

Managing expectations with emotional accountability: making City Hospitals accountable during the COVID-19 pandemic in Turkey

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Abstract

Purpose – This paper explores the role of the COVID-19 pandemic in the financial and parliamentary accountability mechanisms of public-private partnership (PPP) “City Hospitals” in Turkey. Diverse and changing accountability mechanisms are explored regarding budgetary, affordability and emotions during the COVID-19 pandemic.

Design/methodology/approach – This is a case study of City Hospitals in Turkey. Empirical data are collected and analyzed qualitatively from publicly available government and related sources, Turkish National Audit reports (Sayistay), strategic healthcare investment plans, relevant laws, decrees and NGO reports and news articles.

Findings – Existing accountability mechanisms for arranging and/or delivering value-for-money (VfM) in Turkish PPP hospitals are weak. This provided policy makers with more flexibility to manage expectations of its citizens in dealing with COVID-19 pandemic. Political decision makers, through PPPs, created political capital for themselves by engaging in emotional accountability at the expense of better financial and parliamentary accountability.

Originality/value – This article contributes to the literature by articulating how roles of accountability change in crisis and introduces the concept of emotional accountability during a period of heavy infrastructure investments in City Hospitals in Turkey.

Keywords Accountability, Emotions, PPP, City hospitals, Turkey, COVID-19 pandemic

Paper type Research Paper

Introduction

The introduction of new public management has arguably aligned the public sector with a neoliberal outlook (Hood 1991, 1995; Lapsley and Miller, 2019) and the (quasi-) marketization embedded in these reforms has prompted a predominance of quantification and economization within the healthcare sector across the globe (cf. Grossi *et al.*, 2019; Chua, 1995, Firtin and Karlsson, 2020). One of the most visible outcomes is an increase in the number of public-private partnerships (PPPs) (Demirag and Khadaroo 2008; Hodge and Greve 2018) in which cost-effectiveness and efficiencies have been highlighted (Hellowell *et al.*, 2019). However, proper concern for accountability and the operating issues of these infrastructure investments are largely overlooked in the literature (Ahmad *et al.*, 2020). In this paper, our focus is on PPP hospitals in Turkish healthcare sector, specifically so-called “City Hospital” investments. In Turkey, PPP investments have been the primary method employed in efforts to sustain the healthcare infrastructure in recent years despite the deteriorating budget deficits over the last 10 years (Yeşiltaş, 2020; Agartan and Kuhlmann, 2019; Songur and Top, 2018).



The provision of healthcare infrastructure via PPP hospitals has comprised a central theme in public debates in Turkey, the significance of which is re-emphasized by the outbreak of the global COVID-19 viral pandemic. Concerning the consequences of pandemic on public sector, connections have been made to neoliberal agenda brought by new public management reforms in different settings (Andrew *et al.*, 2020; Ahrens and Ferry, 2020; Seiwald and Polzer, 2020). Such neoliberal agenda lies behind the PPP investments in healthcare sector, which has become the center of public attention by COVID-19 pandemic. Turkey's struggle with the pandemic has coincided with the recent openings of PPP "City Hospitals" (Economist, 2020). While City Hospitals have undoubtedly modernized the healthcare infrastructure which had been neglected for over a decade, some critics have raised concern for the lack of accountability and transparency mechanisms surrounding these investments (Gökkaya *et al.*, 2018). From 2003 to 2020, 18 city hospital projects were contracted, of which 11 hospitals have begun operating; seven are under construction and will be completed in 2020 and 2021 (SYGM, 2020). Despite these investments, during the pandemics, two more epidemic hospitals were built for the service of COVID-19 patients. Public discussions on affordability and value-for-money (VfM) issues highlight that PPP City Hospitals are expensive investments and entail high costs for the treasury for at least the next 25 years (Koç University Research Report, 2018). The lack of accountability surrounding investments in recent PPP hospitals in Turkey has fueled the debate on the accountability and transparency of healthcare budgeting during the pandemic. This paper therefore attempts to address the following question: "How did the COVID-19 pandemic affect accountability for PPP City Hospitals in Turkey?"

We focus on how accountability mechanisms have changed during the government's efforts to cope with COVID-19 pandemic. We have observed that the pandemic has obscured the accountability dynamics in-between rational, financial and VfM calculations, on the one hand; and the senses and feelings of well-being, anxiety, safety and honor, on the other hand. The emotions such as passion (Boedker and Chua, 2013; Baxter *et al.*, 2019; Carlsson-Wall *et al.*, 2020), anxiety (Taffler *et al.*, 2017), suffering (Sargiacomo *et al.*, 2014) and optimism (Bryer, 2018) have attracted attention in the recent accounting research. While these studies have focused on how accounting affects and is affected by emotions (e.g. Boedker and Chua, 2013), less attention has been paid on accountability and emotions. For accountability, the underlying assumption is the satisfaction of expectancies of stakeholders (Demirag *et al.*, 2004; Almqvist *et al.*, 2013), which are multiple, diverse and sometimes conflicting (Grossi and Thomasson 2015; Laguecir *et al.*, 2019, 2020). The emotions, then, are one of the elements which may shape, alter and transform such expectancies. In this context, this study aims to highlight the role of emotions in accountability in order to explore the multifaceted elements and its changing dynamics. However, this paper does not aim to explore whether emotions are *good or bad* for developing stronger engagement for citizens, but rather is about understanding the changes in accountability dynamics during COVID-19 pandemic as the use of emotions of well-being by the government aims to downgrade the importance of financial accountability. This case study elucidates the changing roles of accountability under crisis situations. The next section will discuss the relevant contextual themes of accountability, PPPs and emotions. Following the research methods, a brief overview of City Hospitals will be presented together with parliamentary accountability issues surrounding these hospitals. Parliamentary accountability will cover the budgets, affordability and VfM issues. Finally, summary and concluding remarks will highlight some directions for future research on the changing roles of accounting and accountability during the pandemic.

Accountability, PPPs and emotions

Public sector governance considers how the public sector meets the expectations of its citizens and is accountable to them. This renders the public sector accountable to a number of different stakeholders, each of whom has different legitimate interests often with conflicting expectations from the state (Demirag *et al.*, 2004; Mutiganda *et al.*, 2020). Arguably, accountability to stakeholders should be embedded within PPPs due to their public characteristics. VfM decisions, which are sometimes known as performance auditing, may be taken as surrogates for performance in PPPs and are “thus assumed to be a function of accountability” (Demirag *et al.*, 2004, p. 64). Accountability mainly originates from accounting, which focuses on financial and non-financial technical information. However, accountability has evolved into a complex mechanism (Sinclair, 1995) and can be defined as “an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those responsibilities” (Gray and Jenkins, 1993, p. 55). The concept has expanded from its original application to aspects of financial and legal accountability to one that can also relate to managerial, public and parliamentary accountability. Public accountability is concerned with “meeting stakeholders’ needs through consultation and seeking their involvement in the decision-making process” in democratic societies (Demirag *et al.*, 2004, p. 66; Bovens *et al.*, 2008). Managerial accountability is concerned with delegating answerable authority to produce outputs or using inputs to obtain specific outcomes (Sinclair, 1995, p. 222). Parliamentary accountability is concerned with holding government and its agents accountable for the policies they have implemented. Therefore, in its wider sense, accountability is seen as the “management of the expectations of various stakeholders, often with diverse and conflicting objectives” (Demirag *et al.*, 2004, p. 64). While these concepts can be individually defined, in practice, several forms of accountability may be in place and may therefore overlap with each other. For example, financial and managerial accountability can be used to complement parliamentary accountability to discharge public accountability.

Moreover, accountability and accounting, like the other calculative practices, mobilizes its actors into certain directions by engaging in such calculations (Kastberg, 2014; Firtm and Kastberg, 2020). Such performative consequences of accounting as a calculative device have been framed as being an affective technology which affects and is affected by the emotions of actors (Boedker and Chua, 2013; Sargiacomo *et al.*, 2014; Taffler *et al.*, 2017; Bryer, 2018; Baxter *et al.*, 2019; Carlsson-Wall *et al.*, 2020). In terms of accountability, emotions may be relevant in shaping, altering and even manipulating the expectancies of stakeholders. Sargiacomo *et al.* (2014) and Agyenim-Boateng and Oduro-Boateng (2019) draw some associations between disasters and emotions. Framed as “felt accountability”, Agyenim-Boateng and Oduro-Boateng (2019) illustrate the (failing) efforts to consider moral and ethical aspects in accountability for disaster management. Therefore, we define emotional accountability as a type of accountability that focuses on managing its stakeholders’ diverse and multiple emotional expectations, such as issues with anxiety, honor and respect, religious beliefs, sufferings, happiness, or sadness. In this respect, the way how accountability actors are mobilized, as explicated by emotions such as suffering, relieving and even passion, may change under the crisis situations (Boedker and Chua, 2013; Sargiacomo *et al.*, 2014; Carlsson-Wall *et al.*, 2020). A crisis like earthquake, or pandemic, may erode the previous state and bring about a new context in which previous accountability justifications become no more valid (Sargiacomo *et al.*, 2014). This paper focuses on the changing role and dynamics of accountability actors during the COVID-19 pandemic in Turkey.

Research methods

A case study of parliamentary accountability in the process of Turkish budgetary responses to the COVID-19 pandemic was undertaken between March and July in 2020 (Flyvbjerg, 2006; Eisenhardt and Graebner, 2007). Empirical data were collected from official documents (over 5000 pages), including Sayıştay reports, financial statements of public institutions, strategic healthcare investment plans and unofficial documents, such as national newspapers, recorded debate programs on national broadcasting and social media.

The data were analyzed by employing a narrative approach (Czarniawska, 2004; Llewellyn, 1999) to construct a coherent story by bringing the fragments of narratives within diverse texts together in a balanced manner. As no comprehensive evaluations of PPPs in Turkey have been undertaken, we used fragmented examples by identifying the initial themes within the narratives of parliamentary accountability in City Hospitals, such as transparency, performance, trust and sharing responsibility. This framework is presented in the following section. We start with healthcare PPPs in the context of parliamentary accountability.

The rise of PPP contracts in the Turkish healthcare system: City Hospitals, parliamentary accountability and the COVID-19 outbreak

Beginning of 2003, the Turkish healthcare system was reorganized by the “Transformation in Health Program”, which was an important part of a general health reforms in the country. One critical outcome of these reforms is the introduction of City Hospitals. Motivated to “build giant City Hospitals in the form of health campuses in each region to provide health for everyone” and based on the three foci of efficiency, productivity and equity (Sağlıkta Dönüşüm Programı, 2003; 2012, p. 433), the reforms have prompted a high dependence on PPP contracts to sustain the healthcare infrastructure via so-called City Hospitals. The Health Ministry supported the PPP model:

in case of need, it will be preferred again in the future . . . At this point, the capacity gap . . . has been significantly decreased. The need for alternative financial resources has also decreased. There is still no obstacle for us to continue . . . both with the classical model and the PPP method (Health Ministry Brief, November 16, 2019, p. 1).

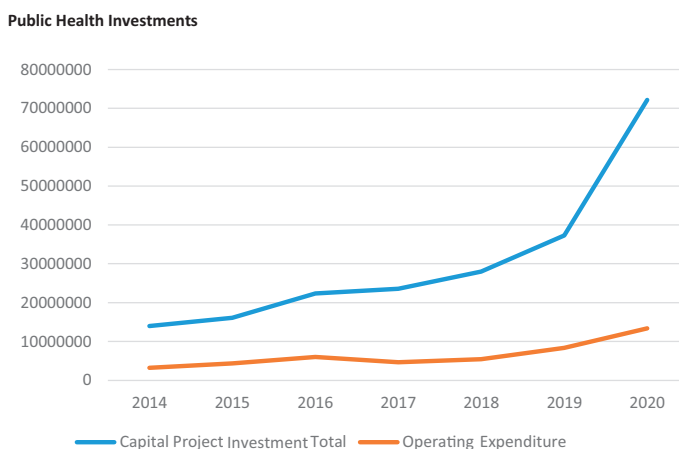
The brief of the Health Minister’s commentary highlights the intention to use PPP contracts to sustain the health infrastructure in the future, despite growing criticism in both academic and social media contexts (Stafford and Stapleton, 2016). Furthermore, despite the growing current and budget deficits (Table 1), there has been an overall increase in the healthcare infrastructure project investments before and during the COVID-19 outbreak (Figure 1).

This trend is also evident for future investment plans. Under the Strategic Plan of the Ministry of Health, between 2019 and 2023, the investment budget for “strengthening the

Year	Current account balance total	General budget balance total	General budget over GDP
2020 (Jan–June)	–19,804	–21,626	–2.9%
2019	8,895	–22,246	–2.9%
2018	–20,745	–15,025	–2.0%
2017	–40,584	–13,527	–1.5%
2016	–26,849	–10,885	–1.1%
2015	–27,314	–9,262	–1.0%

Table 1.
Current and general
budget balance
(Million USD)

Note(s): Table is constructed by extracting data from Presidency of Strategy and Budget [2], Ministry of Treasury and Finance [3] and The Central Bank of the Republic of Turkey [4]



Note(s): Figure 1 is calculated by extracting data from Presidency of Strategy and Budget, Investment Plans [5]

Figure 1.
Public health
investments (YTL 000)

healthcare delivery with the City Hospital Model” increased by almost four times of the original amount. The increased growth in hospital budgets provides a significant ground for the critiques of City Hospitals on affordability in light of the central government’s budget deficits (Table 1), which totaled USD 22.2 billion in the beginning of January 2020 and had a deficit of USD 15.0 billion in the previous year. An initial appropriation of over USD 1.8 billion was budgeted for the City Hospitals in 2020; however, this figure will gradually increase over the next few years (Table 2). The outbreak of pandemic has once again centered the public attention around City Hospitals. We next explore the parliamentary accountability of the City Hospitals and highlight their financial and budgetary implications.

2019	2020	2021	2022	2023
1,091	1,848	2,991	3,906	4,103

Note(s): Table is constructed by extracting data from Strategic Plan, Ministry of Health, 2019 [6]

Table 2.
City Hospital PPP
model investment
budget (2019–23,
Million USD)

Financial and parliamentary accountability

In January 2016, the first controversial budgetary details of City Hospitals were released in a report from the Ministry of Development on PPPs. This report revealed that the City Hospitals are contracted by the so-called Build-Rent-Transfer model in which “the state will pay USD 27 billion total for the rental of 17 hospitals” (PPP Report, 2016, p. 24) [1]. Opposition parties and civil society organizations heavily criticized the lack of transparency surrounding the development of these PPP projects. The lack of detailed budgets for City Hospitals provided a central area of critique from opposition parties and NGOs.

“For the City Hospitals rental costs, which are within the scope of PPP and allocated as USD 229 million and included in the Investment Expenditures, no information has been obtained regarding the amount that has been paid. Disclosing these and similar PPP expenditures to the public as separate items in the budget has become a major necessity.”

(Koç University Research Report, 2018, p. 13). The lack of transparency regarding the higher amounts of payments to private sector partners, constituted the grounds for these critiques. Sayıştay's recent audit of City Hospitals has also criticized the Health Ministry regarding the availability of relevant information in internal audit practices.

Since the information and documents requested from the Ministry of Health regarding the City Hospitals are not provided in either written or oral form, this audit report is based on evidence of the unoriginal copies of document (contract and its annexes), and on-site observations. (Sayıştay, 2019, p. 10)

Sayıştay's report highlights that they were unable to obtain access to the tender documents of City Hospital PPP contracts. These contracts were concealed from the public on the basis that they contained confidential business information. In terms of parliamentary accountability, the lack of transparency prevented Sayıştay from forming an opinion on management accounting systems and, consequently, also hindered their involvement in VfM decisions (Bovens *et al.*, 2008). Instead, Sayıştay only reported on the numerical accuracy of the reports:

The audits have been carried out to determine the compliance of the public administration's accounts and transactions with laws and other legal regulations; . . . accuracy and reliability of results; and evaluate the financial management and internal control systems. (Sayıştay, 2019, p. 9)

Sayıştay indicates that in general their audit activities focus on compliance with the laws of their internal control systems but surprisingly in the case of City Hospitals, they argue that "the lack of internal control mechanisms did not affect their audit opinion" (Sayıştay, 2018, p. 13). This may suggest that the City Hospitals have deficiencies in their audit practices, as these were incomplete when Sayıştay's audits were carried out (Sayıştay, 2017, pp. 19–20). This view is maintained in a later report, (2019) which emphasizes the deficiencies in internal control mechanisms in City Hospitals but then are ignored as they argue that these "detections and assessments do not negatively affect their audit opinion" (p. 38). In line with the internal control provisions, they also point out "the lack workflow charts and identification of sensitive tasks with established control systems necessary to identify risks and ensure the timely delivery of information and documents" (Sayıştay, 2019, p. 27). Sayıştay seems to consider here the lack of internal control systems as not so important for their auditing process for City Hospitals, even though the compliance of internal control systems is one of main elements for audit purposes. Furthermore, Sayıştay points out significant cost differentials in utilities in various City Hospitals:

For the surgery linens, there is a 1506% difference of the lowest and highest unit price between different City Hospitals; this difference is 659% for the personal patient clothing; 785% for the other sub-items; 942% for the curtains; 551% for the personnel uniforms; and 1114% for bed linens. (Sayıştay, 2019, p. 72).

Despite Sayıştay's efforts to highlight such differences in costs for the same units between different City Hospitals, it is interesting to note that the internal control mechanisms were not taken into consideration during audit process. In addition to such controversies, Sayıştay (2017, 2018, 2019) reports other deficiencies in the technical accounting systems of City Hospitals, such as those found in bookkeeping of records for some specific accounts. In sum, Sayıştay's reports seem to emphasize the technical aspects of the accounting systems rather than raising questions regarding their purpose, relevance and appropriateness in City Hospitals; the audit then essentially becomes a paper procedure (Bovens *et al.*, 2008). Similar concerns were also recently raised by the Turkish Medical Association, which submitted criminal complaints against City Hospitals due to their huge budget deficits based on "irregularities in control and audit problems" (TTB, 2019, p. 2). Moreover, hardly any opinion is expressed on broader public accountability issues in the reports, such as the level of guarantees or the effectiveness of tendering procedures and/or the number of companies included in state tenders for PPPs.

City Hospitals have been a central theme in the government's 2020 budget negotiations in parliament where several accountability issues of City Hospitals have been highlighted. These include implicit adjustments in contractual terms, a lack of transparency, deficiencies in internal audit measures, ambiguity in tendering procedures and tender terms, preference given to a few construction companies and controversial international arbitration conditions ([Budget Negotiations Minutes, 2020a](#), p. 45, 47, 77, 118 and [2020b](#), p. 23, 24, 32, 34, 63).

Moreover, another issue relating to affordability is concerned with the PPP guarantee payments made to private operators. These guarantee payments were realized as 1 billion USD in 2018 and 1.7 billion USD in 2019 and increased to 3.3 billion USD in 2020 of which USD 1.8 billion was allocated for companies operating City Hospitals ([Budget Negotiations Official Minutes, 2020a](#), p. 45). City Hospitals are also subject to the Debt Undertaking Regulation ([Official Gazette No. 28977](#)) where the State Treasury guarantees 85 percent of company debt if the company is found to be at fault. If the contract is terminated for any other reason, the Treasury is then committed to assuming the full loan amount. In December 2017, the law was amended, such that the notice of termination is now issued by the company or the creditor. Therefore, a conflict is evident between the concealment of financial figures due to the confidentiality of PPP contracts and the disclosure of guarantee payments under specific circumstances by the law. Such different expectations and conflicting interests make the accountability mechanisms complex ([Sinclair, 1995](#); [Demirag et al., 2004](#)).

Emotional accountability beyond budgetary and affordability

The outbreak of pandemic has changed the dynamics in accountability mechanisms by evoking emotions. The fear, anxiety and stress of citizens vis-à-vis the increasing infection and death numbers have found a corresponding emotion in the context of City Hospitals; safety and secureness. In an opening speech of two new City Hospitals during the pandemic sentiments and intensity of emotional accountability were stressed by the Ministry of Health stressing the safety and security aspects of these hospitals: "One of our safest ports in the fight against coronavirus has been City Hospitals" ([TRT Haber, 20 April, 2020](#)).

The Minister stresses the safety and security aspects brought by the City Hospitals during the COVID-19 pandemic. The stress on "*fight against pandemic*" is further coupled by the sense of strength and power feelings, while the *victims* of the COVID-19 remain to a large extent unheard ([Agyenim-Boateng and Oduro-Boateng, 2019](#)). This is observable on the Health Ministry's video on the newly opened City Hospital. High expectations from these hospitals were mentioned:

... Despite the pandemic, Turkey continues its big health investments. ... is one of Europe's largest intensive care hospitals with a huge health complex consisting of 8 hospitals, adds strength to the power of our health system with its advanced facilities. City Hospitals is the health revolution that brings life to life. ([Ministry of Health Video, 2020a](#)).

Respect and honor were additional sentiments expressed with City Hospitals and such emotions were clearly discernible during the speech of Health Minister:

We named our Okmeydanı City Hospital, which we opened in the corona days, the name of Prof. Dr. Cemil Taşçıoğlu, whom we lost from the corona. We have also named the two new emergency hospitals after Prof. Dr. Feriha Öz and Prof. Dr. Murat Dilmener [whom deceased due to COVID-19]. As I said before, in the face of the legacy of these professors, even if these hospitals have enough reasons to be, not only because of their functions, but also because of keeping the names of these two scientists alive in the face of their legacy. ([TRT Haber, 29 May 2020](#)).

By naming the new hospitals after medical professors deceased due to virus, efforts are given to concentrate senses of respect, honor and legacy around them. This has implications for constructing legitimate grounds for the hospitals by not only pointing to the pandemic situation, but also evoking such emotions in the *fight* against it. In the face of the stress and anxiety of people related to the pandemic, the feelings of power and respect have been constructed by the opening of new City Hospitals (Boedker and Chua, 2013). The spillover effect of emotional accountability is also related to other disasters and business opportunities: “These hospitals, which are ready for the epidemic, earthquake and all kinds of disasters and will contribute to the growing health tourism, have low-rise buildings that will be earthquake proof” (Ministry of Health Video, 2020b). Arguably here may be relations between the disasters and feelings of sufferings and then providing relief by the increasing bed capacities for the increasing numbers of patients (Sargiacomo *et al.*, 2014). This may also suggest that in crisis, such as COVID-19, emotions provide opportunities to weaken the importance of public financial accountability in order to create political capital and stimulate the economy, rather than considering appropriate accountability mechanisms (Sinclair, 1995; Demirag *et al.*, 2004). However, such sentiments are also met with criticism as an opposition member of parliament stressed the importance of financial issues in a press briefing:

We are against unnecessary public expenditures and its huge public debt caused by building City Hospitals . . . Especially in these days when we are experiencing the coronavirus epidemic, we observe that the ruling authorities try to overlook the . . . huge public debt. They are trying to turn the health worries of the citizens into opportunities [for] the City Hospitals . . . Neither the Health nor Finance Ministers could provide an answer for us when we ask on behalf of the people the amounts of rent paid for these hospitals which they try to praise and defend so much. (BirGün, 28 April 2020)

Despite the government’s efforts to associate pandemic emotions with constructing PPP City Hospitals, the opposition tried to highlight the financial aspects of hospitals. Both sides are appealing for the citizens; either to address their sentimental needs of safeness, security and well-being during the pandemic, or to question whether the citizens’ taxes are being used in a proper, fair and transparent way. These contradicting policies show the diversity of stakeholders’ expectations which makes accountability complex, dynamic and therefore it may never be fully discharged (Demirag *et al.*, 2004; Mutiganda *et al.*, 2020).

Concluding remarks

The case of City Hospitals in Turkey has identified a gap in the relevant literature in which the discussions of emotional accountability in PPPs during the COVID-19 pandemic are explored. While the complexity of accountability is highlighted to articulate the changing dynamics in making City Hospitals more accountable, we have illustrated these arguments in the context of financial, parliamentary and emotional accountability processes. In parliamentary accountability, the lack of transparency around City Hospitals has hindered central actors’ ability to actively involve in decision-making, ending up as a kind of procedure on paper without wider social and political policy implications (Bovens *et al.*, 2008).

Moreover, although the recent investments to increase hospital bed capacity by building modern and well-equipped hospitals are seen as positive developments in Turkey, the pandemic is used to legitimize the existing accountability deficits in PPPs, as emotions of anxiety, safety, well-being, relief and honor, created the need for different expectations from stakeholders. These emotional sentiments (Boedker and Chua, 2013; Sargiacomo *et al.*, 2014; Carlsson-Wall *et al.*, 2020) during the COVID-19 legitimized the pre-pandemic accountability deficits and the opaqueness surrounding the financial costs of the City Hospitals, as our case study elucidates. Contrary to how Sargiacomo *et al.* (2014) describe the changing role of accounting during an earthquake from relief facilitator to becoming financial capital accountability, we show how the public demand for financial accountability for City

Hospitals has been ignored by politicians. This has led to a new type of accountability, emotional accountability, to emerge as a relief facilitator for the government. The financial and budgetary figures are replaced with figures of COVID-19 cases and death rates, and ultimately, hospital numbers and bed capacities by the new emotions created. These then paved the way for the change in accountability dynamics as the pandemic became the scapegoat for the government to cope with the critiques of deficiencies in financial and parliamentary accountability. The City Hospitals opened before and during the COVID-19 crisis under PPPs legitimized financial accountability deficits in Turkey as the government struggled to meet the conflicting expectations of all stakeholders (Demirag *et al.*, 2004) as the crisis situation has changed the “rules of game”, in which the weak accountability mechanisms have been replaced by bringing out emotions of suffering and relief (Sargiacomo *et al.*, 2014).

Emotional accountability is only one of the accountability mechanisms, and it will be combined with others such as parliamentary and financial accountability. In the Turkish context, this requires the creation of a new and independent regulatory institution to oversee the development of the regulatory space for public procurement and auditing. Also, increasing the powers of Sayıştay with a new framework for PPPs, not only to gather relevant financial information for audit but also to give it more discretion to interpret their findings for a wider audience and will help to provide future benefits appropriately shared among the state, the private sector and the public, with more transparency and accountability. This may require further training to be given to public sector employees on value-for-money calculations and its importance as part of accountability mechanisms.

Our study has some limitations as it is a single case study. We call for more future global studies in the changing roles of accounting and accountability during crisis times, such as pandemics, disasters and tragedies. The emotional accountability has also broader limits than our single case study, and more studies are needed not only empirically illustrating the connections of emotions and accountability mechanisms, but also conceptually developing the concept for drawing on further implications. Moreover, PPPs will be required in areas where benefits can be shared by all interested parties and not just for the privileged few as the private company capital may not support the sustainability of PPPs unless it has public support. This is in line with the call of Anessi-Pessina *et al.* (2020) for more public participation in budgetary and financial processes in the post COVID-19 period. PPPs for “people” (UN, 2016) are characterized by shared objectives and participation in decision-making and supported by strong local democratic public accountability mechanisms to increase the public’s trust in government. Future studies should therefore focus on identifying appropriate accountability mechanisms that will enable PPPs to be more sustainable and beneficial to all stakeholders.

Notes

1. All figures are quoted in 2019 currency values and rolled down to increase clarity.
2. http://www.sbb.gov.tr/wp-content/uploads/2019/10/2020_Yili_Butce_Gerekcesi-1.pdf, (accessed 4 September 2020).
3. <https://muhasebat.hmb.gov.tr/merkezi-yonetim-butce-istatistikleri>, (accessed 4 September 2020), <https://www.hmb.gov.tr/2020-temmuz-ayi-butce-gerceklesme-sonuclari>, (accessed 4 September 2020).
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