ACCOUNTABILITY AND TRUST IN PUBLIC-PRIVATE PARTNERSHIPS

A qualitative research on the influence of accountability inside public institutions on trust in public-private partnerships for long-term infrastructure projects in the maintenance phase

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SUMMARY

This thesis investigates the influence of accountability mechanisms inside public institutions on trust between public and private partners within the context of public-private partnerships (PPPs) for long-term infrastructure projects in the maintenance phase, with a specific focus on DBFM contracts. Accountability inside public institutions is identified as a form of vertical accountability, hierarchy being its main mechanism, and a perspective on public managers' felt accountability is adopted. Three types of accountability forums are selected from the literature (organizational, administrative, and political), alongside three trust dimensions (cognition-based, affect-based, and system-based trust). A multiple case study on 8 infrastructure projects managed by Rijkswaterstaat (RWS) is conducted through semi-structured interviews, with the participation of 16 respondents from RWS and private parties. Empirical findings highlight a positive influence of organizational accountability on trust, while a negative impact of administrative accountability on trust is assessed. Results also indicate that accountability and trust mutually influence each other and can coexist under two conditions: (I) trust is already present in the partnership, as it has been developed independently from accountability through other determinants; (II) public managers develop and employ leadership and boundary-spanning skills in managing accountability forums and private partners' demands. Thus, a bidirectional model between the concepts is introduced, with public managers' leadership and boundary-spanning skills acting as a moderating variable. The thesis concludes with additional theoretical and methodological reflections, alongside recommendations for future research and practice, aimed at both public and private practitioners.

KEYWORDS: Public-Private Partnership (PPP), Design-Build-Finance-Maintain (DBFM), trust, accountability, qualitative research, multiple case study

PREFACE

I spent two intense and incredible years in Rotterdam. Many people made this journey more special than ever. I warn you: this is going to be a long list of acknowledgments.

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Riccardo

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1. INTRODUCTION

1.1 PROBLEM STATEMENT

Since the early 2000s, public-private partnerships (PPPs) have been a widely used governance tool to deliver infrastructures and public services (Hodge, Greve 2007). These arrangements present inherent challenges posed by public institutions and private companies' different organizational structures and cultures. While the private sector tends to privilege quick decision-making and confidentiality for the pursuit of commercial goals, public organizations need to ensure transparency and a commitment to public values (Forrer et al. 2010; Siemiatycki 2007). In particular, civil servants that make decisions have to explain and respond of their actions. In other words, they need to be kept *accountable* by their organizations through rules and procedures, to guarantee the pursuit of public values and avoid allegations of corruption. This necessity inevitably impacts civil servants' autonomy and independence, while influencing the way they interact with private partners. Consequently, accountability is essential for public institutions, but it might become burdensome or dysfunctional, whenever too rigorous control on public managers squeezes out their entrepreneurship and turn public organizations into rule-obsessed bureaucracies (Bovens 2009).

For these reasons, it is necessary to understand how rules and procedures inside the public sector might affect cooperation with private parties and how these conflicting perspectives on accountability can be reconciled. More specifically, cooperation between the public sector and private companies can be fostered by *trust* (Kadefors 2004), which has been recognized as a critical factor for PPPs success (Edelenbos & Klijn 2007). Consequently, how *trust* is affected by public sector's *accountability* arrangements is the central focus of this thesis. In the upcoming sections, this general problem statement is formalized into a research aim and question, with scientific and societal implications also being discussed.

1.2. AIM AND RESEARCH QUESTION

In this research, the aim is to investigate how accountability mechanisms *inside* public institutions influence trust *between* public and private partners. The context is provided by long-term public-private partnerships (PPPs) for infrastructure projects in the maintenance phase, or, more specifically, DBFM contracts. On a practical level, the goal is to collect best practices from practitioners in the field and understand if, and under which conditions, it is possible for accountability and trust to coexist inside PPPs. Ultimately, the hope is to provide insights into how these partnerships can be better organised and managed, for both owners and private parties alike.

Given these premises, the research question is framed as follows:

"How does accountability inside public institutions influence trust in long-term public-private partnerships for infrastructure projects in the maintenance phase?"

1.3 SCIENTIFIC RELEVANCE

This research aims to contribute to two different bodies of literature about PPPs for infrastructure projects: public administration and project governance. In both these fields, trust has been widely researched (Ceric et al. 2021), while accountability has been the focus of a specific branch of literature inside public administration, among many other disciplines (Bovens et al. 2014). In particular, because of the surge of New Public Governance in the last two decades, a wide body of knowledge about accountability in horizontal settings, such as PPPs or governance networks, has been produced (Acar et al. 2008; Forrer et al. 2010; Siemiatycki 2007; Willems 2014). Despite being often criticised as an anachronism and a relic of the past, traditional, hierarchical forms of accountability still play a relevant role inside public institutions (Jarvis 2014). An empirical analysis of how hierarchical mechanisms impact horizontal arrangements is still missing. In particular, this study aims to fill the gap in the literature about the relationship between vertical accountability inside public institutions and trust between public and private partners. First, following a deductive approach and drawing from the literature, an analytical framework concerning both variables is built. Then, through a multiple case study on different PPPs, the relationship between the variables is empirically investigated.

1.4 SOCIETAL RELEVANCE

This thesis' goal at large is to improve our understanding of how both PPPs and accountability mechanisms inside public institutions can function more effectively. This leads to crucial societal implications. First, *PPPs* are now widely considered an important governance tool that can ensure efficiency in both the construction and maintenance of critical infrastructures. Moreover, DBFM contracts are a pragmatic way of bringing funding, technical expertise, and managerial know-how from the private sector (Forrer et al. 2010). Recent research has confirmed that DBFM projects achieve significantly better cost performance and improved innovation compared to regularly procured projects (D&C: design-and-construct) (Koppenjan et al. 2022; Verweij & van Meerkerk 2020). Thus, it is critical to guarantee the best conditions for good performance. To this aim, there is a widespread consensus in the literature on the pivotal importance of *trust* and relational conditions to achieve better performance (Warsen et al. 2019) and to foster innovation (Koppenjan et al. 2022). An overwhelming majority of practitioners (87%) strongly agree with the statement that trust in the other partner is the most important condition for PPP success (Edelenbos & Klijn 2007).

Consequently, this study aims to provide one additional contribution to the factors that influence trust and its development.

Lastly, *accountability* is relevant both as a value in itself of public management (Willems & Van Dooren 2012) and as a tool to avoid mismanagement and corruption inside the public sector. In the first instance, it is a source of democratic legitimacy for public organizations that operate in democratic countries (Klijn & Koppenjan 2016a). Thus, it is serving a *democratic function* (Bovens et al. 2008): this means that citizens living in democracies have the ultimate authority and ownership of the State. In the democratic chain of delegation, they act as the primary principal, while public officials are the ultimate agents (Jarvis 2014). Moreover, accountability also serves a *constitutional* and a *learning function*, thus, preventing abuse and concentration of power, and enhancing government effectiveness (Bovens et al. 2008). All these three functions establish accountability as a critical factor for public institutions. Lastly, studying the *relationship between trust and accountability* is fundamental to understanding which conditions might allow both values to coexist and thrive inside the PPPs context.

2. THEORETICAL FRAMEWORK

This chapter presents the main concepts introduced in the research question, alongside the literature. First, the context of PPPs for infrastructure projects and DBFM contracts is introduced. Then, the concept of trust is addressed, alongside three critical dimensions (cognition-based, affect-based, and system-based trust) and their attributes. In the third section, the focus moves to accountability inside public institutions, providing an extensive definition and describing three different types: organizational, administrative, and political. Lastly, the conceptual model connecting the two variables is presented.

2.1 PUBLIC-PRIVATE PARTNERSHIPS FOR INFRASTRUCTURE PROJECTS

PPPs are the main framework around which this research is taking place. A broad and widely used definition of the concept can be found in Klijn and Teisman: *"a co-operation between public and private actors with a durable character in which actors develop mutual products and/or services and in which risk, costs, and benefits are shared"* (2003: 137). Different kinds of arrangements fall within this category (Hodge & Greve 2007). This research focuses specifically on: *"long-term infrastructure projects which emphasize tight specification of outputs in long-term legal contracts"* (ibid.: 547).

In particular, the Design-Build-Finance-Maintain (DBFM) contract is one of the most discussed forms of PPPs in the infrastructure literature (Koppenjan et al. 2022). In these arrangements, public actors act as the project's commissioners, procuring the designing, building, part of the financing, and maintenance from a private consortium for a relatively long time through an integrated contract (ibid.). The private consortium consists of a Special Purpose Company (SPC), with both private investors and construction firms represented among the shareholders (ibid.), also referred to as the "contractor". The SPC arranges loans and investments from banks and financiers, organizes subcontracts with an Engineering, Procurement, and Construction Company (EPC) and with a Maintenance Technical Company (MTC), which are responsible for the construction and maintenance of the infrastructure, respectively (ibid.). Thus, the relatively enduring cooperation between public and private partners encompasses the entire lifecycle of an infrastructure asset: a signed contract lasts for a minimum of 10-20 years, often for a longer period (Van Den Hurk & Verhoest 2014). Other constitutive elements of DBFM projects include the transfer of some risks that are usually born by the public sector to private actors (e.g., construction or commercial risks), and the public partner's payment of a periodically recurring fee for the infrastructure availability once the project has entered its operational phase (ibid.). Lastly, the infrastructure's legal ownership formally

remains to the public partner (Verweij & van Meerkerk 2020) and, according to the contractual terms, also the operations are returned to the public partner once the contract has expired.

Within project management literature, DBFM contracts fall in the wider category of *"megaprojects"*. These are characterized by a high degree of technical complexity and innovation, large size and high investment cost, long time span, high level of uncertainty and environmental impact, great social importance, and the involvement of a multitude of public and private actors with diverse interests and sometimes conflicting goals (Cerić et al. 2021; Ruijter et al. 2021). This last factor implies a large number of non-contractual relationships among the actors, in which collaboration and trust play an essential role (ibid.). The latter is addressed in the next section.

2.2 TRUST

2.2.1 WHAT IS TRUST: AN OVERVIEW

Trust is a complex, ambiguous, and elusive concept that cannot be universally defined to fit all purposes (Abdullah & Khadaroo 2020). The literature provides different angles to analyse it and, depending on the discipline and the object of their study, researchers have concentrated on diverse aspects of the concept and processes of trust development (Kadefors 2004). In economics, trust is seen as either calculative or institutional, with a major focus on the inter-organizational level (Rousseau et al. 1998). Sociology finds trust in socially embedded relationships among people; thus, intra-organizational relationships mainly fall in this category (ibid.). Finally, in psychology, trust is understood as a personal trait or as a social aspect; in this perspective, the interpersonal relationship becomes the focal point: both parts have their propensity to trust, with the environment also playing a role in the trust's level (Ceric et al. 2021). Moreover, both a person and a system (or institution) can be trusted (ibid.).

(I) A GENERAL DEFINITION

Two core characteristics that are included in all the previous descriptions have been introduced by Mayer et al., who define trust as *"the willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor"* (1995: 712). Therefore, both positive expectations and a willingness to be vulnerable constitute two critical components of trust (Edelenbos & Klijn 2007). Building on those characteristics, Rousseau et al. find a synthesis among these descriptions, introducing a definition that has been widely used in most of the recent literature (1998). Trust is defined as: *"a psychological state comprising the intention to accept vulnerability based upon positive expectations of the intentions or behavior of another"* (ibid.: 395).

According to this perspective, trust is neither a behaviour, like cooperation, nor a choice, such as taking a risk, but an underlying psychological condition that can cause or result from such actions (ibid.). However, both risk and cooperation are strictly connected to trust. On one hand, *risk* and *interdependence*, that is when the interests of one party cannot be achieved without reliance on the other (ibid.), are seen as necessary conditions for trust to arise (ibid.). Considering how risk and interdependence are crucial characteristics of cooperation between private and public actors (Das & Teng 2001; Hodge & Greve 2007), it becomes evident the importance of the emergence of trust in this type of relationship. On the other hand, *cooperation* might arise because of trust, but can also be induced by coercion or economic incentives (Benítez-Ávila et al. 2018; Pinto et al. 2009). Nevertheless, trust is considered crucial for building farther-reaching, long-lasting relationships, like in the case of long-term infrastructural projects, since actors can engage without pondering the hidden motives that partners might have (Kadefors 2004).

(II) TRUST IN PUBLIC ADMINISTRATION AND PROJECT MANAGEMENT LITERATURE

Starting from these considerations, the focus now moves toward how this definition has been applied to project management and public administration literature, these being the main perspectives this research is based on. In the first case, trust is often seen as a governance mechanism (Ceric et al. 2019), especially in the context of *relational governance* (Benítez-Ávila et al. 2018), which means it can be developed and managed (Ruijter et al. 2021) to improve the relationship between the partners and guarantee project success.

For public administration literature, there is a general agreement to define trust as *"a positive expectation that other actors will refrain from opportunistic behaviour, even when they have the opportunity to do so"* (Edelenbos & Eshuis 2012: 652; Klijn et al. 2010: 195; Warsen et al. 2018: 1167). This definition is particularly relevant for this study because it has been widely applied in the literature regarding PPPs. Even though PPPs are mainly based on transactional contract-based relationships, trust and other aspects of relational governance remain crucial (ibid.).

For this research, Rousseau et al. definition is integrated with these other perspectives, since they both mention *"positive expectations about the other actor"* as a shared aspect (1998). Therefore, trust is considered a governance mechanism, in the context of relational governance, with a focus on both the *"psychological state comprising the intention to accept vulnerability"* (ibid.) and the *"positive expectation that other actors will refrain from opportunistic behaviour",* as for the public administration literature.

(III) HOW TRUST OPERATES: LEVELS, ANTECEDENTS AND CONSEQUENCES

After having defined the concept, how trust operates in practice is here described. First, trust can operate on different levels: trust relationships can emerge both within an organization (intra-organizational), between different organizations (inter-organizational), and between individuals (interpersonal) (Pinto et al. 2009). Trust in PPPs can be configured as *inter-organizational*: thus, bringing an additional level of complexity because of the different socio-cultural values the organizations are rooted in (Padma et al. 2017). However, it is important to notice that only individuals can grant trust, not organizations (Gad & Shane 2014). Therefore, when the term "inter-organizational trust" is used, it is implied that individuals within an organization trust the organization to which another individual is a member (ibid.).

Moving to the antecedents, *reciprocity* is a pivotal factor. Trust elicits cooperation when trusting behaviours are reciprocated (Benítez-Ávila et al. 2018; Kadefors 2004; Ruijter et al. 2021). Mutual trust can be developed and reinforced because of reciprocity: to define a relationship high on trust, both partners in an inter-organizational project need to exchange resources with each other (ibid.). Another condition for trust to emerge is *communication* (Gad & Shane 2014; Padma et al. 2017), with a specific focus on frequent and informal interactions (Benítez-Ávila et al. 2018). *Openness* (ibid.), *shared values* (Padma et al. 2017) or *social similarity* (McAllister 1995), *altruistic behaviours* (ibid.), or *benevolence* (Kadefors 2004) are other antecedents often mentioned in the literature. Attributes for specific trust dimensions are presented in section 2.2.2.

Lastly, different positive consequences can be listed. First, trust reduces both transaction costs (Nooteboom 1996) and costs of control and monitoring (Pinto et al. 2009). Moreover, through a lower perceived likelihood of opportunistic behaviours, also risk (Wong et al. 2008), uncertainty (Ruijter et al. 2021), and complexity (Latusek & Vlaar 2018) are reduced. Essentially, trust facilitates cooperation by making it possible and cheaper, leading to improved performance.

2.2.2 DIMENSIONS OF TRUST

Trust can assume many forms: in this section, how the literature breaks down the concept in different dimensions is investigated. Starting from Rousseau et al., four many types of trust are identified: *deterrence-based*, calculus-based, relational, and institution-based trust (1998). The first type emphasizes the utilitarian considerations that enable one partner to believe another party is trustworthy, whenever the costs of the sanctions in place to breach trust are higher than any potential benefits from opportunistic behaviours (ibid.). However, even the author recognizes that this might not be trust at all (ibid.). In fact, within this perspective, the threat of sanctions acts as a substitute for

trust to foster or obstruct cooperation. As previously mentioned, cooperation can be promoted not only by trust but also by coercion or economic incentives. The threat of sanctions is one of these cases. Furthermore, positive expectations about another party's intentions are a crucial characteristic of trust; thus, making it incompatible with the threat of sanctions. For these reasons, deterrence-based trust is not included in this research.

For what regards *calculus-based trust*, the perceived positive intentions arise not just from the existence of deterrence, but from the credible information regarding the intentions or competence of the other party (ibid.). *Relational trust* derives from repeated interactions over time between partners, that lead to the formation of attachment, based upon reciprocated interpersonal care and concern (ibid.). Lastly, *institution-based trust* refers to institutional factors at the organizational or societal level that promote cooperation between the parties, such as the legal systems or the rules regulating professional practice (ibid.; Wong et al. 2008).

Similar classifications of trust can be found in Nooteboom (1996) and Zaghloul and Hartman (2002; 2003). In all these sources, *competence trust*, which is based on *"the perception of the partner's ability to perform what is required"* (ibid.: 421) or *"… to perform according to the agreements"* (Nooteboom 1996: 990), is recognised as a critical dimension. Furthermore, Zaghloul and Hartman also identify *integrity trust*, founded upon *"the perception of the other's attitude to act ethically, to adhere to values that we hold important, and to be motivated to not take advantage of the other party"* (ibid.) and responding to the question: *"Will my partner consistently take care of my interests?"* (2003: 421). Lastly, both *intuitive trust* and *goodwill trust* are presented. The first one is based on intuition, *"which is the result of a combination of emotional response (…) and may be described as the instincts or ''gut feelings''"* (ibid.), while goodwill trust refers to *"the perceptions of the partner's intentions to perform according to the agreements"* (Nooteboom 1996: 990).

Interestingly, these definitions tend to overlap while highlighting different aspects of similar dimensions. For these reasons, the classification adopted for this research is the one presented by Wong et al., which combines the previous definitions found in the literature in a comprehensive framework (2008). Three major types of trust are here identified: *cognition-based*, *affect-based*, and *system-based trust*. The study provides an empirical assessment, proving that all three dimensions are equally important for trust building in the construction industry. The three facets of trust co-exist and are mutually dependent (ibid.). Moreover, drawing from McAllister (1995), this framework builds a solid base to effectively operationalise trust dimensions into attributes and workable indicators to be applied to this research.

(I) COGNITION-BASED TRUST

Cognition-based trust is here conceptualized as a form of interpersonal trust (McAllister 1995), that *"develops from the confidence built upon the knowledge that reveals the cognitive bearings of an individual or an organization"* (Wong et al. 2008: 823). This definition builds from the concept of calculus-based trust: the positive expectations about the other party's behaviour are rationally assessed through credible knowledge about the partner's competence. Thus, knowledge serves as a foundation for cognition-based trust to develop, and for actors to make a "leap of faith" into trusting each other (Latusek & Vlaar 2018; McAllister 1995). The amount of knowledge necessary is somewhere between total knowledge, where trust is not needed, and total ignorance, where there is no basis upon which cognition-based trust can be rationally built (ibid.).

Regarding the attributes, *competence*, as previously defined (Zaghloul & Hartman 2003), is a central one. Here, it is measured through the level of professional and technical expertise (Das & Teng 2001), and the level of the partner's professional qualifications (Rousseau et al. 1998). Cognition-based trust can also develop from *integrity (or personal reputation)* (Kadefors 2004; McAllister 1995), and *reliability (or dependability*) (ibid.). In the first instance, integrity is measured through the track record of past interactions (ibid.): frequent positive interactions can increase the positive perception of the other party's integrity and reputation. For reliability, the other party's ability to stick to agreements and to act as it was agreed upon (ibid.) is measured.

(II) AFFECT-BASED TRUST

Affect-based trust is also conceptualised as a form of interpersonal trust (ibid.). While knowledge is the foundation of cognition-based, this form of trust builds on affective foundations (ibid.): *"it describes an emotional bond that ties individuals to invest in personal attachment and be thoughtful to each other"* (Wong et al. 2008: 824). Drawing from goodwill trust, *good intentions and motives* (McAllister 1995) are considered as a foundation for this dimension. Closely related, also *"being thoughtful"* (Wong et al. 2008), in the sense of *"showing care and concern, (…) reciprocally raising awareness of other people's feelings"* (ibid.), is included as an attribute. The former is measured through *"behaviours recognized as personally, rather than role-prescribed"* (McAllister 1995), while the latter through *"demonstrating interpersonal care and concern, rather than self-interest"* (ibid.). Lastly, *emotional investments* (Wong et al. 2008) are considered, measured through the partners' *"willingness to spend time, energy and effort in the relationship"* (ibid.)

(III) SYSTEM-BASED TRUST

The last dimension included in the framework is system-based trust, which focuses on formalized and procedural arrangements with no consideration of personal issues (ibid.). Therefore, it is conceptualized as a form of inter-organizational trust. Three main attributes are here considered: *contracts and agreements* (ibid.; Latusek & Vlaar 2018), *corporate reputation* (Padma et al. 2017), and *predictability* (Cheung et al. 2003).

Despite not being the ultimate determinant of PPPs performance, contracts still play a relevant role in DBFM projects (Klijn & Koppenjan 2016b). *Contracts and agreements* define relationships and obligations between individuals and are regarded as an attribute of system-based trust because of their ability to reduce uncertainty and minimise, share or shift risks (Wong et al. 2008). Three indicators are used to measure this attribute. First, the *level of provisions to solve conflicts* (ibid.), which makes the contract a tool, rather than an obstruction, to fruitful cooperation. Then, the *perceived transparency of the agreement* (ibid.), since all the *"information in the contract should be explainable to all the parties who may be affected"* (ibid.: 825). Lastly, the *perceived fairness of rules and procedures* (ibid.) is also included: contracts and agreements that make rights and obligations visible also contribute to a fair risk allocation (ibid.).

Subsequently, *corporate reputation* is defined as the "*overall cognition and impression of other organizations*" (Padma et al. 2017: 168). It is considered an attribute of system-based trust because, in the absence of a cooperative history, it improves the trustworthiness of an organization, which is essential in a partnership (ibid.). Two indicators are here used: both the *impression of the organizational image* (ibid.) and the *level of shared values between the organizational cultures* (ibid.). The latter is considered as *"the degree of sharing the conviction as to which the partners' actions and objectives are important and proper"* (ibid.).

Lastly, *predictability* is here included as a foundation on which trust can be built (Cheung et al. 2003). As an attribute of system-based trust, it is a characteristic of the organizational setting (Wong et al. 2008), and, thus, is measured through the level of predictability whenever a swap between teams or individual managers occurs inside the opposite organization.

2.3 ACCOUNTABILITY IN PUBLIC INSTITUTIONS

2.3.1 DEFINING ACCOUNTABILITY

As much as trust, also describing a multifaceted and complex concept like accountability is not an easy task: in fact, this term seems to mean many different things to different authors (Bovens 2010). A very broad description of the term can be found in Klijn and Koppenjan, in which accountability is described as *"the extent to which actors are held accountable for their behaviour and performance by other actors"* (2016a: 224). The accountability mechanisms are then described as *"the procedures, instruments, and arrangements by which account is given"* (ibid.). However, these descriptions are still very generic and do not provide an operational definition that can be applied to this research.

One of the first attempts to provide an empirical framework for the concept can be found in Romzek and Dubnick (1987). Expanding on the basic notion of *answerability*, public administration accountability is conceived as *"a strategy through which public agents manage the diverse expectations generated within and outside the organization"* (1987: 228). Following this definition, four types of accountability systems are identified, according to the source of agency control (internal or external) and the degree of control over agency actions (high or low): bureaucratic, legal, political, and professional accountability (ibid.).

Furtherly expanding on this notion, the definition that became the "gold standard" of accountability in public administration literature is the one provided by Bovens (2007: 450). He distinguishes between two different notions: in a very broad sense, "being accountable" is seen as a *virtue*, as a normative concept used to qualify the performance of an actor (Bovens et al. 2008). It comes close to "responsiveness" and "a sense of responsibility": a willingness to act in a transparent and equitable way (ibid.). However, the concept can also be used in a narrow and descriptive sense and seen as a *social mechanism*: an institutional arrangement or relation in which an actor can be held accountable ex post facto by accountability forums (ibid.).

Focusing on this narrow conception, accountability is defined as:

"The relationship between an ***actor*** *and a* ***forum****, in which the actor has an obligation to* ***explain and justify*** *his or her conduct, the forum can* ***pose questions*** *and* ***pass judgement****, and the actor may* ***face consequences****"*

(I) ACCOUNTABILITY AS A SOCIAL RELATION

Through this definition, accountability can be operationalized into manageable indicators. Breaking it into parts and applying it to this research, a social relation can be qualified as a practice of accountability when the following elements are present (Bovens 2007: 452):

(1) *A relationship between an **actor** and a **forum**.* For this research, the actors are the various public managers involved in DBFM projects that give account to various forums.

(2) *… in which the actor has an **obligation** to **explain** and **justify** his **conduct**.* The actor must feel a certain level of obligation to come forward, instead of being at liberty to provide any account whatsoever (ibid.). For public institutions, this materializes in a vast array of **moments of reports** from the public manager towards the forums.

(3) *… the forum can **pose questions** and **pass judgement**, and the actor may **face consequences**.* There must be a possibility for debate and judgement by the forum, and an optional imposition of (formal or informal) sanctions or rewards (ibid.). In PPP projects, the "questions" posed by the forum can be identified in the **performance measures**, used to evaluate public managers, both individually and collectively. The forum's ability to pass judgement and the consequences towards the actor indicate a certain level of **sanctioning powers** that the forum can exercise. As a consequence, the forum might pose a limitation to the professionals' **level of autonomy** in making decisions and acting independently, through the threat of sanctions or the promise of rewards on a material or reputational level (Aleksovska et al. 2021; Klijn & Koppenjan 2016a).

(II) THE NATURE OF ACCOUNTABILITY: VERTICAL AND HORIZONTAL

After having defined the concept, the focus now moves toward accountability's nature and its relationship with PPPs. First, a distinction between *vertical* and *horizontal* nature needs to be made, according to the type of relationship between the actor and the forum. The former is a more traditional form of accountability: superiors demand accountability from subordinates, through a hierarchical or principal-agent relationship (Schillemans 2008). On the other hand, the latter has been introduced as a way of compensating for the loss of hierarchy in horizontal arrangements: a full principal-agent relationship between actor and forum is not present (ibid.). An example of this can be found in governance networks: accountable behaviours are established among and towards actors of the network (Klijn & Koppenjan 2016a). From this perspective, accountability is mainly seen as a mechanism to increase transparency and enhance the learning process among the actors (ibid.; Schillemans 2008). Despite its growing importance, horizontal accountability is not a substitute for

vertical accountability: these arrangements work in the "shadow of hierarchy" and they gain significance interacting with traditional forms of accountability (ibid.)

It is within this "shadow of hierarchy" context that the literature about accountability and PPPs comes into the picture. Due to their horizontal nature, the focus has been on how to identify accountability functions when the hierarchical authority is absent (Acar et al. 2008), how horizontal accountability *within* the partnership can be assessed (Forrer et al. 2010), or how PPP accountability can be guaranteed and improved at the project level (Siemiatycki 2007; Willems 2014).

However, the perspective considered for this research significantly differs from the recent literature, since neither accountability between partners nor the whole project's accountability are the focus. The variable in the research question is "accountability *inside* public institutions": essentially, centering around public managers' individual accountability relations with various forums within the public sector. Therefore, this form of accountability has a *vertical* nature, with *hierarchy* being its main mechanism (Bovens 2009; Jarvis 2014).

(III) HIERARCHY AND THE DEMOCRATIC CHAIN OF DELEGATION

Diving deeper into this concept, the fundamental feature of *hierarchical accountability* is the delegation of authority from superior to subordinate (ibid.). Despite being often criticized as an anachronism (ibid.), hierarchy is still the primary form of accountability in public institutions, by virtue of its simplicity and clarity (Bovens 2009). The source of legitimacy stems from the *democratic chain of delegation*: those at the top of the "chain of command" delegate authority to subordinates, while, at the same time, holding them accountable for their decisions, behaviour, and performance in exercising this delegated authority (Jarvis 2014). The chain starts from citizens, the ultimate superiors at the top, to "street-level" bureaucrats, like public managers, who are in charge of implementing policies (ibid.).

In practice, hierarchical structures are much more complex than what this principle suggests. A wide range of actors and institutions are involved and the majority of individuals and organizations are accountable to multiple forums for different authorities they exercise (ibid.). As previously mentioned, two main perspectives on accountability are present in the literature: the classical view of accountability as *answerability for performance* (Acar et al. 2008; Romzek 2000) or the modern interpretation as *management of expectations* (Romzek & Dubnick 1987). Even though hierarchy seems to be emphasized in the first perspective (Aleskovska et al. 2021), when reconstructing how accountability works in practice, with the presence of multiple forums, "managing expectations" becomes almost automatically a more complete frame of reference (Willems & Van Dooren 2012).

Although basic principal-agent relations of hierarchical accountability still hold theoretical relevance in explaining how accountability in public institutions works (ibid.), the complexity of different forums' conflicting expectations that public managers need to confront requires a more suitable framework (ibid.).

(IV) FELT ACCOUNTABILITY

Before introducing the various forums' framework, a mention of *felt accountability* needs to be included. Accountability in public institutions can properly function only when individuals believe that they will be held accountable in the future (Overman & Schillemans 2021). Formal accountability mechanisms adopted by an organization are subject to interpretation by individual actors (Hall & Ferris 2010). Within this context, the psychological concept of *felt accountability* comes into help, providing a micro-foundation of accountability and its effects on individual behaviour in public organizations (Overman & Schillemans 2021). Here, it is defined as *"an implicit or explicit expectation that one's decisions or actions will be subject to evaluation by some salient audience(s) with the belief that there exists the potential for one to receive either rewards or sanctions based on this expected evaluation"* (Hall & Ferris 2010: 134).

Consequently, it is a form of influence that accountability forums have over the actor's behaviour and decision-making (Overman & Schillemans 2021). The awareness of this authority affects public managers' daily behaviour (ibid.): thus, in the context of PPPs, also influences how they interact with private partners. Consequently, felt accountability can be considered as an overarching concept, encompassing both formal accountability mechanisms and the more informal awareness that influences public managers' decision-making. Because of this crucial role, felt accountability is the perspective adopted for this research.

2.3.2 TYPES OF ACCOUNTABILITY FORUMS

Bovens' definition provides a basic functioning of how accountability works, but a more complete framework is needed to assess its complexity. For this reason, the literature identified several classifications for accountability forums: an extended review can be found in Willems and Van Dooren (2011; 2012). Five main types of forums are identified: political, administrative, judicial, public and market (ibid.). According to Aleksovska et al., public managers, when facing multiple and conflicting demands from different forums, tend to prioritise the ones with the highest sanctioning powers (2021). For this reason, the framework here presented focuses only on the *political* and *administrative* dimension, alongside the more traditional form of *organizational (or bureaucratic) accountability* (Bovens 2009). For the context of PPPs, these are the forums with the most relevance

for public managers, and, thus, the ones that can affect the most trust and the relationship with private partners. The presence of other forums that do not fit within this framework is eventually assessed inductively during the data analysis phase of the research.

(I) ORGANIZATIONAL ACCOUNTABILITY

Starting from the lowest level of the hierarchy, *organizational accountability* is the most relevant for public managers (Bovens 2009). Since they are not directly accountable on a political level, managers first and foremost respond to their direct superiors in the chain of command (ibid.). Only the apex of the organizational pyramid, the Minister, is politically accountable to the government and the Parliament (ibid.). Other sources identify it with the term "*bureaucratic accountability"* (Klijn & Koppenjan 2016a; Romzek & Dubnick 1987), with the same meaning. The source of agency control is *internal* to the organization and the degree of control over agency actions is *high* (ibid.). Under this system, expectations are managed through a hierarchical arrangement based on supervisory relationships (ibid.). Thus, hierarchy is the most relevant accountability mechanism, and, therefore, it can be included in the wider category of *hierarchical accountability* (Bovens 2009).

Organizational accountability remains relevant also in horizontal arrangements like PPPs: public managers are still held accountable by their line managers and supervisors inside their organisation (Klijn & Koppenjan 2016a). Moreover, they need to meet performance measures and, thus, their autonomy and freedom in interacting with their private partners might be limited (ibid.).

(II) ADMINISTRATIVE ACCOUNTABILITY

Outside the hierarchical principal-agent dynamic, administrative forums, such as auditors or other regulatory and monitory bodies, serve a critical role in accountability inside public institutions (Willems & Van Dooren 2012). This type can be included in the category of *diagonal accountability* since they still report to Ministries or Parliaments without standing in a direct principal-agent relationship with public managers (ibid.). Even though these institutions were created to help political principals to better control the great variety of administrative agents, they gradually acquired a legitimacy of their own and can act independently (ibid.).

Most of these forums often have very limited or even no formal powers at all to sanction public managers (ibid.). However, they still hold informal power to publicize and criticize (e.g., naming and shaming, reputation) (ibid.), and they exercise a variable influence, depending on factors like their autonomy and the receptivity of the broader political system to their recommendations (Posner & Shahan 2014). In particular, government audits have the function to assess public organizations' standards of legal, financial, and performance measurements in implementing public programs

(ibid.). Differently than *judicial* (Willems & Van Dooren 2012) or *legal accountability* (Klijn & Koppenjan 2016a), administrative forums do not hold judicial authority towards public managers, since they cannot judge or impose sanctions but only provide advice (Posner & Shahan 2014). Their ability to limit managers' autonomy has been considerably growing in the last decades, due to an "audit explosion" that enables auditors to increase their political and policy role (ibid.). As a consequence, managers in public organizations are incentivized to anticipate the review of auditors and inspector agencies, in ways to reduce their risk of being accused of fraud, abuse, or waste (ibid.). Understanding how the managers' reduced autonomy impacts their relationship with private partners in PPPs is central to this research.

Lastly, according to their position towards the organization, a classification between *internal* and *external* forums is included in this framework (ibid.). The first category includes a variety of legal, financial, and audit departments that have been established inside the organization (ibid.). On the other hand, external audits are conducted by an entity that is independent of the audited organization: in the case of the Netherlands, this role is usually executed by the Rekenkamer (ibid.).

(III) POLITICAL ACCOUNTABILITY

In conclusion, *political accountability* stands at the top of the democratic chain of delegation, thus also being included as a form of *hierarchical accountability* (Bovens 2009). In its most essential definition, it concerns the relationship between elected officeholders and their constituents (Romzek & Dubnick 1987). Because of the principle of ministerial responsibility, in public organizations only the Minister is politically accountable *strictu sensu* (Willems & Van Dooren 2011). However, even though public managers are not directly accountable to citizens or elected representatives, political forums still play a relevant role in their decision-making process (Bovens 2009; Klijn & Koppenjan 2016a). Moreover, research confirms the de-politicization and technocratic nature of PPPs, with professionals struggling with the interferences from politics (Warsen et al. 2020; Willems & Van Dooren 2014).

Thus, for this research, when referring to *political accountability*, the perspective is on the influence that political forums *indirectly* exert on PPP projects and the public managers involved. The different forums are classified between the *national* and *local* levels, with both executive (e.g., government, local municipalities) and legislative bodies (e.g., Parliament, local municipalities) being included in the framework.

2.4 CONCEPTUAL MODEL

Lastly, conflicting perspectives on the connection between *accountability in public institutions* and *trust* are here presented. Mentions about both a positive and a negative relationship can be found in the literature. Concerning the former, accountability is connected to the concept of *transparency* (Ling et al. 2014): when the public sector is transparent, open, and accountable towards private partners, the latter is assured that the public organization can fulfil its obligations, with a consequent positive influence on trust (Benítez-Ávila et al. 2018; Forrer et al. 2010). Consequently, this can be categorized as a form of *horizontal accountability*, through which both internal and external transparency is ensured (Klijn & Koppenjan 2016a). Thus, this perspective does not fit this research focus on public managers' accountability inside public institutions, which has a *vertical* nature, as demonstrated in section 2.3.1.

Moving to the negative relationship between the variables, the excess of accountability mechanisms in the public sector is associated with diminished public managers' entrepreneurship, turning public organizations into ineffective decision-makers (Bovens 2009). Consequently, public managers' performance measures and budget constraints might limit their freedom and ability to improvise and accommodate private partners' requests (Klijn & Koppenjan 2016a). This leads private organizations to regard public accountability requirements as bureaucratically burdensome and as "red tape", potentially resulting in financial struggles for the contractors, whenever public procedures affect availability payments (Benítez-Ávila et al. 2019). Thus, the necessity to align the accountability requirements from public administration with the profit-oriented rationality of private organizations, inside the PPPs context (Benítez-Ávila et al. 2018). Essentially, this perspective tends to contrapose a view of public organizations' rigid and demanding accountability, limiting and controlling public managers' behaviours, against a desire for flexibility and quick decision-making from private partners, thus indirectly undermining trust.

Despite these sporadic mentions, an empirical analysis investigating this relationship is not present. The literature that is closer to the empirical field of this research theorizes a negative relationship, despite the lack of empirical evidence. Meanwhile, a positive relationship is theorised only in the context of *horizontal accountability* and *transparency*.

Thus, the former perspective is here adopted as a theoretical expectation for this research:

"Rigid and highly demanding accountability in public institutions is expected to limit public managers' decision-making autonomy, and thus, negatively influence trust between public and private partners in DBFM projects"

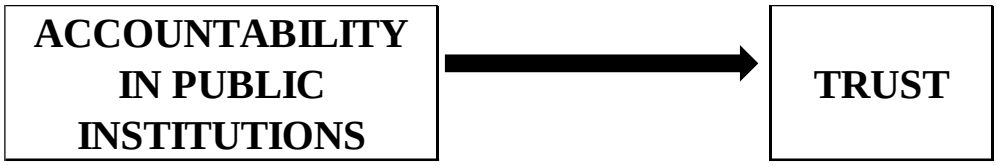

Figure 1: Conceptual Model

More specifically, accountability forums' influence is expected to limit public managers' decision-making ability, with a damaging effect in meeting private partners' demand for flexibility and efficiency and a consequent deterioration of trust. Knowing that accountability mechanisms are necessary inside public institutions, the question remains how to organise a partnership based on trust, and, under which conditions, accountability and trust can coexist inside public-private partnerships. The presence of mediating or moderating variables between the concepts is eventually assessed inductively during the data analysis phase of the research.

3. METHODOLOGY

In this chapter, the different steps of the research process are presented. First, the research design and sampling strategy are outlined. A brief explanation of the case selection process and the corresponding interviews follows. Subsequently, the two variables are operationalised and the data analysis methods are described. The chapter concludes by discussing concerns regarding ethics and privacy, alongside the overall validity and reliability of the selected research strategy and methods.

3.1 RESEARCH DESIGN AND STRATEGY

3.1.1 QUALITATIVE RESEARCH

The choice for qualitative research is due to theoretical and practical reasons. First, qualitative research provides the chance to gain an in-depth and detailed understanding of how certain mechanisms work, allowing an understanding of perceptions and opinions of people involved in a certain social phenomenon. Moreover, it becomes possible to study these phenomena in their context and to produce concrete, practical, context-dependent knowledge (Flyvbjerg 2006). Considering the streams of literature the research aims to contribute, both public administration and project management, this type of context-dependent knowledge is particularly relevant since it can foster learning and provide recommendations to improve real-life situations (ibid.). On a more practical level, the nature of the field is also a reason to choose a qualitative approach. Not many professionals are involved in the management of infrastructure projects, thus making it difficult to collect a large enough sample of respondents necessary for a quantitative study.

Furthermore, a choice for qualitative case research provides additional benefits. Although case studies concentrate on a limited number of situations, those are studied in very great detail (Van Thiel 2014). This provides richly detailed and extensive descriptions of the phenomenon under analysis: thus, aiming for depth instead of breadth (ibid.). Again, considering the nature of the problem at hand, this becomes pivotal. In fact, due to the complexity of long-term infrastructure projects, a large number of details and the diverse perceptions from the actors involved in the partnership can contribute to addressing the research problem from different angles. The consequences in terms of validity and reliability that arise from choosing this kind of approach are furtherly discussed at the end of this chapter.

Moving to the research design, a *deductive* perspective is first considered: the literature has already been presented, alongside the variables in the conceptual model and the underlying theoretical expectation. For this approach, both theory and operationalization play a critical role (ibid.): the large

body of literature on PPPs, trust, and accountability that already exists is not disregarded. On the contrary, for what concerns the relationship between the variables, an *inductive* approach is followed. This allows a better understanding of the dynamic between the concepts and the eventual presence of mediating or moderating variables, considering the actors' various perspectives and perceptions on the topic.

3.1.2 MULTIPLE CASE STUDY

Fitting with the combination of deductive and inductive elements, a multiple case study as a research strategy has been chosen. Through a single case study, it becomes difficult to generalize the findings to other situations, since the case is unique or only applies to the particular context that has been examined (ibid.). According to Flyvbjerg, theoretical generalization can still be done even on the basis of a single case (2006). However, choosing a multiple case study further strengthens the research's external validity.

The cases have been selected through an *information-oriented* selection: to maximize the utility of information from small samples, the cases are chosen on the basis of expectations about their information content (ibid.). This is equivalent to *purposive sampling*: cases rich of information and participants are sampled strategically, being relevant to the research question that is being posed (Bryman 2016). The cases selected present similar characteristics, making them easily comparable: long-term large infrastructure projects in the maintenance phase, managed by the same organization in a similar time frame. Therefore, the focus is on a fairly homogeneous set of cases, expecting the results to be homogeneous as well, following the *"replication logic"*. When similar results are found in multiple cases, generalizability becomes more likely in this type of case, thus improving reliability and validity (Van Thiel 2014).

3.2 DATA COLLECTION METHODS

3.2.1 SAMPLE SELECTION

The sample selected consists of 8 projects managed by Rijkswaterstraat (RWS), the Directorate-General for Public Works and Water Management in the Netherlands. The projects are typical DBFM contracts for long-term infrastructures in the maintenance phase, with a mix of motorways and tunnels as objects, they are located in the Netherlands and have been realised between the late 2000s and 2010s. Consequently, they are all embedded in the same political-administrative culture, making it possible to study through multiple cases how the various accountability forums within this system influence trust inside the partnerships.

Regarding the data collection, the information is gained through a third party: PPS Netwerk Nederland, a company involved in researching PPPs for infrastructure projects. The researcher's position inside the company helped get access to respondents. 16 professionals were interviewed: 9 from RWS and 7 from private construction companies. Respondents from RWS hold different positions inside the partnership: project, contract, environment, technical managers, and portfolio directors are included. Meanwhile, project directors (or managers) from either the Special Purpose Company (SPC) or the Maintenance Technical Company (MTC) have been selected for the contractors' side. Appendix C provides a respondents' overview (Table 7).

3.2.2 SEMI-STRUCTURED INTERVIEWS

Given a certain research strategy, several different methods of gathering data can be used (Van Thiel 2014). Interviews are the primary data selection method for this research: these are a flexible way of collecting data, and, thus, allow the researcher to go in depth in the discussion and gain a better understanding of the answers that have been given, such as more background information or an added explanation (ibid.). This method is ideal to acquire non-factual information, such as highly detailed personal opinions, experiences, or perceptions (ibid.), making it more suitable to the research aim. A single interview's length varies between 30 and 45 minutes.

Furthermore, the interviews are semi-structured: the questions' list is used as a guideline, and the wording is kept constant throughout the whole process, to improve validity and reliability (ibid.). This guarantees a certain degree of replicability and ensures that the conversations follow a fixed set of topics: the complete interview guide can be found in Appendix A. The questions bear a clear and close relationship to the theoretical framework and the operationalization (ibid.) and have been deducted from the indicators that are used for the data analysis phase. This deductive process is presented in the following section.

3.3 OPERATIONALIZATION

Through the definitions provided in the theoretical framework, operationalization is the deductive process through which the variables are turned from theoretical concepts into entities that can be observed and measured in the real world (ibid.). Indicators are, thus, based on the literature, which constitutes the foundation of the operationalization. Here, only the deductive and measurement processes are presented, while the complete coding tree with literature references for both variables is in Appendix B.

3.3.1 TRUST: OPERATIONALIZATION

Starting from trust, three main *dimensions* have been identified: cognition-based, affect-based, and system-based trust, all bearing the same importance (Wong et. al. 2008). Subsequently, for each dimension, some *attributes* have been recognised. These attributes are each measured through one or more *indicators*.

The deductive process follows this scheme:

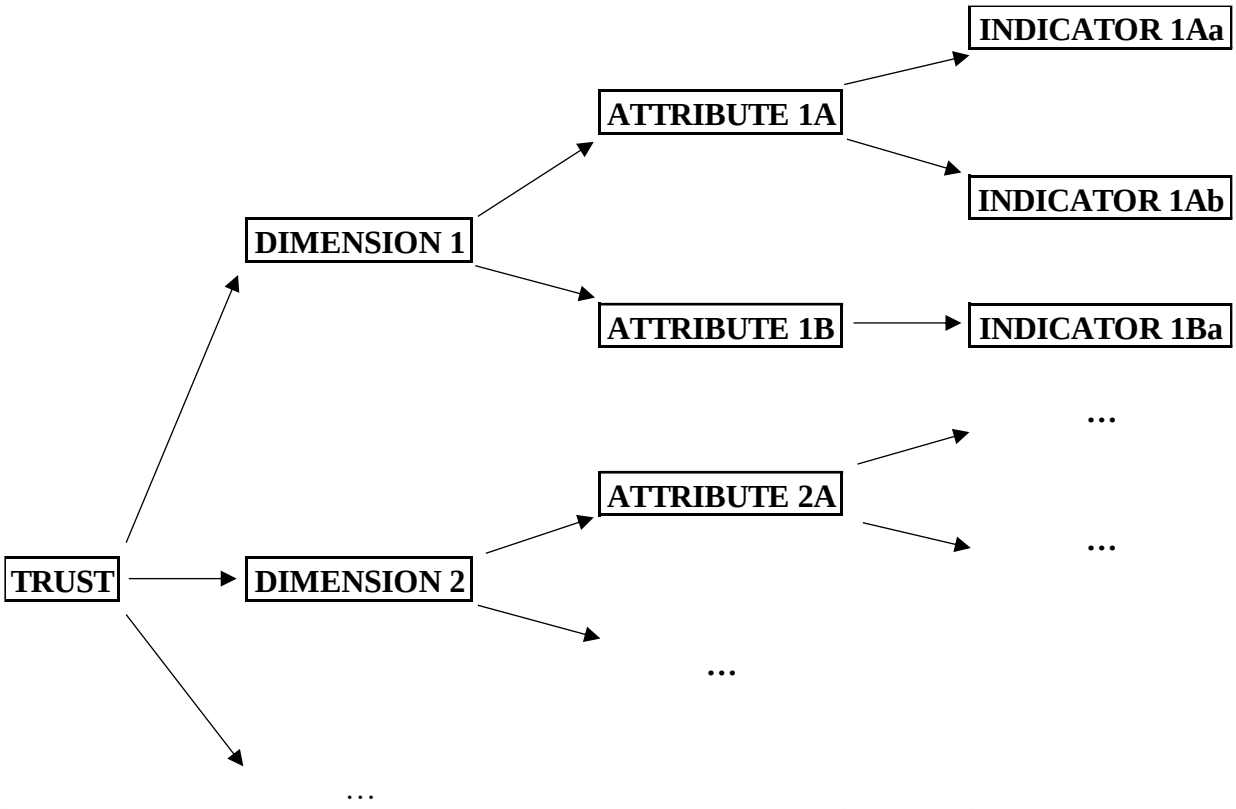

Figure 2: Coding Tree Framework

To each indicator a value on a scale from 1 to 5 is assigned, during the data analysis phase, following these criteria:

VALUE	LEVEL OF TRUST
5	VERY HIGH
4	HIGH
3	MEDIUM
2	LOW
1	VERY LOW

Table 1: Trust Indicators Measurements

This process is carried out for every interview. Lastly, an average for each dimension is calculated: in section 4.2.1, an assessment of the trust level for every project is presented.

3.3.2 ACCOUNTABILITY: OPERATIONALIZATION

For accountability inside public institutions, three *types* of accountability that fit the research aim have been selected: organizational (Bovens 2009), administrative, and political (Willems & Van Dooren 2012). For each one, the specific *forums* are then identified: for administrative accountability, a distinction between *internal* (e.g., legal departments, audits) and *external* (e.g., Rekenkamer) forums is made, while for political accountability the classification is between *local* and *national*.

The influence of each forum on the project management team is then measured through three *indicators*, deducted from the definition of accountability (Bovens 2007) provided in the theoretical framework, all holding the same weight:

- *Level of autonomy*: to assess to what extent the forum affects the public managers' perceived autonomy in decision-making and act independently
- *Frequency of reports* (and performance measures whenever possible)
- *Sanctioning powers*: the perceived level of the forum's powers to reward or punish the public managers' conduct

To each indicator a value on a scale between 1 to 5 is assigned, according to the following criteria:

VALUE	LEVEL OF AUTONOMY	FREQUENCY OF REPORTS	SANCTIONING POWERS
5	The forum *highly* limits the manager's autonomy	More than once a month	*Very high* sanctioning powers (e.g., firing, binding advice)
4	… *severely* limits …	Monthly	*High* sanctioning powers
3	… *moderately* limits …	Trimestral (or quarterly)	*Moderate* sanctioning powers (e.g., naming and shaming, reputation)
2	… *slightly* limits …	Yearly (or half yearly)	*Low* sanctioning powers
1	... *does not impact* ...	Less than once a year	*No formal* sanctioning powers (e.g., advice)

Table 2: Accountability Indicators Measurements

Since public managers are not directly accountable on a political level and do not formally report to these forums, only the *level of project independence* from politics is measured, using the same measurement criteria.

Lastly, an average is calculated to assess the overall level of the forum's influence on the project, and, thus, the level of public managers' accountability towards it. A complete mapping of the forums, alongside an accountability assessment, is presented in section 4.1.1 of the empirical findings.

3.4 DATA ANALYSIS METHODS

Interviews are transcribed through the use of transcription software and manually. Subsequently, the key part of the analysis is *coding*: it entails reviewing the transcripts and giving labels to component parts with a potential theoretical significance that appear to be particularly salient within the object of the research (Bryman 2016).

For the deductive part of this study, the operationalization provides the guidelines for data analysis. Thus, *selective (or closed) coding* is carried out: indicators and codes are generated through operationalization and decided upon in advance (ibid.). The coding tree in Appendix B constitutes the main framework, allowing the researcher to obtain detailed insight and overview of the data based on structured and systematic analysis. The data units from every interview that pertain to the same code are then compared to each other, to provide additional accuracy to the measurements. The complete coding scheme can be found in Appendix C (Table 10).

For the inductive part, relevant concepts are selected through an inductive coding process. Thus, *open coding* is executed, to find concepts that have not been defined in the theory. Finally, *axial coding* is carried out: to find patterns between different data units and generate new theory concerning the relationship between the variables.

3.5 ETHICS & PRIVACY

For what regards ethical and privacy concerns, the framework presented by Bryman, to ensure this research does not violate any ethical standards, is here followed (2016). First, *harm to participants* is avoided by striving to maintain the confidentiality of records and identities, ensuring that participants are not identifiable. Whenever modest risk or harm is anticipated, *informed consent* must be obtained (ibid.): thus, respondents receive a form before the interview takes place. This document contains a description of the research content and gives participants the opportunity to be fully informed about the implication of their involvement in the interview process. Respondents are then invited to give recorded consent once the interview begins.

Consequently, it is implied that participants acknowledge that their *right to privacy* has been partially surrendered for the limited domain regarding informed consent (ibid.). However, given the unpredictability of semi-structured interviews, respondents still maintain the right to refuse to answer certain questions whenever they feel their right to privacy has been violated. Moreover, transcripts are safely stored and are not publicly disclosed. Lastly, to avoid *deception*, an effort is made to explain the research beforehand in the most accurate way, allowing respondents to clarify any doubts and to read the interview guide whenever requested.

3.6 RELIABILITY & VALIDITY

Qualitative research with multiple case study and semi-structured interviews inevitably raises questions regarding validity and reliability. Here, these concerns are addressed and corrections are put in place.

3.6.1 RELIABILITY

Reliability is concerned with the accuracy and consistency through which the variables are measured (Van Thiel 2014). *External reliability* is equivalent to *replicability*: it concerns the degree to which a study and its findings can be replicated (Bryman 2016). It is generically difficult to achieve in qualitative research since it is impossible to "freeze" a social setting and the circumstances in which the research took place in the first place (ibid.). However, to verify the quality of the findings, it is still possible to replicate the same interview questions for different projects in similar contexts. To achieve this result, an effort towards transparency has been made: the steps of the research design have been delineated, while the interview guide and the coding scheme have been attached in the appendices.

On the other hand, *internal reliability* is similar to the notion of inter-observer consistency (ibid.). Since this study is carried out by a single researcher, this aspect is inherently weak. A risk of subjective bias is present: data analysis in qualitative research and coding in general, are always affected by the researcher's personal interpretations which can affect both the accuracy and consistency of the measurements (Van Thiel 2014). To counteract this weakness, some corrections have been put in place. First, the presence of an independent supervisor that has been double-checking the coding process and providing constant feedback with a more experienced background. Secondly, both the questions in the interview guide and the data analysis are based on the literature and the coding tree, rather than personal preferences or impressions. Consequently, theory and procedures guide the research, providing improved accuracy. Lastly, the researcher's position inside PPS

Netwerk Nederland and their past cooperation with RWS can potentially create a conflict of interest. To overcome this risk, the independence and autonomy of the researcher have been guaranteed.

3.6.2 VALIDITY

Validity regards the integrity of the conclusions that are generated from a piece of research (Bryman 2016). More specifically, *internal validity* is concerned with the question of whether a conclusion that incorporates a causal relationship between two or more variables holds water (ibid.). For qualitative research, this corresponds to the notion of the *plausibility* of the conclusions drawn (Van Thiel 2014). A multiple case study with semi-structured interviews generically holds a high internal validity, since it provides the opportunity to study the empirical cases in-depth and with a wealth of information (ibid.). This makes internal validity particularly more relevant for this type of research, which focuses on practice and concrete applications for the professionals in the field (ibid.).

On the other hand, *external validity* refers to the degree to which findings can be generalized beyond the specific research context. In qualitative research, this is associated with the concept of *transferability* (ibid.). For case study research, this is usually an issue, since the sample is small and it does not allow the transfer of the results to a wider context. Inevitably, external validity tends to be low. To partly overcome this limitation, some steps have been taken. First, the sample has purposively selected to be homogenous in projects but heterogenous in respondents. This means that projects are easily comparable to each other, allowing the *"replication logic"* mentioned in section 3.1.2. On the contrary, respondents have been chosen to be as diversified as possible, with participants holding different positions and job titles, thus, offering multiple perspectives on the same projects. This dichotomy allows the sample to be more representative of the PPPs field, despite the small size. Thus, finding general patterns throughout a representative sample makes the results more meaningful than a single case study. Lastly, at least one respondent for each side (public and private) in every project has been included, to double-check the counterpart's responses and provide a more complete assessment for both trust and accountability.

4. EMPIRICAL FINDINGS AND ANALYSIS

This chapter presents the results. The first section maps accountability forums and follows with the results for accountability organised through the different types. Then, results about trust and its dimensions are presented, with an assessment of the level of trust for different projects. Finally, the last section explores how different forums affect trust, with a more in-depth discussion about the relationship between the variables.

4.1 EMPIRICAL FINDINGS: ACCOUNTABILITY IN PUBLIC INSTITUTIONS

4.1.1 ACCOUNTABILITY FORUMS: A GENERAL OVERVIEW

Before presenting the different forums that have been identified, here follows a categorization of the different *actors* who, according to the definition provided by Bovens (2007), have the obligation to *give account* about their own conduct. The teams in RWS are structured according to the EPM Model (or the "5 roles" model). Every project in RWS adopts these professional roles: a higher project complex corresponds to more professionals employed underneath these roles (#8, #11).

Thus, project management teams follow this structure:

- **Project manager**: effectively in charge of the team and the project and also functions as "*the opening to the "higher hierarchy" of RWS"* (#3)
- **Contract manager**: in charge of the management of the contract. Together with the project manager, these are "*the two most important roles within the project management team of RWS: they should basically guide their teams"* (#3)
- **Technical manager**: in charge of the technical department inside the team
- **Project control manager**: in charge of risk and financial management
- **Environment manager**: deals with communication and external stakeholders' management

These teams, and the single managers on an individual level, are the *actors* since they are the ones cooperating with private partners' management teams. However, different roles lead to different perspectives on accountability forums and different expectations of whom to give account for their conduct.

For **organizational accountability**, the following forums have been identified in the cases:

- **Project managers:** mentioned by 7 respondents. Because of their position in guiding the teams, various respondents in RWS see project managers as "superiors" or "bosses", thus qualifying them as a form of organizational accountability. This constitutes accountability at a lower level of the hierarchy.
- **Hiring managers:** mentioned by 4 respondents. This forum refers to the various departments inside RWS that appoint contract, technical and environment managers to the project management teams. It has been referred also as *"employee manager"* (#4) or *"head of contract/technical managers"* (#15). They are responsible for performance measurements and salaries for managers inside the teams. Appointments and dismissals happen in accordance with portfolio directors.
- **Portfolio directors:** higher in the hierarchy, it has been mentioned by 7 respondents. They are outside the project management team and are in charge of the projects inside one Region in the Netherlands. The project managers report directly to them about their performance and all the team members are individually accountable to the portfolio director (#6). The counterparts on the contractors' side are the board directors of the SPC and the MTC (#15).
- **Internal client:** at the same hierarchical level as the portfolio director, this forum has been mentioned by 6 respondents. It is the Regional District that commissions the infrastructure to RWS GPO, for construction, and to RWS PPO, for maintenance. Thus, it is referred to as the internal client ("*opdrachtgever*"), in relation to RWS. The infrastructure sits in that District once it is operational (#3). It has the ownership of the asset; thus, it is sometimes referred to as *"asset manager"* (#6). Once the DBFM contract has expired, the Regional District regains the maintenance of the facility. The project as a whole, portfolio directors included, is accountable to this forum.
- **GPO/PPO/other superiors:** 5 respondents mentioned a generic "organizational accountability inside RWS, GPO/PPO departments" or other types of superiors (e.g., program manager for Project D: a role above the project manager). However, these other roles are not consistent among different projects: thus, are not furtherly discussed.

For what concerns **administrative accountability,** the forums have been divided between internal and external, in relation to RWS:

- **ICG (internal):** mentioned by 9 respondents, it is the legal department in charge of compliance and standardization of the contracts. Often mentioned when a contractual change is needed.

- **ADR (internal):** mentioned by 10 respondents, it is the intradepartmental auditing department. It reports to the Secretary General of RWS and the Ministry.
- **Rekenkamer (external):** mentioned by 11 respondents, it is widely considered the most influential among the audit committees (#8). It reports directly to the Government and the National Parliament (#1).
- **Other audit committees:** mentioned by 6 respondents. Among these, is the Internal Audit Committee (inside RWS PPO), which reports to the portfolio director.

Lastly, **political accountability** has been divided into the national and the local level. **Public accountability** towards citizens and media has also been mentioned as relevant by many respondents, despite not being included in the original framework. The following forums have been identified:

- **National level:**

  (1) Ministry of Infrastructure and Water Management. The Regional Director (internal client) reports to the General Director of RWS, who, in turn, reports to the Ministry.

  (2) Tweede Kamer (National Parliament). Usually, through the Ministry or the Rekenkamer.
- **Local level:**

  (3) Local municipalities (e.g., City of Rotterdam), aldermans, and local councils.

  (4) Local companies: also identified as crucial stakeholders.
- **Public accountability:**

  (5) Media (both traditional and social media). Identified as a critical stakeholder by the majority of the respondents: in particular, for their ability to influence politicians and public perception

  (6) Regular users (of the infrastructure). Relevant for influencing public opinion, especially through the use of social media (#11, #13)

Here follows a table assessing the forums' level of influence on project management teams. Using the three indicators introduced in section 3.3.2. (Table 2), an average has been calculated among all the respondents who mentioned a certain forum. A scale of 1 to 5 has been employed: an average closer to 5 indicates a high level of influence, and, as a consequence, a high level of accountability from the project management team towards the forum. In Appendix C, an extended version of this table can be found, with the indicators' average for every respondent (Table 8). The upcoming section presents an in-depth discussion for every forum, alongside each indicator.

FORUMS		INDICATORS AVERAGE	FORUM ACCOUNTABILITY ASSESSMENT
ORGANIZATIONAL ACCOUNTABILITY	PROJECT MANAGER	3,8	**HIGH**
	HIRING MANAGER	2,7	**MEDIUM**
	PORTFOLIO DIRECTOR	2,7	**MEDIUM**
	INTERNAL CLIENT	2,8	**MEDIUM**
ADMINISTRATIVE ACCOUNTABILITY	ICG	4,4	**VERY HIGH**
	ADR	1,8	**LOW**
	REKENKAMER	1,6	**LOW**
POLITICAL ACCOUNTABILITY	NATIONAL FORUMS	2,2	**LOW-MEDIUM**
	LOCAL FORUMS	2,1	

Table 3: Accountability Forums Assessment (short)

4.1.2 ORGANIZATIONAL ACCOUNTABILITY: RESULTS

(I) PROJECT MANAGERS

Starting from the lowest level of the hierarchy, project managers score an average of 3,8, which can be assessed as *"high"*. The single indicators that compose this score are next elaborated. First, it is necessary to point out that the role of project managers as an accountability forum is ambiguous. Formally, the project manager is at the same level as the rest of the team. But, as one respondent explained, they are still perceived as an "informal" superior, thus as an accountability forum:

"The system is at fault that we are equal, but, in the end, the project manager is the leader. (…) We do not report in a formal way. (…) We do not often have big disagreements. However, in that case, the project manager should make the decision: otherwise, we need to scale up to the portfolio director" (#14)

That means that the project manager's relationship with the rest of the team is not one of strict hierarchy, but more an informal role of *primus inter pares.* As emerged from the indicators, their ability to affect other managers' decisional autonomy is *high* (#4, #7, #10, #14): not just in solving disputes inside the team, but also in making sure the team *"is communicating the same solution and the same outcome to our partners"* (#11). Moreover, since private partners tend to interact more

frequently with contract and technical managers, project managers function as "*the opening to the higher hierarchy of RWS"* (#3), and, thus, play a pivotal role in contractors' relationship with the whole organization.

The rest of the project management team has informal reporting moments to the project manager *weekly or once every two weeks* (#4, #10, #14), and are often in constant contact with each other. His/her level of *sanctioning powers* towards the other managers can be considered *high*. In fact, in case they are not satisfied with another manager's performance, they are the first ones that could ask for a swap, reporting them to the organization's hiring managers (#4, #10). Regarding trust with contractors, the relationship with both project and contract managers is particularly important. As the two main figures in guiding the management team, they play a key role in establishing the team's culture towards the private partners (#5, #10). This relationship is furtherly investigated in section 4.3.1.

(II) HIRING MANAGERS

Moving to hiring managers, an average score of 2,7 can be assessed as *"medium"*. Inside the RWS hierarchy, they are positioned as an external support role between the project management teams and portfolio directors. Contract and technical managers formally report to this forum *once or twice a year* (#4, #14), with a discussion revolving around salaries and performance evaluation (#8). According to one respondent, the system of salaries inside RWS tends to be quite inflexible, with much less variation compared to the private partners:

"I have a conversation with my supervisor and whether they can give me more money or not. Within RWS we have a very tight system of salaries. (…) It's fixed: always the same. So, there's no real system of evaluation: we get our 360° feedback and we present that to our supervisor. (…) There's no real sanctioning system or bonus system. So, that's different from the market parties" (#8)

Consequently, their ability to influence public managers has been assessed at a *medium* level: their powers are limited to feedback and performance evaluation to an already rigid system of salaries. However, whenever a contract/technical manager misbehaves, underperforms or there are a lot of complaints about him/her, hiring managers need to be informed and consulted by the portfolio director before proceeding toward a dismissal, positioning their *sanctioning powers* also at a *medium* level (#15).

(III) PORTFOLIO DIRECTORS

Scaling up inside the RWS hierarchy, portfolio directors are found: with a score of 2,7, the project management teams' accountability level towards this forum can be assessed as *"medium"*. Project managers, together with their teams, are individually accountable to this forum. Official reporting happens with a frequency of *3-4 times a year* (#1, #10, #11, #15), and the performance measures focus on budget and planning (#11). However, informal communication between project managers and portfolio directors can happen as often as once a month or every 2-3 weeks (#15).

For what concerns mandates and decisional powers, contract managers' decision-making autonomy is strictly limited to the contract (#10), while project managers can sign contractual changes up to €250 000 (#11, #15), in agreement with private partners. For changes up to €5mln, the portfolio director needs to get involved, and, when the amount exceeds that threshold, he also needs to provide legal support through ICG (#8, #11). On the influence that this has on managers' decisional autonomy, a respondent explained:

"I only address my portfolio director if it is above my mandate (€ 250,000). (…) In that case, I need two legal advisors for at least 1-2 years and the portfolio director has to provide me with those people: if they're not available, we can't make that work. I have a lot of autonomy because they consider us as "the experts": when we advise going towards a certain solution, it has never happened that they have chosen something else" (#11)

Thus, portfolio directors' ability to limit the team's autonomy can be considered at a *medium* level. Despite being mandatory, most project managers agree that it is rather easy to get them on board to sign changes whenever necessary (#1, #6, #8, #11), once a good relationship between the team and the portfolio director has been established. Lastly, sanctioning powers have rarely been mentioned, since public managers tend to comply with portfolio directors' decisions, as explained by one respondent:

"If I do not comply, the project manager scales up to the directors. And when a director says: "You have to do it", then I'll do it. And they take the risk for me because the risk was for me too big to do it myself" (#14)

However, that does not mean their sanctioning powers are low, since the ultimate decision of dismissing a manager sits on portfolio directors. As explained by one portfolio director:

"The project manager is under my personal authority: if I think that the project manager is not working, I'm going to replace him. And I can decide that by myself. I will reflect on that with the 6

other portfolio directors in the Netherlands (…) and then make a decision. For the contract manager: I first talk with the project manager. (…) If the project manager and I both think that this is not going to work and we should change him/her, then I will go to the hiring manager: (…) we'll have a discussion and make a decision"

Lastly, for the sake of completeness, it is relevant to mention that even portfolio directors' mandates are not without limits, with other forums being involved above certain critical thresholds. In fact, for contractual changes below €25mln approval from the head of RWS PPO is necessary, while, above that amount, RWS General Director's approval is needed (#8). However, these instances have never been mentioned during the interview process as being relevant to the relationship between RWS and private partners: thus, they are not furtherly addressed.

(IV) INTERNAL CLIENT

The internal client (Regional District) scores an average of 2,8, also being assessed as *"medium accountability".* Towards this forum, RWS management teams are not individually accountable for their performances, but the whole project is (#14). This constitutes a principal-agent form of accountability, with the internal client acting as principal and RWS PPO (or GPO) as agent. The teams formally report *4 times a year* (quarterly reports) (#1, #11, #14, #15). These reports are particularly important because they serve as the main document for the performance measurement towards portfolio directors and audit institutions as well (#15). Informal communication can happen as often as twice a month (#6), depending on the circumstances.

According to many respondents, the internal client is a very influential forum (#1) but it keeps a hands-off approach towards RWS PPO (#6, #13, #15), affecting the teams' autonomy only for some specific matters. For example, this is the case for big contractual changes where additional money is needed (#10, #14) or if the state of the area outside the project is affected (#11, #13, #16) since this will affect them once the contract expires and the Region will regain the maintenance of the facility:

"If it has something to do with the state of the area outside, then I have to ask or advise the Region. For example, if I want to paint a bridge in blue, they have to agree on that as well, because, once this contract will be done, the bridge will still be blue" (#11)

Sanctioning powers have rarely been mentioned: the forum can ask for improvements but the consequences are usually minimal (#15). Lastly, the performance measurement system (PMS) tends to focus mainly on finances and road availability, and, to a lesser extent, on the environment and the relationship with the contractors (#8, #15).

4.1.3 ADMINISTRATIVE ACCOUNTABILITY: RESULTS

(I) LEGAL DEPARTMENTS (ICG)

ICG has been mentioned as a crucial stakeholder in affecting the partners' relationship by a multitude of respondents (#2, #3, #6, #7, #8, #12, #14, #15, #16). This forum scores an average of 4,4, being the highest score among the forums. As a mandatory step for contractual changes, its ability to limit the managers' autonomy can be assessed as *"very high"* since any deviation from the contract has to be explained and justified. The role of ICG is to achieve consistency among the different contracts in the country through the application of European rules of standardization. However, this can lead contractual changes pursued in the PPP to be obstructed, even when both RWS managers and contractors agree they might be necessary, resulting in a high limitation of the management teams' autonomy:

"We have required European rules about how you should bring a project to the market. (…) So, usually, they are checking and guarding that we comply with the legislation. And, especially in the PPP projects, they are also checking if we, on a national scale, deal equally with the different contracts on the PPP side. In a way, of course, they affect the autonomy of the teams" (#15)

In contrast with other forums, RWS managers do not report periodically to ICG, but it is consulted only when necessary (#6). Its *sanctioning power* can be also considered *very high* since the advice is mandatory for any contractual change above €5mln and it is legally binding (#8). Contractors tend to perceive this forum as a bulky interference in their relationship with RWS management teams, with diverging opinions on the effect that this has on trust. For some, ICG has a negative impact, becoming a scapegoat for public managers to avoid making risky decisions (#2, #12). Meanwhile, other respondents recognise its importance and role, but think that the final decision should ultimately be made by the management teams (#5, #16):

"When the contract isn't that clear, they refer to the legal department. I think it's good that the contract team takes some advice, but the decision should ultimately be made by them. It's usually not black and white: it's gray. It's positive that sometimes the contract team is looking for better ways to read between the lines" (#16)

(II) INTERNAL AUDIT (ADR)

Moving to audit institutions, ADR has been identified as the most important stakeholder for internal auditing. However, its average score is only 1,8, being assessed as *"low"*. The frequency of reports usually happens quite sporadically: *once or twice a year* (#1, #8, #10), sometimes even every 2-3

years, together with the Rekenkamer (#11, #15), depending on the project. The only exception is represented by project E: as a high-risk project, the audit is not carried out by ADR but by another internal audit department with a higher frequency of 4 times a year (#4). Furthermore, the performance measurement system (PMS) is the same one presented in the quarterly report for the internal client (#8), thus, consisting of an ex-post check of decisions that have already been made (#14, #15). Consequently, this forum's ability to limit managers' autonomy is also considered *low*: an opinion that finds a consensus among respondents (#4, #5, #6, #8, #10, #11, #15). RWS managers rarely change their decisions or course of action because of a perceived threat by this forum (#4, #6, #10, #11). Their sanctioning powers are limited to giving advice: *"The only thing I see is the result from the audit. So, it's green, red or orange"* (#10). In case of a bad result, the problem has to be fixed: *"If they find that we don't have everything right, then it's not advice: it's mandatory for us to solve the problem"* (#16). However, this is seldom the case (#11, #16). Despite the limited powers, this forum's influence is still recognized in terms of "*a sort of pressure, an atmosphere that limits autonomy"* (#15) but it's generally seen as a positive contribution, drawing attention to procedures and improving quality.

(III) EXTERNAL AUDIT (REKENKAMER)

Similar considerations can be made about the Rekenkamer, with the *lowest* score of 1,6, this forum often cooperates with ADR as an external auditor (#11). The frequency of reports is even lower: on average, *every 2-3 years* (#1, #8, #10, #11, #14, #15). The same can be said about its ability to limit professionals' autonomy and its sanctioning powers (#8, #10, #11, #14): both indicators present very low scores, similar to ADR. In particular, the public managers' knowledge of the audit procedures is a critical factor in managing this forum, as explained by respondent #11:

"Since I have started working here, we already had 3 audits: I know what they're looking for. I can make sure that the formats are in the right way like they want them to be (...) and I know what kind of questions they're going to ask. (...) You get a final report and final advice: green, orange, or red. (...) It's just a tick in the box and "see you in 3 years!""

Contractors as well agree that this forum constitutes a marginal presence in the project, rarely mentioned by their RWS partners as a limiting factor for decision-making (#5, #7, #9, #12). The only outlier among private partners is presented by respondent #2, who perceived the level of influence from the Rekenkamer as high as ICG: *"If you look at the hierarchy within RWS, sometimes it seems like the legal department or the Rekenkamer are on top of it"*. This odd case and its relevance are furtherly addressed in section 4.3.3.

4.1.4 POLITICAL AND PUBLIC ACCOUNTABILITY: RESULTS

Moving to the last type, the results show that political and public forums, both on a national and local level, affect the level of project autonomy to a low-medium extent, with scores of 2,2 and 2,1 respectively. In general, respondents on both sides consider these forums as relevant but not as impactful to trust as administrative and organizational ones. Contractors rarely mentioned political accountability as a factor influencing their relationship with RWS (#2, #9, #12), or considered RWS ability to manage these stakeholders as adequate (#3, #5). Meanwhile, inside the project management teams, dealing with these forums is a task often delegated to environment managers (#6, #11, #13). According to one respondent, RWS and contractors share the same interest when dealing with political and public stakeholders, thus not harming the relationship:

"I would consider the contractors as a sort of "partner in crime" in dealing with these stakeholders. (...) In my personal opinion, RWS and the contractors share the same interest. If there's something wrong with the infrastructure, it needs to be fixed as soon as possible. And it's also in the interest of our private partners to make sure that we have all the other stakeholders on board. (...) I consider the SPC and RWS to be on the same side." (#13)

(I) LOCAL AND NATIONAL FORUMS

According to the results, it is not possible to establish unanimously whether national or local forums are more influential in affecting a project: this boils down to the infrastructure itself and the environment it is embedded in. For projects A and E, the respondents agreed with local forums being more relevant, while the opposite is true for projects D and G.

More specifically, for project A, the infrastructure lies in a highly political environment with many local stakeholders. In particular, the local municipality (both council and aldermans), local companies, and the port all have an interest in the infrastructure, thus, being important forums of public accountability to constantly communicate with (#11, #13). Similar considerations were made for project E: the local municipality owns the area where the infrastructure is located, making it a relevant stakeholder to deal with (#4). National politics tends to get involved only when an issue blows out of proportion or availability issues last for too long, with the consequent involvement of the media (#1). Other instances of the influence of national forums have been identified in the changing legislations, in particular: for speed limits in project D (#10) and safety and environmental regulations in project G (#9).

(II) PUBLIC ACCOUNTABILITY: MEDIA AND CITIZENS

Lastly, the element of public accountability towards media and citizens is here included. Despite not being present in the theoretical framework, the role of media and citizens has often been mentioned, especially by environment managers (#13). These stakeholders can be considered the ultimate step in the democratic chain of delegation (Jarvis 2014). Regular users affect the project by bringing attention to issues through the use of social media, while journalists and traditional media are important to influence politicians, both on a local and national level: *"When there's a problem. Media sees it. Politicians see it"* (#13). To minimize the influence that media can have on the project, the standard for DBFM contracts is to forbid contractors to bring out communication that is not strictly related to the infrastructure: all public communication has to go through RWS environment managers (#9).

Consequently, these forums' ability to limit the *projects' autonomy* has been assessed to a *low-medium* level. They need to be taken into consideration, especially for their ability to indirectly influence political forums. However, both public and private partners share the same interests, acting as *"partners in crime"* when dealing with these stakeholders (#13). Thus, their influence can be kept under control whenever RWS environment managers efficiently manage internal and external communications.

4.2 EMPIRICAL FINDINGS: TRUST

4.2.1 PROJECTS ASSESSMENT

Before addressing the various dimensions and attributes through which trust has been conceptualised, a projects' ranking according to trust levels is presented, using the scale from 1 to 5 introduced in section 3.3.1 (Table 1). An extensive version of this table, listing all the respondents' measurements and trust dimensions' average scores, can be found in Appendix C (Table 9).

PROJECTS	TRUST AVERAGE	TRUST ASSESSMENT
A	4,21 3,33	**HIGH**
B	3,67 1,64	**LOW**
C	3,67 4,61	**HIGH**
D	4,28 3,47	**HIGH**
E	3,19 4,1	**HIGH**
F	1,68 1,56	**VERY LOW**
G	4,72 4,5	**VERY HIGH**
H	2,28 2,78	**LOW**

Table 4: Trust Assessment (short)

Four projects score a high level of trust (A, C, D, E), while two are on the low side of the spectrum (B, H). Two outliers are present: Project F with the lowest level assessed, and Project G with the highest one. In the first instance, the relationship is going through a rough patch because of a penalty being imposed on contractors. Both sides agree on the poor state of the relationship, especially concerning financial issues: contractors put the responsibility on the strict application of penalties (#2), while RWS respondents identified the presence of opportunistic behaviours and an unclear system of incentives between the Special Purpose Company (SPC), Maintenance Technical Company (MTC), and investors as the main drivers of mistrust (#6, #8). To improve communication, an external party has been hired, leading to a temporary improvement of some indicators, affect-based trust in particular (#6). On the contrary, both respondents in Project G agreed on the high quality of their relationship. The main determinants have been identified in both a high level of empathy and

understanding and an informal and frequent level of interactions between the parts, using the contract only as a last resource to settle disagreements (#9, #14).

"I think what helped was that we were sitting with offices near to each other: so, we could easily walk in and I sometimes worked at their office for my own work and so did they (…) I think you have better discussions outside the official meetings" (#14)

In the case of diverging scores between the respondents, the lowest value has been selected, since *reciprocity* is a characteristic of trust: if it is not mutual, a relationship cannot be defined high in trust (see section 2.2.1). However, only one project (B) presented highly diverging scores: the contractors hold a much less favourable opinion on the relationship, mentioning the frequent swap of RWS project managers and the consequent unpredictability as determining factors in undermining trust (#12). On the other hand, the RWS respondent praised the contractors' technical and professional qualities, stating that a level of good cooperation has now been reached, despite having issues in the past (#1). For all the other projects, respondents' opinions tend to match, in situations of either high or low trust. In general, not much variance has been found between RWS and contractors' overall average of trust: public sector respondents tend to be slightly more trusting (score: 3,48) than market partners (score: 3,25), but the difference in average is so small that can be considered negligible.

Lastly, the three dimensions go hand-in-hand with minimal deviations: system-based trust scores an overall lower average (3,05) than cognition (3,33) and affect-based trust (3,45) (Table 9). However, these variations are not staggering, indicating that the three dimensions are equally relevant to the overall level of trust. An in-depth analysis of their attributes and main influencing factors here follows.

4.2.2 COGNITION-BASED TRUST: RESULTS

Starting from *competence*, the vast majority of respondents acknowledged a good or even excellent level of technical and professional expertise of the counterpart. Generally, it has never been mentioned as the main factor for distrust to arise, even in projects with overall low trust (#2, #6, #8). However, some criticisms have been pointed out. First, both sides agree on the challenges of the transition between the construction and maintenance phase, with a consequent loss of knowledge because of the teams' reduced size (#3, #4, #9, #10, #14). This issue largely overlaps with the attribute of *predictability* for system-based trust and the overall challenge related to teams' transition. In fact, respondents identified this more as a "*challenge*" than an "*issue*" in itself (#4), sometimes even strengthening the cooperation: *"Since we have fewer people, we need the contractor's knowledge even more"* (#14). Secondly, contractors often suffer from the fact that RWS tends to assign more

experienced professionals to GPO, rather than PPO (#2, #9, #12). Lastly, in one instance, also RWS criticized the onboarding process of new professionals: the contractor assigned mostly inexperienced managers to the project, with the expectation of them gaining knowledge (#10). Nonetheless, these critical points have mostly been overcome successfully.

Moving to *integrity and personal reputation,* a good track record of past interactions has been proven to be a pivotal factor in establishing trust. Frequent, informal, and open communication is a key antecedent for both this attribute and *reliability* (#9, #10, #14). In general, most of the respondents did not have an issue with the counterpart's integrity in a narrow sense, but a track record of negative interactions does impact trust in the long run (#6). Specifically, imposing penalties and being strict on the contract without pragmatism can impact RWS managers' personal reputation (#2): good opinions take time to form, and, after a tense situation, it might take months to go back to normal (#4). However, according to one respondent from the private partners, just having one specific trustworthy person inside RWS, especially in the case of a project manager with good leadership skills, can be sufficient to dramatically improve the overall relationship (#3), proving this attribute's importance.

Lastly, *reliability* is also strongly dependent on communication. In particular, RWS respondents tend to put a high value on consistency and transparency from their partners (#4, #14); this means: *"avoiding surprises"* (#10, #14), keeping each other informed, and explaining decisions in an open and honest way. For what concerns contractors, the main issue identified is the overall slow decision-making process with their RWS partners (#7, #16). In particular, the role of ICG has often been mentioned as a critical influence for slowing down decisions, thus creating tension: as RWS values consistency throughout different projects, contractors put more emphasis on quicker decision-making.

4.2.3 AFFECT-BASED TRUST: RESULTS

This dimension is the most homogenous: the three attributes tend to go hand-in-hand to the point of being almost interchangeable: the respondents agree that affect-based trust is a crucial component for successful cooperation. Similarly to cognition-based trust, open and frequent communication (#5), alongside the ability to compromise (#5), are key determinants to develop this dimension. However, the case of Project F shows that frequent communication, although necessary, might not be sufficient when the parties are not open and transparent on the issues and fail to reach a mutual understanding (#8). In that instance, a mediator has been hired and a "scoring system" to keep track of each other's interactions has been implemented. This helped improve the frequency and quality of the communication but ultimately failed in increasing the overall level of trust inside the partnership (#6,

#8). *Good intentions and motives* are the crucial attribute for this case: when both parties distrust each other intentions and rigidly adhere to their professional roles, without doing an extra step to bridge differences, frequent communication might still be insufficient.

Doing an *"extra step"* for the partnership, and, thus, trying to accommodate the partners' demands and needs, has often been mentioned by contractors as a critical determinant for affect-based trust to arise, in particular when solving RWS hierarchical and bureaucratic procedures (#3). This also affects the attributes of *emotional investment* and *being thoughtful*: the *"extra step"* toward the private partner's demands shows both willingness to invest time and effort in the relationship and a high level of interpersonal care. Differences in scores for this dimension can largely be attributed to this factor. According to one respondent, a good strategy for contractors is to find 2-3 key people inside RWS with whom you have *"a click"* with, a *"special relationship"*: they are willing to move towards a closer personal relationship while staying on a more professional level with the rest of the team:

"*Some people you have "a click" with and it has to do with their mindset. (…) If you want to be successful in these long-term partnerships, you really need to see it as a team effort: with some people in RWS, you can absolutely have that (…). You don't need to have that relationship with everybody. There are usually 2-3 key people you work with: if you have that kind of relationship with one or two of them, you can leverage that to basically get the same end results. So, not everybody needs to get along: just a professional relationship is totally fine. But it's nice if you have some common understanding with one or two people on the other side"* (#3)

4.2.4 SYSTEM-BASED TRUST: RESULTS

This last dimension presents the most heterogeneous set of attributes. *Contracts and agreements* deserve a presentation on their own. The DBFM framework provides a foundation for the partnership, but respondents agree that the contract is not enough: a good personal relationship between the teams is always necessary (#14). Moving to the attributes, the *level of provisions to solve conflicts* varies according to the contract's age: older ones have more rigid provisions (A, E, F), while recent ones are more flexible and leave room to work together and solve issues through a trust-based relationship (C, G). However, even for older contracts, the project and contract managers' attitudes and leadership skills are often critical in overcoming the challenges posed by rigid provisions. This is the reason why Projects A and F present different levels of trust, despite being the oldest DBFM. Furthermore, the *perceived transparency of the agreement* has rarely been mentioned and it is usually linked to the *perceived fairness of rules and procedures,* but it is never a determinant for distrust to arise. Concerning this last indicator, respondents from both RWS and private partners agree that risks are unbalanced towards contractors (#2, #8, #16). This is creating issues for DBFM as a whole: since

financial risks for unexpected events fall on the private partners, this can explain the decline in the overall number of DBFM on the market in recent years, with investors less willing to commit to long-term partnerships (#5, #12, #16). Most disagreements come from financial issues and the application of penalties: thus, one respondent proposed to move the financial part back to RWS, while keeping design, building, and maintenance to the market (#16).

For what concerns *corporate reputation*, the perception differs between RWS and contractors. The *impression of the organizational image* varies: RWS is often criticised for the slow decision-making process (#2, #3, #7, #12), while not many criticisms are issued towards the organizational structure of the private partners. An exception is, again, Project F: the perceived contractors' opportunistic behaviour is explained by a mismatch of incentives between the construction company that is investing in both the Special Purpose Company (SPC) and the Maintenance Technical Company (MTC) (#6, #8). In general, the difference in *values between the organizational cultures* has been summarised as: RWS is more process-oriented, they need to explain their internal stakeholders they operated in line with the requirements, while contractors are outcome-oriented, more pragmatic, since the goal is essentially a commercial one (#5). These differences are generally either regarded as a challenge (#3, #4) or as a positive added value to the relationship (#9).

Lastly, *predictability* has also been mentioned as a crucial factor for a partnership to succeed. Project B shows how a continuous change of project managers in RWS can damage the relationship: it generates instability and a consequent loss of knowledge about the project and its history (#12). Furthermore, also here the transition between construction and maintenance has been highlighted as an important moment for the partnership, but with different opinions. The stability between the two phases is generally praised, especially when key people with a lot of knowledge remain in their position (#4) and the handover happens gradually (#5). However, Project A shows that a complete reshuffle of both teams can sometimes be beneficial. Despite the loss of knowledge, when a relationship has many issues during the construction phase, a complete reshuffle allows *"erasing past mistakes"* and starting from scratch with a new team (#3, #11).

4.3 EMPIRICAL FINDINGS: RELATIONSHIP BETWEEN THE VARIABLES

This section moves the focus on how different accountability forums influence trust and its dimensions.

4.3.1 ORGANIZATIONAL ACCOUNTABILITY AND TRUST: POSITIVE RELATIONSHIP

Contrary to the theoretical expectation presented with the conceptual model, that accountability might damage trust, the findings indicate the opposite for organizational accountability. These forums have a positive influence on trust development, while a lack of organizational accountability can damage trust. This relationship is particularly relevant at the lower levels of the RWS hierarchy, with project and contract managers having pivotal roles in establishing trust inside the partnership (#5, #12).

Project B showcases a critical example: a bad project manager was not dismissed by superiors in spite of a bad performance and numerous complaints from private partners. Consequently, the RWS manager was not being kept accountable by the organization and his/her superiors, leading to a deterioration of trust inside the partnership. The situation was subsequently solved by hiring a mediator, who contributed to removing the project manager (#12). Other respondents hold a similar opinion towards removing managers that are damaging the cooperation, highlighting contract managers' importance in settling a trust-based culture inside the project-management team (#5, #10):

"I've concluded that you cannot change people. So, you should be rigorous and get rid of them. This doesn't just apply to the public sector, but to the private sector too. If you've got somebody who's in there to fight, seek confrontation, and not show interest in each other's, you shouldn't be hesitant to get rid of them. (...) Imagine when a contract manager leaves and a new one comes in: that's a tricky moment because this person will heavily influence the team's culture. On project C, I feel that, even if a new contract manager comes in and doesn't fit the culture, the team itself would be able to push back against it: "This is not how we've done these things in the past". (...) But, if you find out that somebody does not fit in the role, I will go to my bosses or I wouldn't even mind going to RWS and say: "This person is detrimental to the project. It just doesn't work". I think you need to act on that before the culture starts to be affected" (#5)

Therefore, when things derail inside a project, managers need to be accountable: *system-based trust* and *predictability* are negatively affected by a lack of organizational accountability at the lower levels of the hierarchy. Moreover, a comparison between Projects A and F shows how the accountability relationship between project and contract managers also needs to be considered. In both projects, contract managers tend to have a strict approach toward the contract, resulting in struggles for cooperation (#2, #3). However, in project A, the project manager's hands-on approach in mediating

between the contract manager and private partners resulted in a higher level of both *cognitive* and *affect-based trust* (#3, #11). Consequently, project managers' *leadership and boundary-spanning skills* function as a moderating variable between organizational accountability and trust.

The positive relationship between organizational accountability and trust holds moving up the RWS hierarchy. Project F shows that having upper management involved in a team with a strict contract manager and a hands-off project manager can be the last resource to mediate issues inside the partnership (#2, #15). In this instance, portfolio directors have been perceived as being more flexible and prone to mediation than contract management and ICG (#2). Contractors generally consider justified the role played by forums such as the *internal client* or *portfolio directors*, being part of the organizational logic of public institutions like RWS, even when they limit the project management team's decision-making. However, these forums rarely or even never interface with private partners, thus having less relevance in trust-building than project and contract managers.

To sum up, the evidence indicates that the role of project managers is on a delicate balance: on one hand, they need to be accountable to the upper management, who needs enough power to replace them when things start to derail (B, F). However, they also need to have enough autonomy and leadership skills themselves, to keep contract managers accountable and make sure the project management team interfaces with the market with a single voice (#3, #10). Teams that are more capable in this create better relationships with contractors and achieve an overall higher level of trust (#10). Essentially, it is the project managers' role to mediate the forums' competing demands. This holds true and it is even more relevant for administrative forums, which are addressed in the next section.

4.3.2 ADMINISTRATIVE ACCOUNTABILITY AND TRUST: NEGATIVE RELATIONSHIP

In this instance, the findings point towards a negative relationship between accountability and trust. On one hand, both internal and external audits have a limited impact on the managers' decision-making, with private partners agreeing that these forums have little influence on the relationship (#5, #7, #12). When their presence is acknowledged, it is seen as a positive contribution by respondents from both sides. Consequently, this is a case of low administrative accountability that does not affect or damage trust, confirming the theoretical expectation in the conceptual model.

On the other hand, legal departments (ICG) have been mentioned as a critical forum in limiting public managers' autonomy and harming cooperation between the parties: this being a situation of high administrative accountability negatively affecting trust. The dynamic operates on different dimensions of trust. First, *cognition-based trust* is affected, since ICG slows down the decision-

making process, limiting the managers' ability to stick to what they agreed upon with the private partners *(reliability).* Secondly, *affect-based trust* is also damaged: when ICG is mentioned by RWS managers to avoid a decision, contractors might question their partners' *intentions and motives*. Even for projects with a higher level of trust, private partners tend to doubt the legal departments' involvement, whether it is necessary or it is a way for public managers to *"hide behind the system of rules"* and avoid making risky decisions, for which they will be kept accountable (#2, #3, #7, #12). Finally, ICG influences *system-based trust* as well: making changes to the *contract*, even when both parties agree, is harder and more costly, while the slower decision-making affects RWS's *corporate reputation.* Nonetheless, the impact on *predictability* can be positive: as ICG aims for consistency among the different projects, there is a positive added value in avoiding randomness and applying legal advice with best practices (#16).

Nevertheless, private partners' opinion is, unanimously, that RWS management teams should have the final word on all major decisions, rather than ICG. In this case, contract managers' *leadership and boundary-spanning skills* are crucial in mediating between legal departments, upper management, and contractors' needs. *"Doing the extra step"* in bridging the various accountability forums and private partners' demands, without *"hiding behind the system of rules"*, is what avoids a negative impact on trust inside the partnership (#3, #12, #16). This line of reasoning is furtherly investigated in the next section.

4.3.3 THE ARGUMENT FOR REVERSE CAUSALITY

An argument for reverse causality between the variables is here presented: that *trust* can, indeed, influence *accountability*. More specifically, the independent presence of trust inside a partnership can positively affect public managers' willingness to show *boundary-spanning and leadership skills*: meeting private partners' demands and mediating through accountability forums, while not being afraid of being kept accountable for their decisions. Thus, a bidirectional model between the variables, with *boundary-spanning and leadership skills* serving a moderating role, is a better framework to understand the relationship.

As previously explained, high administrative accountability can damage trust, by limiting managers' decision-making autonomy. However, the opposite argument can also hold true: in projects that already present a low level of trust, public managers are less willing to *"do the extra step"*, mediating between accountability forums and meeting the contractors' demands, and more prone to *"hide behind the system of rules"* to avoid making risky decisions. This aspect can be noticed for Project F: scoring the lowest level of trust, it is also the only case in which private partners perceive the Rekenkamer and other audits' influence as high as ICG (#2):

"We have quite a strict contract, but if you find some kind of pragmatic way to deal with it, then you can have good cooperation. I hear every week, about ten times: "No, I cannot do that because of some departments in RWS" (...). They always use other departments to say: "Okay, maybe I would do this for you, but I cannot because ICG will never accept this or the financial department will never accept this, or one of the other stakeholders within RWS will not accept this (...)". If it's not ICG, then it's the Rekenkamer. And mainly when it's about penalties, they say: "Okay, but we are obliged towards the taxpayers and the Rekenkamer to impose this penalty on you"

In this example, the relationship is already strained and distrust is high between the two sides because of financial and environmental issues, with RWS managers perceiving opportunistic behaviours from their market partners (#8). Consequently, they see much less of a reason to *"do the extra step"* in mediating between different demands. Not coincidentally, administrative forums are barely mentioned in projects that score a high level of trust (G) or are even seen as a positive added value to the relationship (E).

However, the presence of reverse causality between the variables does not invalidate the previous findings: accountability still influences trust, but the relationship is reciprocal and moderated by the presence of public managers' *boundary-spanning and leadership skills*. The role of this moderating variable is examined in the upcoming section.

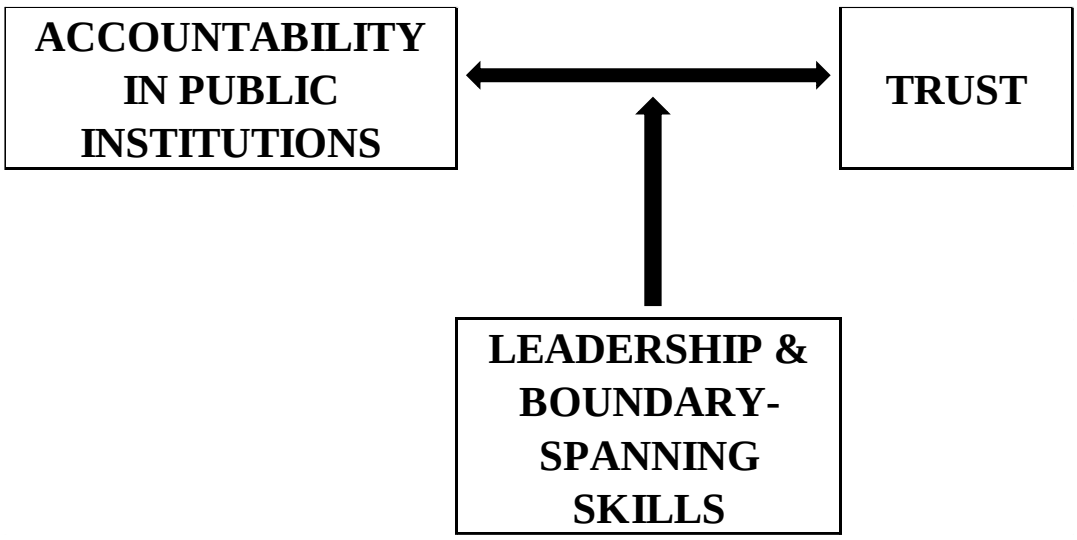

Figure 3: Conceptual Model (updated)

4.3.4 A MODERATING VARIABLE: LEADERSHIP AND BOUNDARY-SPANNING SKILLS

Contractors have described these skills as *"being brave"* (#2), *"smart"* (#7), or *"strong"* (#12), and, generally, "*not being afraid to make decisions and be accountable for it"* (#3). Essentially, it refers to the ability of public managers to go beyond the strict necessity of bureaucratic procedures and check whether there is room for manoeuvre when assessing private partners' demands. This can benefit the relationship between *trust* and *accountability*. Public managers with these skills are open to taking initiative and *"doing the extra step"* to meet private partners' needs, improving *trust*, without hiding behind some *accountability* forums in order not to avoid a decision.

A combination of *boundary-spanning and leadership skills* is inextricably linked to trust determinants. Thus, a public manager with this skill set is able to show empathy and understanding, engage in frequent and informal communications, and is capable to find a common ground with private partners, using the contract to solve conflicts only as a last resort (#9, #14). *Boundary-spanning skills* specifically refer to the ability to facilitate cooperation across organizational boundaries (van Meerkerk, Edelenbos 2018). Thus, a manager handling these skills can mediate actors with conflicting interests and different organizational backgrounds, has highly developed facilitation and negotiation skills (ibid.), and possess extensive and detailed knowledge about their organization's structure, culture, and rules. For PPPs, this means managing the accountability forums' expectations (ibid.) and aligning them with private partners' demands.

5. CONCLUSIONS AND DISCUSSION

This last chapter concludes the thesis by providing an answer to the research question posed in the introduction, followed by some reflections and limitations, with recommendations for practice and future research.

The research question was framed as: *"How does accountability inside public institutions influence trust in long-term public-private partnerships for infrastructure projects in the maintenance phase?"*. Moreover, under which conditions trust and accountability might coexist in the PPPs context has been indicated as a research aim. After conducting a multiple case study research, the answer provided is more complex and multi-faceted than expected. The main theoretical expectation included in the *conceptual model*, that accountability might have a negative influence on trust, has mostly been refuted.

First, the impact of different accountability forums on trust and its dimensions points in different directions. *Organizational accountability* (hierarchical accountability inside RWS: e.g., project managers, portfolio directors) has a positive relationship with trust, particularly at the lower level of the organizational hierarchy (project and contract managers). This is especially relevant in preventing things to derail inside of a project and in replacing public managers that are not fit for their roles and might damage the relationship with private partners. On the contrary, the evidence suggests that *administrative accountability* has a negative influence on trust. While audits (ADR, Rekenkamer) have a limited impact on public managers' decision-making process and, consequently, a minimal influence on the relationship with private parties, the opposite is true for legal departments (ICG). This accountability forum (ICG) has been the one mentioned the most by contractors as a reason for distrust to arise. In particular, what tends to damage the relationship is not the necessity in itself for public managers to be kept accountable, but the fact that this claim of accountability towards legal departments might be used as an excuse to *"hide behind a system of rules"* and avoid making risky decisions in meeting private partners' demands.

Furthermore, an argument for *reverse causality* between the variables has been introduced. When trust is already present, public managers are more likely to *"make an extra step"* for the partnership: meeting private partners' demands, while mediating with various accountability forums. Thus, public managers still care about being accountable, but actively rework it in ways that do not harm the partnership. Consequently, trust and accountability inside public institutions *mutually influence each other* and can, indeed, coexist, under these conditions:

(I) Trust is already present in the partnership, as it has been developed independently from accountability through other determinants.

(II) Public managers develop and employ *leadership and boundary-spanning skills*, acting as a moderating variable in the relationship.

In particular, *leadership skills* indirectly help trust development, by acting on its determinants. Thus, a public manager with these skills knows how to show empathy and understanding towards the private counterpart, while striving to find a common ground. Meanwhile, *boundary-spanning skills* facilitate cooperation across organizational boundaries: thus, managing accountability forums' conflicting expectations and aligning them with private partners' demands.

Lastly, the central role of *project* and *contract managers* in this process needs to be highlighted. The first ones are fundamental as *"an opening for the higher hierarchy of RWS"*, thus, managing the various organizational accountability forums' expectations, and making sure the management team interfaces and communicates to the market with a single voice. On the other hand, contract managers are determinant in establishing a trust-based culture inside the team and in mediating between administrative accountability forums and private parties.

5.1 REFLECTIONS AND LIMITATIONS

5.1.1 THEORETICAL REFLECTIONS

Here, some connections between the literature and findings are discussed. Starting from accountability, findings on *organizational forums* indicated that, even in horizontal arrangements like PPPs, hierarchy is still the dominant accountability mechanism for public institutions, playing a relevant role in limiting public managers' decision-making. This is in line with part of the literature (Bovens 2009; Jarvis 2014) but in contrast to the recent growing importance of *horizontal* (Willems 2014) or *diagonal* accountability (Schillemans 2008) in public administration research. Regarding *administrative forums*, the "audit explosion" (Posner & Shahan 2014) did not find confirmation in the findings. These forums have a low impact on limiting public managers' autonomy, while the opposite is true for legal departments inside RWS. Lastly, the limited influence from *political forums* is in line with the literature on the de-politicization of PPPs and their technocratic nature (Warsen et al. 2020; Willems & Van Dooren 2014).

Moreover, empirical findings also indicate that accountability does influence trust, but it is only one of the multiple factors that allow trust to flourish or for distrust to arise. This impact can be mitigated or strengthened through other aspects of the partnership, which have been described as the main

determinants of trust, such as the quality of the relationship, financial and environmental conditions, and the openness and frequency of interactions. Such findings are in line with the theory (Kadefors 2004; McAllister 1995; Padma et al. 2017): openness, informal and frequent communication and altruistic behaviours have been identified as key antecedents by both literature and results. Furthermore, the relevance of relational conditions in the partnership, while using the contract only as a last resource to solve conflicts, is in line with the literature on DBFM, which suggests looking for other determinants than the sole contractual conditions to explain PPPs performance (Klijn & Koppenjan 2016b; Warsen et al. 2019). Lastly, measurements on trust (section 4.2.1) indicate that the three dimensions are equally important in trust formation, this also being in line with the literature (Wong et al. 2008).

5.1.2 METHODOLOGICAL REFLECTIONS

Some methodological issues encountered during the data collection phase are here presented. First, it was not possible to carry out a *document analysis* alongside the interview process: most of these were often confidential and only for internal use inside RWS. Only the quarterly reports for the project as a whole were available, but without providing a lot of additional data: thus, they have not been included, since the added value would have been quite limited. However, a document analysis would have been useful for triangulation and to provide more validity to our findings. Moreover, by relying only on interviews and respondents' perceptions of accountability, the focus shifted heavily towards *felt accountability*, while formal accountability mechanisms received less attention.

Secondly, the section about *political and public accountability* could have been developed more elaborately. Despite being alluded to by quite some respondents, it was never the main focus but in one case: interviews mostly centred around organizational and administrative accountability, which appeared to have more prominence in influencing trust. The only relevant interview on the topic pointed towards a *negative* or *neutral* relationship between these forums and trust but the data gathered were not enough to establish an unequivocal link. Thus, the results produced were lacking significance and have not been included.

Additionally, this type of qualitative research presents inherent limitations explained in the methodological section, *external validity* issues in particular. It is relevant to notice that respondents described the partnership at a specific point in time, namely, the moment in which the interview took place. Trust is a dynamic concept, that can change and evolve alongside the relationship. For most of the projects, the historical context of the development of the partnership was often mentioned on a superficial level. Respondents might be negatively biased around the state of the partnership due to temporary setbacks and external issues that might get solved at a later time. If interviews were carried

out at different moments, the results might have been slightly different, posing an issue of *reliability*. For this reason, an ethnographic approach to this research could have been beneficial. It would have allowed describing the evolution of trust inside the partnership for an extended period of time and how accountability forums might have played a role in facilitating or undermining this process. However, due to a lack of resources, time, and access to respondents, this was not possible, and, thus, findings are limited to a static moment inside the various partnerships.

Despite these limitations, it is relevant to point out that this research's stated goal was to obtain a high *internal validity*, and this has been achieved by selecting a representative sample of both projects and respondents, as well as rich and detailed accounts in the interview process. General patterns across the sample have been found, proving that the findings are meaningful and consistent, even if generalization is not possible. Lastly, internal validity has also been strengthened by the heterogeneity of respondents: people interviewed hold various job titles and positions inside their organizations, with a consequent high level of experience and knowledge on the topic.

5.2 RECOMMENDATIONS

5.2.1 RECOMMENDATIONS FOR FUTURE RESEARCH

Beyond the suggestion of replicating this study with a long-term ethnographic approach, here some other recommendations are presented. First, the findings highlighted the critical roles of project and managers' *leadership and boundary-spanning skills* in establishing trust and managing various accountability forums. However, additional research is needed to better understand the dynamics and nature of this variable and its moderating role. This could be achieved through semi-structured interviews or focus groups, to measure these skills through the participants' interactions.

Furthermore, the role of *political and public forums* inside PPPs can be a subject for research on its own. Despite an already existing body of literature on this topic, an in-depth investigation of the role of political and public forums in affecting trust development is still missing. This underdeveloped part could be expanded by interviewing more environment managers and extending the sample towards politicians and RWS upper management. For public forums and media, textual analysing from documents, such as news articles, can be included, alongside sentiment analysis of social media, for infrastructures' regular users.

Lastly, this research focused on the role of accountability inside public institutions, purposefully leaving *accountability mechanisms inside the private sector* out of the scope. However, this is a variable worth researching, in particular for its relationship with trust development and its dimensions. As observed in Project F, a role in private partners' perceived opportunistic behaviour

was played by accountability issues and distorted incentives inside the contractor's organizational structure: namely, the relationship between investors, Special Purpose Company (SPC), and Maintenance Technical Company (MTC). The framework presented in this thesis is a good starting point to investigate this issue, with semi-structured interviews being an appropriate data collection tool. However, the sample should involve more respondents from the private side, including the investors' shareholders.

5.2.2 RECOMMENDATIONS FOR PRACTICE

Moving to practical recommendations, private partners often mentioned the lack of initiative from RWS managers and their tendency to *"hide behind the contract and the system of rules"* to avoid making decisions, as major obstacles in establishing and maintaining a good level of cooperation. This research's findings indicate that, in fact, public managers who *"do the extra step"* in meeting private partners' demands and show leadership and boundary-spanning skills in managing the various accountability forums, achieve a higher level of trust inside the partnership. However, this happens only when trust has already been established through other factors, and public managers are open to being vulnerable when making a risky decision, knowing that the counterpart will not display opportunistic behaviours. Thus, a good strategy for private managers is to make the first step in establishing trust, regardless of RWS managers' attitude towards the partnership. This will make public managers more likely to show those critical leadership skills and feel at ease in being vulnerable enough to *"do the extra step"* in accommodating contractors' requests and mediating with their organization. On a concrete level, this means acting on the various factors that favour trust development, such as: establishing informal channels of communication, and showing empathy and understanding, while striving to find a common ground when conflicts emerge.

Moving to RWS, a major issue has been identified in the lack of resources and highly skilled professionals once projects move to the maintenance phase. Thus, managers in key roles do not always possess the *leadership and boundary-spanning skills* necessary to build trust and effectively manage accountability forums without impacting the relationship with contractors. In particular, the roles of project and contract managers have been proven to be critical in that regard. Consequently, it is advised to allocate more resources to teams in RWS PPO, especially in terms of highly skilled professionals that already manage mediation and leadership skills. Furthermore, it is advised for managers in those critical positions to furtherly develop and improve the same skills. Concretely, this can be achieved through the establishment of learning communities inside RWS and with contractors, to share best practices regarding both managing accountability forums and trust development. On the other hand, forums as well can take actions to make the accountability process smoother. Here, best

practices include portfolio directors taking a hands-on approach towards teams that are struggling in their cooperation with private partners, while leaving them the last word on critical decisions. Lastly, it is advised for legal departments to improve their communications with project management teams: their role is critical for the learning process, but it is often misunderstood and ineffectively communicated, especially towards private partners.

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APPENDICES

APPENDIX A - INTERVIEW QUESTIONS

(I) RWS - PUBLIC SIDE

OPENING QUESTIONS

- What is your exact role in this project?
- How long have you been involved and in which positions?
- How long ago did the project start? How many people in your role have changed?

TRUST

[1] COGNITION-BASED TRUST

The following questions refer to the personal relationship with your private partners:

- How would you describe your market partners' ability on a technical and professional level? What is your opinion on their professional qualifications?
- How would you describe the past interactions with your partners? How often do you communicate and exchange information with them? How did your opinion about them evolve through time?
- How would you describe your market partners' ability to respect the contract? And how about his/her ability to do what they promised to do (to keep their word)?

[2] AFFECT-BASED TRUST

The following questions refer to the personal relationship with your private partners:

- How would you describe your relationship on a more personal level? How do you feel about sharing ideas and concerns? How much time and effort would you say your partner spends on your personal relationship?
- To what extent would you say your partner takes into consideration your individual needs (both personal and professional needs)?
- How much would you say your partners stick to their professional roles? And how much would you say your partner tends to exceed their professional role for the sake of the project?

- What expectations do you have regarding the (positive or negative) intentions of your partner to make this project work?

[3] SYSTEM-BASED TRUST

- What do you think of DBFM as a type of contract? How would you rate the transparency of the agreement?
- Would you say the contract provides enough space to resolve disagreements? Or would you rather say that conflicts can only (or tend to) be resolved on a personal level?
- How would you describe rules and procedures within the contract? Do you think they are fair or would you say they tend to favour the other party?

The following questions question to the relationship with your private partner as an organization:

- What image and opinion would you say you have towards the other organization? Describe this organization as you were talking to a friend
- How would you describe the differences and similarities between the two organizational cultures (RWS and your private partner)? Are these differences a cause of disagreement or a positive added value to your relationship?
- How would you react (or how did you react) in the case of a personal swap (another team or person taking your partners' position)? How do you expect this to change the partnership?

ACCOUNTABILITY FOR RWS MANAGERS

- To whom do you usually report on this project? Both inside RWS and outside (e.g., Rekenkamer, private auditing firms, financial controllers, etc.)

[1] ORGANIZATIONAL ACCOUNTABILITY

- How would you describe your level of autonomy inside RWS? How much decisional power is connected to your position? Have you ever changed your behaviour or decisions because of "corporate pressure" or strict guidelines?
- How often do you have to report to your superiors? How do they usually check your decisions? Which measures are used to evaluate your performance?
- Which powers (formal and informal) can your supervisors use to sanction you?

[2] ADMINISTRATIVE ACCOUNTABILITY

- How would you describe the role of the internal departments (internal audits; legal departments; etc.) in this project?
- How much would you say these departments affect your level of autonomy to make decisions? (e.g., you would like to deviate from the contract when your partner agrees that it is necessary, but you refrain to do so because it is "legally impossible")
- What is your average frequency of performance reporting (e.g., every week, month, etc.)? What measures are used to evaluate your performance?
- What formal powers to sanction do these internal bodies have if you do not comply? What is their level of informal power? (e.g., can they influence, publicize, or criticize?)
- How about financial controllers, private auditing firms, Rekenkamer, or other regulatory and monitoring bodies? Which one of them would you consider to be the most influential in limiting your autonomy or imposing sanctions?

[3] POLITICAL ACCOUNTABILITY

- Is the project performance directly or indirectly communicated to politicians/national Parliament/mayor/local council? Have politicians ever asked questions about your project?
- Have you or someone else in the project ever been held accountable by politicians? How would you generally describe the role of politics in this kind of project?
- Do you predominantly run your project on a national level or would you say that communication in a local environment is more relevant?

(II) CONTRACTORS - MARKET SIDE

OPENING QUESTIONS

- What is your exact role in this project? How long have you been involved?
- How long have you been in this position for your company?
- How long ago did the project start?

TRUST

[1] COGNITION-BASED TRUST

The following questions refer to the personal relationship with your RWS partners:

- How would you describe your RWS partners' ability on a technical and professional level? What is your opinion on their professional qualifications?
- How would you describe the past interactions with your RWS partners? How often do you communicate and exchange information with them? How did your opinion about them evolve through time?
- How would you describe your market partners' ability to respect the contract? And how about their ability to do what they promised to do (to keep their word)?

[2] AFFECT-BASED TRUST

The following questions refer to the personal relationship with your RWS partners:

- How would you describe your relationship on a more personal level? How much time and effort would you say your partners spend in your personal relationship? How do you feel about sharing ideas and concerns?
- To what extent would you say your partners take into consideration your individual needs (both on a personal and professional level)?
- How much would you say your partners stick to his professional role? And how much would you say your partners tend to exceed their professional roles for the sake of the project?
- What expectations do you have regarding the intentions of your partner to make this project work?

[3] SYSTEM-BASED TRUST

- What do you think of DBFM as a type of contract? How would you rate the transparency of the agreement?
- Would you say the contract provides enough space to resolve disagreements? Or would you rather say that conflicts can only (or tend to) be resolved on a personal level?
- How would you describe rules and procedures within the contract? Do you think they are fair or would you say they tend to favour the other party?

The following questions refer to your relationship with RWS as an organisation:

- What image and opinion would you say you have towards RWS? Describe the organization as you were talking to a friend
- How would you describe the differences and similarities between the two organizational cultures (RWS and the company you work for)? Are these differences a cause of disagreement or a positive added value to the relationship?
- How would you react (or how did you react) in the case of a personal swap (another person or team taking your partners' position)? How do you expect this to change the partnership?

HOW PRIVATE PARTNERS PERCEIVE ACCOUNTABILITY INSIDE RWS

- How do you relate to the rules of the public sector? Would you say they give you a sense of predictability or would you rather say they limit your ability to change and adapt (e.g., rules are too rigid)?
- Has your partner in RWS ever taken a certain course of action because of pressure in their organization? Did they ever mention either superiors or RWS rules as a motivation not to change (or to change), as decisive in making (or not making) adjustments about the project?
- Do you feel like your RWS partners have enough decisional power to act independently? Or do they usually refer to someone in a "higher position" for important decisions?
- Do your RWS partners ever mention the role of the Rekenkamer or other governing/compliance institutions as actors to be taken into account in the project? How much do you feel this has affected your relationship?
- What is the procedure if you want to change something in the project, deviating from the original contract?
- How much do you think politics play a role in this kind of project? Have you ever felt "political pressure" that made your RWS partners change their behaviour or course of action?

CONCLUSION

- Is there anything else that is relevant to mention (when it comes to trust or accountability) that has not been mentioned yet?

APPENDIX B - CODING TREE

TABLE 5: CODING TREE - TRUST

VARIABLE	DIMENSIONS	ATTRIBUTES	INDICATORS
TRUST	**COGNITION-BASED TRUST** (Wong et al. 2008)	**COMPETENCE** (Das & Teng 2001; McAllister 1995; Nooteboom 1996; Rousseau et al. 1998; Wong et al. 2008; Zaghloul & Hartman 2003)	LEVEL OF TECHNICAL AND PROFESSIONAL EXPERTISE (Das & Teng 2001)
			PROFESSIONAL QUALIFICATIONS (Rousseau et al. 1998)
		INTEGRITY/ PERSONAL REPUTATION (McAllister 1995; Rousseau et al. 1998; Zaghloul & Hartman 2003; Kadefors 2004; Wong et al. 2008)	TRACK RECORD OF PAST INTERACTIONS (McAllister 1995)
		RELIABILITY/ DEPENDABILITY (McAllister 1995)	ABILITY TO STICK TO AGREEMENTS (McAllister 1995)
	AFFECT-BASED TRUST (Wong et al. 2008)	**GOOD INTENTIONS & MOTIVES** (Das & Teng 2001; McAllister 1995; Nooteboom 1996)	PERSONALLY CHOSEN BEHAVIOURS, RATHER THAN ROLE-PRESCRIBED (McAllister 1995)
		BEING THOUGHTFUL (Wong et al. 2008)	LEVEL OF INTERPERSONAL CARE (McAllister 1995)
		EMOTIONAL INVESTMENTS (Wong et al. 2008)	LEVEL OF WILLINGNESS TO SPEND TIME AND EFFORT IN THE RELATIONSHIP (Wong et al. 2008)
	SYSTEM-BASED TRUST (Wong et al. 2008)	**CONTRACT & AGREEMENTS** (Latusek, Vlaar 2018; Wong et al. 2008)	LEVEL OF PROVISIONS TO SOLVE CONFLICTS (Wong et al. 2008)
			PERCEIVED TRANSPARENCY OF THE AGREEMENTS (Wong et al. 2008)
			PERCEIVED FAIRNESS OF RULES AND PROCEDURES (Wong et al. 2008)
		CORPORATE REPUTATION (Padma et al. 2017)	IMPRESSION OF THE ORGANIZATIONAL IMAGE (Padma et al. 2017)
			LEVEL OF SHARED VALUES IN THE ORGANIZATIONAL CULTURES (Padma et al. 2017)
		PREDICTABILITY (Cheung et al. 2003)	LEVEL OF PREDICTABILITY DURING A TEAMS' SWAP

TABLE 6: CODING TREE - ACCOUNTABILITY IN PUBLIC INSTITUTIONS

VARIABLE	TYPES OF FORUMS	FORUMS	INDICATORS (Bovens 2007)
ACCOUNTABILITY IN PUBLIC INSTITUTIONS	**ORGANIZATIONAL ACCOUNTABILITY** (Bovens 2009; Klijn & Koppenjan 2016a; Romzek, Dubnick 1987)	**SUPERIORS, DIRECTORS** (Bovens 2005; Klijn & Koppenjan 2016a)	LEVEL OF AUTONOMY
			FREQUENCY OF REPORTS (PERFORMANCE MEASURES)
			SANCTIONING POWERS
	ADMINISTRATIVE ACCOUNTABILITY (Bovens 2009; Klijn & Koppenjan 2016a; Willems, Van Dooren 2012)	**INTERNAL DEPARTMENTS, AUDITS** (Posner, Shahan 2014; Willems, Van Dooren 2012)	LEVEL OF AUTONOMY
			FREQUENCY OF REPORTS (PERFORMANCE MEASURES)
			SANCTIONING POWERS
		EXTERNAL AUDITS: REKENKAMER (Posner, Shahan 2014; Willems, Van Dooren 2012)	LEVEL OF AUTONOMY
			FREQUENCY OF REPORTS (PERFORMANCE MEASURES)
			SANCTIONING POWERS
	POLITICAL ACCOUNTABILITY (Klijn & Koppenjan 2016a; Romzek, Dubnick 1987; Willems, Van Dooren 2012)	**NATIONAL LEVEL** (MINISTRY, NATIONAL PARLIAMENT)	LEVEL OF PROJECT INDEPENDENCE (FROM POLITICS)
		LOCAL LEVEL (LOCAL MUNICIPALITIES, CITY COUNCILS)	

APPENDIX C - TABLES

TABLE 7: OVERVIEW SAMPLE (RESPONDENTS AND PROJECTS)

PROJECTS	RESPONDENTS	
	PUBLIC (RWS)	PRIVATE (SPC/MTC)
A	#11, #13	#3
B	#1	#12
C	#10	#5
D	#10	#7
E	#4	#16
F	#6, #8	#2
G	#14	#9
H	#10	#12

TABLE 8: ACCOUNTABILITY FORUMS ASSESSMENT (extended)

RESPONDENTS		ORGANIZATIONAL ACCOUNTABILITY				ADMINISTRATIVE ACCOUNTABILITY			POLITICAL ACCOUNTABILITY	
		PROJECT MANAGER	HIRING MANAGER	PORTFOLIO DIRECTOR	INTERNAL CLIENT	ICG	ADR	REKENKAMER	NATIONAL FORUMS	LOCAL FORUMS
A	#11	-	-	3	3	-	1	1	2	3
	#13	2	3	-	3	-	-	-	2	3
	#3	-	-	-	-	4	3	-	2	3
B	#1	-	-	2,5	3	-	2	2	1	2
	#12	1	-	-	-	5	-	1	2	2
C	#10	4	-	3	3	-	1	1	3	1
	#5	-	-	-	-	-	2	1	-	3
D	#10	4	-	3	3	-	1	1	3	1
	#7	4	-	-	-	4	1	-	3	1
E	#4	4	3	-	-	-	1	-	1	3
	#16	-	-	2	2	4	2	-	1	3
F	#6	-	-	2	3,5	4	1	-	2	2
	#8	-	2	2	-	5	2	2	3	-
	#2	-	-	-	-	5	-	5	2	-
G	#14	5	3	-	3	-	3	2,5	-	-
	#9	-	-	-	-	-	-	1	3	1
H	#10	4	-	3	3	-	1	1	3	1
	#12	4,5	-	-	-	5	-	1	2	2
-	#15	-	-	4	2	4	2	-	-	-
AVERAGE		**3,76**	**2,67**	**2,72**	**2,82**	**4,44**	**1,81**	**1,58**	**2,19**	**2,07**
ASSESSMENT		**HIGH**	**MEDIUM**	**MEDIUM**	**MEDIUM**	**VERY HIGH**	**LOW**	**LOW**	**LOW-MEDIUM**	

TABLE 9: TRUST ASSESSMENT (extended)

PROJECTS			COGNITION - BASED TRUST	AFFECT - BASED TRUST	SYSTEM - BASED TRUST	AVERAGE	LEVEL OF TRUST
A	RWS	#11	3,83	5	3,67	**4,17**	**HIGH**
		#13	-	4,5	4	**4,25**	
	MARKET	#3	3	4,5	2,5	**3,33**	
B	RWS	#1	4	4	3	**3,67**	**LOW**
	MARKET	#12	2	1,25	1,67	**1,64**	
C	RWS	#10	4	4	3	**3,67**	**HIGH**
	MARKET	#5	4,67	4,5	4,5	**4,61**	
D	RWS	#10	4,17	5	3,67	**4,28**	**HIGH**
	MARKET	#7	3	3,5	3,92	**3,47**	
E	RWS	#4	3,83	3	2,75	**3,19**	**HIGH**
	MARKET	#16	4,33	4,5	3,47	**4,1**	
F	RWS	#6	2	2,17	1,5	**1,89**	**VERY LOW**
		#8	2	1	1,42	**1,47**	
	MARKET	#2	1,75	1	1,94	**1,56**	
G	RWS	#14	4,67	5	4,5	**4,72**	**VERY HIGH**
	MARKET	#9	4,17	5	4,33	**4,5**	
H	RWS	#10	2,17	2	2,67	**2,28**	**LOW**
	MARKET	#12	3	2,33	2,33	**2,78**	
AVERAGE			**3,33**	**3,46**	**3,05**	**3,31**	

TABLE 10: COMPLETE CODING SCHEME

RESPONDENTS	**#1**		**#2**	**#3**		**#4**		**#5**	**#6**	
COGNITION-BASED TRUST	**4,00**		**1,75**	**3,00**		**3,83**		**4,67**	**2,00**	
Competence	5,00		2,50	3,00		4,50		4,00	3,00	
Level of technical and professional expertise	5		3	3		4		4	3	
Professional qualifications	5		2	3		5		-	-	
Integrity/Personal Reputation (Track record of past interactions)	3		1	3		3		5	2	
Reliability (Ability to stick to agreements)	4		-	-		4		5	1	
AFFECT-BASED TRUST	**4,00**		**1,00**	**4,50**		**3,00**		**4,67**	**2,17**	
Good intentions & motives (Personally chosen behaviours)	4		1	5		-		5	2	
Being thoughtful (Level of interpersonal care)	4		1	-		-		5	2,5	
Emotional investment (Level of willingness to invest time and effort)	4		1	4		3		4	2	
SYSTEM-BASED TRUST	**3,00**		**1,94**	**2,50**		**2,75**		**4,50**	**1,50**	
Contracts & agreements	2,00		1,33	-		2,25		4,00	-	
Level of provisions to solve conflicts	2		2	-		2		3	-	
Perceived transparency of the agreement	-		1	-		-		5	-	
Perceived fairness of rules and procedures	2		1	-		2,5		4	-	
Corporate reputation	5,00		1,50	2,00		3,00		4,50	1,50	
Impression of the organizational image	5		2	2		4		5	1	
Level of shared values in the organizational cultures	-		1	2		2		4	2	
Predictability (Level of predictability during a swap)	2		3	3		3		5	-	
TRUST (AVERAGE)	**3,67**		**1,56**	**3,33**		**3,19**		**4,61**	**1,89**	
FORUMS	**Internal Client**	**(general)**	**(general)**	**(general)**	**Portfolio Director**	**Project Manager**	**Hiring Manager**	**(general)**	**Portfolio Director**	**Internal Client**
ORGANIZATIONAL ACCOUNTABILITY	**3,00**	**2,50**	**2,00**	**5,00**	**-**	**4,33**	**2,67**	**2,00**	**2,00**	**3,50**
Level of autonomy	3	2	2	5	-	5	3	2	2	2
Frequency of reports (performance measures)	3	3	-	-	-	5	2	-	-	5
Sanctioning powers	-	-	-	-	-	3	3	-	-	-
ADMINISTRATIVE ACCOUNTABILITY	**ADR**		**ICG**	**ICG**	**ADR**	**ADR**	**(other)**	**ADR**	**ICG**	**ADR**
Internal (RWS)	**2,00**		**5,00**	**4,00**	**3,00**	**1,33**	**2,00**	**2,00**	**4,00**	**1,00**
Level of autonomy	-		5	4	3	1	2	2	4	1
Frequency of reports (performance measures)	2		-	-	3	2	3	-	-	-
Sanctioning powers	-		5	-	-	1	1	-	-	-
External (Rekenkamer)	**1,50**		**5,00**	**-**		**-**		**1,00**	**-**	
Level of autonomy	-		5	-		-		1	-	
Frequency of reports (performance measures)	1		-	-		-		-	-	
Sanctioning powers	2		-	-		-		-	-	
POLITICAL (PUBLIC) ACCOUNTABILITY	**1,50**		**2,00**	**2,50**		**2,00**		**3,00**	**2,00**	
National level	1		2	2		1		-	2	
Local level	2		-	3		3		3	2	

RESPONDENTS	#7		#8		#9	#10			#11	
COGNITION-BASED TRUST	**3,00**		**2,00**		**4,17**	**4,00**	**4,17**	**2,17**	**3,83**	
Competence	4,00		3,00		3,50	4,00	3,50	2,50	4,00	
Level of technical and professional expertise	4		3		4	4	4	2,5	4	
Professional qualifications	4		-		3	-	3	-	-	
Integrity/Personal Reputation (Track record of past interactions)	2,5		2		4	4	4	2	3,5	
Reliability (Ability to stick to agreements)	2,5		1		5	4	5	2	4	
AFFECT-BASED TRUST	**3,50**		**1,00**		**5,00**	**4,00**	**5,00**	**2,00**	**5,00**	
Good intentions & motives (Personally chosen behaviours)	4		1		5	4	5	2	5	
Being thoughtful (Level of interpersonal care)	3		1		5	4	-	2	5	
Emotional investment (Level of willingness to invest time and effort)	3,5		1		5	4	5	2	5	
SYSTEM-BASED TRUST	**3,92**		**1,42**		**4,33**	**3,00**	**3,67**	**2,67**	**3,67**	
Contracts & agreements	4,33		1,25		5,00	4,00	4,00	4,00	1,00	
Level of provisions to solve conflicts	5		1		-	4	4	4	1	
Perceived transparency of the agreement	4		-		5	-	-	-	-	
Perceived fairness of rules and procedures	4		1,5		5	-	-	-	-	
Corporate reputation	3,50		1,00		5,00	3,00	5,00	2,00	5,00	
Impression of the organizational image	3		1		-	3	5	2	5	
Level of shared values in the organizational cultures	4		1		5	-	-	-	5	
Predictability (Level of predictability during a swap)	-		2		3	2	2	2	5	
TRUST (AVERAGE)	**3,47**		**1,47**		**4,50**	**3,67**	**4,28**	**2,28**	**4,17**	
FORUMS	**Project Manager**	**(other)**	**Portfolio Director**	**Hiring Manager**	**(other)**	**Project Manager**	**Portfolio Director**	**Internal Client**	**Internal Client**	**Portfolio Director**
ORGANIZATIONAL ACCOUNTABILITY	**4,00**	**2,00**	**2,00**	**2,00**	**2,00**	**4,33**	**3,00**	**3,00**	**3,00**	**3,00**
Level of autonomy	4	2	2	2	2	4	-	3	3	3
Frequency of reports (performance measures)	-	-	-	-	-	4	3	-	3	3
Sanctioning powers	-	-	-	2	-	5	-	-	-	-
ADMINISTRATIVE ACCOUNTABILITY	**ICG**		**ICG**	**ADR**	**(other)**	**ADR**			**ADR**	
Internal (RWS)	**4,00**		**5,00**	**2,00**	**3,00**	**1,33**			**1,33**	
Level of autonomy	4		5	2	3	1			1	
Frequency of reports (performance measures)	-		-	2	-	2			1	
Sanctioning powers	-		5	-	-	1			2	
External (Rekenkamer)	**1,00**		**1,67**		**1,00**	**1,00**			**1,33**	
Level of autonomy	1		3		1	1			1	
Frequency of reports (performance measures)	-		1		-	1			1	
Sanctioning powers	-		1		-	-			2	
POLITICAL (PUBLIC) ACCOUNTABILITY	**2,00**		**3,00**		**2,00**	**2,00**			**2,50**	
National level	3		3		3	3			2	
Local level	1		-		1	1			3	

RESPONDENTS	#12		#13			#14			#15		#16	
COGNITION-BASED TRUST	**2,00**	**3,00**	**-**			**4,67**			**-**		**4,33**	
Competence	2,00	3,00	-			4,50			-		4,00	
Level of technical and professional expertise	2	3	-			4,5			-		4	
Professional qualifications	2	-	-			-			-		-	
Integrity/Personal Reputation (Track record of past interactions)	2	3	-			4,5			-		5	
Reliability (Ability to stick to agreements)	-	-	-			5			-		4	
AFFECT-BASED TRUST	**1,25**	**3,00**	**4,00**			**5,00**			**-**		**4,50**	
Good intentions & motives (Personally chosen behaviours)	1,5	3	4			5			-		3,5	
Being thoughtful (Level of interpersonal care)	1	3	-			5			-		5	
Emotional investment (Level of willingness to invest time and effort)	-	3	4			5			-		5	
SYSTEM-BASED TRUST	**1,67**	**2,33**	**4,50**			**4,50**			**-**		**3,47**	
Contracts & agreements	2,00	2,00	-			4,00			-		2,67	
Level of provisions to solve conflicts	2	2	-			5			-		3	
Perceived transparency of the agreement	2	2	-			3			-		3	
Perceived fairness of rules and procedures	2	2	-			-			-		2	
Corporate reputation	2,00	2,00	4,00			5,00			-		3,75	
Impression of the organizational image	3	3	4			5			-		3,5	
Level of shared values in the organizational cultures	1	1	4			5			-		4	
Predictability (Level of predictability during a swap)	1	3	5			-			-		4	
TRUST (AVERAGE)	**1,64**	**2,78**	**4,25**			**4,72**			**-**		**4,10**	
FORUMS	**Project Manager**	**Project Manager**	**Hiring Manager**	**Internal Client**	**Project Manager**	**Project Manager**	**Hiring Manager**	**Internal Client**	**Internal Client**	**Portfolio Director**	**Portfolio Director**	**Internal Client**
ORGANIZATIONAL ACCOUNTABILITY	**1,00**	**4,50**	**3,00**	**3,00**	**2,00**	**5,00**	**3,00**	**3,00**	**1,67**	**4,00**	**2,00**	**2,00**
Level of autonomy	1	4	3	3	2	5	4	3	1	3	2	2
Frequency of reports (performance measures)	-	5	3	-	-	5	2	3	3	4	-	-
Sanctioning powers	1	-	-	-	-	-	-	-	1	5	-	-
ADMINISTRATIVE ACCOUNTABILITY	**ICG**	**(other)**	**(other)**			**ADR**			**ICG**	**ADR**	**ICG**	**ADR**
Internal (RWS)	**5,00**	**2,00**	**2,00**			**3,00**			**4,00**	**2,00**	**4,00**	**2,33**
Level of autonomy	5	1	2			3			4	2	4	2
Frequency of reports (performance measures)	-	3	-			-			-	-	-	3
Sanctioning powers	5	-	-			-			-	2	-	2
External (Rekenkamer)	**1,00**		**-**			**2,50**			**1,67**		**-**	
Level of autonomy	1		-			2			2		-	
Frequency of reports (performance measures)	-		-			3			1		-	
Sanctioning powers	-		-			-			2		-	
POLITICAL (PUBLIC) ACCOUNTABILITY	**2,00**		**2,50**			**-**			**2,00**		**2,00**	
National level	2		2			-			2		1	
Local level	2		3			-			2		3	