance power. It is important to highlight that there is always an interconnection and recursive interaction between rules and resources (Giddens, 1984; Sewell, 1992).

Giddens (1984) categorised social structures into three forms: signification, legitimation and domination. The signification structures talk about organizational rules of what actually give correct meaning. These structures inform and define interaction as well as direct the way in which work is executed and problems interpreted. The legitimation structures denote organizational rules that provide a certain mode of behaviour and offer moral rules on what is regarded as acceptable and unacceptable social practice. Finally, the domination structures provide the means in which organizational resources (allocative and authoritative) are used as facilitators to control, monitor and coordinate organizational activities.

Giddens further explained that the interaction between human agents and structures is through what he describes as modalities. He categorized the modalities into three forms: interpretive schemes, which are related to signification structures, norms which are related to legitimation structures and facilities which are related to domination structures. In signification structures, interpretive schemes are resorted to by actors to provide meaning to everyday practices. In legitimation structures, actors draw on societal norms, values and standards to justify and sanction conducts. In the domination structures, the facilities are regarded as the means and resources by which power is exercised. It could be observed in the foregoing analysis that the process of structuration involves interplays of meanings, norms and power and it is important that they are not analysed in isolation.

Some studies have drawn on the Giddens' structuration theory in the context of PPPs to analyse various issues concerning how this concept is used to deliver public infrastructure and services. For example, Agyenim-Boateng *et al.* (2013) used the theory to explain the accounting and governance complexities in public private joint ventures of the UK health sector. The study found that the corporate structure of the Local Improvement Finance Trust (LIFT) scheme is complex and as such reliability cannot be placed on the joint venture mechanism to ensure transparency of reporting. Also it was revealed that there is lack of continuity of public sector oversight and monitoring because practically, the public sector limits its activities to pre-operational phase and less oversight after construction phases. The study further found that while there are difficulties in partnership working in the context of profit seeking under the LIFT structure, partnership working and success of the LIFT scheme may depend on trust, key personalities working together and leadership.

Yang (2011) also used the structuration theory in an accountability research and found that developing more actionable knowledge requires more attention to the interactive relationship between human agency and accountability structure and to the causal mechanisms linking accountability, behavior, and outcome in a long period of time.

2.5.2 Stakeholder theory

The word stakeholders has witnessed much historical discussions in literature over the years, however, the prominence of the concept became quite apparent through the work of Freeman (1984) that engendered much interest in the concept in the 1990s. The stakeholder theory therefore emerged from the literature discussions on stakeholders. Notwithstanding the work of Freeman (1984) that sought to explain the various individuals and groups that have stake(s) in an organization, three divergent views have emerged on the theory over the years that is worth discussing.

The first divergent view of the theory suggests that the stakeholder theory presents an alternative to shareholder-based theory. This view stems from the subsequent works of Freeman (1999) where the parties that championed the theory got the idea that the theory challenges the neoclassical theory of the firm. The second divergent view on the theory rather views the stakeholder theory as anti-shareholder as the theory does not concur with the profit maximization view of shareholders being the single objective management of an organization must pursue (Jensen, 2002). The last divergent view also puts forward the argument that the theory complements the shareholder-based theory and by extension seeks to ensure fairness in an organization by recognizing various interests (Clarkson, 1995; Hill & Jones, 1992).

Much debate on this theory has centered on who stakeholders are. According to Freeman (1984), stakeholders of a firm are individuals or groups who can affect, or are affected by the activities of the firm. A key criticism that has been levelled against this definition is the fact that it is too broad and that anyone or any group can be viewed as a stakeholder of a company even terrorists and competitors who can negatively affect the activities of the firm (Phillips, 2003). In view of this, the definition of stakeholder is in most instances, narrowed to major legitimate individuals and groups and therefore do not include the interests of stakeholders whose interests are distant from a firm's operations or corporate objectives (Walsh, 2005; Hillman & Keim, 2001). Mitchell, Agle and Wood (1997) further strengthen this view as they assert that firms may not survive economically should they focus on meeting the interests of stakeholders with extremely different interests.

Various classifications of stakeholders exist in literature. For example Sirgy (2002) categorized stakeholders into internal, external and distal stakeholders. Internal stakeholders include firm departments, employees, executive staff and the board of directors. The external stakeholders include creditors, suppliers, shareholders, the local community and the environment. The distal stakeholders include government agencies, labour unions, competitors, consumer and advocacy groups and voters. Miller & Lewis (1991) also classify stakeholders into internal and external. They define internal stakeholders to include employees, functional departments, and interested internal parties whilst external stakeholders include competitors, advertising agencies, customers and regulators.

Another view of stakeholder classification presented in literature are primary and secondary stakeholders or legitimate and illegitimate stakeholders (Mitchell, Agle, & Wood, 1997; Clarkson, 1995). Primary stakeholders have been described as those whose continuous involvement is necessary for the survival of the organization (Clarkson, 1995). Typical examples include employees, customers, suppliers, sharehoders, government, public and communities in general. Secondary stakeholders on the other hand, have been described as those who exert relatively lower level of influence due to the fact that they have lower frequency of interaction with an organization and therefore their involvement is not quite essential for the survival for the organization. Typical examples include the media, trade associations, non-governmental organizations, analysts, researchers and other civil society organizations.

Various attributes of the stakeholder theory have emerged in literature which includes the descriptive aspect, the instrumental aspect and the normative aspect (Donaldson & Preston, 1995). The descriptive perspective basically talks about who an organization's stakeholders are and how organizations should relate with them. The instrumental perspective examines the nexus between managers and stakeholders and finally the normative perspective examines how and why organizations should give consideration to their stakeholders. It is important to note that there is an inter-relationship between these three perspectives. The instrumental perspective goes beyond the descriptive perspective which identifies the stakeholders of an organization; expanding it to include the effects and management of the nexus between an organization and its stakeholders. Notwithstanding their inter-relationships, Donaldson and Preston (1995) note that the three perspectives are quite distinct; as they have different types of evidence, argument and implications.

The descriptive perspective basically talks about the fact that organizations have stakeholders. This perspective therefore describes who the stakeholders are and how organizations relate with them. As a result of diverse stakeholders, organizations focus on satisfying such wide range of stakeholders and not merely the shareholders. According to Clarkson (1995), quite a substantial number of organizations practice stakeholder management, where organizations balances their needs with the needs of stakeholders.

The instrumental perspective posits that organizations that take into consideration the interests of stakeholders will be more successful than those that do not. This view is consistent with Jones (1995a) who advances the view that if there is a contract between organizations (via their managers) and stakeholders on the basis of mutual trust and cooperation, such organizations would have competitive advantage over those that do not. There is no assumption made that organizations will try to establish trusting and cooperative relationships with stakeholders, however, an argument is made that if organizations do, competitive advantage over others would be the ultimate benefit. Studies in this area have examined the nexus between stakeholder strategies and organizational performance. It is therefore assumed that organizations that practice stakeholder management, holding all other variables constant, is more inclined to be successful in terms of profitability, stability, growth and others. This view also addresses the fact that managers pay particular attention and give prominence to the needs and expectations of stakeholders regarded as being key stakeholders and powerful in the organizations.

The normative perspective tries to understand how and why organizations should give consideration to their stakeholders. This view has been regarded as the predominant view and the core of the stakeholder theory (Donaldson & Preston, 1995; Clarkson, 1995; Quinn & Jones, 1995). This perspective seeks to offer explanations that all stakeholders both primary and secondary should be treated fairly and equitably. This perspective therefore specifies what moral obligations stakeholder theory places on managers, particularly the relative importance of obligations to shareholders and those to other stakeholder groups (Boatright, 1994; Clarkson, 1995; Quinn & Jones, 1995). A common theme these scholars have clearly suggest that organizations ought to treat stakeholders as ends as well as ought to view the interests of stakeholders as having intrinsic value. The proponents of this perspective strengthen this view as they argue there is enough moral grounds for organizations to include all parties that possess intrinsic right in all their decisions (Quinn & Jones, 1995; Clarkson, 1995).

Some studies have used the stakeholder's theory to explain various issues concerning how this concept is used to deliver public infrastructure and services. For example De Schepper, Dooms and Haezendonck (2014) used the theory to explain the stakeholder dynamics and responsibilities in PPPs. The study found that a PPP makes the stakeholder environment more complex to manage, due to the increasing importance of the stakeholder context and dynamics. They further argue that this makes allocating stakeholder responsibilities between the public initiator and private consortium very problematic as it goes hand in hand with balancing between reactive and proactive responses to stakeholder claims. They also found that stakeholder action is not limited to the targeted stakeholder, and that stakeholder response is not restricted to the stakeholder who initiated the action.

Also in a study undertaken by Nsasira, Basheka, and Oluka (2013), they used the theory to explain how public private partnerships are used to enhance service delivery in the Ugandan energy sector. In that study, it was revealed that, the successful implementation of a PPP is to a large extent dependent on the development of capacity, sound legal procedures, agreements, and contracts that clearly define the relationship between government agencies and private firms. The study further found that there is the need for government monitoring of Public Private Partnership contracts as well as the fostering of a win-win outcome.

Again the stakeholder theory was also used by Shan, Hou, Ye and Hu (2011) to examine the decision -making criteria of PPP projects. They found that there would be an inefficient allocation of social resources if the sole focus is on social resources to the neglect of economic interests. They further noted that, there would be low level of satisfaction on the part of both the public and private sectors if economic results are put above social and environmental effects. They therefore concluded that the decision-making criteria of PPP model should be to satisfy the stakeholders since the success of PPPs thrive on that.

2.6 Chapter Summary

The chapter discussed literature on public private partnerships by highlighting on its various definitions, characteristics, types, as well as the various modes and marketisation of PPPs. The chapter further reviewed literature on the concept of accountability by discussing the scope of accountability. The chapter also reviewed literature on the various accountability approaches of PPPs as well as the accountability challenges of PPPs. The chapter finally concluded with a review on the Giddens' structuration theory and the stakeholder theory that can possibly explain the study.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This section provides information on the processes that was undertaken in this study to address the research objectives. Under this section, the research paradigm, research approach, research design, the population of the study, the sample size and sampling technique for the research would be discussed. Coupled with the above, sources of data and data collection tools, data collection methods as well as data management and analysis method would be further discussed.

3.2 Research Paradigm

A research methodology, which answers the "how of the research" engenders a research paradigm, which is about the "why of the research" (Holden & Lynch, 2004). According to Jonker and Pennink (2010), research paradigm is a set of fundamental assumptions and beliefs as to how the world is perceived, which then serves as a thinking framework that guides the behaviour of the researcher. Saunders, Lewis and Thornhill (2007) also describe research paradigm to be concerned with the methods of advancement and nature of knowledge. This presupposes that the adoption of a particular research paradigm is dependent on certain key assumptions about a person's view of the world. An individual's view point of the world therefore determines the appropriate research approach and strategy to be adopted. Saunders *et al.* (2007) explain that three major ways of thinking about a researcher's research paradigm are ontology, epistemology and axiology.

Saunders *et al.* (2007) describes ontology as the way the researcher views reality and how society operates. They further categorized the ontological view of the researcher into objectivism and subjectivism. This study subscribes to the subjectivism ontological view and therefore what constitutes acceptable knowledge in that field of study (epistemology) would most likely be an interpretivism stance.

The justification of the choice of these is due to the fact that the study seeks to examine the accountability arrangements of PPP transactions in Ghana. The interpretivism stance is appropriate because people associate different meanings to accountability and therefore multiple understandings from different people would be very useful. Saunders, Lewis and Thornhill (2009) advocate for interpretivism for the fact that it is paramount for the researcher to understand the differences among humans in our role as social actors and this places emphasis on the difference between conducting research among people rather than objects. These views are consistent with Hennink, Hutter and Bailey (2011) who posit that because human perspectives and experiences are subjective, social reality may change and can have multiple perspectives.

Also the study does not seek to identify causal relationship and statistically generalise. Neuman (2011) posits that , interpretivists use a narrative form of analysis to describe specifics and highly detailed accounts of a particular social reality being studied, rather than seeking to generalise. The paradigm chosen would therefore help the researcher to get answers to the what, the why and how questions that would be posed to solicit information on the accountability of PPP transactions in Ghana.

3.3 Research Approach

The adoption of the subjectivism ontological view and the interpretivism epistemological view necessitates a qualitative research approach. The study adopted the qualitative research approach. Creswell (2014) explains a qualitative research approach as an approach where the researcher often makes knowledge claims based primarily on constructivist perspectives (the multiple meanings of individual experiences, meanings socially and historically constructed, with an intent of developing a theory or pattern) or advocacy/participatory perspectives (political, issue-oriented, collaborative, or change oriented) or both. Strategies of enquiry such as narratives, ethnographies, phenomenologies, grounded theory studies and case studies are employed in qualitative research.

This research approach provides an avenue to understand a given research problem from the perspectives of the population involved. Creswell (2014) further advances the view that in qualitative research, the researcher collect open-ended, emerging data with the primary intent of developing themes from the data. The appropriateness of this research approach is justified from the fact that the nature of the study is subjective. What constitutes accountability is quite subjective and can be explained from different perspectives. Subjective issues are therefore examined through qualitative approach as the study seeks to understand how accountability is delivered in PPPs. Creswell (2007) notes that qualitative research approach is best suited when the study seeks to provide meaning and understand existing practices, when there is the need for comprehensive understanding of processes, systems and experiences, and the study is exploratory in nature.

One key benefit that justifies the choice of the qualitative research approach is its ability to generate data through interviews, observations, archival and documentary analysis (Creswell, 2003). Again, the approach possesses the ability to offer an in-depth, more comprehensive and holistic understanding of the issue under study in socially constructed settings, whether the issue is complex or dynamic (Miles & Huberman, 1994; Creswell, 2003; Silverman, 2005) such as accountability arrangements in PPPs. The approach also has the benefit of allowing flexibility for local contexts like developing countries such as Ghana and preserves the sequential flow of events (Miles & Huberman, 1994; Strauss & Corbin, 1998).

This approach demonstrates effectiveness in obtaining culturally specific information about the values, opinions, behaviors, and social contexts of particular populations. Also with this approach, there exists the opportunity and flexibility to probe initial participant responses; that is to ask why or how. The researcher listens carefully to what participants say, engage with them according to their individual personalities and styles, and use “probes” to encourage them to expatiate on their responses.

Again, this approach allows researchers to use open-ended and probing questions which offers participants the opportunity to respond in their own words, rather than forcing them to choose from fixed responses, as quantitative methods do. Open-ended questions have the ability to evoke responses that are: meaningful and culturally salient to the participant; unanticipated by the researcher; and rich and explanatory in nature.

3.4 Research Design

The specific design that was adopted is case study, specifically multiple case study because the study examined some selected PPP projects in Ghana. A case study design is considered more appropriate when there is the need to provide understanding and insight into grey and complex issues (Baxter & Jack, 2008; Gerring, 2007) such as accountability. Myers (2013) advances the idea that a case study research attempts to study the subject matter in context by using empirical material from one or more organizations. Therefore because this study seeks to understand the concept of accountability within PPPs by using evidence from both public and private institutions in Ghana, the choice of the case study design was very appropriate.

The study focused more on the “why” and “how” questions. According to Yin (2009) a case study design should be considered when: the focus of the study is to answer “how” and “why” questions; you cannot manipulate the behaviour of those involved in the study; you want to cover contextual conditions because you believe they are relevant to the phenomenon under study; or the boundaries are not clear between the phenomenon and context.

Baxter and Jack (2008) argue that a case study approach facilitates exploration of a phenomenon within its context using a variety of data sources. This position is supported by Yin (2012) who believes that a case study facilitates a deep investigation of a real-life contemporary phenomenon in its natural context. Case study is considered appropriate when little is known about the phenomenon, or unseen findings in a previous study suggest a need for a new perspective. This affirms the choice of the case study approach as little is known about the accountability issues related to PPPs in Ghana. This approach provided detailed and extensive data on the subject of the study.

The definition and selection of case(s) to be studied is very essential in case study research. A case could be described as an object (individual, organization, or country) or an event, programme, process observed at a particular point in time or over a period of time, place, and contexts (Miles & Huberman, 1994; Creswell, 2003; Gerring, 2007). Against the background of this particular research design, some cases were selected for this study which would be described in successive paragraphs below. The specific PPP cases include: Ghana Water Company Limited (GWCL) and

Aqua Vitens Rand Limited (AVRL), Asutsuare bulk water project, Ministry of Energy and Independent Power Producers (IPPs), University of Ghana (UG) new halls infrastructure, and Teshie-Nungua water desalination project. These cases were selected because they constitute successfully executed PPP projects and therefore provide the grounds to examine the accountability issues related to the projects.

3.5 Overview of Selected Cases

3.5.1 Ghana Water Company Limited and Aqua Vitens Rand Limited

This was a public private partnership arrangement between the Government of Ghana and Aqua Vitens Rand Limited. The partnership was as a result of the decision to restructure the delivery of water in Ghana. The delivery of water has been categorized into rural water management and urban water management. The rural water management is under the jurisdiction of the district assemblies whereas the urban water management is under the auspices of Ghana Water Company Limited which is fully owned by government. The company is responsible for monitoring and managing the assets, which included the transmission lines, treatment facilities and the buildings.

It was the operations aspect of the urban water management that was outsourced to the private entity Aqua Vitens Rand Limited which is a consortium of Vitens Evides of the Nertherlands and Rand Water Services of South Africa. A five-year management contract was given to this private entity from June 2006 and June 2011 with the core mandate of increasing the efficiency of water delivery and expanding the infrastructure base.

3.5.2 Asutsuare bulk water project

This is a project to provide for bulk water supply to the Accra-Tema water system. It is a design-build-finance-operate (DBFO) arrangement. The project involves, as physical infrastructure, a water treatment plant at Asutsuare taking water from the Volta River, two transmission pipelines of 72km each to distribution points in Accra and Tema, and high pressure pumps and terminal reservoirs. The purpose of this project is to address the growing gap between the demand and supply of water in the Ghana Water Company service system in the Accra and Tema metropolitan areas with a population of three to four million. (Ministry of Finance and Economic Planning, Ghana, 2015).

3.5.3 Ministry Of Energy and Independent Power Producers

The Ministry of Energy has entered into a PPP agreement with three independent power producers in the country– CENIT Energy Limited, Takoradi International Company (TICO), Sunon-Asogli Power (SAP) Limited. There exist a series of procedures for an IPP entry into the electricity market. The procedures are that the IPP: undertakes a pre-feasibility study of the whole venture; identifies a buyer of an Off-Taker (e.g. ECG or any other Bulk Customer); undertakes detailed feasibility studies to ascertain technical feasibility and financial viability of project; interacts with relevant regulatory agencies, e.g. Energy Commission (EC) and Public Utilities and Regulatory Commission (PURC); obtains a site clearance from the Environmental Protection Agency (EPA); obtains environmental permit from EPA; concludes a Memorandum of Understanding (MOU) between IPP and Off-Taker after PURC's No-Objection in principle; obtains license from Energy Commission (EC); obtains relevant approvals of identified reliefs from Governmental Agencies;

and finally concludes Power Purchase Agreement (PPA) with Off-Taker (Ministry of Energy, 2015).

3.5.4 University of Ghana (UG) new halls infrastructure

In 2006, as a result of a huge deficit of accommodation for students, the Council of UG approved for four new halls to be constructed. The Investment Committee of UG took the decision to establish a limited liability company to be in charge of all its income generating units such as the bookshop, guest centre, hospital, primary school, students' residences, staff residences, agricultural research stations and others. A limited liability company called University of Ghana Enterprises Limited (UGEL) was therefore incorporated for this purpose and also used as a Special Purpose Vehicle (SPV) to borrow to finance the cost of the project. UGEL was therefore used to secure a syndicated loan from CAL bank, Fidelity bank, SG-SSB, Ecobank, Agricultural Development bank and International commercial bank with CAL bank being the leader. UG took that initiative as a result of the fact that they wanted to treat it as an off-balance sheet finance. The new halls constructed are Hilla Limann, Jean Nelson, Elizabeth Sey and Alexander Kwapong.

3.5.5 Teshie-Nungua water desalination project

The Teshie-Nungua Desalination Water Project is a water purchase agreement between Ghana Water Company Limited (GWCL) and Befesa Desalination Development Ghana Limited. The project began in 2012 on a Build, Own, Operate and Transfer (BOOT) mechanism to serve the citizens in Teshie, Nungua, the Teshie Military Barracks, Baatsona, Sakumono and parts of La-

Dadekotopon all in the Greater Accra Region. The project would be managed for twenty-five years after which it would be transferred to GWCL.

3.6 Sources of Data and Data Collection Tools

This study made use of two main sources of data namely primary and secondary data. Data from primary sources was mainly through in-depth interviews. A semi-structured interview was conducted with the help of an interview guide attached as an appendix A to this work. The relevance of in-depth interviews is that they offer an opportunity to the context of the behavior and also provide a way for the researcher to understand the meaning of that behavior, in this case the meanings people associate with accountability.

As noted by Seidman (2012), a basic assumption in in-depth interviewing research is that the meaning people make of their experience affects the way they carry out that experience. In the view of Wilson (2014), interviews have the ability to engage in verbal communication which provides interesting insights into respondents' feedback and their general behaviour which often allows respondents to answer questions in an in-depth way and also grant them the leeway to elaborate on specific questions and key themes.

Secondary sources of data was included policy documents like the National Policy on PPP and other publicly available information such as PPP newsletters and fact sheets. Quite conspicuously, it is advantageous to use secondary data as it saves resources, particularly time and money (Ghauri & Grønhaug, 2005).

Its advantages are not limited to this only but it is quite easier to analyse far larger data sets such as those obtained through government surveys. Again Saunders *et al.* (2009), recount another advantage that due to the fact that they have already been collected, they provide an unobtrusive measure. In spite of the above mentioned advantages, Denscombe (2007) opines that secondary data could have been gathered for a specific purpose that differs from one's study with different research questions or objectives. This notwithstanding, the aforementioned secondary was relevant for this study.

3.7 Population of the Study

Research population is defined as "the totality of all subjects that conform to a set of specifications, comprising the entire group of persons that is of interest to the researcher and to whom the research results can be generalized" (Polit & Hungler, 1999: 43). Wilson (2014) also explains research population as the entire set of cases from which a sample is drawn. The population of the study is all PPP projects in Ghana.

3.8 Sample Size and Sampling Techniques

An indispensable feature of any research is the sample size which has its main purpose of making inferences about a population from a sample. Onwuegbuzie and Collins (2007) strengthens this assertion as they argue that the choice of sample size is as crucial as the sampling technique due to the fact that it also determines the extent to which the researcher can make statistical and/or analytic generalizations. In practice however, the need to have sufficient statistical power and the cost of data collection influences the sample size to be used in the research. Because the study adopted a case study design, sample size was at the point where data was saturated (Strauss & Corbin, 1998).

In selecting the respondents, the study made of the snowballing sampling technique to identify the organizations involved in PPP arrangements in Ghana. The demonstration of the snowballing technique was such that a visit which was made to MoFEP for preliminary interactions provided the relevant leads and hints, which helped to identify some organizations involved in PPPs. Also the purposive sampling technique was used in this study in selecting the right respondents. This sampling method which is a non-probability sampling method with the main goal of fulfilling the objectives of a qualitative approach to research is to focus on identified characteristics of the population under study, which will give the requite answers to the research questions. This method was therefore used in choosing the interviewees due to the fact that they have first-hand experience, information and requisite knowledge on the subject matter of PPPs in Ghana.

3.9 Data Collection Process

Secondary data were reviewed from diverse sources that are very much related to the research objectives. Through interviews also, which was designed to cover the thematic areas of the study to solicit for the requisite information, primary data were collected. The data obtained were gathered from August 2014 and March 2015. For easy facilitation of the data collection process, a recorder was used so as to give a comprehensive account of the process, and the transcription and analysis of the data. Also stemming from the fact that this is a qualitative study, observations, experiences and perceptions were adequately captured throughout the research process.

The first step in the data collection process started with the delivery of an introductory letter to the Public Investment Division (PID) of the Ministry of Finance and Economic Planning. The prime aim of this letter was to introduce me as an academic independent researcher in order to assist in gathering the relevant primary and secondary data for the study. In this study, primary data were gathered through face-to-face interviews conducted by the researcher with appropriate respondents with requisite knowledge and experience in the area of study. The table below presents the details of the number of respondents in the interview.

Table 3.1 Details of respondents in the interview

	Interviewees	**Institution**	**Interview duration**	**Number of years worked**	**Code**
1.	PPP Capacity Building Specialist	Public Investment Division-MoFEP	49 minutes	5 years	PID 1
2.	Director	Public Investment Division- MoFEP	54 minutes	5 years	PID 2
3.	PPP Project Coordinator	Public Investment Division- MoFEP	54 minutes	5 years	PID 3
4.	Chief manager, Operations	Ghana Water Company Limited	1 hour 12 minutes	12 years	GWC 1
5.	Engineer	Ghana Water Company Limited	57 minutes	11 years	GWC 2
6.	Electrical engineer	Ministry of Energy	1 hour 7 minutes	10 years	MOE 1

7.	Hostels manager	Ghana Hostels Limited	55 minutes	7 years	GHL 1
8.	Director of finance	University of Ghana	46 minutes	12 years	UG 1
9.	Assistant Auditor-General	Performance Audit Department- Ghana Audit Service	20 minutes	15 years	PAD 1
10.	Receptionist	CENIT Energy Limited	10 minutes	4 years	CEL 1

Before data collection process began, the questions were prepared to cover the thematic areas identified from literature and along the objectives of the study such that relevant information was obtained. Also the respondents were chosen based on their level of knowledge and experience with regards to PPPs in Ghana. Semi- structured interview method was used where open- ended questions were posed to allow for free- flowing discussions with the respondents. In adopting the semi-structured interview method, an interview guide was developed to cover the relevant areas to help gain sufficient information from the respondents.

As a result of the fact that semi-structured interviews contain open-ended questions where discussions deviate from the interview guide, the interviews were tape-recorded and later transcribed for analysis. Also where it became quite necessary, notes on respondents' answers were made to facilitate analysis. The semi-structured interviews were quite beneficial as they offered the researcher the opportunity to prepare all the questions ahead of time. Also, they provided the respondents the opportunity to express themselves freely and gives a comprehensive account on the subject.

The researcher encountered some challenges in the data collection process. The first challenge was on delays and rescheduling of appointment with the respondents as they communicated that they were busy attending to issues related to their jobs. This affected the researcher adversely in getting the requisite information needed for the analysis early. Also, the reluctance on the part of the respondents in the initial stages was very high as they considered the issue of accountability very sensitive. Some private entities did not allow for an interview session at all because the accountability issue was sensitive to them.

However, the researcher managed to elicit response from the respondents after further explanation on the focus of the study. Again, the tape-recording of interviewees became problematic as some respondents categorically stated that the interview should not be recorded. They rather suggested that responses should be written which was quite difficult because there was a high tendency of not writing verbatim their responses. In spite of all these challenges, most of the respondents were accommodating and provided relevant responses to the questions posed.

3.10 Data Management and Analysis

This is the stage of the research process that deals with all the activities involved after data collection. However, the management and analysis of data is influenced by the method and types of data gathered. In the view of Miles and Huberman (1994), data management and analysis in qualitative studies start when the study begins and continues throughout the study. They further explain that the main activities associated with data management and analysis are data recording, data reduction, data reporting , and drawing of conclusions which are undertaken concurrently.

Boeije (2010) advances the idea that analyzing data involves dismantling, segmenting and re-assembling data to form meaningful findings in order to draw inferences. In this particular study, the Miles and Huberman (1994) approach to qualitative data analysis was adopted in analyzing data gathered from interviews conducted. The focus was on thematic analysis where the analysis was done around themes emerging from literature, empirical materials and questions posed.

Miles and Huberman (1994) views thematic analysis as identifying recurrent issues from data gathered. Alhojailan (2012) also describes thematic analysis as a type of qualitative analysis that focuses on analysing classifications and presenting patterns that are related to the data. Hayes (1997) also makes the assertion that thematic analysis offers a comprehensive process that helps in the identification of many cross-references between the emerging themes and the whole data.

This approach of analysis was chosen because it provided the opportunity to identify the accountability arrangements in Ghanaian PPPs through interpretations. According to Alhojailan (2012), thematic analysis is regarded as the most suitable if the aim of the study is to discover using interpretations. He further strengthens his argument as he describes thematic analysis as the more suitable approach needed for the comparison of diverse sets of evidence relating to different situations in the same study. Again, this justifies the choice of this method of analysis as diverse sets of evidence relating to the different cases was examined to identify themes.

As the first step in managing data, the interviews conducted was recorded. The recording of the interviews was undertaken through audio tapes (digital voice recorder) as well as detailed note taking. As a result of the fact that the interviews were audio-recorded, the interviews were subsequently transcribed, sorted, categorised and labelled to facilitate reporting and processing. In the thematic analysis efforts were made to comprehend and offer explanations to these patterns and themes and were used to analyse the data in line with the objectives of the study.

3.11 Chapter Summary

The chapter discussed the methodology employed in the conduct of the study. In the methodology, the research paradigm, the research approach, the research design, the population, sample size, sampling technique, sources of data and data collection tools and the data management and analysis were discussed. Furthermore the cases chosen for the study and the background of the respondents were also discussed.

CHAPTER FOUR

ANALYSIS AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter presents the findings and discussions on the data collected in relation to the objectives of the study. The chapter presents data and findings on the accountability of PPPs in Ghana. The chapter is divided into two main sections. The first section presents the background of respondents, the institutional infrastructure for PPPs in Ghana, findings on the approaches to accountability in PPPs in Ghana, how accountability is delivered to stakeholders and the accountability challenges of PPPs in Ghana. The second section discusses these findings in the light of other findings embedded in literature.

4.2 Background of Respondents

This section focuses on the background of the respondents selected from the cases described in chapter three who provided relevant information to achieve the objectives of the study. This section is quite relevant as it provides the basis to demonstrate that the right respondents were chosen for the study. Within the Public Investment Division (PID) of the Ministry of Finance, the director of PID, a PPP project coordinator and a capacity building specialist were the interviewees. Also at GWCL, the respondents selected included the chief manager, operations and an engineer who was part of the project management team. With regards to the respondent at Ministry of Energy, an electrical engineer who was the interviewee. An Assistant Auditor-General at the performance audit department was also interviewed with regards to value for money for PPP infrastructural projects. Finally, the director of finance of UG and the hostels manager for Ghana Hostels Limited were the respondents.

The respondents were selected based on their positions, knowledge, skills and experience with regards to PPP transactions in Ghana. All the interviewees had the requisite knowledge to speak on the subject matter of the study as they hold bachelor's degree and some master's degree. It is therefore evidently clear that judging from their background, the interviewees are well educated and possess the ability to discuss the issue in detail and provide appropriate answers to the questions posed. The table below provides a summary of the background of the respondents.

Table 4.1 Background of respondents

	Position	**Institution**	**Role**	**Number of years worked**
1.	PPP Capacity Building Specialist	Public Investment Division-MoFEP	Builds the capacity of parties involved in PPPs by providing the requite knowledge and skills.	5 years
2.	Director	Public Investment Division-MoFEP	Provides strategic guidance to national investment and project development including the implementation of PPPs	5 years

3.	PPP Project Coordinator		Coordinates PPP projects between the public and private sectors.	5 years
4.	Chief manager, Operations	Ghana Water Company Limited	Manages the operations of the company to ensure the supply of quality water.	12 years
5.	Engineer	Ghana Water Company Limited	Provides engineering support in terms of effective operations of the company	11 years
6.	Electrical engineer	Ministry of Energy	Provides engineering support in terms of effective operations of the company.	10 years
7.	Hostels manager	Ghana Hostels Limited	Manages all the activities of the hostel for the smooth running of the hostel.	7 years
8.	Director of finance	University of Ghana	Provides strategic direction to the finance department of the university.	12 years
9.	Assistant Auditor-General	Performance Audit Department-Ghana Audit Service	Supervising and compiling of the reports from the activities of public interest	15 years

10.	Receptionist	CENIT Energy Limited	Receives visitors on behalf of the company and delivers visitors' messages to the appropriate authority for onward discussions.	4 years

Source: Field data (2015)

4.3 Institutional Infrastructure for PPPs in Ghana

The Ministry of Finance and Economic Planning (MoFEP) in 2010 established the Ghana PPP advisory team within the Public Investment Division (PID) to take the lead role in the PPP programme. The Division is led by a Director and comprises four units, two of which play particularly key roles in the PPP programme. One of the two units is the Project Finance and Analysis (PFA) Unit which has responsibilities for gate keeping and upstream investment appraisal.

The other key unit is the PPP Advisory Unit (PAU) with technical expertise to support the relevant line Ministries, Departments and Agencies (MDAs) in the development and management of prospective PPP transactions that satisfy Ghana's public investment priorities. The other units are the Strategic Projects Unit (SPU) and the Public Entities Unit (PEU). A PPP Project team (Project Implementation Unit-PIU) of members with various skills and abilities has also been put together to support the work of the division (MoFEP fact sheet, 2015).

Components of the PPP programme in Ghana.

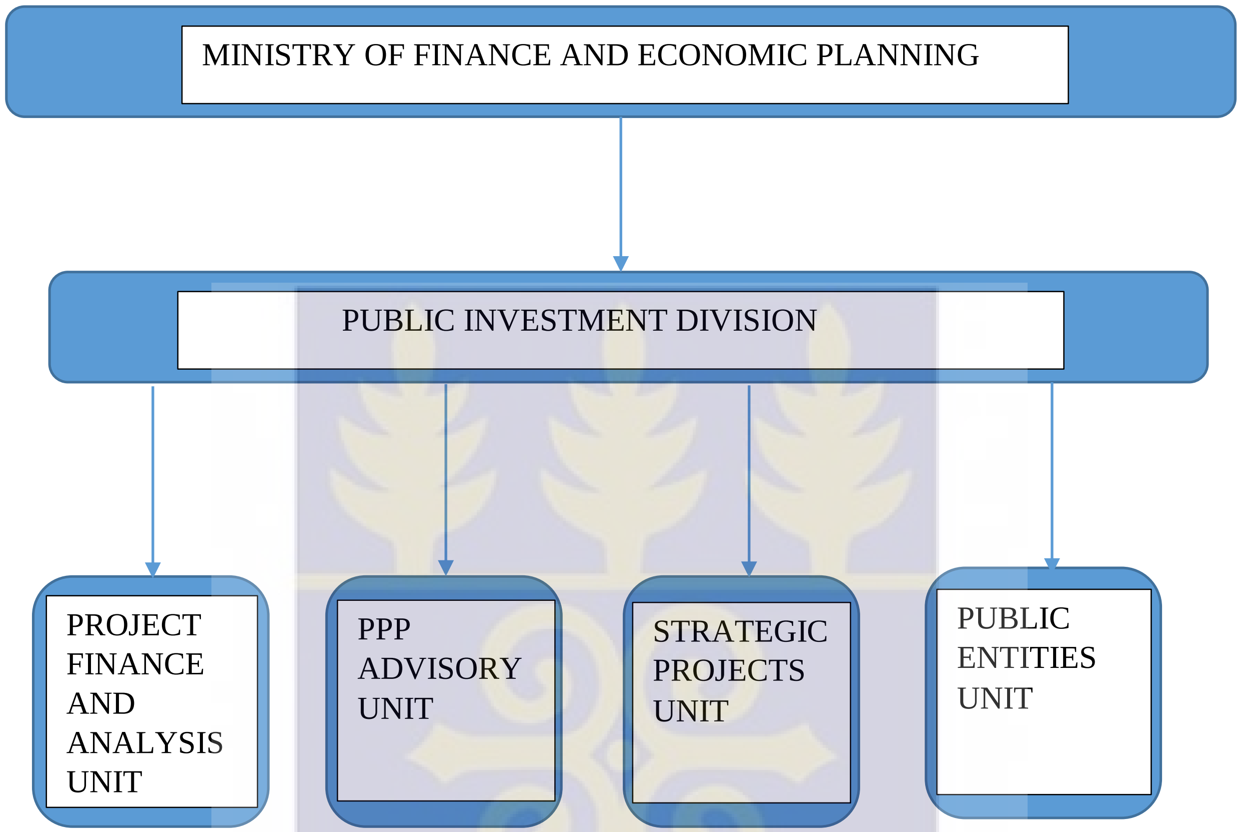
The Ghana PPP programme has three components:

(a) Institutional, Fiduciary, Legislative and Financial Capacity Building: The objective is to build capacity within MDAs/MMDAs to be able to manage the various aspects of PPP Projects

(b) PPP Pipeline Preparation and Transaction Advisory Support: The objective is to assist the Contracting Authorities (MDAs/MMDAs) to recruit Transaction Advisors to assist in preparing the selected projects and, consequently, to select Project Sponsors; and

(c) Project Management and Monitoring & Evaluation: The objective is to recruit a project team with the requisite expertise to manage the project and ensure that the project development objectives are met.

Figure 4.1 Institutional Infrastructure for PPPs in Ghana.



Source: Author's own construct.

4.4 Approaches to Accountability in PPPs in Ghana

This section will examine the approaches to accountability in PPPs in Ghana. The approaches to accountability in PPPs as discussed in literature include the hierarchical approach, the horizontal approach, the ethics and social value approach and the governance approach and the diagonal form of accountability.

Through face-to-face interviews with both public officials and private partners as well as from publicly available information on PPPs, the hierarchical and horizontal approaches to accountability could be said to be prevalent in Ghana. These approaches have institutional accountability structures such as legal, administrative, political, contractual, professional, collaborative, managerial, market, communal and bureaucratic accountability.

From these accountability structures, it is the contractual, legal and administrative accountability structures that are more pronounced in Ghanaian PPP arrangements. The contractual accountability mechanism is characterized by standards of performance being laid down in writing in clear, specific, enforceable terms and it becomes a legally binding agreement between the parties involved.

The legal accountability which enforces the contractual accountability is also characterized by the adherence to the rule of law and a high degree of scrutiny by an external body like the courts. With regards to the administrative accountability, the whole PPP arrangement is subjected to various procedural arrangements and monitoring normally by project implementation team. This is evident from one of the guiding principles for PPPs documented in the National Policy on PPPs (2011) which is the principle of accountability. The policy explains that:

"Every stage of the PPP arrangement shall follow laid down procedures and regulations"

"Decisions must be objective and in consonance with law and government policies"

"Public sector entities undertaking PPPs must follow prescribed processes for decision-making within their organizations"

The hierarchical form of accountability manifests itself from two perspectives: perspectives from the public partner and the private partner. With regards to public entities engaged in PPPs, a respondent at Ghana Water Company Limited noted that there exists a Project Implementation Unit (PIU) or Project Management Team (PMT) which is responsible for ensuring that the PPP agreement is properly implemented, managed, enforced, monitored and reported on. In a similar development, a respondent involved in the delivery of hostel facilities asserted that:

"There *was a project Manager who selected a team like a project quantity surveyor, project electrical engineer, project mechanical engineer and all the professionals that were required to supervise such a massive project. There was also a Project Management Committee set up by the Council of UG and was chaired by the Chairman of the Investment Committee of UG to superintend over the work of the project manager and its team". (UG 1)*

Also on the issue of ensuring accountability, an interviewee with regards to power purchase agreements noted that:

"The Energy Commission (EC) together with the other relevant regulatory agencies like the PURC is responsible for ensuring accountability of the whole independent power generating project. The EC plays a vital role in ensuring that the terms of the power purchase agreement are followed to the letter. The terms of the agreement which include the megawatts of power to be produced, the power purchase price and the like, form the backbone of the whole project and as such its strict adherence is crucial to the achievement of the ultimate goal". (MOE 1)

These assertions are quite consistent with the provisions in the National Policy on PPPs (2011:15) which states that:

"A contracting authority that is a party to PPP Agreement/Concession is responsible for ensuring that the PPP Agreement/Concession is properly implemented, managed, enforced, monitored and reported on and must maintain such mechanisms and procedures as approved".

This therefore presupposes that the inability of a party to fulfill the contractual obligation or meet performance targets is dealt with in accordance with the legal framework established for that purpose. Normally it is the PIU or PMT that resorts to the legal framework of that particular PPP in dealing with the defaulting party through appropriate means such as the law courts. A typical example is where in a PPP project, the Teshie-Nungua water desalination project, the PMT was charged with the responsibility to ensure strict adherence to all the terms and contractual obligations as well as the performance targets. A respondent, who is a member of the PMT had this to say on the way to deal with a defaulting party:

"We resort to the legal framework when there are issues". (GWC 1)

The private party in a similar manner resort to the legal framework of the contract to hold the public party accountable. For instance, a respondent at the Ministry of Energy opined that the parties of the PPP arrangement, that is the Independent Power Producers (IPP) and the Buyer of an Off-taker (ECG), rely on the legal framework of the contract that has been signed to resolve any dispute or disagreement. The respondent further explained that the IPP can ensure the execution of the contractual obligations of the public party (ECG) by relying on the respective sanctions and penalties outlined in the legal framework when the public party (ECG) fails to perform its contractual obligations in accordance with the contract. In this regard the respondent stated that:

"The IPP will hold the buyer accountable by relying on the purchase agreement that binds the two parties". (MOE 1)

Also the idea of the contractual and legal accountability structures being prevalent in Ghanaian PPP arrangements is further supported by these accountability issues in a PPP arrangement between GWCL and AVRL. Through an interview, a respondent identified these accountability arrangements with regards to the contract:

- The contract included key performance indicators and targets relating to the quality and quantity of water, treatment plant operations and complaint response plan.
- There was an expectation of AVRL to produce monthly reports on its achievements. The reports were subsequently supposed to be made available to the Public Utilities Regulatory Commission, State Enterprises Commission and the appropriate ministry for assessment of the work done by the company.
- A monitoring role was also given to Ghana Water Company Limited to ascertain whether AVRL was performing up to standard as well as meeting its targets.
- The existence of neutral parties such as technical auditors and financial auditors who performed various functions. The technical auditors were responsible for ensuring that the operations were undertaken with the best practices such as the use of the right chemicals for treating the water. The financial auditors on the other hand ensured the resources were used for their intended purposes.

The hierarchical approach to accountability is adopted and situated in PPPs in Ghana as a result of these two main reasons. In the first place, this approach provides the avenue for checking on the parties involved and therefore serving as a motivation for holding the parties in PPPs accountable. A common characteristic of this approach is the existence of a framework which contains the contractual obligations expected of the parties involved in the PPP arrangement as well as the sanctions applicable for the non-performance of contractual obligations. This characteristic therefore offers a well-structured means for the execution of contractual obligations as well as a means for holding the parties involved in the PPP arrangement accountable. There is therefore a sense of motivation and encouragement for the parties to religiously fulfill their contractual obligations in the PPP arrangement.

The second reason is the fact that the hierarchical approach to accountability incorporates formal hierarchical processes such as performance management, outcome-based monitoring and reporting to a superior authority. Through the hierarchical processes, accountability is greatly enhanced as a result of the management of service related activities, monitoring of outcome-based activities and reporting of actual results to a superior authority. In consonance with the above, a respondent at GWCL, a member of the PMT for the Teshie-Nungua Water Desalination Project said:

"Our duty is to monitor performance outcomes and see to it that the required capacity is produced" (GWC 2)

This is also in line with what a respondent said about the development and review of Key Performance Indicators (KPIs). The respondent noted:

"All parties related to the contract monitor and review the amount of work done to ascertain whether the KPIs have been met. Mostly this is done under the scrutiny of the State Enterprises Commission or any other state institution placed in charge" (PID 3)

Therefore through formal hierarchical processes like the existence of a PMT, performance outcomes can be monitored, managed and reported on through the hierarchical approach to accountability. In spite of the benefits offered by this approach to accountability in ensuring accountability, it has its own inherent weaknesses that undermine the effectiveness of this approach. These weaknesses are discussed in the subsequent paragraphs.

The first inherent weakness of this approach to accountability in PPPs stems from the incomprehensive formation of contract. The effectiveness or otherwise of this approach is dependent on and largely a function of the quality and feasibility of the agreements between the contracting parties. As a result of the complex nature of PPP agreements, it is quite difficult to specify in advance all the key details regarding how partnership participants act, who should have responsibility for what, and the outcomes likely to be achieved. Subsequently, contracting parties find it difficult resolving disputes which were not anticipated and so have no provisions in the PPP agreement.

Another inherent weakness is the fact that this approach to accountability can be regarded as a reactive strategy which focuses on finding solutions to problems or failures that have already occurred, rather than preventing such problems in the first place. This assertion is corroborated by a response from a respondent when asked about the work done by the PMT to guarantee accountability. The respondent said:

"We do not worry our head too much. All we do is check whether the required capacity has been produced" (GWC 2)

Finally, the legal structure of accountability can be costly in terms of money and time. A substantial amount of money and time could be invested in an attempt to resolve disagreements with regards to PPP projects. The legal avenue though can resolve issues, does not give the absolute assurance that the core objectives of the PPP arrangement would be achieved.

4.5 How Accountability is delivered to Stakeholders in PPPs

Accountability which is regarded as one of the cornerstone of good governance is very essential in a well-functioning liberal democracy. It is regarded as very essential because it monitors and controls the power of public and private actors and also furnishes the general public with the necessary information. The collaboration between public and private actors sometimes makes it a bit blurred as to how accountability is delivered. In Ghanaian PPPs, based on the information provided by the respondents, accountability is mainly delivered through strict adherence to the terms stipulated in the contract and monitoring and evaluation process.

With regards to the strict adherence to the terms of the contract, a respondent noted that:

"There are key performance indicators that are stipulated in the contract and therefore such key performance indicators are monitored and reviewed to ascertain whether they are met" (PID 3)

Another respondent also explained that such key performance indicators include the production of the required capacity of water and he observed that one way of holding the private party accountable is to ensure the attainment of the required capacity. In his own words he said:

"*All we do is check whether the required capacity has been produced" (GWC 2)*

In match the same way, another respondent also explained that the contract between the actors included key performance indicators and targets that the parties involved were expected to achieve. The respondent had this to say:

"You see, this contract included key performance indicators and targets relating to the quality and quantity of water, treatment plant operations and complaint response plan" (GWC 1)

Again, on the issue of adhering strictly to the terms of the contract, both parties resort to the legal framework, which is the contract, to hold each other accountable. A respondent in reinforcing this point explained that:

"The parties of the PPP arrangement, that is the Independent Power Producers (IPP) and the Buyer of an Off-taker (ECG), rely on the legal framework of the contract that has been signed to resolve any dispute or disagreement" (MOE 1)

The respondent further explained as he reports that:

"An IPP can ensure the execution of the contractual obligations of the public party (ECG) by relying on the respective sanctions and penalties outlined in the legal framework when the public party (ECG) fails to perform its contractual obligations in accordance with the contract" (MOE 1)

Another way that demonstrates how accountability is delivered to stakeholders in PPPs is through monitoring and evaluation process. Monitoring and evaluation involves the continuous tracking of the various activities undertaken in the bid to deliver infrastructure projects and services in addition to their appraisal to ascertain whether they are on track to achieve the objectives of the partnership.

These monitoring and evaluation processes are normally undertaken by a project implementation unit or a project management team. The task of this unit or team is basically to ensure that the PPP agreement is properly implemented, managed, enforced, monitored and reported on. A respondent in addressing this issue stated that:

"There *was a project Manager who selected a team like a project quantity surveyor, project electrical engineer, project mechanical engineer and all the professionals that were required to supervise such a massive project. There was also a Project Management Committee set up by the Council of UG and was chaired by the Chairman of the Investment Committee of UG to superintend over the work of the project manager and its team". (UG 1)*

Another respondent in commenting on this issue also opined that:

"The project management team was charged with the responsibility to ensure strict adherence to all the terms and contractual obligations as well as the performance targets" (GWC 1)

In consonance with what the earlier respondents observed, another respondent agreed with the earlier assertions as he also stated that:

"There was an expectation of AVRL to produce monthly reports on its achievements. The reports were subsequently supposed to be made available to the Public Utilities Regulatory Commission, State Enterprises Commission and the appropriate ministry for assessment of the work done by the company. A monitoring role was also given to Ghana Water Company Limited to ascertain whether AVRL was performing up to standard as well as meeting its targets" (GWC 1)

Another respondent also responded in the affirmative by saying that:

"Every project will have a project management team that is responsible for the monitoring and evaluation of the progress of the project" (PID 3)

The views by the respondents quite explain and confirm how accountability is delivered to stakeholders in PPPs in Ghana.

4.6 Accountability Challenges of PPPs in Ghana

This section examines some of the challenges to accountability of Ghanaian PPPs. Through an interview with the relevant stakeholders, the following were identified as challenges of accountability of PPPs in Ghana: the challenge of effective contract management, the challenge of adequate public consultation, the challenge of competition in procurement process, the challenge of disclosure and transparency, and the challenge of ensuring value for money. These identified challenges are examined in successive paragraphs below.

4.6.1 The challenge of effective contract management

In a more general sense, the contractual agreements in PPP projects are quite demanding and complex. In addition to this, the construction of an infrastructure asset and its related service maintenance activities may transcend the time period a public official may stay in office. Incomplete contracts that fail to encapsulate the desired outputs of projects become problematic when they need to be operationalized.

Research has established that it is important to highlight the fact that when services are outsourced to a private party to execute, there is an even more pressing need for effective management by the grantor of the contract than those to be executed in-house. Therefore there is the need to comprehensively develop and manage PPP contracts effectively such that the core objectives of the collaboration can be achieved.

Through a face-to-face interview with private party participants in PPPs, specifically a PPP arrangement between Ghana Hostels Limited (GHL) owned by Social Security and National Insurance Trust (SSNIT) and University of Ghana Enterprises Limited (UGEL), a fully owned subsidiary of University of Ghana reveals the fact that some contracts are not effectively managed in PPP arrangements. A respondent at GHL stated that the initial Build-Operate-Transfer (BOT) agreement between the GHL and UGEL has been revised. The respondent had this to say:

"The initial agreement between us (GHL) and the University of Ghana was a BOT agreement, that is, a build, operate and transfer agreement after a period of 35 years… The new agreement is a lease agreement between GHL and the university, with GHL as the lessee and university as the lessor" (GHL 1)

This change in the contractual agreement puts the university at a disadvantaged position due to the fact that the university would have become absolute owners after the expiration of the 35 years. The reason that necessitated the revision of the contract provides evidence of ineffective contract management as the two contracting parties failed to anticipate future adverse occurrences and therefore had no available remedies to resolve such adverse occurrences. In this arrangement for instance, the contract did not provide remedy for a situation where the private party would not be able to recoup all its investment made within the stipulated time frame in the contract. The respondent therefore intimated that there was the need to renegotiate with the UG for a new agreement as its original investment could not be recouped within 35years. The respondent described the situation in this manner:

"The university had built new hostels and students were assigned to the newly built hostels first. This reduced the patronage of students for GHL. Besides, GHL charged accommodation fees, which were below its economic rate because the management of the university resisted attempt by GHL to charge the true economic rate. As a result of these reasons, GHL had to renegotiate with UG for a new agreement" (GHL 1)

However, the main reason adduced for the renegotiation of the agreement (reduced patronage by students) could not be entirely true. This stems from the fact that GHL puts notices in front of its main office on Legon campus, and on the notice boards of its accommodation blocks on Legon campus to show that there are no available rooms to rent out. This evidence is suggestive of the fact that had the university critically examined the main reason cited by GHL for the change in the agreement, perhaps, it would have refused to renegotiate on the terms proposed by GHL, and thus, maintained the initial BOT agreement. The university's failure to critically examine this issue clearly points to a less effective way of managing the contract.

4.6.2 Challenge of adequate public consultation

Inadequate public consultation is another challenge that confronts accountability in PPP projects in Ghana. Public consultation can be regarded as a means of soliciting for the inputs, ideas and opinions of the general public and incorporating them into decision making processes with regards to issues that affect them. The prime goals of public consultation are to ensure efficiency, transparency and public involvement in the delivery of huge infrastructure projects. Within the ambit of PPPs, public consultation will provide the avenue to guarantee the interest of the general public by ensuring that projects and services delivered satisfy their needs.

The National Policy on PPPs in Ghana talks about stakeholder consultation process as one of the guiding principles for PPPs. The National Policy on PPPs (2011:5) describes the need for stakeholder consultation in this manner:

"Contracting authorities shall ensure adequate stakeholder consultation, understanding and support in advance of entering into a PPP arrangement and shall endeavor to identify relevant stakeholders and undertake comprehensive consultation and awareness of PPP projects under consideration"

However, notwithstanding the fact that it has been enshrined as one of the guiding principles in the national policy, it could be regarded as more of a perception than a reality. This is because as to whether the contracting authorities (MDAs and MMDAs) embark on adequate stakeholder consultation cannot be ascertained with absolute veracity. A respondent at PID of MoFEP said

"For instance if a district assembly is the contracting authority, the PID would not be in the position to tell whether all the necessary stakeholder consultations have taken place in the district" (PID 2)

There is therefore that challenge to ascertain whether such relevant stakeholder consultations have taken place.

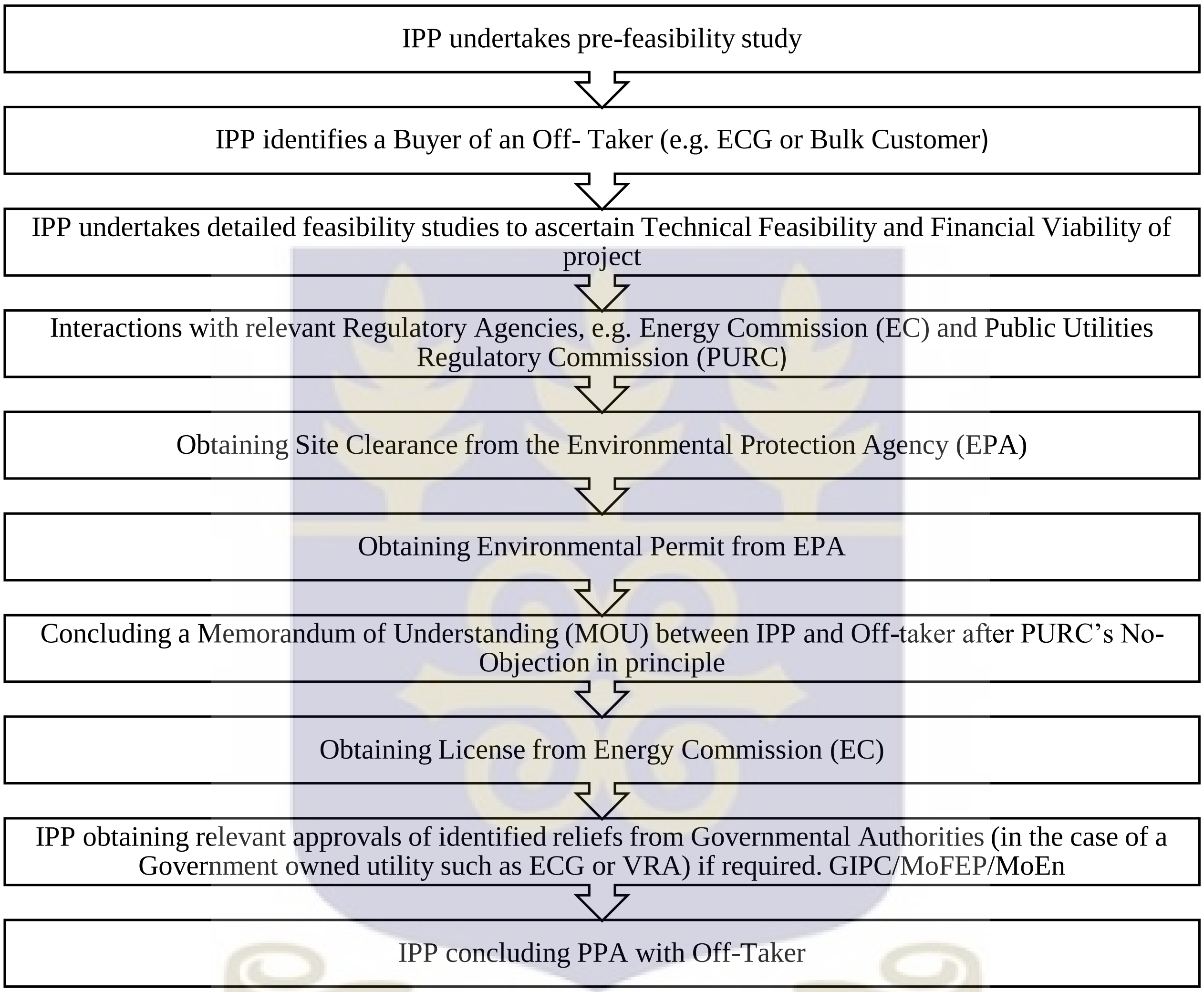
4.6.3 Challenge of competition in the procurement process

The less competitive nature in the procurement processes is another accountability challenge that characterizes PPP arrangements in Ghana. . The procurement processes in PPP contracts if open to keen competition have the tendency to eventually engender value for money in the whole process. Through an interview with respondents at GWCL and the Ministry of Energy, the respondents intimated that sole sourcing was the procurement method employed in some PPP projects. With regards to the PPP projects within GWCL, the Teshie-Nungua Water Desalination Project and the Asutsuare water supply project were procured through sole sourcing. The respondent at GWCL confirmed it as he said:

"The Teshie-Nungua project and the Asutsuare water supply project are examples of the PPP projects that were procured through sole sourcing" (GWC 1)

In match the same way, at the Ministry of Energy, the procedures outlined for an Independent Power Producer (IPP) that produces hydro-electric power and sell to a buyer (ECG) to enter into the power production market did not make mention of competitive bidding. The procedure involved only requires the IPP to fulfill the steps outlined in an orderly manner as shown in figure 4.2 below.

Figure 4.2 Procedure for an IPP into power production market



Source: (Ministry of Energy, 2015)

A respondent at the Ministry of Energy alluding to the processes in this diagram said:

"All what the IPP has to do is to successfully go through these sequential steps" (MOE 1)

The neglect of the concern for competition in the procurement process can curtail the value for money objective the government expects PPP projects to provide and therefore undermines accountability.

4.6.4 Challenge of disclosure and transparency in information

Within the context of PPPs, disclosure could be viewed as the willingness to provide accurate, comprehensive, timely and reliable information with respect to PPP projects within the country. This therefore means that the non-disclosure of information on PPP projects could inhibit transparency which would eventually raise issues of accountability.

The disclosure of the requisite information could cover the name of the project, the government institution responsible for the project, the PPP type, the value of the project, the stipulated time of the contract, the bidding and selection process, the operational and contractual obligations of the parties of the arrangement and other important information necessary for the public's perusal. The successive paragraphs below is dedicated to demonstrate the lack of disclosure and transparency in the Ghanaian PPP arrangements.

The non-disclosure of information and by extension lack of transparency on PPPs in Ghana is quite obvious as a respondent denied the existence of any ongoing PPP in Ghana as he said:

"There are no ongoing PPP projects. We are currently working on a few pipeline PPP projects" (PID 1)

Notwithstanding the fact that a respondent at the PID of MoFEP emphatically denied the existence of any ongoing PPP project and that all the PPP projects are pipeline projects, through interviews and subsequent checks with other private and public actors revealed that there are some PPP projects which have surpassed its preparation stage to real implementation works. A typical example of a PPP project that is currently ongoing is the Teshie-Nungua Water Desalination Project which is an arrangement between GWCL and Befesa Desalination Development Ghana Limited. Contrary to what the respondent at PID of MoFEP said, a respondent at GWCL rather furnished information on the said project as he categorically stated that it was the PID of MoFEP which procured the project on their (GWCL) behalf due to their lack of skilled personnel at the time the contract was being procured. The respondent at GWCL in his own words said:

"The Ministry of Finance was the brain behind the Teshie-Nungua Water Desalination Project" (GWC 1)

It is therefore interesting to know how a respondent from PID of MoFEP refused to furnish information on a project on which they procured on behalf of GWCL. This clearly reveals the public official's unwillingness to disclose information and be transparent in the dealings of PPP projects in Ghana. Also currently, PID of MoFEP does not have a functioning website where information on various PPP projects could be disclosed to the general public.

In much the same way as the public partner is guilty of non-disclosure of information, the private partner is also guilty of the same issue. With regards to the disclosure of information, some private partners have expressed concerns about the possible implications of their disclosure of information and therefore unwilling to provide information on their involvement in PPP arrangements. This assertion is demonstrated from the perspective of a respondent who declined to provide information on the PPP agreement as she said:

"Our managers are not ready to provide information on the issue due to the fact that the issue is very sensitive and that they would not like to be quoted anywhere"(CEL 1)

4.6.5 Challenge in ensuring value for money

This was a theme that emerged from data collection process which is worth discussing. The concept of value for money is an important issue to consider when deciding whether an infrastructure asset or service is to be delivered by a PPP arrangement or through the traditional public procurement models. In recent times, the pursuit of value for money objectives has been a driving force and a determining factor in ascertaining whether a project is to be undertaken through a PPP approach or not. An important issue that emerged from the data collection process was the issue of delivering value for money in PPPs in Ghana. There was evidence to suggest that a particular PPP project did not give value for money as it is expected of PPP projects.

Notwithstanding the fact that PPPs are supposed to engender value for money in the delivery of infrastructure and services, the concept is not a common feature of Ghanaian projects delivered through such a mechanism. The failure to ensure value for money is demonstrated in the Asutsuare bulk water project, a PPP project within GWCL meant to provide for bulk water supply to the Accra-Tema water system. When a question of whether the project gives value for money was posed to a respondent at GWCL, he said through an interview:

"I think the project does not give value for money due to the fact that the public cannot afford the cost per litre charged by the private party" (GWC 1)

He further explained that:

"The private party sells the water it produces to the GWCL before it is distributed to the public. Unfortunately, the cost per litre charged by the private party is too expensive. As a result, purchasing the water produced is a headache for GWCL since it cannot sell to the public at this same price. The purchase can only occur where the government decides to bear a portion of the cost. The government has agreed to do that for the Asutsuare Water Project but has said it will not be in the position to do that for subsequent projects" (GWC 1)

Again, when he was asked why the cost per litre charged by the private sector more expensive than that of GWCL, he explained:

"In determining the cost per litre both private and public producers use a financial module. However, whiles the government does not include the capital cost of the plant in determining the cost per litre, the private party includes all cost incurred in the production including the cost of plant" (GWC 1)

Also a respondent at the Ministry of Energy when asked on how value for money is ensured in the power purchase agreement responded in an unrealistic manner as he impliedly suggested that procedural arrangements ensured value for money. He said:

"The procedural arrangements ensured that all parties had value for their money. For example the Power Purchase Agreement (PPA) between the IPP and an Off-Taker ensured that even before the power production starts, all the parties, that is the IPP, Off-Taker and the relevant regulatory agencies, would have agreed to the terms of the power generation and the subsequent sale of the power been generated" (MOE 1)

It is also worth mentioning that the performance audit department of the Ghana Audit Service that basically ensures value for money in infrastructural projects is not currently involved in any of the PPP projects undertaken in the country. A respondent at the department through an interview said:

"We have just produced a manual on auditing infrastructure and in that manual emphasis is put on PPPs. We have spoken with MoFEP to give us the list of all government capital projects so that we would know when we want to audit whether in real time or after the project. The World Bank is insisting that there should always be performance audit of all government projects. However for PPPs we have not started yet but it is in the pipeline. When it comes to PPPs, there are two parties: the private party who wants to make profit and the government that wants to provide social services, so we must look at the contract document to make sure those interests are met. The manual on auditing would however be rolled out in 2016" (PAD 1)

4.7 Discussion of Findings

4.7.1 Approaches to accountability in PPPs

Forrer *et al.,* (2010) asserts that PPPs change the dynamics of public accountability by involving the private partners in government decision making and program delivery. Since the dynamics of accountability changes due to the fact that the interest of the private partner may not be consistent with the government's interests, there is the need to adopt certain measures to guarantee accountability. Different approaches exists in literature when it comes to ensuring accountability. The approaches to accountability reflects the various ways in which accountability is delivered within PPPs.

The results from the interviews show that the hierarchical and the horizontal approaches to accountability are quite prevalent in PPPs in Ghana. It could be observed from figure 4.1 above that there is some sort of hierarchical accountability arrangements, where the Project Finance and Analysis unit, PPP Advisory Unit, Strategic Projects Unit and Strategic Projects Unit report to the Director of the Public Investment Division. Also the Director of the Public Investment Division reports to the Minister of Finance and Economic Planning. Also, it can also be deduced that horizontally, some sort of accountability (professional) exists among the various units under the Public Investment Division.

Fombad (2014) affirms the hierarchical approach to accountability as she posits that the approach reflects structures where individuals see themselves as responsible for reporting, justifying or explaining their actions to others and liable for sanctions in the event of errors and shortcomings. To this end, Fombad (2014) observes these as the core elements of this perspective of accountability: principal-agent relationship, accepting responsibilities, giving account, being answerable, sanctions and redress as well as structures through which accountability is achieved. Fombad (2014) further explains that this approach to accountability is highly relevant within the ambit of PPPs due to the fact that PPPs involve the use of public resources that affects the rights and interests of the public; which presupposes that government functionaries have the obligation towards the general public in providing explanations on how they deliver public goods and services.

The horizontal approach which reinforces and strengthens the hierarchical approach provides a more realistic and practical approach in dealing with accountability in PPPs. Its usefulness stems from the fact that it provides the necessary facilitation for discussions on how diverse expectations resulting from both within and outside the partnership, often characterized with conflicting objectives, are managed in a non-hierarchical manner (Acar, Chao & Kaifeng, 2008; Willems & Dooren, 2011).

In the view of Kearns (1994), the facilitation of the discussions involves identifying partners' expectations, aligning goals, adjusting strategies, assessing implementation, communicating performance and facilitating learning. Fombad (2013b) further strengthens the importance of this approach as she explains that it manages the expectations of the multiple, complex and conflicting undertakings of stakeholders in a manner as to guarantee mutual influence, mutual accountability and transparency as well as equal participation in decision making. Hodges (2012:35) in emphasizing the need for horizontal accountability in PPPs could not put it any better as it was noted that:

"The vertical pillars of accountability may not be sufficient by themselves to promote accountability for the cross-cutting issues which face government in the delivery of public services. Here is where vertical accountability needs to be joined up with horizontal accountability through cross-cutting policy initiatives."

These two approaches have institutional accountability structures such as legal, administrative, political, contractual, professional, collaborative, managerial, market, communal and bureaucratic accountability (Romzek & Dubnick, 1987; Sinclair, 1995; Stone, 1995; Deleon, 1998; Scott, 2000; Flinders, 2003; Mulgan, 2003; Demirag, Melvin & Iqbal Khadaroo, 2004; Dowdle, 2006; Mashaw, 2006; Kolbila, Mills & Zia, 2011). Among these accountability structures, the contractual, legal and administrative accountability structures manifest themselves strongly.

The contractual accountability mechanism is characterized by standards of performance being laid down in writing in clear, specific, enforceable terms and it becomes a legally binding agreement between the parties involved. By lending credence to this assertion a respondent described it in this manner:

"The Energy Commission (EC) together with the other relevant regulatory agencies like the PURC is responsible for ensuring accountability of the whole independent power generating project. The EC plays a vital role in ensuring that the terms of the power purchase agreement are followed to the letter. The terms of the agreement which include the megawatts of power to be produced, the power purchase price and the like, form the backbone of the whole project and as such its strict adherence is crucial to the achievement of the ultimate goal". (MOE 1)

These views are consistent with literature as Dubnick (1998) and Fombad (2013a) describes contractual accountability as a form where standards of performance are laid down in writing in clear, specific, enforceable terms and it becomes a legally binding agreement between the parties involved. The legal accountability which enforces the contractual accountability is also characterized by the adherence to the rule of law and a high degree of scrutiny by an external body like the courts (Romzek & Dubnick, 1987; Acar & Roberson, 1999; Mashaw, 2006; and Koliba, Mills & Zia, 2011).

Also on the issue of administrative accountability, the whole PPP arrangement is subjected to various procedural arrangements and monitoring normally by project implementation team which is responsible for ensuring that the PPP agreement is properly implemented, managed, enforced, monitored and reported on. A respondent in confirming that stated that:

"There *was a project Manager who selected a team like a project quantity surveyor, project electrical engineer, project mechanical engineer and all the professionals that were required to supervise such a massive project. There was also a Project Management Committee set up by the Council of UG and was chaired by the Chairman of the Investment Committee of UG to superintend over the work of the project manager and its team". (UG 1)*

Again, this is evident from one of the guiding principles for PPPs documented in the National Policy on PPPs (2011) which is the principle of accountability. The policy explains that:

"Every stage of the PPP arrangement shall follow laid down procedures and regulations"

"Decisions must be objective and in consonance with law and government policies"

"Public sector entities undertaking PPPs must follow prescribed processes for decision-making within their organizations"

Also such administrative processes such as requisite approvals are needed before requests by contracting entities to undertake PPPs are granted. According to the National Policy on PPPs (2011:9), the requisite approval should be granted by a PPP approval committee which comprises the Minister for Finance and Economic planning, the Chairman of the National Development Planning Commission, Minister of Justice and Attorney General, Minister of Trade and Industry, Chief Executive of Ghana Investment Promotion Centre, Chief Executive of Public Procurement Authority and the Minister of the contracting entity. Also, Cabinet becomes the approving authority for PPPs with Parliament being the final approving authority where there is the need for parliamentary approval.

4.7.2 How accountability is delivered to stakeholders in PPPs

Data gathered from the face-to-face interviews as well as publicly available information revealed that accountability is delivered to stakeholders mainly through strict adherence to contract terms and monitoring and evaluation processes. Basically through the terms stipulated in the contract form the basis for both the public and private actors to hold each other accountable. The contract therefore becomes the legal framework that can be resorted to hold each other accountable. A respondent that commented on this stated that:

"The parties of the PPP arrangement, that is the Independent Power Producers (IPP) and the Buyer of an Off-taker (ECG), rely on the legal framework of the contract that has been signed to resolve any dispute or disagreement" (MOE 1)

These views are consistent with literature as Dubnick (1998) and Fombad (2013a) explains that in a contract, standards of performance are laid down in writing in clear, specific, enforceable terms and it becomes a legally binding agreement between the parties involved. They further argue that the contract specifies the, rights, obligations and liabilities are created between the parties which becomes enforceable through the judicial process. Bovaird (2004) therefore notes that there is a link between accountability in PPPs and the relationship created between the public and private parties with regards to the obligations, requirements and clarified responsibilities accepted by the parties in the contract. The terms in the contract could therefore be legally enforced through the courts (Romzek & Dubnick, 1987; Acar & Roberson, 1999; Mashaw, 2006; and Koliba, Mills & Zia, 2011).

Secondly, the other main avenue though which accountability is delivered is through monitoring and evaluation processes. A very crucial factor in this monitoring and evaluation process is check whether key performance indicators and performance targets have been attained. An interviewee in confirming the achievement of key performance indicators said:

"*We monitor the key performance indicators and targets relating to the quality and quantity of water, treatment plant operations and complaint response plan" (GWC 1)*

Another respondent in confirming this assertion also confirms by reporting that:

"*All we do is check whether the required capacity has been produced" (GWC 2)*

These confirmations are consistent with the National Policy on PPPs (2011:15) which notes that a Contracting Authority that is a party to a PPP agreement has the responsibility to properly implement, manage, enforce, monitor and report on PPPs. The Contracting Authority must monitor the implementation of the PPP agreement as well as measure the outputs. These provide evidence to the monitoring and evaluation processes involved in Ghanaian PPPs.

It is however important to highlight that currently the performance audit department of the Ghana Audit Service is currently not involved in the monitoring and evaluation of PPP infrastructure projects to ascertain whether the projects deliver value for money. A respondent who responded in the affirmative had this to say:

"We have just produced a manual on auditing infrastructure and in that manual emphasis is put on PPPs. We have spoken with MoFEP to give us the list of all government capital projects so that we would know when we want to audit whether in real time or after the project. The World Bank is insisting that there should always be performance audit of all government projects. However for PPPs we have not started yet but it is in the pipeline. When it comes to PPPs, there are two parties: the private party who wants to make profit and the government that wants to provide social services, so we must look at the contract document to make sure those interests are met. The manual on auditing would however be rolled out in 2016" (PAD 1)

There is therefore the need for the appropriate authority to expedite action on how to audit PPP infrastructure projects in Ghana.

4.7.3 Accountability challenges of PPPs in Ghana.

PPPs in Ghana have been saddled with some accountability challenges that need to be addressed to ensure that the objectives of this particular strategy in delivering infrastructure and services are achieved.

One of the accountability challenges that became evident in PPPs in Ghana is the challenge of effective contract management. This challenge identified in a Ghanaian PPP arrangement confirms similar findings in South Africa where in the delivery of the Gautrain Rapid Rail Link project, there was a disagreement between the private and public parties as to who should repair water ingress on the leg between Rose bank and Park stations simply because it was not stipulated in the contract (Flanagan & Serrao, 2011).

In a similar development in South Africa, Fombad (2013b) noted that the construction of a high speed rapid rail started a month after an extended date stipulated in the contract. Also, in the United Kingdom, owing to poor contract structuring which led to the cost of operations inaccurately predicted, Metronet PPP failed to operate nine of London's twelve underground lines (Fombad, 2013b). Similar challenges were also faced in the Cross City Tunnel PPP project in Sydney, Australia (Fombad, 2013b). It is therefore important to stress on the point that for a PPP arrangement to deliver on its objectives, the contracting authority must play its crucial contract management role in an effective manner from the inception of the project to its closure.

Inadequate public consultation was also identified as one of the accountability challenges. This issue also confirms similar findings where in Canada, owing to lack of stakeholder consultation, the public was quite skeptical towards PPPs which led the government to withdraw in the face of controversy (TD Economics Special Report, 2006). Also in South Africa, Stephen (2005) observed that the Gautrain Rapid Rail Link Project lacked public consultation and legislative debates before approval was given. Fombad (2013b) also advanced the view that in South Africa, the PPP manual failed to mention public consultation as a means to ensure accountability. Clarion calls are therefore been made to engage the public in PPPs (United Nations Millennium Project, 2005; World Bank, 2011; Fombad, 2014).

On the issue of less competition in the procurement process, the problem also existed in U.K where Pollitt (2005) observed that only few bidders are involved in public finance initiative projects due to the high cost of bidding, projects being given to political cronies rather than those who can deliver value for money, and contracts being awarded to big companies that control substantial amount of resources. Cheung *et al.* (2009) also found that bigger companies repeatedly won contract bids owing to the fact that the smaller local companies could not compete with the bigger companies. Similar conditions also existed in South Africa as Kelman (2001) found that in the delivery of a prison infrastructure, the contract was overpriced due to the fact that much competition was absent. Fombad (2013b) describes competition in South Africa as more of perception than reality.

It was also found out that there was inadequate disclosure and transparency with regards to information. This is not only typical of Ghana because in a study conducted by Johnstone and Kouzmin (2010), there was the revelation that there was lack of disclosure and transparency in PPPs in Australia. Also in British Columbia, transparency during the procurement process in PPPs was seen to be impaired due to the fact that value-for-money reports were hidden from the public domain (TD Economics Special Report, 2006). To help curtail or eliminate this problem, Nelson (2001) identified four principles establishing transparency in PPPs. These include: accessibility of information, completeness of information disclosed, timeliness of information and the existence and quality recourse for dissatisfied stakeholders.

All these accountability challenges have the tendency to defeat the purposes and benefits for which PPPs offer as an effective and efficient way of delivering public infrastructure projects and services over the traditional way of providing them. Measures should therefore be put in place to ensure that these challenges are resolved quickly.

4.7.4 Accountability of PPPs and theoretical explanations

This section seeks to bring to bear the relevance of the theories reviewed and therefore discusses the theoretical reasoning underlying the phenomenon under study. This discussion is quite essential in providing a vivid story in showing how this study links to the theories. This section therefore discusses how the Giddens' structuration theory and the Stakeholder's theory used in this study explain the accountability of PPPs.

Application of the Giddens' structuration theory

Bovens (2007), explains accountability as a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify the conduct, the forum can pose questions and pass judgment, and the actor may face consequences. In consonance with Bovens, Giddens theory can be used to explain the fact that actors must be accountable and their behaviour should meet the expectations of the individuals they interact with.

Giddens views structuration as an interplay between structures and agency and therefore puts forward the argument that structures should not be seen as independent and external to individuals since they exist in and through the activities of human agents (Giddens, 1984). Similar to the arguments of Giddens, accountability can also be seen a structure of the governance system in PPPs, which is produced and reproduced by the actions of the actors in the system. Accountability structures such as contractual, legal, and administrative structures which are more pronounced in PPPs in Ghana affect the behaviour of both the public and private actors. The behaviour of both the public and private actors also shape the structures over time. Giddens' theory therefore explains the recursive relationship between accountability and structures.

By drawing on the structuration theory, the study suggests that the partnership arrangements, accountability structures and human agency are mutually constituted. By the idea of being mutually constituted, it is argued that structure shapes the practices of the agents, however, it is also the practices of the agent that constitute and reproduce structure.

Some dimensions of structure developed by Giddens (1984), with which human agents interact, would be used to explain the success or otherwise of PPPs and its accountability arrangements. The first dimension which is the structure of signification talks about the organizational rules of what actually makes sense and meaningful. The organizational rules inform and define interaction, and direct the way in which problems are interpreted and work is conducted (Giddens, 1984).

All the PPP contracts examined have a profit seeking motive by the private actors. This invariably implies that for these private actors, it is meaningful to make profit, hence profit making contributes to what is meaningful in PPPs. For example the renegotiation of the contract between University of Ghana and Ghana Hostels Limited because the initial investment cannot be recouped signifies that the private sector engages in a PPP to make profit. In match the same way, with regards to the loan secured by University of Ghana Enterprises Limited (UGEL) for the construction of hostel infrastructure; because there is an obligation to pay both the principal and interest components such that the private actor can make profit, it provides the opportunity for UGEL to charge user fees in order to cater for the loan.

The second dimension is the structure of legitimation, explained as the organizational rules that sanction a particular mode of conduct and propagate a set of norms about what is an acceptable or unacceptable social practice. The traditional mode of providing for public infrastructure and services has witnessed a shift in contemporary times. PPPs have currently become the new arrangements used in the delivery of public infrastructure and services and therefore have become the norm which is acceptable and legitimized in society.

The last dimension is the structure of domination explained as the organizational resources which are deployed in order to control, monitor and coordinate organizational activities (Giddens, 1984).

The resources as structures are viewed as the media through which transformative capacity of human agents is employed as a source of power in the routine course of social interaction (Giddens, 1979:92). Giddens (1979:100) identifies two types of resources as allocative resources which are the capabilities which facilitate command over objects and; authoritative resources which are the capabilities which facilitate command over persons. According to Sewell (1992:9), allocative resources are objects, inanimate, natural or manufactured that can be used to enhance or maintain power. A typical example of this resource is the debt capital in provided by the banks in the UG hostels facility infrastructure. The banks can therefore draw on their control on this debt capital to maintain and enhance their power over that PPP arrangement.

The authoritative resources on the other hand involve the power to govern and monitor PPPs and may include physical strength, dexterity, knowledge and emotional commitments that can be used to enhance or maintain power, including knowledge of the means of gaining, retaining, controlling and propagating either human or non-human resources. In the PPP arrangements, authoritative organizational resources like the physical strength, knowledge, dexterity and emotional commitments of the experts from both the public and private sectors provide power to control, monitor and coordinate PPP arrangements.

Application of the Stakeholder's theory

The stakeholder theory is quite appropriate in explaining this study as Roberts & Mahoney (2004) noted that this theory has been widely used to explain governance and accountability issues in accounting research. Due to the fact that a PPP arrangement is a collaboration between public sector organization and private sector organization, there is quite vital to identify the various stakeholders within the arrangement to address their concerns. The basic concern of the private entity is to make profit whilst that of the public entity is to deliver public goods and services at no or low cost to the citizenry. In view of this, the concerns of these stakeholders should be adequately addressed. According to Freeman (1984), stakeholders provide resources that are critical to the long-term success of an organization. For example, the private entity can provide capital, material resources, the knowledge and expertise as well as the technical know-how in the delivery of infrastructure and services. In much the same way, the public sector can provide the basic needed infrastructure and location, capital as well as the right regulatory and legal environment to facilitate the delivery of goods and services.

Again, drawing on the various perspectives of the stakeholder theory will help in the clarification of who the stakeholders are in such an arrangement, for purposes of identifying who and how accountability is supposed to be delivered. Unlike the private sector where calls for accountability are restricted mostly to providers of capital, accountability issues in the public sector transcend providers of capital to include other legitimate concerns such as those from the general public. The stakeholder theory has therefore been widely used to justify such calls. According to Roberts & Mahoney (2004) due to the fact that accountability involves an obligation to provide an account of one's actions and inactions to third parties (stakeholders), a connection is established between stakeholder theory and accountability.

These two theories were used to explain this study because each theory exhibit a peculiar strength in explaining a part of the study. Whereas the Giddens' structuration theory focuses on the accountability aspect of the study, the stakeholder theory focuses on the PPP arrangement itself. A key weakness of the Giddens' structuration theory is the fact that the theory has mostly been used to explain accountability issues without addressing the issue of diverse stakeholders' interest in the PPP arrangement. In much the same way, the weakness of the stakeholder theory is that, it focuses on explaining only the PPP arrangement, identifying the various stakeholders with less emphasis on the accountability issues. The use of these two theories is therefore founded on the argument that the weakness on one theory would be complemented by the strength of the other, such that both theories can give a comprehensive theoretical explanation to the study.

4.8 Chapter Summary

This chapter presented the analysis and discussion of the findings. It discussed the approaches to accountability in PPPs in Ghana and how accountability is delivered to stakeholders. It also discussed the accountability challenges in Ghanaian PPPs and finally ended with a discussion on the theoretical application to the study.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The chapter presents the summary of key findings and the conclusions made based on the findings in relation to the objectives of the study. It also presents critical issues by way of offering policy recommendations that can enhance accountability of PPPs in Ghana. The chapter further discusses the contributions of the study, the limitations of the study and suggestions for future studies.

5.2 Summary of the study

Accountability is one of the golden concepts that no one can be against and therefore regarded as one of the cornerstone of good governance. In a well-functioning liberal democracy like Ghana, the concept is very important to furnish the public with the necessary information. Ghana has adopted the PPP strategy in delivering infrastructure projects and services. The study therefore sought to examine the accountability arrangements of PPPs in Ghana. In more specific terms, the study examined the approaches to accountability, how accountability is delivered to stakeholders and the accountability challenges of PPPs in Ghana.

To achieve these objectives, the study adopted an interpretive perspective using a qualitative research approach. In line with the qualitative methodology, multiple case study design was adopted. The multiple case study design allowed the adoption of multiple data collection approaches in gathering data from both primary and secondary sources. Data from the primary sources included face-to-face-interviews and data from secondary sources included PPP fact sheets and newsletters.

The snowball and purposive sampling techniques were used in selecting the respondents. The choice of the respondents were based on the fact that they have knowledge and information as well as first-hand experience on the issue being examined. The Miles and Huberman (1994) approach to qualitative data analysis was used in analysing the data gathered from the interviews conducted. Thematic analysis was done where data was coded to identify and describe themes from the perspective of the interviewees.

The study revealed that the main approaches to accountability in Ghanaian PPPs are the hierarchical and horizontal approaches. In these approaches, the contractual, legal and administrative accountability structures are more pronounced in PPPs in Ghana. The hierarchical approach provides the avenue for checking on the parties involved and therefore serving as a motivation for holding the parties in PPPs accountable. A common characteristic of this approach is the existence of a framework which contains the contractual obligations expected of the parties involved in the PPP arrangement as well as the sanctions applicable for the non-performance of contractual obligations.

It was found that the contractual accountability mechanism is characterized by standards of performance being laid down in writing in clear, specific, enforceable terms and it becomes a legally binding agreement between the parties involved. The legal accountability which enforces the contractual accountability is also characterized by the adherence to the rule of law and a high degree of scrutiny by an external body like the courts. With regards to the administrative accountability, the whole PPP arrangement is subjected to various procedural arrangements, approvals and monitoring normally by project implementation team.

The study also revealed that accountability is delivered to stakeholders through strict adherence to the terms stipulated in the contract and monitoring and evaluation processes. In the contract, certain key performance indicators are stipulated for them to be achieved. The stakeholders therefore expect strict adherence to these key performance indicators. The monitoring and evaluation processes are normally undertaken by a project implementation unit or a project management team. The task of this unit or team is basically to ensure that the PPP agreement is properly implemented, managed, enforced, monitored and reported on.

Furthermore, the study revealed some accountability challenges which includes the challenge of effective contract management, inadequate public consultation, challenge of less competition in the procurement process and the challenge of disclosure and transparency of information. These accountability challenges have the ability to defeat the purposes and benefits for which PPPs offer as an effective and efficient way of delivering public infrastructure projects and services over the traditional way of providing them.

5.3 Conclusions

The study examined the accountability of PPPs in Ghana. With respect to the approaches to accountability in Ghana, the country relies on the traditional mode of accountability that is mainly through the hierarchical and horizontal approaches. The other approaches to accountability such as the ethics and social value approach and the governance approach are not quite prevalent. The current traditional mode of accountability in PPPs are not adequate to ensure full accountability and do not meet international best practices where internalized communal, managerial, contractual as well as diagonal accountability structures are incorporated at different stages of the PPP arrangements.

Also, the current way in which accountability is delivered to stakeholders, that is through strict adherence to the terms of the contract and monitoring and evaluation processes are not satisfactory and adequate means to deliver accountability to stakeholders. The appropriate legal framework as well as code of conducts that can regulate the behavior of the partners are currently non-existent. The PPP arrangements in Ghana is currently guided by National Policy on PPP which is yet to become a PPP law.

The study also concludes on the fact that PPPs in Ghana have been saddled with some accountability challenges that needs to be addressed to ensure that PPPs achieve their objectives. Such challenges as the challenge of effective contract management, inadequate public consultation, challenge of less competition in the procurement process, and challenge of disclosure and transparency of information need urgent measures to curtail or eliminate their impact on the effective achievement of PPPs in Ghana. The public for which these PPP projects and services are provided for are not adequately involved in the whole process. The PPP arrangements therefore do not happen in the full glare and participation of the general public. Also, easy access to timely and comprehensive information concerning the PPPs is somewhat difficult. Currently, PPPs lack a functional website where the necessary information on various PPPs can be easily accessed. The importance of this concept in delivering public infrastructure and services may not be legitimized in the Ghanaian society if the accountability arrangements and challenges are not properly addressed.

5.4 Recommendations

From the findings, discussions and conclusions drawn from the study, it is quite obvious that there is the need for policy measures to be adopted to enhance accountability if the vision of leveraging on PPPs to bridge the Ghanaian infrastructural gap as well as enhance service delivery is to be achieved. The following issues are therefore recommended.

In the first place, there is the need for more appropriate and robust accountability structures in PPPs. The accountability structures that are quite prevalent in Ghanaian PPP arrangements as discussed earlier in chapter four are the contractual, legal and administrative accountability structures. These structures are however not enough to guarantee absolute accountability of PPPs in Ghana.

In addition to these existing structures, there is the need to incorporate other formal accountability structures that can complement and criticize decisions and actions of both the public and private actors as well as keep the public informed. In this regard, it is important to incorporate an internalized communal, managerial, contractual as well as diagonal accountability structures for the duration of the PPP arrangement. These arrangements are in line with international best practices where for instance these formal accountability structures have been incorporated in different stages of UK's public finance initiative as well as in PPP arrangements in Hong Kong.

The need for communal accountability structure provides an avenue for community participation in decision making such that the infrastructure assets and services to be delivered would cater for the interests of the entire community. There is also the need to incorporate an internal managerial accountability structure within the management of PPP contract for the following reasons. The reasons include the fact that PPP projects are quite complex, requires the fulfillment of key performance indicators and the fact that the management of the contract expands beyond the date the contract was awarded. Through this managerial accountability structure, effective supervision and monitoring are guaranteed in such a manner that it ensures quality delivery of services across the life cycle of the project.

Also notwithstanding the fact that there is implied accountability within contractual agreement between the public and private sector, there is the need for a formal contractual accountability structure with inbuilt quality assurance framework and feedback systems that helps to prevent defective contracts. Through the contractual accountability structure, standard service specifications should be matched with service output performance indicators, quality standards and the inclusion of penalties. Lastly there is also the need for a public accountability through a diagonal structure to be instituted in PPP arrangements as a result of the fact that the authority of government that establishes the contract is derived from the citizenry.

Secondly, there is also the need to institute concrete measures to deal with the accountability challenges identified. There is the need for effective contract management and monitoring for PPP projects after the contract has been signed to enhance accountability. Contract management and monitoring become even more essential as a result of the fact that the demanding and complex nature of contractual agreements extend beyond the average tenure of a public manager. In managing PPPs, the project management and contract management should be separated by the public entity such that a distinct team other than the project management team dedicated to issues that may occur after the signing of the PPP contract.

There is also the need for the contract management team to regularly monitor the attainment of key performance indicators, review quality control and quality assurance procedures to ascertain the effectiveness of the systems in place; with timely feedback given to the stakeholders involved. The contract management team should manage risk by identifying project-specific risks and allocate the risks to responsible parties better placed to manage them. Again, appropriate dispute resolution processes should be set out in PPP contracts.

Adequate stakeholder consultation that build trust, enhance transparency and increase engagement should be encouraged. Appropriate consultative structures such as public hearings, workshops, independent peer reviews, scientific conferences, advisory committees, social surveys, citizen panels and other citizen initiatives should be used to facilitate participation and discussions by all stakeholders. In addition to the above discussed issues, there is also the need to put pragmatic measures in place to ensure transparent and competitive procurement processes. The selection of bidders as well as the tendering procedure should be subject to public examination and review. As much as possible competitive tendering procedure should be used to ensure transparency and fairness as well as value for money.

Expanding access to information on PPP arrangements in Ghana is very important. There is therefore the need for the PID of MoFEP to deploy information communication technology tool such as the establishment of a PPP website dedicated for the publication of reliable, comprehensive and timely information on PPPs in Ghana. Also Contracting Authorities (MDAs and MMDAs) should disclose information on PPP projects they are involved in on their websites. Crucial information such as a brief summary of the contract content, a report on the value for money, details on assets to be transferred to the private sector, total costs and basis for future changes in price, contract renegotiation provisions, risk-sharing details in the construction and operational stages, guarantees made by both parties should be disclosed.

Ethical standards should also be established to guide the behaviour of the actors in the partnership. One practical measure to inculcate ethics in PPPs in Ghana is to organize ethics workshops and seminars for the contracting parties with the prime aim of inculcating a sense of moral obligation in them. This sense of moral obligation is to conscientise the contracting parties to make use of their skills, expertise, sound judgment, discretion, business best practices, rules and codes of ethics to achieve the objectives of the partnership, simply because it is the right thing to do and not because they are being coerced to comply with the laws to avoid legal sanctions.

Furthermore, Ghana must also draft a code of ethics for PPPs where all contracting parties would be expected to comply with it. In drafting the code of ethics, consideration should be given to certain frameworks for evaluating the ethical behavior of public officials in the performance management of PPPs. Typical examples of such frameworks are the UK Nolan Committee's Seven Principles of Public Life (selflessness, integrity, objectivity, accountability, openness, honesty and leadership) and Batho Pele's eight principles (consultation, service standards, access, courtesy, information, openness and transparency, redress, and value for money).

5.5 Contributions of the Study

This study sought to examine the accountability arrangements of public private partnerships. In achieving this primary objective, some selected cases of PPPs were examined to ascertain their accountability arrangements. Findings from the study have triggered some conclusions that have implications for theory and practice.

This study makes contribution towards existing literature. Review of extant literature reveals that in developed, emerging and developing countries, several studies have been undertaken on the concept of public private partnerships as a new strategy in the delivery of infrastructural projects and services. Various aspects of the concept such as strategic dilemmas, managerial behavior and management mechanisms, effectiveness, cost-efficiency and economic performance have received much attention (Edelenbos and Teisman, 2008; Charles, Dicke, Koppenjan and Ryan, 2007; Klijn and Van Twist, 2007; Klijn and Teisman, 2000; Hodge & Greve, 2005). Also studies on accountability in PPPs have focused more on developed countries (Shaoul, 2005; Flinders, 2005; Bloomfield, 2006; Hodge & Greve, 2007; Skelcher, 2010). Emerging and developing countries have received less attention in the literature. This study therefore contributes to literature as it presents the perspective from sub-Saharan Africa, particularly Ghana.

The study also makes contribution towards policy and practice. It is evident from the study that Ghana relies more on the traditional mode of accountability as far PPPs are concerned and the fact that the accountability arrangements do not measure up to international best practices. It is also clear that Ghanaian PPPs face some accountability challenges. There is therefore the need for policy interventions by the government to formulate pragmatic policies on ensuring full and proper accountability in PPPs. This would ensure efficient allocation of resources, value for money and transparency in the dealings of PPPs that will eventually legitimize its importance in Ghana. The recommendations of this study contributes in that direction. The study also provides an avenue for tertiary institutions and professional bodies to recognise this shortfall in accountability arrangements. This will form the basis to equip their students by integrating into their curricula the proper ways to account for PPP transactions.

5.6 Limitations of the Study

It is quite conspicuous that in any research work, such as in this study, there exist some limitations that have the tendency to affect the findings and conclusions made. This section discusses some of these limitations as well as the measures adopted to curtail the adverse effects on this study.

One of the notable criticisms in this study is criticism of statistical generalisation. Quite often, criticisms leveled against qualitative study stems from the fact that the findings cannot be statistically generalised outside the designated cases used. The lack of statistical generalisability is normally occasioned by the use of small sample sizes and non-representative cases. In spite of this, the study can be analytically generalised where findings can be generalised to similar circumstances. This can be assured as the study used broad-based and in-depth understanding via the production of rich and diverse empirical evidence (Myers, 2008).

Also, the one of the limitations of this study is the issue of validity and reliability. Reliability examines the extent to which the methods used in data collection would provide reliable results in such a manner that comparable conclusions can be drawn by other researchers. It also deals with consistency of results over time, the correct representation of the total population in the study and whether results can be reproduced using similar methodology (Saunders et al., 2007). Validity also deals with the soundness and strength of the findings of the study and its ability to persuade the audience to pay attention to the findings of the study.

The researcher addressed reliability and validity concerns by integrating data sources and collection methods, which enhance the quality of results obtained using the qualitative approach (Myers, 2008). Also as suggested by Creswell (2003), the researcher used a rich portfolio of oral and publicly available data in this study. The cases study strategy adopted also deals with the problems of internal validity, since it offers causal insight and rich field evidence (Gerring, 2007) and recognizes context specific issues (Bennett, 2004). In match the same way, the use of multiple cases provide internal validity as they offer greater in-depth case accuracy. Finally, as noted by Silverman (2005), the issue of both internal and external validity were addressed by explaining the processes of selecting the cases and the respondents as well as how data was generated, analysed and reported.

5.7 Suggestions for Further Studies

PPPs have been recognised as a new approach for the delivery of infrastructure projects and services. In the light of this, the study examined the accountability arrangements in such a partnership by looking at the approaches to accountability, how accountability is delivered and accountability challenges of PPPs in Ghana. Findings that emanated from the study vis-à-vis the limitations therefore provide some opportunity for further research.

In the first place, the study focused on only an aspect of accountability. Future research can therefore look at how PPP transactions are accounted for in terms of the financial reporting practices of PPPs in Ghana. For example how infrastructure assets constructed in a PPP arrangement as well as liabilities, expenses and income are reported in the financial statements of both the public and private entities. Such a study could help reveal whether such reporting practices are in line with internationally accepted practices.

Secondly, given the fact that accountability arrangements in Ghanaian PPPs is dominated by contractual, legal and administrative accountability structures, future studies can look at a comparative study with other African countries, for example South Africa, which is the leading country in Sub-Sahara Africa in PPPs, with regards to the accountability arrangements put in place to achieve the objectives of PPPs.

Finally, in the wake of Ghana leveraging on private sector resources and expertise to close its infrastructure gap and deliver efficient public projects and services, future researchers can research into the readiness of the Ghanaian financial institutions to partner public institutions in the delivery of public infrastructure and services.

5.8 Chapter Summary

This chapter presented a summary of the findings of the study in the light of the objectives it sought to achieve. It further presented the conclusions drawn from the study and policy recommendations to address the issues discussed. The chapter ended with the contributions of the study, the limitations of the study and suggestions for future studies.

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APPENDIX

INTERVIEW GUIDE FOR THE RESPONDENTS

Part A: General Information

1. Designation of respondent:

2. Functions:

3. Working years in the organization:

Part B: Accountability Arrangements

1. What are the accountability arrangements of PPPs in Ghana?

2. How are these arrangements organised?

3. Why have the arrangements been organized the way(s) they are?

4. What are the approaches to accountability in PPPs in Ghana?

5. How is accountability delivered to stakeholders in this arrangement?

Part C: Accountability Challenges

1. What are the challenges of accountability of PPPs in Ghana?

2. How do these accountability challenges manifest themselves?

3. Why are they challenges and the implications thereof?

4. How are the PPP contracts managed?

5. What are the procurement processes of PPPs?

6. Is the general public involved in PPPs and how?

7. How do the general public get access to information on PPPs in Ghana?

8. What measures are put in place to ensure value for money?