

# Legal Instruments for Administrative Control Over Transparency and Accountability in Public Finance Management in the Context of Cooperation Between the State and the Private Sector

*Instrumentos jurídicos para o controle administrativo da transparência e da responsabilidade na gestão das finanças públicas no contexto da cooperação entre o Estado e o setor privado*

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## Resumo



A transparência e a responsabilização na gestão das finanças públicas (PFM) são fundamentais para garantir o uso eficiente dos fundos destinados a projetos de parceria público-privada (PPP). Este artigo examina os mecanismos administrativos e jurídicos que apoiam a transparência e a responsabilização na PFM relacionada com PPP. A metodologia aplica uma análise jurídica comparativa entre os países da UE e uma análise estrutural dos modelos administrativos de 2000 a 2024. As conclusões destacam variações na abertura dos concursos, nas normas de divulgação e comunicação, na independência da auditoria, na integração dos sistemas e na digitalização. A maioria dos Estados integra a transparência na gestão das PPP, embora a Espanha, a Polónia e a Bélgica apresentem uma adoção parcial e a Roménia não disponha desses mecanismos. Os níveis de digitalização diferem: Itália, Suécia, França e Países Baixos lideram, enquanto Espanha, Bélgica e Polónia enfrentam disparidades regionais. Futuras investigações deverão avaliar a eficiência administrativa no reforço da governança financeira transparente.

**Palavras-chave:** administração, transparência, responsabilização, gestão financeira, parceria público-privada, finanças públicas, apoio jurídico

## Abstract

Transparency and accountability in public finance management (PFM) are key to ensuring efficient use of funds for public-private partnership (PPP) projects. This article examines the administrative and legal mechanisms supporting transparency and accountability in PPP-related PFM. The methodology applies comparative legal analysis across EU countries and structural analysis of administrative models from 2000 to 2024. Findings highlight variations in tender openness, disclosure and reporting standards, audit independence, system integration, and digitalization. Most states integrate transparency into PPP management, though Spain, Poland, and Belgium show partial adoption, and Romania lacks such mechanisms. Levels of digitalization differ: Italy, Sweden, France, and the Netherlands lead, while Spain, Belgium, and Poland face regional gaps. Future research should assess administrative efficiency in strengthening transparent financial governance.

**Keywords:** administration, transparency, accountability, financial management, public-private partnership, public finance, legal support

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## Introduction

The traditional areas of public sector financial management are budgeting, accountability, and transparent, reliable auditing (Oulasvirta & Rönkkö, 2023). In many countries, transparency and accountability are viewed as prerequisites for the effective use of public-private partnerships (PPPs) as a tool for investment attraction (Szolno-Koguc, 2018). In the context of global economic transformation, the demand for these principles is increasing, as they facilitate private capital inflows for infrastructure development. However, the implementation of PPPs often suffers from non-transparent procurement, financing, and reporting procedures (Morais et al., 2022; Cracel Viana et al., 2021). Weak accounting standards and governance shortcomings can distort public debt estimates and undermine investment efficiency (Viana et al., 2021; Akomea-Frimpong et al., 2023; Putintsev et al., 2022). In developing countries, failures of PPP agreements are frequently linked to ineffective accountability mechanisms (Nuwagaba et al., 2022). Therefore, strengthening transparency and accountability in public finance management and improving administrative and legal mechanisms remain urgent tasks for the government.

The purpose of this article is to identify and systematize the structural components of administrative and legal mechanisms for ensuring transparency and accountability in public finance management, in particular in the context of PPP implementation. The primary focus is on research objects such as PPP administration procedures, legal support for transparency and accountability, audit (control) bodies for the use of public funds in the PPP sector, and digital tools to ensure transparency and accountability. Additionally, the issue of integrating mechanisms to support transparency and accountability into the public finance management system is being studied. The novelty of the study lies in combining legal, institutional, and digital instruments into a unified model, which allows for assessing their interconnections and the potential to strengthen transparency and accountability mechanisms in public finance management.

## Literature Review

Transparency and accountability are considered key principles of good governance by public management theorists (Mulyani, 2021; Vlašković & Maksimović, 2024) and should be integrated into the public finance management system to ensure efficiency and effectiveness.

Transparency is considered a prerequisite for democratic governance, and administrative procedures can be barriers to its practical implementation (Androniceanu, 2021). Lack of transparency and a proper monitoring system, PPPs are among the challenges to practical cooperation between public procuring entities and private operators (Batjargal & Zhang, 2021). At the same time, a transparent legal environment is a prerequisite for fostering favorable principal-agent interaction (Chiswa, 2024). Therefore, Bach (2020) emphasizes the important function of supervision and control in financial management, as well as the significant role of fiscal councils in strengthening transparency within the EU in 2016. According to the position of the fiscal councils, the benefits of their work include monitoring compliance with fiscal rules and legislative norms, and identifying excessive public spending (Bach,

2020; Yeretin et al., 2024). According to an empirical study of the transparency of management decisions by Romanian ministries in the field of public finance in 2017-2020, the implementation of legally defined transparency principles contributed to improving procedures for publishing public data and information (Androniceanu, 2021; Kotlyrevskiy et al., 2022).

Unlike transparency, which can be achieved through specialized institutions, the principle of accountability is implemented by developing monitoring indicators in the public sector. At the same time, according to Iacuzzi (2022), the academic literature on monitoring indicators suggests a variety of different indicators to collect information on transparency and compliance with accountability requirements. This points to the problem of the lack of unified standards for ensuring the practical implementation of these principles.

In the context of PPPs, transparency is ensured through open public access to contracts, financing schemes, and terms, and the disclosure of information on the division of risks, benefits, and responsibilities between contracting authorities and private firms (Viana et al., 2021; Batra, 2023). As Çakmak and Gediz Oral (2023) note, adherence to the principles of transparency and accountability directly affects the effectiveness of PPP agreements. At the same time, specialized agencies within the structure of authorized bodies/ministries serve as the administrative mechanisms that implement these principles. The functioning of such agencies requires constant coverage of information on the status of contract performance. The synthesis of experience from independent PPP institutions (Ireland (Sheppard & Beck, 2023), Portugal (Viana et al., 2023)) demonstrates increased transparency and accountability in contract implementation across various administrative mechanisms (depoliticization, disclosure, proper accounting).

Financial audit and control over the efficiency of public finances significantly affect the behavior of PPP participants. External audit institutions play an important role in providing transparent, reliable information (Oulasvirta & Rönkkö, 2023; Kotlyrevskiy et al., 2022). According to Cordery and Hay (2024), there is a growing demand for external auditors to provide accountability due to the introduction of new public management.

Viana et al. (2022) emphasize the importance of supreme audit institutions, whose audit independence and competence improve the information component of the interaction between PPP partners. Thus, the analysis of 16 audit reports of the Portuguese Chamber of Auditors indicates a reduction in information asymmetry through full disclosure and complete public control over PPPs. At the same time, the Portuguese experience of implementing road-sector PPP contracts demonstrates a lack of transparency in public accounts, due to shortcomings in the application of International Accounting Standard IPSAS 32. Negative accounting consequences include an underestimation of public debt to 3.99% of GDP because public accounts did not reflect the value of fixed assets (Viana et al., 2021; Ryzhakova et al., 2022).

Stafford and Stapleton (2022) point to significant accountability challenges arising from mixed (hybrid) contract management models at the local level in the UK during the capital investment stages of deals. The authors demonstrate that complex

hybrid governance structures have led to differential accountability across four projects. As a result, local governments with higher levels of accountability were more effective in obtaining funds to finance the projects.

Legal regulation is the basis for administering PPP procedures, ensuring their transparency and accountability. Van Hooydonk (2022) studies the European experience with established regulatory mechanisms for the implementation of infrastructure projects in the maritime sector. Legislative adaptation and risk management are identified as critical factors for project success (Tallaki & Bracci, 2021), as well as the appropriate policy environment for PPP implementation (Ayhan & Üstüner, 2023).

New approaches to ensuring public transparency are being applied in financial management, particularly during crises. Thus, Lawal et al. (2024) highlight PPP public administration policies across different countries, identifying key factors for the success of public-private cooperation: a transparent regulatory environment, a risk-sharing system, data-driven decision-making, and institutional trust. Morais et al. (2022) emphasize that effective risk allocation in PPP projects depends on flexible contracts and transparent control procedures, good governance, and public accountability. The study highlights the significant role of blockchain technologies and artificial intelligence in advancing financial supervision and fiscal policy monitoring in PPPs (Lawal et al., 2024). In contrast, an empirical study of the Polish public finance sector by Szolno-Koguc (2018) confirms that the openness principles enshrined in the Public Finance Act are insufficient to ensure transparency. The lack of transparency in managing public funds and weak fiscal compliance procedures make the monitoring information system unable to reliably assess the Pension Funds' efficiency and effectiveness (Szolno-Koguc, 2018).

Under the influence of the new public management, public finance management systems and PPPs have evolved, often driven by reform in public sector accounting, audit, and management systems. This includes internal audit systems, control committees, outsourced financial oversight (Cordery & Hay, 2024), and a new typology of internal and external transparency (see also Reig et al., 2021; Cuadrado-Ballesteros et al., 2023).

Despite the growing scientific interest in transparency and accountability since 2005, most publications cover the national level of government (Cuadrado-Ballesteros et al., 2023). To summarize, most studies focus on the legal, financial, and procedural aspects of transparency and accountability. However, there is limited research on national administrative and legal mechanisms to support these principles in the complex PPP contract environment. Also, the academic literature does not sufficiently cover existing models for administering transparency and accountability in PPPs as a component of public financial management.

## Materials and Methods

A comparative analysis of legal norms was used to identify differences between administrative and legal models for ensuring transparency and accountability.

Structural analysis enabled us to systematize the key elements of administrative and legal models that support transparency and accountability.

The criteria for selecting countries for comparative legal analysis are as follows:

- regulatory and legal support for the implementation of PPP contracts from 2000 to 2024: the sample covers countries with formalized regulations in the field of PPPs, which allowed for a comparative analysis of administrative and legal mechanisms to ensure transparency and accountability;

- legislative acts from 2000 to 2024 were selected based on the criteria of the official status and their relevance to introducing changes in the regulation of public finance;

- institutional support and administration of the PPP sector: the sample of countries includes states with authorized bodies or specialized management agencies, which allows comparing countries by the level of integration of control and accountability procedures, by the degree of institutionalization of the principles of good governance;

- regional representativeness: the sample includes representatives of different legal traditions of the EU: Western Europe (France, Germany, the Netherlands, Belgium); Southern Europe (Italy, Spain); Scandinavia (Sweden); Central and Eastern Europe (Poland, Czech Republic, Romania);

- introduction of digital tools to support transparency and accountability, availability of a PPP monitoring system through digital platforms or services for analyzing public access to financial information;

- the sample covers countries with different models of administrative and legal mechanisms for ensuring transparency and accountability in public finance management according to the degree of integration of these principles: fully integrated, partially integrated, and without integration.

To compare countries in terms of the effectiveness of legal and administrative mechanisms for ensuring transparency and accountability in the management of public-private partnerships, a set of indicators was selected to reflect: (i) existence of a legal framework; (ii) existence of independent financial audit bodies; (iii) public access to information; and (iv) adoption of digital tools and the concept of "open data". The indicators allowed countries to be grouped by level of effectiveness (high, medium, low).

To assess the level of integration of the principles of transparency and accountability into the financial regulation of PPP contracts, consider the presence of elements that ensure these principles, such as legal provisions, practical institutional support mechanisms, dedicated units, online portals, or monitoring systems.

## Results

The growing political and economic importance of new global players (China, India, Indonesia) is intensifying competition among countries for private capital in



PPPs. Countries with more transparent, predictable, and flexible legal regimes attract more investment in infrastructure development. Transparency and accountability in public financial management directly affect the effectiveness of public PPP management.

Transparency and accountability in public financial management are also important principles in cooperation with international financial institutions, which allow the use of mixed PPP financing mechanisms, especially for long-term agreements lasting more than 10 years.

The latest modernization of EU legislation aimed to ensure greater transparency in PPP management. The updated provisions of Directive 2014/23/EU of the European Parliament and of the Council of February 26, 2014 on the conclusion of concession agreements (European Commission, 2014) contain requirements for private partners regarding the quality of works, services, and the inclusion of quality, environmental, and social aspects.

In order to increase transparency and accountability at the EU level, regulatory changes included harmonization of national legislation with the requirements of European directives, creation of mandatory mechanisms for preliminary evaluation of PPP projects (cost-benefit analysis), strengthening of disclosure requirements in project and contract registers, introduction of internal audit and independent external audits, development of electronic monitoring tools in public finance management, and consolidation of the “value for money” principle in the PPP legal environment.

Thus, the French legislation (Ordonnance No. 2018-1074 of 26 November 2018 on the legislative part of the Code of Public Procurement) stipulates that concession contracts are implemented on the principles of freedom of access to public teams, equality of candidates and transparency of procedures, which guarantees the efficiency of public administration (France, 2018).

A comparative legal analysis of EU countries by the main elements of administrative and legal mechanisms for ensuring transparency and accountability in public finance management is presented in Table 1.

The key components of the mechanisms supporting transparency and accountability include: legislative support; availability of independent external audit (control) bodies for the use of public finances, including PPP investments; public access to public information; specifics of compliance with the principle of transparency in financial management (how transparency is ensured); level of implementation of open data and/or e-tools for transparency and accountability.

The highest level of transparency and accountability is ensured in countries that have developed separate regulations that define the legal framework for compliance with these principles (Italy, Sweden, France). These results complement existing theoretical and practical approaches to ensuring transparency in the financial management of PPPs, which postulate the importance of general legal regulation (Chiswa, 2024). Additional elements of accountability and transparency in financial management include the development of open data and e-tools for monitoring, as well as the activities of independent external audit (control) bodies over the use of public funds. The requirement for mandatory disclosure of budget data and the coverage of

information in the audit of public finances have been implemented in practice to support these principles. Thus, unlike previous studies that generalize new approaches to ensuring transparency through the use of new technologies (Lawal et al., 2024) or information systems in financial supervision (Szolno-Koguc, 2018), the most modern practice confirms the importance of budget data disclosure as a consequence of the development of the sphere of open data and e-government. In addition, as early as the early 2020s, fiscal councils monitored compliance with fiscal rules and identified excessive spending (Bach, 2020; Yeretin et al., 2024), while the development of open data allows for the digitalization of this function.

German law stipulates that contractors may be private-law entities, individual or legal entrepreneurs, or other entities. The developed rules for the administration of PPP contracts are aimed at supporting transparent management and accountability among partnership participants.

The Netherlands, Belgium, and Spain have well-developed administrative and legal mechanisms to ensure transparency and accountability in the management of public financial resources, including relatively new legislation. For example, the Netherlands adopted The Open Government Act in 2022 (2022), an act on open transparent government that guarantees access to data and financial management procedures. The country has implemented digital reporting platforms and open data.

Spain has expanded the right to information and control over public finances with the adoption of Ley 19/2013 (2013) on transparency, access to public information and good governance. The country has transparency standards at the central and local levels of financial management, and open data platforms, but the regional effectiveness of these platforms varies.

**Table 1**

Legal comparative analysis of EU countries by key elements of administrative and legal mechanisms for ensuring transparency and accountability of public finance management

Country	Legal framework for transparency and accountability	Independent external audit bodies	Public access to public information	Adherence to the principle of transparency	Level of implementation of open data and/or e-tools
<b>Highest efficiency of administrative and legal mechanisms</b>					
Germany	Haushaltsgrundsätze gesetz (1969) Informationsfreiheits gesetz (2005)	The Federal Audit Office is an independent supreme audit institution of financial management accountable to the Bundestag (Bundesrechnungshof., n.d.).	The right of access to administrative documents is defined in the Informationsfreiheits gesetz (2005)	Annual publication of audit results and reports on budget execution, participation of civil society organizations in the budget process	Developed sphere and infrastructure of open data", e-tools for reporting, budget monitoring
Italy	Legislativo Decreto 33/2013 (2013) defines the obligations of public administrations to publish, transparency and dissemination of information	Court of Accounts (Corte dei Conti) - constitutional body external audit	Norms of the Law on Openness and Transparency public data	Obligatory disclosure of budget data, monitoring of anti-corruption measures	Development of open data portal, use of and e-governance tools

Sweden	The right of access to information is ensured by Tryckfrihetsförordningen (2023/1766)	National Audit Office and Riksdagens revisorer	One of the oldest laws in the world Freedom of the Press Act of 1766	The principle of Offentlighetsprincipen (n. d.) – publicity of all documents	High level of digital transparency, open data
France	Loi organique n° 2001-692 (2001) implementing the financial legislation	Independent audit body Cour des comptes	Law on freedom of information and environmental budget reporting	Detailed audit of expenditures and budget execution, green budget introduced	E-tools for monitoring and reporting
<b>High efficiency of administrative and legal mechanisms</b>					
Netherlands	The Open Government Act (2022) – a new legislative act on open and transparent government	Accounting Chamber (Algemene Rekenkamer)	Legislation guarantees access to government data and financial management procedures	Annual public report (Accountability Day)	Digital platforms for open data and reporting have been introduced
Spain	Ley 19/2013 (2013) on transparency, access to information and integrity	Accounting Chamber Tribunal de Cuentas	The law expands the right to information and control over public finances	Transparency standards at the central and local level of financial management	Open data platforms, different regional performance
Belgium	Loi budgétaire du 22 décembre 2023 (2023) and federal legislation	Cour des Comptes	Federal laws with restrictions at the municipal level	Lack of a single standardized approach due to the federal structure	High level of transparency at the federal level, regional heterogeneity
<b>Average efficiency of administrative and legal mechanisms</b>					
Poland	Ustawa z dnia 27 sierpnia 2009 r. o finansach publicznych (Internetowy System Aktów Prawnych, 2009)	Najwyższa Izba Kontroli (NIK)	Law on freedom of information	Reporting and independent audit procedures	Developed digital accountability services, challenges in transparency at the local level of financial management
Czech Republic	Act No. 23/2017 on Rules of Budgetary Responsibility (2017)	Independent audit body Nejvyšší kontrolní úřad (NKÚ)	Legislation on access to public information	The Fiscal Council is responsible for monitoring compliance with budget rules	Gradual development of e-governance tools, open registers of public finance data
Romania	Legea 544/2001 privind liberul acces la informațiile de interes public (2001)	Curtea de Conturi	Law on freedom of information, slow practice of implementation	Basic mechanisms of transparency are defined, but there are problems with implementation of the law	Gradual digitalization, challenges in ensuring openness

Source: compiled by the author

Belgium has federal legislation with restrictions at the municipal level, and there is no single standardized approach to transparency and accountability due to the federal structure (Loi budgétaire du 22 décembre 2023, 2023). While there is a high level of transparency at the federal level, there is also regional heterogeneity in the support of these principles.

The administrative and legal mechanisms for ensuring transparency are similar in Poland, which has established relevant principles in its legislation on public finance and freedom of information and reporting procedures. At the same time, there are



challenges to transparency in local financial management. The Czech Republic has rules on budgetary responsibility and provides access to public information. Act No. 23 of 2017 on the Rules of Budgetary Responsibility (2017) outlines the framework for public financial management in the Czech Republic and establishes quantitative fiscal rules (debt limit rule). The Czech Fiscal Council assesses compliance with these rules. The law also sets out provisions for the long-term sustainability of public finances and for monitoring public sector financial management. At the same time, the development of e-governance tools is relatively slow, and open registers of public finance data need to be improved.

Romania has had legislation on access to information and freedom of information in place since 2001, but the implementation of these norms has been relatively slow. Despite the defined basic mechanisms of transparency, there are problems with the implementation of legislation, and gradual digitalization poses challenges to ensuring openness, transparency, and accountability of financial management.

Practical adherence to the principles of transparency and accountability is important for attracting private investment in PPP projects, and for the efficient and effective use of public financial resources allocated from the state and local budgets for the implementation of agreements. These principles include: assessment of fiscal obligations by the authorized bodies responsible for policy development and preparation of PPP agreements, as well as assessment of fiscal risks of their implementation, inclusion of relevant government obligations in the budget (budget declaration) of the country; procedures for evaluation of PPP projects at various stages by the Ministry of Finance (preparation, budget approval, public procurement, financing, revision of financing terms); audit of the use of funds allocated for the implementation of agreements, submission of reports; accounting of balance sheet obligations; and

A comparison of EU countries shows that Germany, Italy, France, Sweden, the Czech Republic, and the Netherlands have developed models for the full integration of transparency and accountability principles into PPP management as part of transparent, accountable public finance management (Table 2). In France and Germany, the assessment of fiscal obligations under PPP projects is included in budget documents. The Ministry of Finance evaluates the project at different stages of the PPP life cycle (preparation, budget approval, agreement conclusion, and agreement revision). Specially created state institutions conduct PPP audits and generate reports.

For example, in France, in 2016, the Mission d'appui au Financement des Infrastructures (2025) was established within the General Directorate of Public Finance (Direction Générale des Finances Publiques, DGFIP) under the Ministry of Economy, Finance, Industrial and Digital Sovereignty (Ministère de l'Économie, des Finances et de la Souveraineté Industrielle et numérique). The subordinate organization provides organizational support and assistance in the development and implementation of PPP projects in accordance with international and national legislation, taking into account experience in implementing agreements. The mission ensures the selection of the most appropriate PPP mechanism for an investment project,

financial structuring of the project, and consulting at the procedural and implementation stages of the agreement (Roumboutsos, 2015).

In Spain, Consip, an agency subordinate to the Ministry of Economy and Finance, was established to analyze and collect data on public demand for goods, works, and services, ensuring efficient procurement through tender procedures and the rational use of budget funds (Consip, n. d.). The development of the digital procurement market allows administrations to conduct procurement autonomously, as it makes the private sector more accessible and improves its interaction with public customers. E-tools and support solutions for public administrations enable effective financial management and the use of public funds.

In the Netherlands, Spain, and Belgium, the legislation provides for the implementation of the EU PPP Directives and integrated communication rules, such as the EU IPPP (European Commission, 2008), which define competition rules, fair access to tender procedures, and transparency at all stages of PPP agreements.

**Table 2**

Comparison of countries by the degree of integration of transparency and accountability principles in the financial management of PPP projects

Country	Integration of principles into the public financial management system	Administrative and legal mechanism (legal act, governmental unit supporting transparency and accountability)
Germany	Full integration	Legislative amendments of 2005 on open competitive procedures (Deutscher Bundestag, 2005), Articles 7, 55 of the Federal Budget Code
Italy	Full integration	Establishment of Consip within the Ministry of Economy and Finance of Italy to ensure quality and transparency in public sector procurement procedures and efficiency of public spending Established in 1997, reorganized in 2015 (Consip, n.d.).
France	Full integration	Mission d'appui au Financement des Infrastructures (2025) to assess the fiscal obligations and risks of transactions
Sweden	Full integration	Offentlighetprincipen (n. d.) – the right of open access to information on PPPs, which also applies to budgetary reporting on PPP agreements
Czech Republic	Full integration	The Czech Ministry of Finance is involved in PPP management and reporting procedures to ensure budgetary control
Netherlands	Full integration	The country has created an institutional model for integrating PPPs into the public financial management system, and has integrated the EU IPPP Communication Rules
Spain	Partial integration	Ley 19/2013 (2013) – transposition of EU directives and the EU IPPP Communication Rules (European Commission, 2008); budget has a role, but the Ministry of Finance's involvement in PPP transparency is not clearly defined
Poland	Partial integration	Law on Public-Private Partnerships (2008) The Law on Concessions (2016) defines the legal framework, but lacks a clear model for integration into the public finance management system
Belgium	Partial integration	The Belgium Concession Act on Concessions and Partnerships of June 17, 2016 (World Bank, n.d.) defines audit control, but does not clearly define model for integration of transparency and accountability in PPPs into public financial management EU IPPP Communication rules (European Commission, 2008)
Romania	There is no integration	The 2021 update of the public procurement legislation (Act on Public Procurement, 2016) provided for increased transparency of tenders without the participation of the Ministry of Finance in the financial management of PPPs

Source: compiled by the author

Full integration: the procedures for preparing PPP projects are subject to budgetary processes, i.e., fiscal risks of transactions are assessed, the Ministry of Finance reviews PPP projects at various stages, and an independent audit of the use of public finances is implemented.

Partial integration: the legal framework is in place, but the involvement of the Ministry of Finance at all stages of contract preparation is not clearly regulated, and there is no evidence of integration of transparency and accountability principles into the country's public finance management system

Lack of integration: transparency is ensured by controlling tender procurement, but projects are not included in the budget process, and the Ministry of Finance is not involved in the evaluation of PPP projects at all stages of the life cycle.

Countries with a fully integrated administrative and legal framework in public finance management demonstrate a higher level of transparency. Other EU countries are at the stage of developing the institutional and legal framework for transparency and accountability. With a developed legal framework, there is no complete financial control over PPPs.

EU countries have similar procedures for ensuring transparency and accountability in the PPP sector. According to the legal requirements, tender procedures are supposed to be open (Germany, the Czech Republic, the Netherlands). Some countries have legal requirements for the disclosure of information on project financing, project deadlines, project risks, and PPP agreements (Sweden, France, Belgium). Germany has implemented PPP transparency rules (Open Government Partnership, 2023, July). Italy, Spain, and Belgium have implemented EU directives and the EU IPPP Communication Rules (European Commission, 2008). Legislative changes in Romania in 2021 strengthened the requirements for the disclosure of PPP tender documents, including information on participants, prices, and reasons for rejecting the private operator's proposals (Table 3). The Netherlands and Sweden use public registers of PPP contracts.

Table 3

Procedures for ensuring transparency and accountability in the field of PPPs in the EU countries

Country	Year of legal amendments	Legislation	Procedures for ensuring transparency and accountability
Germany	2005, 2023	Gesetz zur Beschleunigung der Umsetzung von Öffentlich Privaten Partnerschaften (Deutscher Bundestag, 2005), PPP Transparency Guidelines of July 2023	Procedures for conducting competitive dialog on a competitive basis, life cycle assessment and cost estimation procedures are established Processes for disclosure of financial data, timeframes and risks have been adopted as part of the Open Government initiative
Sweden	1949	The principle of public access is central to the Swedish legal system	The public, often individuals and media representatives, have the right to familiarize themselves with and access information about the activities of the state and municipalities The public has the right to active access to public documents, including PPP agreements
Netherlands	2008	EU IPPP Communication rules integrate transparency principles, ensure compliance with competition rules, fair access at all stages of PPP management	Transparency is ensured at the stages of establishing PPP management structures and conducting competitive procedures for selecting private operators

Country	Year of legal amendments	Legislation	Procedures for ensuring transparency and accountability
Poland	2008, 2016	Ustawa o partnerstwie publiczno-prywatnym (2008); Ustawa o umowie koncesji na roboty budowlane lub usługi, (2016)	Definition of PPP, criteria for partner selection, performance evaluation Transparency is being improved and public procurement legislation is being amended
Czech Republic	2012	Act on Public Procurement (2016)	Standards for competitive procedures for partner selection, transparency, justification of the choice of a private operator
France	2014	Law on Concessions and Public Contracts (2014)	Strengthening of obligations for public disclosure of contracts and information for access to PPP contracts
Belgium	2014	Law on Concessions and Partnerships (2014) EU IPPP Communication Regulation	Mandatory conditions for the development of competition, access to information and audit in the field of PPPs
Italy	Since 2015	Transposition of EU directives and the EU IPPP Communication Regulation	Public access to finance, transparency and accountability are ensured through the operation of the electronic portal for monitoring large infrastructure projects Opencantieri (Ministero delle Infrastrutture e dei Trasporti, 2015).
Spain	Since 2017	Ley 9/2017 (2017) - transposition of EU directives and the EU IPPP Communication Rules	Guaranteeing the principles of transparency, which is ensured through the operation of the electronic portal for monitoring large infrastructure projects

Source: compiled by the author

To summarize, most EU countries have formalized administrative and legal mechanisms to support transparency and accountability in the PPP sector. Digital tools enable greater transparency and accountability in financial management. The harmonization of national legislation with EU Directives contributes to the openness of tender procedures. External audit and control over the use of public finances are not implemented in all EU countries.

## Discussion

The development of legislative support for transparency and accountability in European countries has been driven by the objective of improving the efficiency and effectiveness of public management, including public finance management. Despite the EU Directives being updated to make these principles mandatory, not all member states have integrated these elements into their financial management systems. Countries that have fully integrated standards for transparency, openness, and reporting through e-tools, digital platforms, or registries demonstrate relatively high compliance with best practices in PPP regulation across the stages of management, preparation, and public procurement (Table 4). It can also be assumed that legal changes that have improved transparency are important in Germany, Italy, the Netherlands, Spain, and the Czech Republic, where scores are much higher. On the other hand, Belgium, Sweden, and Romania have much lower scores for compliance with best practices in PPP regulation.

The EU legislative framework, namely the requirements of Directive 2014/23/EU, stimulated the harmonization of national legal frameworks for PPP regulation by defining obligations for transparent, accountable management and fiscal risk assessment, and by expanding procedures for public access to project information (European Commission, 2014). These requirements have prompted the creation of institutionally supported administrative mechanisms for transparency, the

development of an independent external audit of public fund use, the creation of registers of agreements, and digital platforms with open data.

Table 4

Assessment of compliance with best regulatory practices in the EU and Ukraine at the stages of management, preparation, and public procurement of PPP projects as of 2018

Country	Assessment of the country's compliance with best regulatory practices at the PPP project management stage	Assessment of the country's compliance with best regulatory practices at the stage of PPP project preparation	Assessment of the country's compliance with best regulatory practices at the public procurement stage of PPP projects	Average of scores
Belgium	50,0	39,0	79,0	56,0
Czech Republic	70,0	71,0	87,0	76,0
France	53,0	76,0	89,0	72,7
Germany	69,0	86,0	74,0	76,3
Italy	76,0	77,0	86,0	79,7
Netherlands	75,0	81,0	80,0	78,7
Poland	54,0	65,0	87,0	68,7
Romania	59,0	43,0	77,0	59,7
Spain	70,0	61,0	87,0	72,7
Sweden	34,0	32,0	65,0	43,7
Average for EU countries	58,1	60,8	81,4	66,8

Source: calculated by the author based on data from PPPs Regulatory Quality (n.d.)

France demonstrates the importance of establishing an Infrastructure Financing Support Mission tasked with comprehensively assessing fiscal commitments and supporting PPP projects at all stages of the life cycle. A similar role is played by Consip in Spain, whose activities aim to strengthen competitiveness, public authorities' accountability, and the digitalization of public procurement processes (Consip, n.d.).

At the same time, countries with partial or no integration of transparency and accountability principles into their financial management systems (Spain, Poland, Belgium, Romania) face higher financial risks of contract execution. This is due to the lack of coordination between the financial planning of PPPs and the budget process, as fiscal authorities are not sufficiently involved in this activity.

This indicates that legislative changes, such as those in Poland to improve transparency or to make information about the terms of PPP agreements and the results of competitive bidding procedures public, are not sufficient to promote efficiency. Poland, therefore, these countries should integrate administrative and legal mechanisms into financial management, involving fiscal authorities in the management



of PPP obligations and risks. In addition, the challenges of local financial management (Poland) and the gradual development of digital tools to ensure transparency, openness, and accountability complicate the situation.

As noted by Roehrich et al. (2014), there is a problem of underdeveloped institutional transparency in Central and Eastern Europe. The formal nature of the procedures for reporting on the terms of PPPs and the status of their implementation by stage of the life cycle is also noted as a drawback of the existing mechanisms for administering public finances and investments in PPPs. Additional problems include the low level of digitalization in monitoring and the lack of transparent mechanisms for public interaction (Roehrich et al., 2014). Similar conclusions were drawn by Szolno-Koguc, J. (2018) based on the Polish experience of public finance management. The processes of collecting and spending the state budget funds are not transparent enough, and the procedures for checking compliance with fiscal discipline are formal. Therefore, the existing accountability does not provide an adequate basis for assessing the efficiency and effectiveness of financial management in Poland.

It should be noted that the independence of external audit bodies is a key condition for effective control over the use of public finances in the area of PPPs. In countries where these institutions have a constitutional status, clearly defined powers, and higher control efficiency (in France – Cour des comptes, in Italy – Corte dei Conti).

Thus, based on the comparative legal analysis, the full integration of the principles of transparency and accountability into the public financial management system contributes to better PPP regulation.

Despite the development and legal changes adopted in the EU countries to improve the existing administrative procedures and legal norms to ensure transparency and accountability, the practical problems of their implementation include: fragmentation of legal regulation at the national level, as a result of uneven application of European standards; insufficient institutional capacity of management entities to comply with the norms and ensure openness of administration procedures; lack of unified digital solutions and distinctive systems.

## Conclusions

Regulatory frameworks adopted in European countries to ensure transparency and accountability, together with the advancement of open data and the use of digital tools for monitoring and auditing public investment, have fostered the development of optimal models of PPP administration. The inclusion of PPP project preparation procedures in the budgetary process, together with external independent auditing, enhances transparency during project preparation and in assessing the efficiency of public fund use. Disclosure of contract information and transparent competitive partner selection procedures enhance a high standard of PPP regulatory quality.

In the European legal system, the principles of transparency and accountability of administrative procedures are ensured through open tenders for the selection of private partners, requirements for access to information and public disclosure of contract financing terms, regular reporting, and external audits of the use of public funds. The development of open data, electronic PPP registries, and project

monitoring systems varies across the EU. Italy, Sweden, France, and the Netherlands are characterized by a high degree of digitalization. At the same time, Spain, Belgium, and Poland show regional heterogeneity and challenges of digital governance at the local level. In addition, the EU has developed different models of administration. In most countries, the principles of transparency and accountability are integrated into the financial management of PPP projects. In Spain, Poland, and Belgium, there is partial integration. In Romania, there is no integration of administrative and legal mechanisms to support PPP transparency and accountability in public finance management.

For countries undergoing reforms to their PPP governance systems, it is advisable to embed principles of transparency and accountability into the financial regulation of contracts. This can be achieved by harmonizing the procedures for contract preparation prior to the commencement of the budget financing phase. Furthermore, the integration of digital tools can enhance the transparency and accountability of public investment allocated to finance such contracts.

The practical implementation of legal and administrative changes may encounter difficulties in the national context, in particular: limited administrative capacities, heterogeneity of regional application (as in federal states), and gradual adaptation of digital infrastructure. Identifying these potential obstacles helps to gain a realistic understanding of the extent to which the principles of transparency and accountability are being implemented in PPP management.

Further research should assess the effectiveness and efficiency of administrative procedures to contribute to transparent, open, and public financial management.

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