SOCIAL HOUSING AND ACCOUNTABILITY: TOWARDS A FRAMEWORK FOR ANALYSING *CRITICAL PUBLIC ACCOUNTABILITY*

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ACKNOWLEDGEMENTS

DECLARATION

I declare that this thesis is my own work and has not been submitted for a degree at any other university.

ABSTRACT

This thesis explores the manner in which accountability relations are made, re-made and exercised in a British public service. Developing a framework that captures these processes and lays the foundations for further application to other public services is the aim of this thesis.

The focus of the study is the privatisation of council housing through large-scale voluntary transfers (LSVTs). Council housing is a service that has democratic accountability relations at its heart via directly elected municipal representatives. Over the past three decades the neoliberalisation of this public service has reformed these accountability relations; moving them to corporate governance-styled accountability, in not-for-profit private limited companies. This process has generated a reaction in the form of civil society campaigns that contest the transfers. The outcome is either to reproduce the existing democratic accountability relations or transform them to privatised corporate governance-styled accountability.

The thesis develops a theoretical framework rooted in the classical Marxist tradition and extended to include a critical realist theory of science and a materialist dialogical theory of language. The framework is applied to three comparative case studies in the search for generative mechanisms and the context they operate in. The case studies are developed using data from documentary sources, interviews, secondary statistics and observation.

The main contribution to knowledge is an integrated two triadic research framework (of, *Neoliberalisation – Reaction/Contestation – Reproductions or Transformation*; and a *dynamic relationship* between *the state* and *civil society*)

for analysing changes in public accountability relations. There is also a second empirically-based contribution relevant to the accounting literature, with the focus on the actions of tenants and other civil society actors in making, re-making and exercising accountability relations. Both these contributions can be seen as staging-posts on the way to developing a theory of *Critical Public Accountability*.

LIST OF ABBREVIATIONS

ALMO	Arm's Length Management Organisation
AM	Welsh Assembly Member
CCT	Compulsory Competitive Tendering
SCC	City of Scottish City Council
SCHA	City of Scottish City Housing Association
CIPFA	Chartered Institute of Public Finance & Accountancy
CPA	Critical Public Accountability
DCH	Defend Council Housing
DCLG	Department for Communities and Local Government
ERCF	Estates Renewal Challenge Fund
SCTF	Scottish City Tenants' Federation
FMI	Financial Management Initiative
GDP	Gross Domestic Product
GHA	Glasgow Housing Association
HAT	Housing Action Trusts
HCA	Homes and Communities Agency
HOCCHG	House of Commons Council Housing Group
IMF	International Monetary Fund
ITA	Independent Tenants' Advisor
LGA	Local Government Association
LSVT	Large Scale Voluntary Transfer
ODPM	Office of the Deputy Prime Minister
NAO	National Audit Office
NCC	Northern City Council
NDC	New Deal for Communities
NGO	Non-Governmental Organisation
NDPB	Non-Departmental Public Body
NPM	New Public Management
PA	Public Accountability
PFI	Private Finance Initiative
RSL	Registered Social Landlord
RtB	Right to Buy

RTO   Recognised Tenant Organisation

SHQS   Scottish Housing Quality Standard

SW   SW Housing Association

TBM   Tenant Board Member

TMO   Tenant Management Organisation

WAG   Welsh Assembly Government

WCB   Welsh County Borough council

WHQS   Welsh Housing Quality Standard

WTO   World Trade Organisation

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CHAPTER 1

INTRODUCTION

This thesis explores the manner in which accountability relations are made, re-made and exercised in a British public service. The study focuses on the privatisation of council housing using large-scale voluntary transfers (LSVTs). Council housing is a service that has democratic accountability relations at its heart via directly elected councillors. However, over the past three decades the neoliberalisation of this public service has changed accountability relations, moving them to corporate governance-styled accountability (McDermont et al., 2009) in the form of not-for-profit private limited companies. This process has generated a reaction in the form of civil society campaigns that contest the transfer. The stock transfer policy makes this contestation obvious with a formal consultation period culminating in a ballot of the tenants affected. The outcome of which is either to reproduce the existing democratic municipal accountability relations or transform them to privatised corporate governance-styled accountability. Developing a framework that captures these processes is the aim of this thesis.

Accountability is a totem of our neoliberal age. It is elusive, iconic, chameleon-like and ever-expanding (Dubnick, 2002; Sinclair, 1995, Mulgan, 2000); a word and a concept that is liberally deployed and especially prominent in rhetoric (Dubnick, 2002). It is something that governments and organisations strive to increase but is also seen as lacking and ineffective (Cooper and Johnston,

2012). Politicians break election promises; executives pay themselves performance-related bonuses while their corporations avoid paying taxes; financial institutions are bailed out by taxpayers but refuse to provide credit. In each case there are calls for accountability to be enacted, with individuals and organisations called to account for their actions (Mulgan, 2003). Accountability is also mobilised to justify reforms of services (Dubnick, 2002; Goddard, 2005) and to 'improve the quality of services and make them more responsive to users' demands' (Gosling, n.d.: 4).

Accountability is notoriously difficult to define, with synonyms (responsibility, transparency, responsiveness and account-giving) regularly and inaccurately used in its place. In academic literature, accountability is seen as being closely related to accounting (or account-giving) leading to a school of thought that equates the two together (Cooper and Johnston, 2012; Roberts and Scapens, 1985). Others have rejected this equivalence in favour of exploring how accountability is experienced by individuals (Sinclair, 1995). In both cases accountability is abstracted from its social context and roots.

The nature of public accountability relations is dependent, in the first instance, upon the form and structure of the state. As the state has different formations in different periods of history, public accountability also changes and adapts. Thus, accountability is temporally specific. The role and actions of citizens (collectively through civil society institutions) also influences public accountability relations. This has been recognised and studied in a range of international contexts, where local civil society campaigns have fought to hold their own governments to account over access to water, housing or healthcare

(Newell and Wheeler, 2006). Thus, accountability is spatially specific. These examples have largely been ignored in the accounting and management literature on accountability; as has the history of citizens and civil society holding the government of the day to account[1].

This thesis draws on those ideas, seeing accountability as socio-temporal-spatially specific, to analyse the changing nature of public accountability relations in Britain during the course of the neoliberal age. During this age, the public housing sector has been subject to neoliberal reforms with the Right-to-Buy policy first introduced in the Housing Act (1980) having the single biggest impact in reducing the council housing stock. Local councils were heavily restricted from re-investing the capital receipts in new housing stock. The second biggest impact came from the emergent policy of stock transfers (Pawson and Mullins, 2010). Stock transfers have generated significant opposition with the emergence of civil society campaigns (such as Defend Council Housing) leading to an estimate of twenty five per cent of all tenant ballots rejecting the proposed transfer (Pawson and Mullins, 2010). One of the arenas that the pro- and anti-transfer campaigns contest is the nature of accountability. This thesis argues that the processes (generative mechanism) of *neoliberalisation – reaction and contestation – reproduction or transformation,* is evident in the British public housing sector.

The remainder of this chapter outlines the motivations for the study of accountability generally and public housing specifically (section 1). This is followed, in section 2, by the research design adopted. Section 3 develops the research aims and objectives centring on how public accountability relations

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[1] For example, the citizens of ancient Athens (Bird, 1973).

are made, re-made and exercised. The chapter concludes with an outline of the contribution to knowledge and structure of this thesis.

1.   Why study accountability?

The elusive nature of accountability has already been noted; yet, the concept is seen as a cornerstone of liberal democratic societies based on the people holding the government to account (Mulgan, 2003; Normanton, 1966). In this respect accountability is a form of ex-post control. This element is important and distinguishes the approach to accountability adopted in this thesis from the more limited but widely cited Roberts and Scapens (1985: 447) definition of the 'giving and demanding of reasons for conduct'. Gray and Jenkins' (1993) formulation of accountability in practice as control exercised through 'praise and blame, reward and sanction' (Gray and Jenkins, 1993: 55) is a more appropriate reference point, as it identifies accountability as a relationship of control.

However, there is more to the study of accountability than a clearer definition of the subject. While accountability is central to the delivery of public services in liberal democratic societies, it is not a static concept but changes in different ages and different states (Normanton, 1966). The history of the concept is explored (in chapter 3) from ancient times to the modern day, emphasising the central role of social movements in extending democratic accountability. This leads to the focus of the thesis on the past four decades, the neoliberal age. Since the mid-1970s neoliberal-inspired policies have been the mainstay of British governments resulting in a rolling-back (although not necessarily a shrinking) of the state. This is coupled with a rolling-out of governance-based

forms of service delivery using partnerships, networks and increasing amounts of private sector finance (Jessop, 2002). A central element of which is the privatisation of public services (Ashman and Callincos, 2006; Harvey, 2003, 2005; Whitfield, 2006). Alongside the restructuring of services delivered by the state, there has been a restructuring of accountability relations. Where previously bureaucratic and democratic forms of accountability dominated, these have been replaced by managerialist and market-based forms of accountability (Laws, 1999; Pollitt, 2003). This requires the study of accountability relations in their socio-economic and historical context. However, (as is shown in chapter 2) not only does much of the literature on accountability suffer from definitional issues (e.g. the conflation of accounting or auditing with accountability) but it also abstracts the phenomenon from its social context leading to functionalist and reductionist understandings of how accountability relations are made, re-made and exercised in the public sector. In contrast, this thesis analyses public sector accountability relations as contingent, dynamic, complex and contested. Further these neoliberal policies once implemented have led to contradictory, unintended and contested outcomes (Peck, 2010) as public service users campaign against different aspects of the reforms. These points are elaborated on, below and further in chapters 2 and 3.

The importance of the research field is also relevant. Private housing is a commodity, an investment and a source of capital gains. Yet, housing (or the need for shelter), is a basic human need ranking alongside food and sleep (Marx, 1998). Further, to participate in modern society an address is needed, on job application forms, to register with a GP or gain any form of educational

grant. Housing illustrates the contradictory nature of capitalism, the system of commodity production, where housing is both a commodity and a human need, like food. Government policy in Britain on housing has a default setting of belief that the market can satisfy the need for accommodation (Glynn, 2009). However, relevant evidence shows the market cannot provide decent affordable homes for all in society. At the peak of the last boom, in the mid-2000s, there was an estimated 4 million people on council housing waiting lists (LGA, 2008) while nearly 700,000 homes stood empty (Seager, 2005) and 29 per cent (over 6 million) (Wilcox, 2006: table 23b) of homes were deemed not to be of a decent standard[2].

However, to leave the analysis at this point would be one-sided. Housing is also an issue that organised labour and working class people have campaigned to have taken out of market relations, at least in part. From the building of Arnold Circus, the first council housing project in Britain in the East End of London in 1890, throughout the twentieth century and up to the present, there has been an ebbing and flowing of (council) housing being provided to address human need, not commodification. The periods of major council house building (after each world war) have come as reactions to the economic and political circumstances immediately preceding, and pressure from social movements of tenants and organised labour (Glynn, 2009). These council housing programmes are based on the idea of assets being held for the benefit of society as a whole, by the local authority that is in turn under the democratic control of the local community (Glynn, 2009). Council housing tenants have

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[2] Decent homes are those that meet the fitness standard, which includes that they are in a reasonable state of repair; have reasonably modern facilities and services and provide a reasonable degree of thermal comfort (Wilcox, 2007: 116).

been described Grayson as *unique citizens* (Robbins, 2010) in that they can vote their landlords out at the next local election. As a concrete example of Mulgan's (2003) and Gray and Jenkin's (1993) expression of accountability, council tenants can hold their landlord accountable. It is also through studying these relationships that new ways of understanding accountability in the public services is possible. The contradictory nature of housing, the dynamic relationship between council and private housing, driven by socio-economic and political factors including tenants and organised labour campaigns are all essential features of this thesis and the ideas that are discussed in the case studies in chapters 6 to 8.

This leads to the final and ultimate justification for this thesis. In addressing accountability in the public services, the idea that service users, tenants (or more broadly civil society), could play a role as active agents is absent from the literature. Service users (the electorate, the taxpayer or other civil society organisation), if they are included in any analysis (Day and Klein, 1987; Collier, 2005), are portrayed as passive individuals who have accountability done to or for them. This thesis rejects the portrayal of service users as passive and draws on the rich tradition of "history from below" research (Perry, 2002) that sees social change developing from the struggles of ordinary people (Watt, 2008), for example the Chartists and the right to vote (Foot, 2005; Saville, 1987).

2.   Research design

Locating the thesis on an analysis of human agency (tenant campaigns) and its dialectical relationship with social structures (neoliberal restructuring of the

state) requires an alternative theoretical framework and research design. A research design that has at its core a recognition of the potential for human self-emancipation (Bhaskar, 1989) and an understanding of the historical materialist method (Marx, 1998) of analysing society. Further, there is a need to understand the role of language as an expression of the concrete, real and contradictory social reality of capitalism (Bakhtin, 1981). Thus chapter 3 develops a theoretical framework that is rooted in the classical Marxist tradition and is extended by interweaving a critical realist theory of science and a materialist dialogical theory of language[3]. The focus of this framework is the search for, description and explanation of relevant generative mechanisms (Bhaskar, 2008). Generative mechanisms are 'nothing other than the way of acting of a thing' (Bhaskar, 2008: 51). According to critical realist thought, reality is composed of generative mechanisms acting (or not) and interacting causing empirical events to emerge.

Starting from Marx's primacy of production to sustain human life, before humanity can make history (Marx, 1998), class society (and struggle); the state and civil society all emerge and are constantly being reproduced or transformed (Bhaskar, 1989). Thus,

> The premises from which we begin are not arbitrary ones, not dogmas ... They are the real individuals, their activity and the material conditions under which they live, both those which they find already existing and those they produced by their activity.
>
> (Marx, 1998: 36-37)

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[3] The approach to dialogics developed in chapter four draws on the materialist accents and influences in the Bakhtin circle's work and stands in contrast to the post-structuralist versions such as Macintosh (2002).

Marx argues that as the forces of production develop, relations of production also develop, including the emergence of a ruling class that then seeks to defend its social position through the development of the state. However, this process is dynamic, based on structural contradictions and subject to contingencies and tendencies. So the economic base does not determine the form of the social superstructures but limits the possibilities to those that sustain the existing relations of production (Harman, 1998). However, the state cannot prevent the structural contradictions between the forces of production, relations of production and other social relations clashing with each other (an expression of which is class struggle). 'It follows from this that all struggles within the state, the struggle between democracy, aristocracy, and monarchy, the struggle for the franchise, etc., etc., are merely the illusory forms ... in which the real struggles of the different classes are fought out among one another' (Marx, 1998: 52).

These are the theoretical foundations to the study of accountability relationships between the state and civil society that build through the literature review in chapters 2 and 3; where it is argued that there is a dynamic relationship between the state and civil society in which accountability is a contested concept. This makes it necessary to employ a theory of language that possesses the appropriate methodological tools to analyse this contestation and is consistent with historical materialism. Chapter 4 argues that it is possible to utilise Bakhtin's dialogical terms (*utterance* and *heteroglossia*) in such a materialist manner. This enables an analysis of competing views on what characterises an accountable landlord, which is a

reflection of the concrete social reality (Bakhtin, 1981) of each local case study.

The critical realist ontological and epistemological assumptions, Marxist analysis of base and superstructure, the state and civil society, and materialist dialogics, lead to an adoption of case study as the research strategy in this thesis. The three local case studies below (one in each jurisdiction of England, Scotland and Wales) draw on multiple data sources including publicly available official documents and, press and campaign materials. These are supplemented by interviews with key active participants in the stock transfer process. The resultant case studies are rich descriptions and accounts of the generative mechanisms operating in different circumstances and with different outcomes. In the English and Welsh cases the accountability relations have been transformed as the tenants voted in favour of transfer; whereas, in the Scottish case the accountability relations are reproduced following a vote to stay with the local authority.

3.   Research aims and objectives

The over-arching research aim of this project is to explain the changes in public accountability relations over the past 30 years, by placing them in a broader social, economic and political context, paying particular attention to the agency of service users (although not to the exclusion of the existing social structures). In other words, to explain how accountability relations in the public sector are made, re-made and exercised. Drawing on the previous discussions concerning the nature of the current theorisations of accountability, its

relationship with public services and the emphasis on human agency, the following research aims have been derived:

1) To develop a framework that explores public accountability as a dynamic, complex and contested social process;

2) To analyse how accountability relations between public service providers and users are made, remade and exercised in the context of marketised and/or privatised provision.

In relation to 1) above, the literature on accountability has recognised the different elements of dynamism (Broadbent et al. 1996), complexity (Sinclair, 1995) and contestation (Laughlin, 1996), bringing these together in a framework that also stresses the agency of service users has not been attempted before. In relation to 2) above, the existing literature has not concentrated on the role of service users or civil society campaigns in relation to accountability, instead focusing on managers (Day and Klein, 1987) or public sector employees (Broadbent et al. 1996). Therefore it is both the manner in which these over-arching research aims are addressed and also the focus on the agency of ordinary people (Watt, 2008) as a reaction to neoliberal reforms that distinguishes this thesis from the existing literature.

These research aims require a series of related research objectives to guide the case study development. Each objective is discussed separately below:

a) *To explore and evaluate the impact of neoliberal market reforms on public services and related accountability relations.*

As part of the development of the conceptual framework in chapter 3 the neoliberalisation of the capitalist state including privatisation, use of private

finance and increased managerialism, is discussed. There is a common perception that these reforms are a series of government driven measures that have been coherent in nature, universally accepted and overwhelmingly successful. The discussion addresses these perceptions and argues that the actual reform process is more complex and contradictory. Further, the literature review in chapter 2 shows how there has been a change in accountability relations from democratic and bureaucratic forms to market and managerial-based forms (Law, 1999; Pollitt, 2003). This objective addresses the *neoliberalisation* element identified above.

b) *To demonstrate and account for how these reforms have generated opposition/resistance in the form of civil society campaigns.*

As shown in chapter 3, some have argued that an important consequence of the contradictory neoliberal reform process has been the generation of reaction/contestation. This research objective seeks to develop a rich understanding of this contestation through the study of local civil society campaigns against stock transfers (see chapters 5 to 8). This objective addresses the *reaction and contestation* element identified above.

c) *To demonstrate the extent to which the actual form and content of accountability relations is contingent on the outcome of the contestation between neoliberal state reforms and civil society campaigns.*

Following on from the previous objective it is necessary to relate any reaction/contestation back to the overall aim of this thesis (i.e. how accountability relations are made, re-made and exercised in the public services). Further, it is necessary to evaluate the impact that these civil society

campaigns have on accountability relations. As identified earlier the idea of service users as active agents in the process of making, re-making and exercising accountability is absent from the literature. This objective addresses the *reproduction or transformation* element identified above.

d) *To develop an initial research framework that enables new insights into the workings of accountability relations in the context of marketised and/or privatised public services.*

The previous objectives address the second research aim of understanding how the accountability relations in the public sector are made, re-made and exercised. The foregoing three objectives, while linked, are designed to form the basis on which to develop an initial research framework that seeks to explain the operation of generative mechanisms that cause changing accountability relations.

4. Thesis contribution

The primary contribution to knowledge is the development of an initial research framework (of, *Neoliberalisation – Reaction/Contestation – Reproduction or Transformation*) for analysing changes in public accountability relations. Specifically the contribution of this thesis is the recognition and account of tenants and other civil society actors' agency in which accountability relations are made, re-made and exercised. This contribution is limited to the data field under study but does outline a future research agenda where the framework can be applied to other public services in Britain or changes in the accountability of public services in other countries. In this way the contribution in this thesis can be seen as a stage on the way to developing a theory of *Critical Public Accountability* (Smyth, 2007; 2012).

There is a second empirically-based contribution to knowledge. Cooper (1997) has identified that,

> ... a large group—the working class—has to date been denied a voice in the accounting literature. The majority of "workers in the accounting industry", the bookkeepers, data processors and so on, are almost invisible even in critical accounting research. Moreover, those suffering the effects of new accounting regimes also seem to be invisible.
>
> (Cooper, 1997: 35)

This thesis addresses the second of Cooper's (1997) invisible groups, those who are suffering from the effects of the new accounting regimes, and by extension accountability. This thesis is focused on examining the agency of those who live in council housing and those who provide it as a public service (including trade unionists) alongside other civil society groups. As is argued in chapter 2, this approach contrasts with those that currently dominate the accountability literature, with their concerns for improving accountability through more accounting or understanding the experience of managers. This approach also brings into focus those whose actions have been hinted at but not previous analysed (Laughlin, 1996). It should be stated that this omission is not unique to the accounting/accountability literature but is also present in housing studies. These contributions to knowledge are revisited and discussed in chapter 9.

5.   Conclusion

Following this introduction, there is a literature review spread over two chapters. The first chapter (2) looks at the current state of the art of the accountability literature. This includes the development of a working definition of accountability in the public services and making the distinction between related terms such as transparency and responsibility. Chapter 2 also includes an organising and critiquing of the existing literature on accountability. Here the job is one of removing the undergrowth that surrounds the existing conceptions of accountability to provide clarity on the nature of accountability relations in the public services. To aid this process, the distinction made by Cooper and Johnston (2012) of two approaches to accountability research (where *accounting satisfies accountability* and, where *accountability is more than accounting*) is utilised. Chapter 2 explores the arguments in favour of the need to develop a new conceptual framework through which to understand and analyse accountability relations in the public sector, while chapter 3 looks outside of the accounting literature for ideas that can inform the development of that framework. This includes a critique of the neoliberalisation of public services, formulations on accountability from Development Studies and a history of the struggle for democratically accountable government in Britain. Drawing on these ideas, chapter 3 develops a research framework based on two triads where first, there is a *dynamic relationship* between the *state* and *civil society*; and second, where neoliberalisation (Neo) generates a reaction/contestation (R/C) that leads to the reproduction or transformation (R or T) of accountability relations.

Chapter 4 (*Research Design*) starts by developing the theoretical foundation to the research process adopted in this thesis, that interweaves classical Marxism, critical realism and Bakhtinian dialogics. The second part of chapter 4 lays out in detail the research method followed with regard to data collection and analysis, and discusses the limitations of the research strategy. The "Background to the studies" in chapter 5 is the bridge between the research framework (chapter 3), the theoretical framework (chapter 4), and the local case studies. This chapter takes a macro perspective on social housing policy in the three jurisdictions. Having set out the national context, chapters 6 to 8 contain the local case studies in England, Scotland and Wales respectively. Each case study is structured using the triadic research framework (Neo – R/C – R or T). As the case studies progress the discussion of the research framework in the context of the data just presented develops.

The local case studies illustrate with preliminary discussions of the *neoliberalisation – reaction/contestation – reproduction or transformation* process triad. The final chapter contains a cross-case discussion leading to a potential future research agenda. The thesis concludes by presenting the contribution to knowledge, a number of preliminary theorisations and a concluding reflection.

CHAPTER 2

Understanding accountability

1.   Introduction

The research aim is to analyse the changes in public accountability relations over the last 30 years, by placing the concept in a broader social, economic and political context, paying particular attention to the role of service users. In other words, to analyse how accountability relations in the public sector are made, re-made and exercised. To achieve this, it is necessary to interrogate the existing literature on accountability, look for alternative ideas and develop a research framework that enables such an analysis.

Day and Klein (1987) described this process as the career of a concept. A more appropriate analogy would be that of clearing a path to reconnect the ancient concept of democratic accountability with the struggle for the popular franchise, through to the struggles of tenants and campaigners to defend their democratically accountable landlords, in recent decades. This chapter is concerned with the first of the above tasks – interrogating the existing literature on accountability to identify its suitability for addressing the stated research aims.

Cooper and Johnston (2012: 609-610) outline the distinct approaches to accountability within the accounting literature. The first "conflates accounting with accountability"; the second where "accounting is not accountability". While these two literatures cover most of the existing accountability research they do not exhaust all research approaches to the topic. Drawing on critical

accounting ideas a third distinct literature is possible. An approach that recognises the abstractions and limitation of the accounting satisfies accountability literature, without falling into the obsessional focus of the accounting is not accountability literature on the experience of the individual.

This chapter has three tasks. To begin, there is a need to establish as clearly as possible the nature of accountability, how it is distinct from related concepts and contextualised within modern democratic states. This is achieved by comparing and contrasting three definitions of accountability and ultimately recognising accountability as a relationship of control based upon praise or blame, reward or sanction (Gray and Jenkins, 1993) (see section 2.1). Having established the essence of accountability, section 3 critically reviews the existing literature starting with Cooper and Johnston's (2012) distinction. This distinction is matched to the philosophical streams in accounting research of Mainstream Accounting Research (MAR) and Interpretivist accounting research (Chua, 1986). These streams are then critiqued and shown not to possess appropriate tools and insights to address the research questions of this thesis. Section 4 explores a third set of accountability studies that draw on critical theory. These studies recognise the complexity of accountability relations in the public and NGO sectors, and often see these relations as tension-filled and contested. However, there is a general lack of identifying active agents who can challenge the imposition of neoliberal forms of accountability in place of democratic forms. This argument provides the stepping off point for the following chapter.

2.   Understanding Accountability

Accountability as a concept has developed a ubiquitous nature in modern society. Holding an individual or organisation to account is seen as essential for the achievement of a range of social goals. In this way accountability is considered to be a force for good. Yet, the literature on accountability shows a range of competing theorisations and in general, a lack of empirically based work. There are some notable and influential exceptions to this; for example Day and Klein's (1987) seminal work on accountability in five UK public services or Sinclair's (1995) interviews with 14 public body CEOs in Australia. Recent years have seen an limited increase in empirically based accountability studies in a range of fields such as schools (Bracci, 2009; Farrell and Law, 1999); accountancy bodies (Mitchell and Sikka, 2004); internet domain management company (Koppell, 2005); state audit functions (English, 2003); financial reporting in universities (Coy, et al., 2001), and football clubs (Cooper and Johnston, 2012). There have been studies into the link between accountability and performance (Cunningham and Harris, 2005, Kluvers, 2003); accountability and Public Private Partnerships (PPPs) (Demirag and Khadroo, 2011); accountability and budgeting (Goddard, 2005), and accountability and outsourcing (Barton, 2006).

There is also a significant contribution from those working on the accountability of non-governmental organisations (NGOs) (e.g. Unerman and O'Dwyer, 2006; O'Dwyer and Unerman, 2007) and Corporate Social Reporting (Gray et al. 1987; Gray et al. 2006; Parker, 2005[4]). A range of theories have been adopted

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[4] Parker labels this sub-stream of accounting research as Social and Environmental Accountability (SEA).

in attempts to generate insights into accountability; for example, the use of legitimacy theory (Deegan, 2002), stakeholder theory (Gray et al., 1995) and principal-agent theory (Laughlin, 1990). In these circumstances this section attempts a Lockean under-labouring task of clearing out the undergrowth that covers the literature and conceptions of accountability.

2.1 Defining accountability – To whom, For what

Accountability has become a central element of modern (political) discourse and something that we cannot have too much of (Mulgan, 2003). It has become ubiquitous: 'A simple search of the term accountability in Nexis showed an increase in the use of the word by over 1,000 per cent in the press ...' (Cooper and Johnston, 2012: 604) between 1990 and 2009. Dubnick (2002) and, Dubnick and Justice (2004) start by recognising the definitional difficulties with accountability, particularly where accountability is invoked in a rhetorical manner and linked to "better" (more efficient) performance of services. The roots of these difficulties lie in the word's notorious ambiguity, incommensurability and its etymology. The word accountability has modern roots[5] and is more prevalent to English speaking countries. For example there are no direct equivalent words in the major European romance languages (Dubnick, 1998; Harlow, 2002) and the Japanese word for accountability is a transliteration of the English (Dubnick and Justice, 2004).

For this thesis it is necessary to establish a definition of accountability relations in the public services. This can be achieved by looking at three definitions of

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[5] Circa 1800 (Hoskin, 1996), see chapter 3 below for a fuller discussion of the concept accountability.

accountability relations in a democratic state. From the accounting literature Gray and Jenkins state:

> In essence, accountability is an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those responsibilities. On this obligation depends the allocation of praise and blame, reward and sanction so often seen as the hallmarks of accountability in action.
>
> (Gray and Jenkins, 1993: 55)

Gray and Jenkins' definition outlines key elements of an accountability relationship including the delegation of responsibilities and an obligation to account for actions taken. However, the most important element of this definition (and what distinguishes it as an accountability relationship) is the element of control '... praise and blame, reward and sanction ...' (see Smyth (2012) for a more detailed discussion on this distinction). However, Gray and Jenkins' definition is essentially abstract and needs to be contextualised in modern democratic societies. Thus, Mulgan states that:

> 'Accountability', the obligation to be called 'to account', is a method of keeping the public informed and the powerful in check. It implies a world which is at once complex, where experts are needed to perform specialised tasks, but still fundamentally democratic in aspiration, in that members of the public assert their right to question the experts and exercise ultimate control over them.
>
> (Mulgan, 2003: 1)

Here, Mulgan keeps the essential element of control, however he specifically states the parties involved ("the public" and the "powerful") and the role of transparency ("keeping the public informed" and the "right to question"). Further, Mulgan recognises that due to the complexity of modern societies

there is a need for specialisation (the use of experts) and that these experts can play powerful roles, for example auditors (see discussion below). However, it is the nature of democratic societies that the powerful are (to be) kept in check, hence the need for accountability relations.

Mulgan is outlining accountability in a broad societal-wide role. The concern for this thesis is accountability relations in the public services. To that end it is necessary to look to classical democratic theory for a richer definition of public accountability:

> In the broadest sense accountability is the central objective of democratic government: how can control be exercised over those to whom power is delegated? Democratic theory provides a traditional answer which runs roughly as follows: power emanates from the people and is to be exercised in trust for the people. Within the government each level of executive authority is accountable to the next, running up to the President or Cabinet. The executive authority as a whole is accountable to the Congress or Parliament, which is assisted in its surveillance of expenditures by an independent audit agency. Officials are required to submit themselves to periodic elections as a retrospective evaluation of their performances and to receive a new mandate from the people.

(Smith, 1971: 26)

Smith provides a classical framework for accountability in government and the public services. This framework is relevant for two reasons. Firstly, the clear identification of accountability as a form of control; and secondly, the location of the ultimate power being derived from the people and exercised for the people. However, it should be noted that Smith's (1971) conception of

accountability is based on representative democracy (rather than participatory democracy), in the sense that power emanates from the people and must be renewed by the people at periodic elections (Roper, 2013). In representative democratic theory, between elections the people are largely irrelevant and cast as passive recipients of public services. It is the main argument of this thesis that at times and in certain circumstances, ordinary people will become active agents who play a central role in how accountability relations are made, re-made and exercised in the public services.

Synthesising these definitions of accountability in democratic states and governments, the following are the central elements:

a) Accountability is a form of control based on '... praise and blame, reward and sanction ...' which in democratic states is exercised through the ballot box;

b) There are two major parties involved in an accountability relationship, the public and their elected government, with authority emanating from the people;

c) The exercising of control is based on a delegation of responsibilities in one direction, a report (account) of activities in the opposite direction and an evaluation of that report before exercising praise or blame.

It is worth highlighting an aspect of Mulgan's definition that in complex modern societies there is the need for specialists and experts to carry out delegated responsibilities. This creates a level of complexity that some researchers have addressed by considering key questions – to whom are we accountable and

for what? These questions appear simple but are problematic to answer. For example, Bovens (1998) and Sullivan (2003) raise the issue of 'many hands' in the context of accountability relations in the public sector. 'Many hands' is '... the proposition that the more contributors there are to public decision making, the more difficult it is to specify who is accountable' (Sullivan, 2003: 354). Bovens (2005) also identifies the issue of 'many eyes' where the account given will be seen and utilised by multiple, often competing, groups or entities.

The literature on NGO accountability (Gray et al., 2006; Unerman and O'Dwyer, 2006; O'Dwyer and Unerman, 2007), also addresses the question of who are we (the NGO) accountable to? The question is often posed in terms of accountability to the funders or accountability to the beneficiaries. Unerman and O'Dwyer (2006) and O'Dwyer and Unerman (2007) argue NGOs need to discharge accountability in different directions and conceptualise both upwards accountability towards the funders and downwards accountability towards the beneficiaries. The difference between this work and that presented below concerns the conceptualisation of the accountability relations between service users and providers. Whereas, Unerman and O'Dwyer (2006) and O'Dwyer and Unerman (2007) take an organisational perspective, the case studies explore the manner in which service users act to create, re-create and maintain accountability relations with service providers. In this respect, it is *accountability from below*, rather than downwards accountability.

2.2 Conclusion

This section has sought to clarify accountability by comparing and synthesising three definitions. Starting with an abstract definition drawn from the accounting

literature, this was contextualised for modern complex democratic societies. In the process the issue of accountability to who and for what was addressed. The conclusions drawn are that accountability is a relationship of control; there is a role for accounting in providing the basis on which an evaluation can take place; in democratic societies this control emanates from the people, but representative democratic theory sees the people as passive recipients of services between elections. Challenging that conception is an important contribution of the case studies below. The rest of this chapter analyses the existing literature on accountability using the two distinct literatures identified by Cooper and Johnston's (2012) – *accounting satisfies accountability* and *accounting is not accountability*. The philosophical roots of these literatures are interrogated to establish their limitations in addressing the research aim of this thesis. The chapter concludes with an analysis of alternatives perspectives on accountability that do not fall into either of the two distinct literatures. These studies draw on broad variants of critical theory.

3.   Interrogating the literature

3.1   Conflating accounting with accountability

Roberts (2010) makes the simple and obvious statement that accounting is not accountability. Above it was noted that accountability includes an exercising of praise or blame (Gray and Jenkins, 1993) and delegation of a responsibility and resource. Accounting is only one part of a system of accountability. However, the conflation of accounting and accountability remains a distinctive

element of the accounting literature on accountability. Cooper and Johnston set out the characteristics of this distinct literature[6], which:

> conflates the provision of accounts (in their various forms) with accountability. This is the case, for example, with many of those who call for organisations to be made more accountable through the production of (for example) government reports and various forms of performance metrics like key performance measures, and perhaps social and environmental accounts.

(Cooper and Johnston, 2012: 609-610)

The call for more forms of accounts may come from a range of different (and seemingly opposed) perspectives but essentially have similar philosophical roots within Burrell and Morgan's (1979) *Functionalist* research paradigm. These include the adoption of a naive realist ontology, and the belief that knowledge can develop incrementally to secure ever more accurate models of reality. Functionalist-based research often produces work that is abstracted and shorn of its social context (Chua, 1986). Examples of this literature include, Cunningham and Harris (2001; 2005) who seek to develop a framework of control for government sub-units linking accountability to effectiveness; Ryan and Walsh (2004) and Hodges et al. (2002) focus on the production of annual reports and their sufficiency as part of the accountability of public bodies. In a similar manner Sullivan (2003) looks at the issue of "too many hands" when it comes to policy making and accountability for local government based partnerships. All these papers address key technical issues

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[6] The order of the distinct literatures has been reversed in this thesis from how they were presented in Cooper and Johnston (2012). This is only to conform to the traditional approach to discussions of philosophical underpinnings that start with positivist/functionalist approaches and then move onto interpretivist approaches latterly.

but their focus is necessarily narrow and leads to an analysis and proposed solutions that treat the issues in isolation.

Further, for many discussions of accountability the starting point is Roberts and Scapens (1985) paper on accounting systems and systems of accountability. Using Giddens' Structuration theory, Roberts and Scapens theorise the role of accounting within a wider context of accountability, where 'Accountability in its broadest sense simply refers to the giving and demanding of reasons for conduct …' (Roberts and Scapens, 1985: 447). The use of Structuration theory is an attempt to avoid some of the obvious criticisms associated with functionalist research[7]. However, these benefits are compromised in the second half of the paper by the use of Weber's *ideal-typical* method. Where:

> By "ideal-type" analysis we mean that although empirically grounded, the analysis does not claim to describe the contingencies of any specific context of interaction. Instead, for the sake of exposition, we have merely sought to describe typical elements of different forms of interaction.
>
> (Roberts and Scapens, 1985: 450)

Thus, their conception of accountability becomes abstracted from a broader social context, is limited to two parties in a hierarchical relationship (the manager and the managed) and in doing so underplays the potential of human agency to make and re-make the social structures they operate within.

Also within this distinct literature is a stream that focuses on the role of audit (Normanton, 1966, 1971, 1980; Lovell, 1996). Munkman states that the origins of the word comes from a Roman legal official who listened '... to the accounts rendered by trustees of minors and other parties seeking redress against

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[7] For example, abstracted and ahistorical theorisation (Chua, 1985).

accountables' (Munkman, 1971: 12). The roots of modern auditing in the British state can be traced to the Gladstonian settlement that introduced the role of the Comptroller and Auditor General (C and AG) in 1866, and post facto authorisation of expenditure. Normanton's concern is that while this model worked in the late 19th century by the mid-twentieth century significant flows of public money were not audited or investigated by Parliament (Normanton, 1971). For example, the nationalised industries at no stage came under the purview of the C and AG, and it was not until 1951 that the Select Committee on the Nationalised Industries was created (Normanton, 1980: 182). In 1976, the Layfield report[8] concluded '... there exists no clear accountability for the expenditure of vast sums of public money on local services' (quoted in Normanton 1980: 178). The complexity of local government financing and corresponding difficulties for accountability continues into the new century (Watt, 2004).

Normanton's work conflates accountability and audit. This is a more sophisticated version of the functionalist focus on the report/account. Here the implicit argument is that by auditing the account, accountability is enhanced. This enhancement is improved by the auditors acting independently (Normanton, 1971) or by having the requisite staffing levels of suitably qualified staff (Normaton, 1980). This conflation leads Normanton to conclude:

> It has been our view that the most effective form of public accountability is through the medium of an independent state audit, which alone can bring to light and publish the unvarnished truth from the original sources in the records of the organization concerned

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[8] The Layfield Report is the more common name for the 1976 report of the Committee on Local Government Finance.

... This is probably the citizen's best defence against misuse (using the word in its broadest sense) of money taken from his pocket.

(Normanton, 1966: 410)

The conflation of audit and accountability is expressed by Bird (1973) as a dual obligation where the party who has resources delegated to them not only has to provide an account (first obligation) but also to submit to an examination or audit (second obligation) '... of that account by or on behalf of the person or body to whom he (sic) is accountable' (Bird, 1973: 2). The difficulty here is that the second obligation does not lead to a form of accountability based on control (i.e. the exercising of reward or sanction, praise or blame). Instead the audit seeks to verify the accuracy of the account. While this is beneficial it is not a substitute for the exercising of control through "reward or sanction" (Gray and Jenkins, 1993). The party who delegated the resources in the first place still has to evaluate that account and on that basis decide whether further action is to be taken. Normanton's formulation of public accountability stands in marked contrast to that developed earlier based on representative democratic theory (Mulgan, 2003; Smith, 1971).

Finally, Normanton is writing at a time of change for example the introduction of the Fulton and Layfield committees' recommendations, which lay the basis for the current forms of public audit. Lovell (1996) addresses audit and accountability after more than a decade of new public management (NPM) reforms, including the setting up of executive agencies in 1988[9]. The debates prevalent at the time include Michael Power's work on the *Audit Explosion*

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[9] This development has its roots back in the late 1960s and earlier 1970s as covered in Smith and Hague (1971).

(Power, 1994). Power (1994) argues that audit symbolises independent validation, rationality, visibility and the promise of control; to which Lovell points out that 'these might be comforting images, but they are argued to be mere chimeras' (Lovell, 1996: 267). Lovell continues to lay out the difficulties that audit suffers from in the way it is exercised and conceptualised in NPM terms but concludes in an equivocal manner, recognising these difficulties but not presenting any alternative.

The formulation that accountability is conflated with accounting or auditing, does not provide a basis on which to address the research objectives which emphasise accountability as a form of democratic control, exercised by the people. The following section explores whether the literature based on the premise that *accounting is not accountability* provides a suitable foundation for this thesis.

3.2   Accounting is not accountability

The second distinct literature rejects (often consciously and deliberately) the previous conflation and instead sets out to analyse accountability in a broader, more complex context. Cooper and Johnston (2012) set out the characteristics of this literature:

> This group is more social constructivist in nature and tend towards more psychoanalytic conceptions of accountability in which social actors recognise that their actions impact on others. Work in this arena's dominant concern is with the adverse impacts of the "McKinsey/managerial/hierarchical" form of accountability on individuals within organisations and consequently on organisational performance.

(Cooper and Johnston, 2012: 609)

In addition to Roberts and Scapens (1985) in the mid-1980s, two significant works dealt with accountability in the public sector. Stewart (1984), based on theorisation rather than empirics, identifies the increased complexity that accountability relationships have in real world situations, especially in the public services. This complexity is a theme that develops through the second work – *Accountabilities: five public services* (Day and Klein, 1987). Day and Klein (1987) identify that the main concern of the literature on public accountability has been to seek solutions in an institutional and structural context.

Day and Klein's (1987) work seeks an alternative approach through a series of interview based comparative studies, '… to explore the members [public servants] own perceptions of their accountability – to whom and for what; and how they themselves assessed the performance of the services for which they were responsible…' (Day and Klein, 1987: 71). They recognise the limitations to this approach, but argue that to develop a more complete picture would be an impossible task '… short of a vast and unaffordable research enterprise…'; thus, their work '… is a report on perceptions of accountability…' (Day and Klein, 1987: 72). This approach to studying public accountability is also followed by Sinclair (1995) in her seminal work interviewing 14 CEO's from public agencies in Australia. Sinclair is reacting to the lack of complexity in the *accounting satisfies accountability* literature[10]. To order this complexity and the competing accountability demands public managers' face, she develops a

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[10] This thesis seeks to overcome these previous limitations by adopting a theoretical framework involving critical realism, classical Marxism and dialogics – see chapter 4.

taxonomy approach. Here public managers are held accountable in different forms – political, public, managerial, professional and personal.

A review of public sector management and accounting research provides a range of differing taxonomies and definitions. Below is a synthesised six-form taxonomy:

a) *Market Accountability* seeks to hold service providers to account by use of market forces (Law, 1999). These market forces are based on the ideas of 'consumer sovereignty' and perfect competition (Mayston, 1993).

b) *Communitarian Accountability* '…involves seeking the legitimacy and consensus of stakeholder groups affected by a particular policy through their participation in the decision making process' (Demirag et al., 2004). For Sinclair (1995: 225) (who uses the term *Public Accountability*) the stakeholder groups in this form of accountability are 'the public, interested community groups and individuals.'

c) *Political Accountability* is one of the most commonly defined forms. For many this form has two varieties – accountability to the electorate and accountability to central government (Mayston, 1993; Law, 1999). There is also the view, manifest in both Athenian democracy and the Westminster model, that these two forms of accountability are linked by '…vesting responsibility in the public servant [in the Westminster model this is the relevant minister]. This officer exercises authority on behalf of elected representatives, who are directly accountable to the people.' (Sinclair, 1995: 225). Also of relevance, Pollitt (2003) and, Goetz and

Jenkins (2001) point out that public servants can be politically accountable to a diverse combinations of the elected representatives, for example in the form of parliamentary committees.

d) *Managerial Accountability* occurs within an organisational structure (Sinclair, 1995; Law, 1999; Stewart, 1984; Pollitt, 2003; Goetz and Jenkins, 2001) where a subordinate is accountable to a superior. There are variations on this as Sinclair (1995) points out *Administrative* and *Bureaucratic* accountability are often all treated as the same form, although this has started to change as the full impact of New Public Management (NPM) reforms have taken hold. Pollitt (2003) locates Bureaucratic accountability within the organisational structure but uses codes of conduct or codes of ethics within the civil service to illustrate this form of accountability. This example is one step removed from the codes of conduct and ethics that are an essential element of being a member of a professional body.

e) *Professional Accountability* is being held to account by one's own peers for your conduct, often against a set of standards or codes of practice (Law, 1999; Pollitt, 2003).

f) *Legal Accountability* in its simplest form is accountability to the courts (Law, 1999; Pollitt, 2003). Legal accountability can take a number of forms such as judicial review and statutory appeals (Law, 1999). A subset of this form of accountability covers *Contractual* accountability (Demirag et al., 2004), where public service objectives are incorporated into contracts, for example in the case of a PFI scheme.

The predominant concern of the above is to answer the question 'Who are we, the public servants, accountable to?' This literature seeks to analyse the accountability relationships in case studies (see Demirag et al., 2004) or to theorise the relationships. This leads to the impression that each form of accountability is of equal importance or impact to the public servant. Indeed even within forms of accountability the power relations (e.g. control through reward or sanction) are blurred. Day and Klein point out that '... to set out a taxonomy of different kinds of accountability, is to risk confining any analysis in a mechanistic, verbal strait-jacket...' (Day and Klein, 1987: 29). Although the use of taxonomy is popular in accountability research, it does not help to answer the question at hand, how are accountability relations made, remade and exercised in the public services?

Also looking to extend the perspective of accountability research in a different direction, Roberts (2001) seeks to transcend the agency theory influence on corporate governance research. Agency theory assumes that individuals act solely in a self-interested, opportunistic manner (Jensen and Meckling, 1976). In a corporate governance context this means accountability mechanisms must be put in place to ensure the maximisation of shareholder value, as the shareholders are the principals. Accountability relations based on agency theory conform to the assumptions that underpin the *accounting satisfies accountability* literature. However, Roberts (2001) argues that accountability relations are not a necessary consequence of self-interested managers but instead act as causal mechanisms that produce (and reproduce) the individual's beliefs and values; and, at the other extreme produce (and

reproduce) objective economic, social and other consequences (see figure 1). To construct this duality Roberts relies upon social constructionist ideas in Giddens' (1984) work. While this is a step forward from the crude determinism of agency theory, the social constructionist influence leads Roberts back to the safe haven of a taxonomy of governance systems, based on a two by two matrix and the socialising and individualising effects of accountability (Roberts, 1991) practices and processes. Further, Roberts' (1991) conceptualisations do not leave any space for the transformation of either the objective consequences or individual subjectivity[11]. The adoption of Bhaskar's (1989) *Transformational Model of Social Activity* (TMSA) is an attempt to remedy this weakness[12].

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[11] This thesis adopts a materialist understanding of subjectivity, where individual subjectivity is rooted in language, and language is conceptualised as "practical consciousness" (Marx, 1998). Practical consciousness "arises from the social demands and needs of the material world and also, through human co-operation and activity, contributes to the transformation of that world" (Holborow, 2006: 6). Therefore subjectivity is rooted in the material world and is also an expression of the individual-collective dynamic (Brook, 2013). This is explored further in chapter 4.

[12] See chapter 4 on Research Design, for more detail.

Agency version of governance problem

Self-interested, Opportunistic Managers (Agents) → need → Accountability in the form of monitoring, and associated incentives/sanctions → in order to → Deliver value to shareholders (principals)
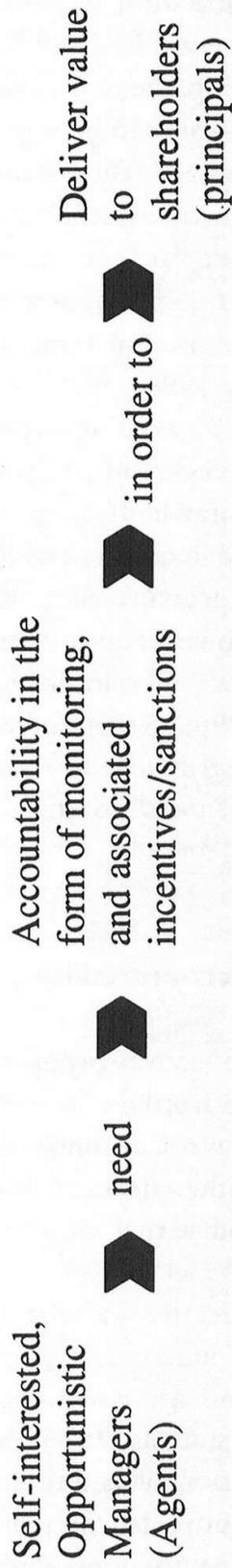
Accountability as constitutive of both subjectivity and objective consequences

Individual Subjectivity – motives, beliefs, values ← Produce and Reproduce ← Practices and Processes of Accountability – face-to-face and remote → Produce and Reproduce → Objective Consequences – Economic, social, environmental etc.
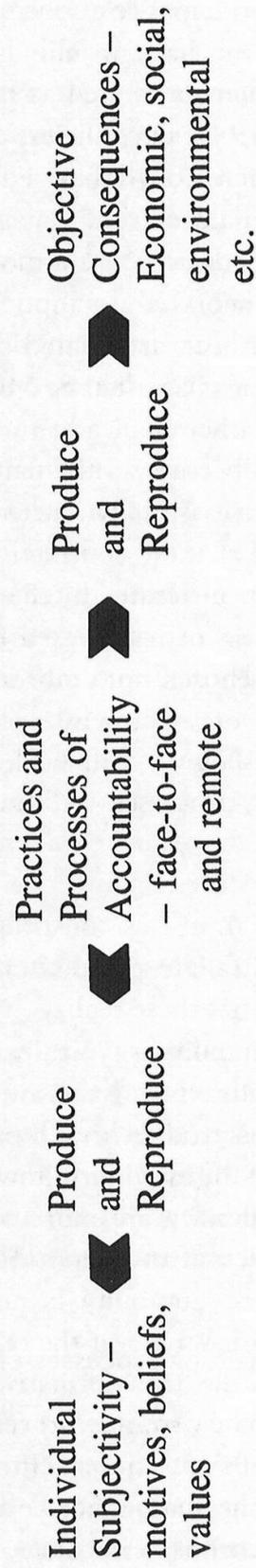
Figure 1 Reconceptualizing governance

The taxonomy approach has a number of related weakness and limitations. As already mentioned power relations are almost completely omitted, giving the impression that all forms of accountability are (or could be of) equal import. This is not the case, as an example drawn from Sinclair's (1995) paper illustrates. When discussing communitarian accountability Sinclair quotes one public sector CEO's attitude to dealing with problematic issues, which

> ...can blow up very quickly...Because if it'll get publicity, the minister then wants to know what the position is... the politicians are pandering to what 'The Sun' is going to do with any item. And if 'The Sun' doesn't like it, then you have got to cut your cloth to make sure that it can be, either you've got to have good supportive staff so that you can stand up to the onslaught, or you've really got to cut your cloth so that you don't get ripped apart.

(Sinclair, 1995: 226)

The impact of an article in a tabloid newspaper giving bad publicity is of more concern to the CEO than that of an unhappy member of the public who has written a letter of complaint. Both maybe concerned about the same issue but 'The Sun' article puts the item higher up the CEO's priority list.

Furthermore, the above quote also illustrates another weakness of the taxonomy approach in that ultimately there is little that 'The Sun' or indeed any individual member of the public can do to change the behaviour of the CEO and his/her organisation. This power lies in other types of accountability for example with the relevant Minister, who can implement penalties such as clawing-back funding or pressurising the CEO to resign.

Another example of the limitations involved relates to *Contractual* accountability and the case of the PPP covering the UK passport agency.

Edwards and Shaoul (2003) show how despite the private sector contractor not performing to the required standard and incurring penalty credits, the agency waived '… credits worth about £275,000, presumably in the interest of establishing a good working relationship over the ten year life of the project' (Edwards et al., 2003: 409). Of course, there are other potentially more covert reasons why the credits were waived. For example, the political cost to a government committed to PPPs, of a well-known contractor pulling out of any future schemes because of 'onerous' costs. This is an example of a theorised form accountability that was overridden or ineffective when it came to a real world situation.

Finally, both Day and Klein (1987) and Sinclair (1995) conclude that future research should focus on how accountability is experienced and internalised by public managers. The ultimate objective of which is 'Defining accountability, the way it is internalised and experienced should be our focus, not retreating to ever more desperate calls for audits or tougher controls' (Sinclair, 1995: 233). Thus, Sinclair's work conforms to criticisms common to other interpretivist accounting work with a reductionist approach to the individual manager that can often lead to solipsism and neglecting broader social phenomena, such as class conflicts in modern capitalism (Chua, 1986). The foregoing makes clear the need to look beyond this distinct accountability literature with its limited concerns of whom we are accountable to and for what. Instead, there is a need to focus on the generative mechanisms and context that show how accountability relations are made, remade and exercised in real world situations.

3.3   Summary

This section has analysed the second of Cooper and Johnston's (2012) distinct literatures, that accounting does not satisfy accountability. This literature is influenced by interpretivist and social constructionist ideas which lead to a focus on the individual experience of the public managers. In the process, a taxonomy of accountability forms has been developed. However, the limitations in this approach were also identified in particular the focus on the individual and the lack of appreciation of socio-power relations. Thus, while this literature does recognise the complexity of accountability relations due to the philosophical assumptions and tools dominant in social constructionism it fails to provide a holistic understanding of how accountability relations are made, re-made and exercised. In particular this literature is often blind to the socio-economic and historical context that ordinary people (Watt, 2008) act and react within, when addressing accountability. The next section seeks to move beyond these limitations and searches for alternative ideas from those working in what could be described as critical accountability studies.

4.   Critical accountability studies

Taking a stance drawn from the critical accounting research paradigm (Chua, 1986) there have been attempts to address some of the weaknesses identified in the other approaches. For example, Broadbent et al. (1996) start from the impact of the New Public Management (NPM) reforms on the behaviour of the public officer. Instead of seeing the public officers' behaviour in an isolated manner, Broadbent et al. (1996) seek out the tensions caused by conceptualising accountability relations within Agency theory. Fundamentally,

they bring into question the appropriateness of this approach on the ethos and ethics prevalent in the public sector. Another attempt to locate accountability in a more complex environment is Laughlin's (1996) paper "Principals and higher principles", where starting from the tensions outlined in Broadbent et al. (1996) he explores the issue of control by the principal and the circumstances in which the agent may rebel. Both these papers move beyond the isolated concerns of the individual to look at other factors; however, the focus on ethics or ethos underplays important questions, such as economic and political factors.

A substantial contribution to the accountability literature has come from those working in the Corporate Social Reporting (CSR) field, including Bird (1973) and Jones (1977), through to the writings of the CSR school starting in the 1980s (e.g. Gray et al., 1987). This literature has seen the most consistent continuing work on accountability from its origins as a minority pursuit in the 1980s, to becoming '... a significant stream of scholarship in the accounting literature' (Parker, 2005: 856). However there are echoes of the issues raised earlier concerning the definition of accountability. Gray et al. (1987) premise their work on an accountability relationships using a stewardship approach, which they are at pains to stress is not agency theory as expounded by Jensen and Meckling (1976)[13]. Their concern is to move beyond the limitations of financial accounting by developing the ideas of social responsibilities, social accountability and social reporting. Social accountability:

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[13] Despite describing their formulation as "The principal-agent accountability contract" (Gray et al., 1987: 3).

... is the responsibility to account for actions for which one has social responsibility under an established contract. The terms in which the accountability is discharged ... must be appropriate to the actions. Thus, for example, a financial account is inadequate to discharge accountability about actions designed to improve health care or the environment.

(Gray et al, 1987: 4)

They go on to argue for a broader conception of reporting that includes account-giving on the social responsibilities[14] of the entity. However, even after this broadening there is a difficulty with this approach in that it misses out a key component in the processes of accountability, the ability to mete out 'a reward or sanction' (Gray and Jenkins, 1993). Effectively this literature falls back into a form of *accounting satisfies accountability.* This phenomenon is also recognised in the terms "ex gratia disclosure"' (Gray et al. (1991) and "praxis-to-disclosure reductionism" (Tinker, 1999).

There is a more fundamental issue with this literature concerning the nature of human agency and change. The CSR literature is normative and places the responsibility for changing behaviour (e.g. increasing disclosure) on the organisations or capitalist firms (Tinker and Gray, 2003). This raises the question, what expectations should we have of managers and organisations, in a capitalist society. The explicit assumption in CSR literature is that firms have broader responsibilities to other stakeholders, the community and environment (Gray et al., 1987; 1996). However, the issue of how these broader responsibilities and reporting could be achieved is left to enlightened

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[14] There is a large and contentious debate about what are appropriate social responsibilities for corporations. See pages 10-11 of Gray et al. (1987) for a brief exposition of various positions.

managers or accountants. Instead of seeing accountability in a context where it is an expression of underlying generative mechanisms (for example, as an arena in which civil society clashes with organisations and seeks to exert control) the CSR literature retreats into individualism and ethics. The clearest expression of which comes from Dillard (2007) in his discussion of legitimating the social accounting project where he advocates an 'ethic of accountability', which '…provides the legitimating justification for the social accounting project…' (Dillard, 2007: 48).

Parker also finds a similar conception in Lehman's (1995, 1999, 2001) work and his use of a '... placement ethic encompasses equality of respect, exploring theoretical perspectives that promote the interests of those with restricted access to information, and institutionalising open and transparent publicity' (Parker, 2005: 848). Parker criticises Lehman's work, along with others in the 'heartland theory group' of Social and Environmental Accountability (SEA) for a lack of implementable strategies while those who oppose SEA are left '... to ride unchallenged across the battlefield...' (Parker, 2005: 849). Cooper et al., (2005) remind academics that they possess skills that could be brought to the development of social accounts. 'But accounts alone cannot bring about social change. Social movements are required for that ... In short from a broader social perspective Social and Environmental Accounts can never fulfil a *social* accountability function' (emphasis in the original) (Cooper et al., 2005: 955). As argued below a key driver of the need for a new research framework is including the activity of service users and civil

society campaigns in the making, remaking and exercising of accountability mechanisms.

There is a second reason for looking to integrate service users and civil society campaigns into formulations on the reproduction/transformation of accountability relations. Among those academics that are critical of the neoliberal project and its implications for democratic accountability there is a general level of despondency. Some for example argue that the new accountability relations in the public sector are being imposed in a 'seemingly inevitable and unquestioned march' (Broadbent et al., 1996: 281). Similarly, Kamuf (2007) describes the 'irresistible logic of [neoliberal] accountability'; Ranson (2003) recognises the 'increasing intensity' of the 'iron design type of neo-liberal corporate regulation' as opposed to democratic accountability. It is argued below that this despondency can be countered by looking to the self-organising actions of service users and civil society campaigns, which ultimately have the power to challenge the irresistible logic of neoliberal accountability relations.

4.   Conclusion

The research task is to explain and conceptualise how accountability relations are made, remade and exercised in the public services. The foregoing analysis shows that research in the functionalist accountability (*accounting satisfies accountability*) paradigm has reductionist tendencies with a focus on improving the report (account) and setting accountability relations in abstracted, hierarchical managerial structures. The interpretivist accountability (*accounting is not accountability*) paradigm explores some of the complexity ignored by the

functionalist research but also suffers from a reductionism; here focused on the subjective reflections of (public) managers. For these reasons neither paradigm enables an addressing of the question at hand.

Accountability research in the critical theory paradigm addresses some of the relevant issues, with its emphasis on placing accountability in a broader socio-economic and historical context; and at times portraying the conflictual nature of these relations. However, much of this research falls back into individualism and a reliance on personal ethics as the basis of enhancing accountability systems, or a retreat to the *accounting satisfies accountability* literature with the search for appropriate forms of social accounting (report giving). Further, academics (operating in all paradigms) and practitioners omit service users and civil society campaigns from their analysis of accountability systems. From this review two points become clear. First, that the critical accountability research tradition provides the best starting point to address the research aims of this thesis, despite the limitations identified. Second, these existing formulations are incomplete, allowing for a new comprehensive framework to be built; one that focuses on the changing nature of accountability relations. This task is addressed in the next chapter; first, by looking at the roots of an alternative conceptualisation; and second, by developing a framework that seeks to capture the dynamics and changes in current public service accountability relations.

CHAPTER 3

Developing an alternative framework

1.   Introduction

The aim of this chapter is to develop the foundations of the *neoliberalisation – opposition/reaction – reproduction or transformation* framework outlined in chapter 1. Each element of this triad addresses a research objective (objectives a) to c) respectively as set out on pages 21 to 23). In turn these objectives address the research aims of developing a framework that explores accountability as a dynamic, complex and contested social process, and analyses how accountability relations between public service providers and users are made, remade and exercised in the context of marketised and/or privatised provision.

The previous chapter sought to clear out some of the undergrowth surrounding the literature on accountability. In the process the two distinct and dominant literatures on accountability identified by Cooper and Johnston (2012) were analysed and rejected as a basis for addressing the research aims. A third literature, broadly based on critical accounting research, was shown to have some relevance but needs to be extended in its concerns, especially with regard to the theorisation of the role of "ordinary people" (Watt, 2008). It is this extension of the literature that section 2 below is concerned with, and is addressed by firstly, exploring the history of the "awful idea of accountability" (Hall, 1801). Secondly, accountability formulations from the Development Studies literature are identified and explored.

Stewart Smyth

This extension, while important, is a preamble to the major concern of developing a research framework: the *neoliberalisation – opposition/reaction – reproduction or transformation* formulation. This triad conceptualises the neoliberal reforms of the state and more particularly public services as generating opposition/reaction from civil society groups, who in turn reproduce or transform the accountability relations.

The chapter provides detailed critiques of the state and civil society during the course of the neoliberal era. The critique of the state recognises the roll-back/roll-out dynamic of neoliberal reforms (Peck and Tickell, 2002) before establishing a synthesis of Harvey's (2005), Ashman and Callinicos' (2006) and Whitfield's (2006) work on the neoliberalisation of public services. This is followed by a critique of the concept of civil society; a term that has become legion and co-opted by the neoliberalisation process. Yet civil society is a contradictory term being theorised as a site of resistance (Harvey, 2005). Finally, this section addresses the ongoing dynamic relationship between the state and civil society, a central element of which is the nature of the accountability relations between the two. The history explored in section 2 illustrates the changing nature of this relationship; one that continues today in the clash between civil society campaigns and the neoliberalisation of the state. This chapter does not address the specific reforms of council housing or the relationship between tenants and their landlord (the local authority); instead, the framework developed in this chapter is applied to council housing in general in chapter 5 and then in the local case studies in chapters 6 to 8.

This chapter is divided into two substantive parts. Sections 2 and 3 look for alternative ideas on accountability beyond those discussed in the previous chapter. In this respect the history of accountability is explored, especially drawing on conceptions of democratic accountability. This is supplemented by the ideas of social and civil accountability that have been developed in recent years within the Development Studies literature. The second substantive part (sections 4 and 5) takes the conception of public accountability as a dynamic relationship between the state and civil society and critiques each element. This provides the theoretical foundations for the *neoliberalisation – opposition/reaction – reproduction or transformation* triad which is then used to analyse the case studies.

2.   The roots of a contested idea

Central to the arguments in this thesis is a theoretical understanding of the role of social structure and human agency; they are ontologically separate but intertwined with relatively autonomous mediating processes (see chapter 4). At this stage it is sufficient to recall Marx's aphorism that 'men make history but not of their own free will; not under circumstances they themselves have chosen but under given and inherited circumstances with which they are directly confronted' (Marx quoted in Blackledge, 2006: 153)[15]. This approach also draws heavily on the history of the struggle for democratically accountable government. This section covers the roots of this alternative framing including a brief history of the "awful idea" of accountability showing how at times the powerful have sought to hold the people to account but more often it has been

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[15] There are a number of translations of this well-known sentence from Marx's 'The Eighteenth Brumaire of Louis Bonaparte' (1852). The one that Blackledge uses seems most appropriate as he is discussing structure, agency and freedom in the context of the theory of history.

ordinary people who have campaigned, demonstrated, struck and fought for accountability over those who govern. The aims of this section are threefold; first to show that accountability has a longer history than some academics argue; second, to show the central (but not exclusive) role that ordinary people (Watt, 2008) play in making accountability relations during different historical episodes. And third, to note that the struggle for the vote in nineteenth century Britain resulted in more than just periodic general elections but also the creation of democratically accountable local government providing public services such as housing and education.

2.1   Accountability – the history of an "awful idea"

In his work on the emergence of accountability, in modern society, Hoskin's (1996) notes that the word accountability only came into being around 1800[16]. An early entry in Webster's 1828 American dictionary carries the following phrase as an example of its use: '"the awful idea of accountability", R. Hall'[17]. For Hoskin and his collaborator Macve, the emergence of accountability is based on the development and fusion of accounting systems and discipline (Hoskin and Macve, 1988; Hoskin, 1996). Hoskin and Macve (1988) argue that this fusion developed in the field of pedagogy specifically at West Point military academy. In Britain, Hoskin (1996) locates the same process at work in Glasgow University where Adam Smith was a teacher. While it may be the case that these changes fed into the development of modern accountability,

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[16] To be precise Hoskin does not just see the word being invented around 1800 but the whole concept of accountability: '... the invention of accountability is one sign of a profound transformation beginning from around 1800' (Hoskins: 1996: 266).

[17] Robert Hall (1764-1831) was a Baptist minister from Leicestershire, England. The "awful idea" quote (Hall, 1801: 30) comes from one of his sermons published in 1801 entitled *'Modern Infidelity Considered with respect to its influence on society'*.

the roots of the concept are in ancient civilisations (Day and Klein, 1987; Normanton, 1966) and can also be seen in medieval English society (Dubnick, 1998, Fukuyama, 2011).

The history of accountability is as old as the governments of the ancient world (Day and Klein, 1987; Normanton, 1966). The ancient Greeks saw accountability as an essential counterpart to the spending of public money. According to Aristotle[18] the constitution of classical Athens allowed for the people to elect their magistrates and hold them to account. Bird explains how this accountability was exercised:

> In Athens all public officials were subjected to monthly interim audits. Then at the end of their year in office they faced a two-part audit; first they had to pass an examination of their handling of public funds, and then a review procedure was set up at which any citizen could complain about any aspect of the official's administration.

(Bird, 1973: 17)

In line with the conception of accountability developed in chapter 2, it was only after successfully passing both audits that the official could be '... crowned or otherwise honoured' (Bird, 1973: 17) (i.e. that reward could be meted out).

Dubnick (2002) locates the roots of present day accountability in the Norman conquest of Britain in 11th century. Normanton (1966) argues that accountability was also prevalent from medieval times through to the emperors, monarchs and dictators of the Renaissance and Baroque ages. Accountability in these state forms is hierarchical, secretive and constructed

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[18] 'Solon himself would seem to have given the people only the necessary minimum of power. He gave them simply the right of electing the magistrates and calling them to account' Aristotle, *The Politics,* quoted in Bird (1973: 17). Solon was an Athenian statesman and lawmaker from 6th century BC.

such that 'The ruler must learn what his servants have been doing, so that he can promote or punish; private persons need know nothing of the secrets and the errors of administration ... Government is an authoritarian mystery.' (Normaton, 1966: 3). This form of accountability drives Dubnick (2002) to comment that in contradistinction to the ancient and modern conceptions of the people holding power to account; here rulers seek to hold their subjects to account.

At this point the history of accountability in the main accounting texts skip several hundred years (Bird, 1973); whereas others only start with the system of parliamentary accountability set-up under Gladstone in the 1860s (Normanton, 1971; 1980). What is missing from these histories is the most important development in public accountability since the ancient Athenians, the struggle for accountable government through the extension of the popular franchise (Foot, 2005; Hill, 1972; Manning, 1996; McKeiver, 2009). The following briefly explores two key episodes in this development – the English revolution in the seventeenth century and the struggle for the vote in the nineteenth century – before observing the discussions on public accountability on the eve of the neoliberal age in the 1970s. The criteria used to select the historical episodes are that they show first how the idea of an accountable government has been a recurring theme for nearly four centuries. And second, they highlight the importance of the actions of ordinary people in achieving at least an element of control over their rulers; thus, linking with Marx's aphorism noted above.

2.2   Accountability in the English revolution

Time and again from the collapse of the government after the Short Parliament in 1640 throughout the next two decades, popular intervention arose in politics '... where the people, of their own accords, in a seeming tumultuous manner, do express their liking or dislike of matters in government ...' (Manning, 1991; quoted in Manning, 1996: 28). Manning (1996) explores a range of these popular interventions through the course of the 1640s and 1650s including riots in London against the power of the bishops (1641), popular demonstrations in support of the Five Members of the Commons (1642) and the Clubmen rising against the civil war in 1645. The period after the surrender of the Royalists and the abolition of the Episcopacy in 1646, saw the development of an important accountability mechanism in the New Model Army. Having fought and won the war, the soldiers in the New Model Army anticipated their ideals[19] would be implemented. The soldiers also had concerns directly related to their own position including the receipt of pay arrears, forgiveness for actions taken during the war and the right not to be conscripted for future conflicts. While the soldiers were pressing parliament on these matters, parliament took the decision that army divisions would either be disbanded or sent to fight in Ireland. These actions sparked a revolt in the army, with rank and file soldiers refusing to follow orders and/or being commanded by their own elected representatives (known as "agitators") instead. 'Each troop ... each company ... chose representatives to a regimental committee, which in turn selected two of its number to speak for the

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[19] It should be noted that these ideals were not a single coherent and comprehensive set. As subsequent events showed there was a range of opinion across all parties on the parliamentarian side, but they did concern the relationship between the people, the parliament and the established church.

whole regiment: they were called 'agitators', which meant agents' (Manning, 1996: 90). Importantly, in an early example of accountability from below, the agitators were subject to recall and replacement by other agents from the ranks of the soldiers (Hill, 1972).

The English civil war and revolution generated more than new forms of democratic organisational accountability. Following the revolt in the army, a fortnight long debate (known as the *Putney Debates*) concerning the role of parliament, the King and universal suffrage was held (Foot, 2005; Manning, 1996). These debates were about the functioning of parliament and whether the people should comply with laws made by a body they had no control over. The kernel of the debates was put forward by colonel Rainsborough, a leader of the Levellers[20]:

> For really I think that the poorest he that is in England hath a life to live, as the greatest he; and therefore truly, Sir, I think it's clear, that every man that is to live under a government ought first by his own consent to put himself under that government; and I do think that the poorest man in England is not at all bound in a strict sense to that government that he hath not had a voice to put himself under...

> (Colonel Thomas Rainsborough, quoted in Foot (2005: 28) and

> Manning (1996: 1))

In practical terms, the Levellers advanced a series of demands the central one was that parliament had to be reformed to become more representative. The implications of this demand went far beyond the operations of parliament or

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[20] A group or faction covering the rank and file soldiers and others who organised within the army and took part in the debates.

even the extension of the vote and included free speech, the right to silence for prisoners, religious tolerance, fair taxation and reform of the hated tithes.

Rainsborough and the Levellers were not the only ones advocating an extension of the voting rights; so did Gerrard Winstanley and the Diggers[21]. In 1652 Winstanley published *The Law of Freedom in a Platform,* with a plea to Oliver Cromwell[22] to constitute the laws and rules within it. *The Law of Freedom* lists 62 laws that were to govern the new commonwealth of all England. Winstanley's laws contain conceptions of the people holding those in power to account; for example, the call for annual parliaments (Hill, 1972). Officials of the parliament ("overseers") were also to be chosen by the people annually, and as law 24 states:

> New overseers shall at their first entrance into their office look back upon the actions of the old overseers of the last year, to see if they have been faithful in their places, and consented to no breach of law, whereby kingly bondage should any ways be brought in.

> (Winstanley, 1983: 382)

In the transitional period to this new commonwealth '... such officers might receive pay and maintenance allowances, in order to ensure that poor men served' (Hill, 1972: 109). With this and the call for annual parliaments, Winstanley is foreshadowing two of the demands of the Chartists' movement two centuries later.

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[21] Winstanley and his fellow political activists identified themselves as the True Levellers. It was their contemporaries that coined the term the Diggers to reflect their emphasis on land rights for commoners and an experimental commonwealth community during 1650.
[22] Cromwell was at that time trying to galvanise the various factions in the Rump Parliament which had been in power since the execution of Charles I in 1649.

2.3 Accountability in 19th century Britain - the struggle for the vote

The nineteenth century saw a major extension of the right to vote and thereby the ability to hold the government of the day to account. However, this extension was driven not by enlightened leaders from the parliamentary parties but by big explosions of civil disobedience and campaigns organised by a growing labour movement. The century was bookended by the Peterloo massacre (McKeiver, 2009) and the New Unionism (Charlton, 1999; 2000). In between the rotten boroughs[23] were abolished (Foot, 2005), municipal authorities established (Saville, 1987), two thirds of the male population won the right to vote (Foot, 2005) and the context set for the establishing of the welfare reforms of 1906 (Charlton, 2000). These reforms and changes have both political and economic aspects to them that were often interlinked. For example, Saville (1987) illustrates how the Chartists movement of the 1830s and 1840s was able to gather other concerns under its leadership, such as the campaign for a ten-hour day. Yet Engels states, 'this proposed law is the People's Charter, which in form is purely political, and demands a democratic basis for the House of Commons' (Engels, 1892: 228). While the economic and political motivations over-lapped the demands of the People's Charter reflect the idea of accountability especially with the call for annual parliaments[24].

Following the Peterloo massacre in 1819, the reform movement and the call for accountability from below subsided during the 1820s; but the ideas of suffrage

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[23] Rotten boroughs would elect an MP on a very small electorate in some cases less than 100 hundred voters. A swathe of these boroughs was disenfranchised following the 1832 Reform Act.

[24] The only one of the Charter's six points where there has been no significant progress to date.

and parliamentary reform returned, taking inspiration from events in France in 1830[25]. This time accountability was overtly stated in the six-point *People's Charter* of 1838. In 1837 a committee including MPs and representatives of the London Working Men's Association was set-up to look at the question of electoral reform. The following year, the committee produced The People's Charter containing six points[26]:

1. **A vote** for every man twenty one years of age, of sound mind, and not undergoing punishment for crime.

2. **The Ballot,** — To protect the elector in the exercise of his vote.

3. **No property qualification** for members of Parliament—thus enabling the constituencies to return the man of their choice, be he rich or poor.

4. **Payment of Members**, thus enabling an honest tradesman, working man, or other person, to serve a constituency, when taken from his business to attend to the interests of the country.

5. **Equal Constituencies** securing the same amount of representation for the same number of electors,--instead of allowing small constituencies to swamp the votes of larger ones.

6. **Annual Parliaments**, thus presenting the most effectual check to bribery and intimidation, since though a constituency might be bought once in seven years (even with the ballot), no purse could buy a constituency (under a system of universal suffrage) in each ensuing twelve month; and since members, when elected for a year only, would not be able to defy and betray their constituents as now.

While all six points of the Charter are clearly focused on extending the franchise in favour of the poor and working classes, the point that stands out

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[25] In July 1830 a revolution saw the overthrow of the Bourbon monarch, Charles X.
[26] The version shown is taken from a leaflet of the time reproduced in Cole and Filson (1951).

most is the call for annual parliaments. In particular the final clause illustrates the idea of accountability being applied to the running of the parliament. Here the notion of control is to the fore with the electorate able to change their representatives (in a similar manner to the Agitators), to mete out reward or sanction (Gray and Jenkins, 1993).

Over the next decade the Chartist movement gathered support to a level that challenged the existence of the British capitalist state on more than one occasion (Saville, 1994). On the last occasion in 1848, following the outbreak of revolution in Paris in February, a third Chartists petition was presented to parliament. The Chartist leader Feargus O'Connor claimed over 5.6 million signatures but MPs claimed only 1.7 million, with many forgeries. In support of the third petition, a rally organised on 10th April, 1848 at Kennington Common, London ended with a violent confrontation between the protesters and state authorities. Although the rally drew tens of thousands, this was below the expected hundreds of thousands. Emboldened the authorities suppressed the movement and carried out mass arrests including leaders such as Ernest Jones (imprisoned for 2 years) and William Cuffay (transported to Tasmania). The Chartists' movement was ultimately unsuccessful in the short-term. However, the episode illustrates that the ideas of a broader accountability, than Hoskin (1996) subscribes to, was prevalent in British society and that the social force that drove this agenda forward was the actions of ordinary people and the early formations of organised labour. The violence at Kennington Common was to remain in the collective memory of the establishment and government, playing a role two decades later when the question of extending

suffrage was back on the political agenda. The 1867 Reform Act finally extended the franchise to two thirds of the male population but only after the re-igniting of a radical reform movement in 1863 that culminated in a three-day battle at Hyde Park, London in 1866 (Foot, 2005).

By the early 1880s two-thirds of adult males could vote; further reforms bills in the 1870s sought to equalise the constituency sizes (another key Chartist demand). This still left two-thirds of the population (including all women) without the vote (Foot, 2005). The struggle for the vote was far from complete. The subsequent decades saw agitation for female suffrage continue and increase; as did working class struggles in the form of the New Unionism (Charlton, 1999; Gallhofer and Haslam, 2003). The New Unionism set the backdrop to the first moves towards modern welfare with the reforms introduced by the 1906 Liberal government (Charlton, 2000). These struggles went on to result in universal suffrage being achieved by the second decade of the new century and a new arena for accountability to be contested in – local government.

2.4   Public accountability in 20th century

In this new arena, one of the first battles was the Labour councillors' revolt in the London Borough of Poplar (Branson, 1979). This was followed later in the century by tenants, the trade union movement and at times Labour councillors organising campaigns to defend the provision of decent, affordable, public housing (Burn, 1972; Glynn, 2009; Grayson, 1997; Skinner and Langdon, 1974). For example in 1959/1960 a rent strike broke out in St. Pancras, London against proposals to introduce means testing. The rent strike illustrates that while not explicitly calling for accountability the tenants' movement in St

Pancras was seeking to hold the local authority to account, to control the local housing policy (Burn, 1972).

The changing and dynamic nature of accountability relations can also be highlighted in the debates immediately prior to the adoption of neoliberal policies in the early 1970s. A collection of essays was published in 1971 (entitled *The Dilemma of Accountability in Modern Government: Independence versus Control)*, based on a series of meetings between US and British academics, practitioners and politicians, into the *terra incognita* of accountability in modern democratic government (Smith and Hague, 1971). This expedition is significant on three fronts. Firstly, in the UK the late 1960s into the early 1970s represents a tipping point in the development of 'government by contract' (Pifer, 1971: ix). This development was more advanced in the United States of America but was starting to become prevalent in the UK and was taken up as a key element of neoliberal reforms such as contracting-out and compulsory competitive tendering (CCT). Secondly, these discussions give a glimpse into the history of the accountability relations in public services and government forty years ago; including the inherited ideas of accountability – for example, the Gladstonian conceptions of post facto financial accountability developed in the 1860s (Johnson, 1971; Normanton, 1980) – that policymakers, academics and practitioners were grappling with. Thirdly, and crucially, the essays give an indication of the practice and conceptions of accountability in the pre-neoliberal period. It is an accepted norm in the current public accountability literature that as the public services have been reformed along neoliberal lines, so too have

the related accountability relations (Law, 1999; Pollitt, 2003). Strikingly, this collection of essays highlights the concern that accountability to parliament needs to be strengthened. There is no discussion of accountability to markets or consumers; instead the concern is over public money that is being expended through local government or the nationalised industries that is not overseen by parliament. All this has changed fundamentally in the intervening period with the re-organisation of local government financing and the privatisation of the nationalised industries. However, the essays illustrate that there were and still are alternative ideas about what accountability is and how it should/could be exercised.

2.5 Section summary

In summary the historical episodes outlined above, from the English revolution through to the 1867 Reform Act and the tenant struggles of the twentieth century, illustrate the two central points of this thesis. First, is the relevance of studying the action of working people as agents of social change. It is the actions of the 97 per cent (Manning, 1996)[27] that create the context and apply the pressure on the remaining three per cent in power, that forces the changes and advances in the franchise and accountable governments. Second, the idea of accountability has deeper roots than the etymology of the word. The modern conception of holding those in power to account has roots that go back to Athenian democracy, but the intervening history shows that accountability relations are context specific and dynamic. The extending of the franchise, in

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[27] Brian Manning, while exploring the role of the "middling sort" in the English revolution, justifies the history from below approach by criticising the histories focused solely on those at the top of society '... as if the other 97 per cent of the population did not exist or did not matter' and goes on to state '... the people other than lords and squires did play parts worthy of investigation – for one thing they did most of the fighting and dying – and they did not always follow blindly the lead of their social superiors' (Manning, 1996: 1).

the nineteenth century, went beyond the holding of central government to account through the ballot box; it also covered the public services provided by local government (such as housing and education). The neoliberal age has seen a reform process attempting (and in large part succeeding) in undermining the democratic and bureaucratic accountability relations put in place as part of the post-war consensus. This process is not complete nor is it uncontested. The dynamics and causal processes of the neoliberal restructuring are addressed in section 4 of this chapter. First, there is an exposition of relevant ideas on accountability drawn from beyond the accounting and management literatures, from the Development Studies literature where civil society campaigns aim to hold local, national and supra-national bodies to account.

3.   Closely related cousins – *Social* and *Civil* accountability

> From the perspectives of poor people worldwide, there is a crisis in governance...State institutions, whether represented by central ministries or local government, are often neither responsive nor accountable to the poor...Poor people see little recourse to injustice, criminality, abuse and corruption by institutions.

(Narayan et al., 2000: 172)

In this thesis, a major concern is to avoid the reductionist and managerialist tendencies found in the accounting and public management literatures on accountability. In the search for alternative formulations and ideas the literatures of other disciplines were perused, resulting in two conceptions of accountability that have influenced the triadic research framework. Both conceptions originate in the Development Studies literature. *Social*

Accountability has been developed by Peruzzotti and Smulovitz (2002), and '… explores the way in which citizen action, aimed at over-seeing political authorities, is redefining the traditional concept of the relationship between citizens and their elected representatives' (Newell, 2006: 47). The tools that social accountability uses include mobilising citizens, media campaigns and legal cases aimed at increasing government transparency and abuses of power such as police violence (Stanley, 2005). The aspirations of social accountability are closely related to those of this thesis with an emphasis on the role of ordinary people in exercising and influencing the form of accountability relations. However, at it is heart social accountability views control of the state through elections and constitutional means, as the basis of accountability. This position rests on a conception of the state as an independent neutral body that can be captured by campaigners to exert change. This is much debated, (see section 4) as there is often a conflictual relationship between campaigners and the state, one which cannot be resolved through elections and constitutional means alone.

In response, Newell (2006) advances the concept of *Civil Accountability*. 'Strategies for civil accountability are non-state, often informal and distinct in form from political, social and financial accountability' (Newell, 53: 2006). The examples of civil accountability explored by Newell and Wheeler (2006) differ from the approach taken in social accountability; their accountability becomes a means to a specified goal. For example, access to land rights and related resources in Chiapas province or the right to housing in Mombasa. These campaigns have specific goals, which will often involve some conflict with the local state. They differ from social accountability in two key ways. Firstly, their

overall goal can stretch beyond simple reform of governmental processes (e.g. access to land or housing). Secondly, the strategies employed are often a combination of using the existing mechanisms (e.g. court cases or international legal networks) and developing their own informal mechanisms (e.g. armed conflict, mobilising residents to protest and block construction sites).

Civil and Social Accountability have a common base; both are attempts to move the discussions on accountability beyond narrow confines that currently dominate the research fields of accounting and public management. There is a second and more important common thread, both conceptions stand as a reaction to the neoliberal models and policies being pursued by states and trans-national bodies. This becomes clear when looking at the examples in Newell and Wheeler (2006) such as the right to water campaigns in South Africa and Veracruz in Mexico or the health campaign in Cabo, Brazil. Here the campaigners come up against governments, agencies and private companies that are following and benefiting from the neoliberal policies (such as structural adjustment plans and privatisations) being advanced by the World Bank and the IMF. In a similar manner, this study is based on a data field in a developed economy which has over the last 30 years been subject to a variety of neoliberal inspired policies from the right to buy to the large scale voluntary transfers.

3.1   Conclusion

It is not possible to understand the attachment that ordinary people, in the late 20th and early 21st century, have for democratic accountability expressed through the ballot box without understanding the history of previous

generations who both formulated the (awful) ideas of accountability and organised, campaigned and ultimately died to secure (albeit, limited and partial) control over key public services. Further, the historical episodes explored above and the modern conceptions of social and civil accountability show how the socio-economic and political intertwine to produce social campaigns that advance democratic accountability. It is argued in the next section that these tendencies continue in modern day Britain, with resistance to the neoliberal reforms to public services. One of the concerns of this resistance has been over the question of control and accountability of service providers. This resistance has originated in civil society through existing organisations (such as trade unions) and the generation of new forms such as local and national campaigns, like Defend Council Housing or the tenant-led campaigns explored in the local case studies in chapters 6 to 8. The next section, drawing on the roots outlined above and the definition of accountability as a form of control, explores and critiques the literature on the state and civil society with the aim of laying the foundations for an analysis of how the accountability relations have been made, re-made and exercised over the past thirty years in the British public services, using the triadic research framework of *neoliberalisation – reaction/contestation – reproduction or transformation*.

4. Framing an alternative accountability

The previous sections argued that the nature of public accountability relations have been a product of an ongoing dynamic between the state and the governed. This was shown historically (in section 2) but also in the formulations of civil and social accountability (Newell and Wheeler, 2006; Peruzzotti and Smulovitz, 2002; Stanley, 2005). For example, McEwan (2005)

notes that the Bolivian uprising against water privatisation in 2000 was about '... how this vital economic activity would be controlled, whether by political process or by profit-driven market decisions ... once an activity is removed from the political realm a democratic process becomes impossible' (McEwan, 2005: 172). This provides the starting point for the discussion and analysis below, which is arranged over three elements.

First, there is an exposition the nature of the state and more importantly the role and impact of neoliberalisation. Second, there is a critique of the term *civil society* identifying a duality in the term where it is both a justification for neoliberalisation and for resistance to the same neoliberal reforms. The third element is the nature of the dynamic relationship between the state and civil society; one that involves contestation as well as compromise and co-option. This section and the chapter are concluded by integrating the arguments from these three elements into a research framework of *neoliberalisation – reaction/contestation – reproduction or transformation*.

4.1   The State

This thesis does not intend to (re)theorise the role and nature of the capitalist state within the accounting literature; instead, the focus is on the impact of the neoliberalisation (Peck, 2010) of the state; specifically the post-war consensus on the welfare state. However, this requires an outlining of the nature of the state in late capitalism. As a concept, in the accounting literature, the state remains an under-theorised area (Gray et al., 2006)[28]. Only intermittently in

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[28] This is not a totally surprising position given the difficulties that sociologists and political economists have experienced in trying to develop a theory of the state in capitalist society (Knutilla and Kubik, 2000).

recent decades have accounting academics tackled the topic (Cooper et al., 1989; Catchpowle et al., 2004; Tinker, 1984). These papers have addressed the relationship between the accounting profession and the state (Cooper et al., 1989); the role of the state in dealing with accounting failures (Tinker, 1985); the limitations of neoclassical theories of state regulation (Tinker, 1984; 1985); the relationship between the bourgeois nation state and globalised capital (Armstrong, 1998) and a classical Marxist analysis of the relationship between the state and accounting (Catchpowle et al., 2004). In addition some address the state in passing such as Sikka's (2008) analysis of the impact of the enterprise culture in accounting firms or Gray et al. (2006) analysing the accountability of NGOs and their relationship to the state and civil society.

The state plays an important role in forming, protecting and regulating social relations that ensure the sustained rule of capital (Catchpowle et al., 2004; Harman, 1991). This does not mean that the actions of each state body are predictable in an economic deterministic manner. Instead, the state and the economic base are part of a contradictory totality[29], with different elements dominating at different times and over different issues. A differentiation can be made between the strategic and the tactical. Tactically the state can make compromises with labour and civil society over a range of issues, however there are limits to these compromises – as the state is dependent upon capitalist relations for its revenue (Sikka, 2008) – that are reached when attempts are made to transcend capitalist relations (Harman, 1991; Harvey, 2005).

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[29] This is an application of the Marxist dialectic, as explained in chapter 4.

Further, Barker (1991) notes that each state is part of a broader system of capitalist states that are all interdependent. This interdependence gives rise to what Barker has called the "Dual Determination" of capital. Here capital is a relationship that rests on the control of social production being separated from those carrying out the production; hence, the producers are alienated from the fruits of their labour. This alienated relationship has impacts beyond the point of production and encompasses the full circuit of capital (e.g. exchange, realisation, price-setting). However, to talk of capital in this abstracted and singular manner is misleading; capital only exists in a multiple state (Armstrong, 1998) where different blocks of capital compete with each other. Moreover, that competition takes place not just on the local or national level but also internationally. Capital's dual determination is expressed as the "anarchy" of competition between capitals and the "despotism" of exploitation of labour within each capital. The state is an expression of capitalist relations and those relations that give rise to a dual determination of anarchy and despotism: the state is a complicated organisation of intra-class competition and inter-class domination (Barker, 1991). The need for this analysis becomes clear in the next section where the changes in the welfare state over the last 30 years are analysed.

In contrast to an instrumental perspective (Sikka, 2008), a post-Marxian perspective (Cooper et al., 1989) or a relative autonomy perspective (Tinker, 1985), this thesis follows the framework set out by Catchpowle et al. that emphasises:

the structural dependence of the state on capitalism as being the main cause of the state's shift in policy or actions. Therefore, the actions of states ... and other social institutions cannot be understood on their own but only in relation to what shapes the dynamics of society as a whole, which in a capitalist system remains the pursuit of profits and capital accumulation.

(Catchpowle et al., 2004: 1049)

By adopting neoliberal policies the state is reacting to the changed socio-economic circumstances of the late 20th and early 21st centuries; in the same way as the previous Keynesian consensus was a reaction to the socio-economic circumstances of the mid-20th century (Catchpowle et al., 2004; Barker, 1991).

Peck (2010) argues that the period of unrestrained market fundamentalism, a central characteristic of the neoliberal age, came to an end in 2008[30]. Due to the credit crunch and the seizing up of the money markets, a series of banks and financial institutions have had to be fully or partly nationalised[31]. These actions by the state are in direct contradiction to the theory of self-correcting market capitalism, where poorly performing companies collapse, clearing the way for better performing ones to take their place. However, they are consistent with neoliberal practice where the role of the state is to intervene and ensure the financial markets do not collapse. As Harvey states:

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[30] Watkins argues that neoliberalism has not been transcended but made over into a form of "regulatory liberalism" (Watkins, 2010).

[31] For example, Northern Rock in the UK, AngloIrish in Ireland and Fanny Mae and Freddie Mac in the USA.

... in the event of a conflict, neoliberal states typically favour the integrity of the financial system and the solvency of financial institutions over the well-being of the population or environmental quality.

(Harvey, 2005: 71)

The actions by states across the globe since 2008 of intervening in and propping-up the financial and banking systems re-enforces the point made previously that the state in capitalism acts and reacts to the socio-economic circumstances operating at that time. This formulation is now applied to the changes in the welfare in Britain over the past thirty years.

4.1.1 The Welfare State – Traditional and Neoliberal Consensuses

The establishment of the welfare state in Britain by the 1945 Labour government saw the beginning of a post-war political consensus founded on Keynesian economics and a predominately bureaucratic approach to welfare provision (Knuttila and Kubik, 2000). This consensus broadly stayed in place until the mid-1970s when under a Labour government, monetarist/neo-liberal policies were implemented at the behest of the International Monetary Fund (IMF). Harvey (2005) outlines the theoretical basis to these policies:

Neoliberalism is in the first instance a theory of political economic practices that proposes that human well-being can best be advanced by liberating individual entrepreneurial freedoms and skills within an institutional framework characterized by strong private property rights, free markets, and free trade... It holds that the social good will be maximized by maximizing the reach and frequency of market transactions, and it seeks to bring all human action into the domain of the market.

(Harvey, 2005: 2-3)

In neoliberal theory there is no agreement over the role and extent of the state (Peck, 2010). Individual rights (such as to private property) and the free operation of the market, are essential elements that require the state to enshrine and protect. However, whether the state should protect victims of crises (an ordoliberal policy) or just act as a night-watch man (a Hayekian position) has not been resolved by neoliberal theorists (Peck, 2010).This lack of clarity and agreement led Keynes to chide Hayek and other neoliberals that they did not know where to draw the line between the market and the state.

The rise of neoliberal policies relied on both economic circumstances and ideological justifications; for example, the state must be reduced because the money was running out. Neoliberal policies sought to roll-back the state and reduce expenditure on public services; as the percentage of public expenditure as part of GDP was rising from the mid-1960s to a peak in the mid-1970s. This coincided with the global crisis of capitalism sparked by the Middle East oil crisis. While there has been a reduction in the levels of public expenditure (as a percentage of GDP) since the middle years of the Wilson/Callaghan Labour government, the reduction is not a qualitative one and did not achieve the levels the Conservative government initially expected to. From 1979 to 2000, public expenditure has generally floated between 40-48 per cent of GDP only twice dipping below the 40per cent level (Talbot, 2001). Instead of a reduction in spending, there has been a restructuring of spending priorities. As Talbot (2001) puts it, analysing the period 1980 to 1994, there has been "winners and losers":

The "winners" included social security and welfare (up from 24 per cent to 34 per cent) … and health (up from 11 per cent to 13.5 per cent). The "losers" included defence (down from 11 percent to 8.3 percent), housing (down from 6 percent to 3.7 percent), and subsidies to manufacturing and other industries (down 2.6 percent to 0.6 percent)…

(Talbot, 2001: 286)

Furthermore, Hay (2008) has compiled statistics showing that in the period from 1960 to 2005, all major western economies[32] have increased government expenditure as a percentage of GDP by at least 16 per cent and at most 108 per cent[33],and remaining '... substantial in all developed capitalist countries' (Lapavitsas, 2005: 35) . The details for the UK illustrate the typical trend (albeit in a much less dramatic manner than some others[34]); in 1960, government expenditure was 32.6 per cent of GDP; this reached a peak in 1975 of 46.9 per cent but had only declined to 44.7 per cent by 2005. Neoliberal reforms have not been about reducing state expenditure but re-organising it.

It can be difficult to retrospectively identify with certainty the motivations of individuals and groups; however, it is clear that the actual impact of neoliberal policies over the last thirty years has been a dramatic shift of power and wealth to rich and ruling elites from the most disadvantaged (Glynn, 2009; Harvey, 2005; Saad-Filho and Johnston, 2005). Neoliberalisation is a class project

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[32] The countries covered are Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Ireland, Italy, Japan, Netherlands, Norway, New Zealand, Sweden, Switzerland, United Kingdom and the United States. Hay's sources for the data are various years of the OECD's *Economic Outlook*.

[33] The percentages refer to net growth over the 45 years. In all cases the same pattern develops where the percentage grows in early years and starts to decline from a peak in more recent years. However, the decline is smaller than the previous growth hence a net growth.

[34] For example Denmark had the biggest net growth of 108 per cent, with growth to the peak of 158 per cent and decline from a peak of 19 per cent.

(Ferguson, 2009; Harvey, 2009; Peck, 2010) where the '...main substantive achievement ... has been to redistribute, rather than to generate, wealth and income' (Harvey, 2005: 159). This should not be a surprise as Antonio Gramsci writing about the original era of laissez-fare liberalism describes it as a 'political programme, designed to change ... the economic programme of the State itself – in other words the distribution of the national income' (Gramsci, 1971: 160). Gramsci's parallel is given more resonance by the work of Mirowski and Plehwe (2009) who trace the origins of neoliberalism to a group of like-minded academics and intellectuals who formed the Mont Pelerin Society (MPS) in 1947. Although, the aims of neoliberalism are notoriously difficult to delineate Plehwe states:

> The various groups of neoliberals that joined the MPS from different countries and professional backgrounds were driven by the desire to learn how to effectively oppose what they summarily described as collectivism and socialism, and to develop an agenda diverging from classical liberalism.

(Plehwe, 2009: 6)

Thus, from the start the neoliberal project had a duality at its core: to oppose collectivism predominantly seen as state control and, to save the liberal project from its faults and failures that had been exposed at the turn of the twentieth century.

The neoliberal project contains contradictions and pitfalls (Mirowski and Plehwe, 2009; Peck, 2010). For example, 'Neoliberalism, in its various guises, has always been about the capture and reuse of the state, in the interests of shaping a pro-corporate, freer-trading "market order" ...' (Peck, 2010: 9), despite the close association seen between state control and collectivism.

Peck further outlines how neoliberal theory once put into practice results in converse outcomes, such that '... markets would fail, that bubbles would burst, that deregulation would descend into over-reach, that privatization would make monopolies' (Peck, 2010: xiii). Thus, neoliberalism in practice leads to a murky world of market-oriented governance through a contradictory and contested series of reforms. The foregoing shows that rather than the state solely being rolled-back, neoliberalism in practice requires the rolling-out of reforms and policies through state actions (Peck and Tickell, 2002); for example the bailing out of the financial system (Harvey, 2005). Further, the history of neoliberalising the state highlights the combination of ideological, economic and political (as embodied in the MPS network). More precisely the occurrence of economic and political crises (Mudge, 2008) that opened the space for neoliberal theories to be put into practice, for example, the debt crisis in 1970's New York or New Orleans after hurricane Katrina (Harvey, 2005; Klein, 2007; Peck et al., 2009).

However, the complete neoliberalisation of the state '... was never achieved because it could *never* have been achieved ... it never entailed an "absentee" state, but various kinds of reconstructed and reoriented states, dedicated to the ongoing tasks of market-making and market-guided regulatory restructuring' (Peck et al., 2009: 109). To establish how the changes in the economic structures of capitalism over the last forty years have affected changes in the role and functions of the state, the following paragraphs develop a synthesis of Harvey's (2003; 2005), Ashman and Callincos' (2006), and Whitfield's (2006) writings.

Central to Harvey's analysis of neoliberalism is his conception of *accumulation by dispossession* (Ashman and Callinicos, 2006; Harvey, 2003; 2005). Harvey develops the term from Marx's *primitive accumulation* (Marx, 1990). 'A closer look at Marx's description of primitive accumulation reveals a wide range of processes ... All features of primitive accumulation that Marx mentions have remained powerfully present within capitalism's historical geography up until now' Harvey (2003: 145). Harvey locates the need for accumulation by dispossession in the overaccumulation[35] of capital that has plagued the system since the early 1970s[36]. Accumulation by dispossession seeks '... to release a set of assets (including labour power) at very low (and in some instances zero) cost. Overaccumulated capital can seize hold of such assets and immediately turn them to profitable use' (Harvey, 2003: 149). An example of this process is Arnold and Cooper's (1999) documenting of the Medway Ports, UK privatisation[37].

However, Harvey's conceptualisation of accumulation by dispossession has been criticised because '... not simply are the boundaries of accumulation by dispossession not clearly drawn, but its functions need more fine-grained analysis than Harvey offers' (Ashman and Callinicos, 2006). For Harvey privatisation has opened state assets, previously off-limits, to overaccumulated capital arguing that:

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[35] Overaccumulation '... is a condition where surpluses of capital (perhaps accompanied by surpluses of labour) lie idle with no profitable outlets in sight' (Harvey, 2003: 149).
[36] Given the secretive nature of capitalists when it comes to profitability (hence the use of commercial confidentiality) differing methods of calculating profit rates have been employed by a range of economists, leading to results that are not fully compatible. However, Harman (2009: 195) is able to conclude that the 'various efforts at measuring it [the rate of profit] have come to a single conclusion: it fell sharply between the late 1960s and the early 1980s'.
[37] Immediately after the privatisation half of the work force was sacked and forced to sell the shares they had in the new private company for a price of £2.50 per share. Within a year the new directors cashed in those shares selling them at £37 per share when the company was taken-over.

... if capitalism has been experiencing a chronic difficulty of overaccumulation since 1973, then the neo-liberal project of privatization of everything makes a lot of sense as one way to solve the problem.

(Harvey, 2003: 149-150)

However, Ashman and Callinicos (2006) argue that privatisation has many forms and functions not just the release of public assets. Instead they propose an alternative conceptualisation of commodification, recommodification and restructuring (Ashman and Callinicos, 2006: 121-122). This conceptualisation has two benefits. Firstly that dynamism is central, so that assets or services are located within a process that is on-going and changing. This can be illustrated by taking a historical perspective on the cost of prescriptions. Prior to the establishment of the welfare state prescription drugs were available through market relations (i.e. if you were wealthy you could afford them); the drugs were a commodity. The establishment of the welfare state allows for the collective provision of certain drugs. These drugs are still commodities, but as Ashman and Callinicos (2006) argue they have to an extent been 'decommodified' (i.e. the market relations covering the prescription drug market have been disrupted). The past thirty years has seen a process of recommodification with several increases in prescription charges[38]. There is an additional aspect to this process with the role of the National Institute for Health and Clinical Excellence (NIHCE) who decides which drugs should be subsidised from public money through the prescription scheme and which are subject to unfettered market relations. This leads to the second benefit in that it

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[38] Prescription charges in England have increased from £6 in 2000 to £7.40 in 2011. It should be noted that in the devolved countries and regions of Scotland, Wales and Northern Ireland prescription charges have been phased out by the end of 2011.

allows a much closer, more detailed (fine-grain) analysis of the processes at hand. Ashman and Callinicos (2006) illustrate this under their conception of restructuring, by reference to the growth of Diagnose and Treatment Centres (DTCs) in the NHS. These centres run by private companies provide services free at the point of delivery to the public but are paid for out of the public purse. In the process the private healthcare company benefits from a stream of public funding previous locked away from them. Their shareholders receive dividends from the tax-payer and their senior management justify exorbitant remuneration packages on the basis of market relations. DTCs also illuminate how the UK government's total expenditure has been restructured, rather than reduced. This is not to negate the importance of Harvey's conception of accumulation by dispossession, only that with regard to certain processes most notably privatisation there may be a need for a more subtle analysis and understanding.

Harvey's (2003; 2005) accumulation by dispossession and Ashman and Callinicos' (2006) *commodification – recommodification – restructuring* approaches are developed from within the classical Marxist tradition. Whitfield (2006) approaches the actual policies implemented by New Labour in government and develops a conception of *Marketisation*, where '... the process by which market forces are imposed in public services, which have traditionally been planned, delivered and financed by local and central government' (Whitfield, 2006:7). He identifies five elements of marketisation[39], including the

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[39] The other four are: the commodification (commercialisation) of services, the commodification (commercialisation) of labour, restructuring of the state for market mechanisms and embedding business interests in policy-making. See Smyth (2012: 236-237) for an illustration of these elements in the social housing context.

'restructuring of democratic accountability and user involvement'. A process that Harvey (2005) labels as governance by experts and elites.

Bringing these formulations together the past thirty years has seen, alongside the commodification and financialisation of public assets, a restructuring (Ashman and Callinicos, 2005) of the democratic accountability relations (Whitfield, 2006) to achieve a governance by experts and elites (Harvey, 2005).

4.1.2 Privatisation and accountability (market or democratic)

The rise of privatisation as the cutting edge of neoliberalism is not just a matter of economic determinism. Harman (2008) identifies the ability to deflect political flak onto private managements away from politicians; the opening up of international markets, particularly of state industries in the Third World; and the lobbying interests of individual blocks of capital (e.g. American healthcare firms gaining access to NHS funding), as other reasons for the continued pursuance of privatisation policies. Harman's first point is relevant to this thesis as it alludes to the changing nature of accountability relations due to the privatisation process. Harman (2008) and Harvey (2003; 2005) both point to the manner in which many privatisations took place at low cost into non-functioning markets that ultimately require the state to intervene in the form of regulators. According to neoliberal theory this position is preferable to the continuance or even extension of democratic control over public services.

Examples of these tensions include the privatising of prison services (Andrew, 2007) and the use of outsourcing contracts (Barton, 2006). In both cases, the

nature of public accountability is fundamentally changed. 'Accountability in its modern manifestation has become a largely technical and instrumental process...' (Andrew, 2007: 877); a manifestation encouraged by privatisation and outsourcing. In the process the public sphere is diminished by managing to the contract specifications and performance indicators (Andrew, 2007)[40] or the use commercial-in-confidence (CIC) clauses (Barton, 2006). These critiques of the relationship between privatisation and accountability are developed from an ethical perspective (Andrew, 2007) and an economic theory perspective (Barton, 2006). Both perspectives do not address the concern of this thesis (i.e. how the service users influence the accountability relations). Barton (2006) also draws on democratic theory to highlight the need for transparency of information in a functioning democratic government; something that CIC clauses restrict. However, his analysis is limited to this element of democratic accountability.

The neoliberal project is profoundly suspicious of democratic control (Allen, 2006; Harvey, 2005), seeing action through the state as both a less efficient mechanism of resource allocation (than the market) and also subject to influence by vested interests. This stance led Alvin Hansen to portray the MPS neoliberals as seeing 'hobgoblins under all the beds' (Peck, 2010: 274). Hayek saw democracy not as a principle but as '... essentially a means, a utilitarian device for safeguarding internal peace and individual freedom' (Hayek, 1997: 52). As such it was a social structure not to be fetishised (Hayek, 1997). David Harvey (2005: 66) addresses the neoliberal's attitude

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[40] Cooper and Taylor (2005) detail the logic of this process in relation to the justification for use of the Private Finance Initiative (PFI) in the Scottish prison system. The whole of the Scottish government's policy is reduced to one net present value figure.

towards democratic control directly when he argues neoliberals prefer 'governance by experts and elites'. Harvey identifies a further contradiction at the heart of the neoliberal project (Harvey, 2005: 69), between the individual's freedom to choose and the rights of individuals to form collectives (e.g. trade unions or anti-privatisation campaigns), which may ultimately challenge the neoliberal processes. 'This creates the paradox of intense state interventions and government by elites and "experts" in a world where the state is supposed not to be interventionist' (Harvey, 2005: 69). This contradiction plays out in the case of council housing stock transfers with a highly interventionist local state being challenged by a tenants' campaigns, where there are huge asymmetries in resources and finances between the two. These contradictions are explored in the case studies.

4.1.3 The neoliberal state - summary

Is it the case that the neoliberal state represents a new form of state that has been moved beyond the previous conceptualisation of the capitalist state? Here the previous analysis of the state being locked into a system of national states all competing with each other on behalf of their own domestic blocks of capital provides a basis on which to answer the question. The economic crisis of the early to mid-1970s allowed neoliberal theories the space to be adopted by policy makers, where the rate of profit fell in advanced economies from its post-war high (Harman, 2008; 2009) and world leaders lost faith in state intervention's ability to stave off economic crises and restore profit levels. This did not occur spontaneously but was the consequence of a policy that promoted the Chicago school of economic thought (Harvey, 2005). Academics

such as Milton Friedman and the *Chicago Boys* (Harvey, 2005; Peck, 2010) had their ideas implemented in extreme social conditions such as Chile after the Pinochet coup. Their free-market ideas were gaining ground in economics departments and business schools across the US and beyond. At the same time business lobby groups took up the ideas and enthusiastically promoted them in industry and then by extension into the political and policy-making worlds.

The neoliberal project is full of contradictions and tensions (Harvey, 2003; Jessop, 2002; Peck et al., 2009), no less so than with regard to the functioning of the capitalist state. The past thirty years have seen a rolling-back of the traditional post-war bureaucratic delivery of public services (Jessop, 2002). This is accompanied by a rolling-out of new forms of service delivery based on private and voluntary sector providers and partnerships. Central to this process is the policy of privatisation. This process have been conceptualised in three different forms as accumulation by dispossession; commodification – re-commodification – re-structuring, and marketisation. The three frameworks all posses different strengths, that enable analysis of different elements of the privatisation and neoliberalisation of public services. A synthesis of the release of public assets at below (or zero) cost (Harvey, 2005), coupled with the dynamism of Ashman and Callinicos' (2006) work and the identification of the restructuring of the democratic accountability (Whitfield, 2006) provides a basis on which to analyse the housing policy of LSVT.

This section on the nature of the state and how it has been neoliberalised over the past three decades addresses research objective a) and the first element

of the triad framework. The groundwork for research objectives b) (R/C) and c) (R or T) are addressed in the remainder of this chapter, by focusing on two other key components – the nature of civil society and the dynamic relationship it has with the state.

4.2   Civil Society

Neoliberalism, the grand political project of our time, ostensibly aims to roll back the state and redistribute its functions to the market, but it also has a politics with respect to civil society.

(Sinha, 2005: 163)

The ascendency of neoliberal policies has been accompanied by a revival in conceptions of civil society (Lavalette and Ferguson, 2007; Sinha, 2005). As with the state there are differing, contested conceptions of what constitutes civil society and its role. Civil society is a term that is embraced by neoliberal governments, their supporters in the NGO sector and those from social movements and NGOs who aim to resist the neoliberalisation process. The following short discussion outlines the history of civil society as a concept; its modern day use in the neoliberal age and finally an exposition of civil society relevant to this thesis.

The modern day version of civil society has its roots in German philosophical thought of the late eighteenth century. Hegel argued that an ethical life had three moments: family, the state and civil society (Hegel, 1991). The family and civil society could not provide a stable basis for society and thus the state was needed to resolve conflicts in and between the other two moments. 'For Hegel

... civil society is a site of conflict whose reconciliation comes via regulation by the state' (Lavalette and Ferguson, 2007: 449). Marx (1992) criticised Hegel's attitude towards the reconciling role of the state. Marx saw the state as an expression of the contradictions in bourgeois society and is needed to maintain the rule of capital. Civil society, for Marx, is capitalist society. This means that civil society contains both the exploitation of labour by capital and also resistance by labour to capital. 'Civil society, therefore, is the site of class conflict, inequality and struggle' (Lavalette and Ferguson, 2007: 449).

Antonio Gramsci (Gramsci, 1971) deepens the classical Marxist understanding of civil society, with his theorisations of hegemony, and its relationship to the state and civil society. Gramsci writing after the failure of the post-World War I revolutionary tide to make a breakthrough in Western Europe sought to explain how this had occurred. 'In the East the state was everything, civil society was primordial and gelatinous; in the West, there was a proper relation between state and civil society, and when the state trembled a sturdy structure of civil society was at once revealed' (Gramsci, 1971: 238). Gramsci sees civil society here as an essential element contributing to the ruling elites' hegemonic grip on society. Elites rule through a combination of force and consent; with the state monopolising physical force and exercising the former and civil society developing the latter. How civil society's role is to be theorised is not clear in Gramsci's work. Using different metaphors Gramsci sees civil society as an initial hurdle that must be overcome; yet elsewhere, the state is 'an outer ditch, behind which there stands a powerful system of fortresses and earthworks' (Gramsci, 1971: 207). Equally, the state is considered to be 'political society + civil society' (Gramsci, 1971: 263), or a balance between the two or further still

'in actual reality civil society and State are one and the same' (Gramsci, 1971: 160). In an echo of Marx and Engel's phrase – 'The history of all hitherto existing society is the history of class struggles' (Marx and Engels, 1996: 3) – Gramsci outlines the relationship between the state and civil society:

> The historical unity of the ruling classes is realised in the State, and their history is essentially the history of States and of groups of States. But it would be wrong to think that this unity is simply juridical and political ... the fundamental historical unity, concretely, results from the organic relations between State or political society and "civil society".

(Gramsci, 1971: 52)

These imprecise formulations are not just context specific (i.e. Gramsci's imprisonment and need to outwit the censors) but arise due to the application of the dialectical analysis he employs[41]. In Gramsci's work he describes 'the theory of the "dual perspective"' (Gramsci, 1971: 170). Thus, building on 'Guicciardini's assertion that two things are absolutely necessary for the life of a State: arms and religion' (Gramsci, 1971: 170); Gramsci formulates this duality in other forms such as force and consent, coercion and persuasion, political society and civil society, violence and fraud. These dualities are not rigid but are context (socio-historical and economic) specific[42] and furthermore are dynamic and have emergent powers, out of which a contestation develops between each and the context they operate within[43].

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[41] See chapter 4 for further exploration of this approach.

[42] 'These observations must not be conceived of as rigid schemata, but merely as practical criteria of historical and political interpretation. In concrete analyses of real events, the historical forms are individualised and can almost be called unique' (Gramsci, 1971: 217).

[43] 'The separation of powers ... is a product of the struggle between civil society and political society in a specific historical period' (Gramsci, 1971: 245).

This approach is applied below to the revived use of civil society in neoliberal times. The basic idea here is that neoliberal policies have sought to deploy and utilise civil society as part of the greater neoliberalisation process of society as a whole. However, this has caused a reaction and contestation among some elements of civil society; while other elements have sought compromise and/or co-option. This is achieved because the term civil society has become a catch-all phrase whose only characteristic is that it is not the state (Sader, 2002). Thus, the Commission for Africa was able to state:

> The organization of civil society – trade associations, framer organizations, business groups, trade unions, development agencies, women's organizations, faith groups and community groups – all have a role to play in ensuring that those in charge truly reflect what the various sections of society want.

> (Commission for Africa, 2005: 35)

This formulation, conforming to a pluralist view of civil society, raises the danger of being co-opted and deployed in the service of private capital. Any radical intent is diminished and excluded. This can also be seen in the accounting literature, where Gray et al. (2006), highlight that civil society is defined by what it is not; so that civil society '… is that which exists between other elements of our social world and hence, civil society is defined by what it is not' (Gray et al., 2006: 322). Further, they extend Hegel's position by taking into account the increased role of the market in the neo-liberal age and conclude that civil society lies between the market, the family and the state (Gray et al., 2006). Thus, reflecting the pluralism and opposition to the state of the neoliberal formulations.

In contrast, the above list of what constitutes civil society, besides being vague enough to become virtually useless as a conceptual tool, also '... masks the class nature of its components – multinational corporations, banks and mafia, set next to social movements, trade unions, civic bodies – while collectively demonizing the state' (Sader, 2002: 93). These reasons alone raise significant difficulties in using the term civil society, but are there are further problems.

Despite these conceptual difficulties the term civil society is welcomed by elements at both ends of the political spectrum. For example, organised labour is depoliticised in the neoliberal version of civil society, by being re-conceptualised as human capital (Sinha, 2005: 167). Further, while civil society is granted a role in holding the state to account, not all development agencies (NGOs) approach the issue in the same way. Some NGOs work with neoliberal institutions (such as Oxfam and the World Bank); others seek greater transparency such as Bretton Woods Watch. However, Sinha (2005) points out that civil society can also be organised through NGOs and social movements to challenge the neoliberal policies and actions of the state, locally, nationally and globally. This point was illustrated in the earlier discussions of civil and social accountability earlier.

Third, this process is not limited to developing economies or the politics of development aid. The past decade has seen a growth in the NGO and voluntary sector in industrial democracies. For example, before the *Big Society* ideology, New Labour had presided over huge increase in charities and not-for-profit organisations providing public services. By 2005, 'the third sector already provide[d] over 40 percent of personal social care, and 37 percent of

charities' funding comes via the state (via contracts for service delivery)' (Lavalette and Ferguson, 2007: 455). In these circumstances, the NGO/Third sector is not a neutral alternative to state provision of services but is '... part of the privatization of the world. The business of governments is privatized and now the NGOs are responsible to no one except the funders' (Neale: 2002: 41).

Lavalette and Ferguson (2007) advise radical researchers and others, to take care when utilising the term *civil society*. There is however, an alternative conception that draws on Marx's work and reflects the duality in civil society of both exploitation and resistance. As shown in section 2 others have studied the actions of civil society groups in a variety of circumstances in the developing world (Newell and Wheeler, 2006; Peruzzotti and Smulovitz, 2002; Stanley, 2005). Harvey (2005) argues that the main source of collective opposition to neoliberal policies has been expressed through various advocacy groups dealing with issues such as consumer rights, environmental politics, anti-debt campaigners and single-issue organisations. Therefore, it can be argued there has been a change in the form of the relationship between civil society and the state: 'The Gramscian idea of the state as a unity of political and civil society gives way to the idea of civil society as a centre of opposition … to the state' (Harvey, 2005: 78). Here Harvey is half right. As already shown Gramsci's conceptualisation of the relationship between the state and civil society is more complex than a simple unity with "political society". His conceptualisations are derived from analysing the dynamic and context specific relations between the two. Harvey (2005), Sinha (2005) and Lavalette and Ferguson (2007) reflect this analytical approach in their conceptualisations

of civil society which is now a contradictory category containing social structures that both seek to extend the neoliberalisation project and those that seek to challenge the neoliberal agenda.

It is this notion of civil society as a contradictory totality which contains oppositional forces to the state that is utilised in this research project. Research objective b) seeks to account for how the neoliberalisation process has generated opposition and resistance. It was argued above that this opposition and resistance can be theorised, with care, as located in civil society. The next section looks in more detail at the nature of the relationship between civil society and the state.

4.3 Dynamic relationship

As noted above there is an on-going dynamic and dialectical relationship between civil society and the state. Bourgeois history puts this down to the actions of great leaders. For example, Gladstone's introduction of the 1867 Reform Act; completely ignoring the actions of the thousands who fought the police for three days. The current period is marked by a struggle over where the line between the state and the market should be drawn. The neoliberal age inherited a welfare state that embodied collective solidarity to ensure certain minimum living conditions (MacGregor, 2005)[44]. The neoliberal project has sought to roll-back that collective solidarity and (when that stalled) to restructure the state and embed marketisation policies at all levels. However,

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[44] 'It was thought that to bring about a full welfare state, governments would need to emphasise education as a key social service, accept responsibility for ensuring full employment and pursue policies of economic growth and redistribution of income from rich to poor' (MacGregor, 2005: 142).

there has been resistance to these processes (see for example Cooper et al., 2010). Peck (2010) in attempting to assess the impact and legacy of neoliberalism identifies resistance to its policies in the form of new social movements as one of the enduring elements. Further, '... the long history of social struggles and institutional transformations ... have marked neoliberalism's uneven ascendency, consolidation, and crisis-driven adaption – including those around privatization, public austerity measures and welfare retrenchment ...' (Peck et al., 2009: 104).

This raises the question of where to locate this resistance theoretically. Some on the left, as the old left has retreated and the neoliberal onslaught seemed all powerful (Sader, 2002), have theorised a role for civil society in opposing neoliberalisation. However, civil society is not a neutral or independent bystander in this process, as argued above. In these circumstances, different actors within civil society face a choice between forms of co-option, co-operation and compromise, or resistance. It is the latter that forms the central element of the conceptual framework for this thesis. The resistance of social movements within civil society has an impact on the dynamic relationship and can be justified based on three lines of argument.

First, from the historical analysis above the conceptions of accountability differed in ancient Athens to Norman England. Further since the time of the English civil war the question of universal suffrage and democratic control over the government has been central to public accountability. However, the granting of universal suffrage for all adults in the early twentieth century did not see an end or even settling of the issues

around democratic control. For example, the neoliberal age has seen a changing and restricting of the government by democratic means. Tony Benn contrasts the gains made by civil society social movements, following the expansion of the franchise in the 19th and early 20th centuries to the restrictions carried out in the neoliberal age. The vote enabled democratic control over basic social goods such as housing, education and health. This contrasts with the neoliberal reforms and its:

> 'Free trade, the level playing field, limits on public expenditure and a host of other new laws have produced a shift of power in the opposite direction, since privatisation moves power from the polling station to the marketplace, from the ballot to the wallet.'

> (Benn, 2006)

Thus, the relationship between the state and civil society is changing and dynamic.

Second, neoliberalism has its own approach towards accountability, something that neoliberal reforms are supposed to enhance (Lavalette and Ferguson, 2007; Sinha, 2005). 'Neoliberals grant a role to civil society in holding the state accountable for growth and service provision. But forms of civil society offer an alternative politics of accountability' (Sinha, 2005:167). Here Sinha (2005) is referring to a twofold process where, firstly the ideas of accountability are being turned around and applied to the neoliberal institutions advancing them (for example the anti-capitalist movement targeting the WTO and G8 meetings); and secondly, the growth of democratising policies such as participatory

budgeting in Porto Alegre (Wainwright, 2003). The previous section identified other examples of this process with the formulations of civil and social accountability.

Third, in line with a critical realist approach and based on the concepts of a stratified social world with emergent properties[45] (the base/superstructure distinction in Marxist terms), each PA relationship will vary depending upon social, political and economic influences at various levels – international, national state, organisational and individual. Moreover, these levels and relations are in a constant state of flux resulting in constant changes (sometimes subtle, others revolutionary; sometimes hidden, others open). This conception of a dynamic relationship stands in opposition to the hierarchical static relations envisaged in functionalist accountability and the internalised voice relations that interpretivist accountability relies on. It also moves beyond the upward/downward distinction that has come to the fore in NGO accountability recently. The dynamic relationship envisaged here could be seen as a form of accountability from below, in the sense that it is accountability running in the opposite direction to the downward accountability. For example Agyemang et al. (2009) start from the NGO and argue for a downward accountability **to** the service users of the NGO. The conceptions in this thesis start with the service users and argues for an accountability from below; an accountability that comes **from** the service users. The difference between the two can be characterised as seeing service users as passive recipients of accountability (downward accountability) or active agents

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[45] See chapter 4 for more detail.

influencing the nature of accountability relations that involve them (accountability from below).

5.   Conclusion - a research framework

From the above discussion, it is now possible to set out a research framework that addresses the research aims and objectives (see chapter 1). Figure 2 below, starts with the triad introduced in chapter 1: *neoliberalisation – reaction/contestation – reproduction or transformation* (Neo – R/C – R or T). The first two elements are mapped to the earlier discussions of the state and civil society. First, the above discussion highlights the way the neoliberalisation of the state and public services have been theorised. Second, the literature on civil society was analysed and, while there are competing conceptions of both what civil society includes and what its role is, it was argued that it can been seen as site of resistance. Hence, figure 2 shows the neoliberalisation of the state and the reaction/contestation that is generated in civil society.

The final element of the triad, reproduction/transformation of existing accountability relations, is largely absent from the existing literature on accountability in the accounting and public management disciplines. The theoretical roots of this element are instead provided by the history of accountability, highlighting the role ordinary people have played in fighting for democratic accountability forms; and in recent years in different parts of the world where social campaigns have been mobilised to hold those in power to account on a range of issues. This last point feeds back into the final part of the framework that of the dynamic relationship between the state and civil society in the arena of accountability. The changing nature of this relationship

can be seen in the history of accountability with rulers holding their people to account, giving way to the people holding the powerful to account for their actions; or the moving boundary between the state and the private sector which can be seen in the debates about accountability at the end of the 1960s to the restructuring of state throughout the neoliberal age.

Figure 2 – A triadic research framework for public accountability

Neoliberalisation ⟶ *Reaction/Contestation* ⟶ *Reproduction or Transformation*

The State ⟺ Civil Society   History of accountability
                                                        Social/Civil accountability

Dynamic relationship ⟵
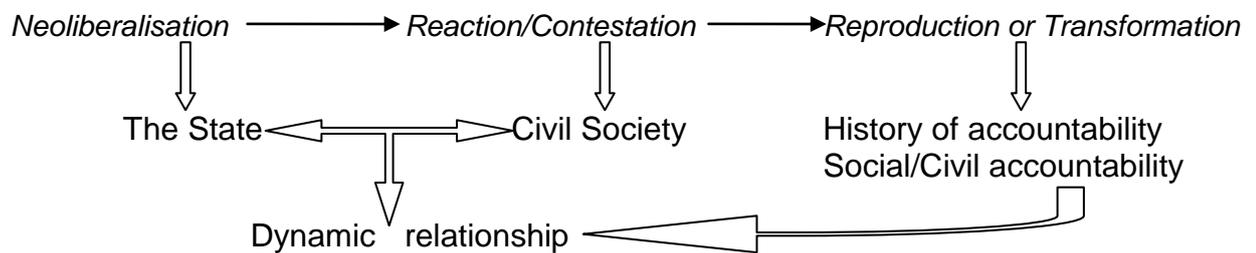
Importantly, as will be illustrated in the case studies, human agency (specifically that of tenants and social movements) plays a central role in the dynamic relationship between civil society and the state. The above framework thus contains two triads. In addition to the *Neo – R/C – R or T*, there is a second triad containing the *state*, *civil society* and *a dynamic relationship.* This second triad are the building blocks for a new theorisation, *Critical Public Accountability* (Smyth, 2007; 2012).

The framework developed can be distinguished from traditional approaches to accountability on four different levels. Firstly, there is the need to overcome reductionism. Traditional models of PA focus on the individual manager, sometimes in an organisational context. This framework sees these models of accountability as subsets of the broader state - civil society relationship. It will often be appropriate to analyse at the sub-set level but this needs to be

informed by and linked to higher levels of analysis. Another aspect of this reductionism comes in the conflation of accounting and auditing with accountability, which the framework rejects focusing instead on accountability as a form of control. Secondly, the framework is not prescriptive about the manner in which the dynamic relationship is formed (and re-formed). The relationship will depend on historical, political, social and economic factors relevant at that time. This means that each dynamic relationship will be unique whilst still having the key elements of a relationship, an exchange, control and being public (Bovens, 1998; 2005). However, it is a central element of this thesis that to get a full understanding of the nature of public accountability relations it must include the actions of services users. In this respect the dynamic relationship has to include accountability from below. Thirdly, the control element (i.e. "reward or sanction", "praise or blame") is an essential characteristic. While traditional PA models recognise a role for "reward or sanction" too often it is not just abstracted but un-exercisable. For this framework the exercising of the control element must be viable; if this is not the case then it is not an accountability relationship. Finally, this framework utilises a different set of philosophical and methodological tools[46], which emphasise the interaction between structure and agency, recognise social reality as a stratified emergent totality with a role for theory building to explain causation. It is here that the inclusion of the tenants' perspective and seeing the tenants as active agents in making, remaking and exercising accountability relations is crucial.

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[46] See chapter 4 for more details.

This chapter has provided the heavy-lifting in developing a research framework that will enable a coherent approach to addressing the research aims of showing how accountability relations are made, re-made and exercise, and conceptualising this process. The first section searched for ideas on which to base an alternative approach to accountability relations including a historical analysis of the "awful idea" of accountability. This history showed firstly the changing and dynamic nature of accountability relations; which at times saw the powerful holding the people to account (top-down accountability) and at other times the people holding those in power to account (accountability from below). The search for alternative ideas also reached into other disciplines in particular development studies, with the formulations of civil and social accountability.

The fourth section developed an alternative research framework for analysing accountability relations in the public sector. This required a detailed elaboration of the reforms and restructuring that neoliberalism has pursued with regard to both the state and civil society. The state is conceptualised as an expression of the class forces in society; and is needed to maintain social relations that allow for the accumulation of capital. Three different theorisations of the neoliberalisation process were analysed (Ashman and Callinicos, 2006; Harvey, 2005; Whitfield, 2006) and synthesised to provide a robust basis on which to explain the changes in public services (e.g. housing and education). The conceptions of civil society were then interrogated and critiqued. Although the term has become ubiquitous and deployed as an agent for privatisation, it is also theorised as a site of resistance to neoliberal reforms. This provides the basis for conceptualising a dynamic relationship between civil society and the

state. One of the arenas in which this dynamism and contestation takes place is the nature of accountability relations – whether it is governance by experts and elites or democratic control through the ballot box.

Based on the foregoing a research framework was developed that if coupled with sufficient, relevant and reliable evidence will illustrate how accountability relations are made, re-made and exercised in the public services. The next chapter addresses the research design for operationalising this framework, linking it to the research aims and objectives set out in chapter 1 along with a detailed exposition of how the data for the case studies was collected and analysed. In the process, the journey of accountability along the path indicated earlier from the ancient Athenians to the current housing campaigners is extended.

CHAPTER 4

RESEARCH DESIGN AND METHODOLOGY

1.   Introduction

The aim of this chapter is to explain and justify the research design, including the theoretical framework and methodological tools, used in this thesis. This chapter analyses relevant philosophical debates, familiarises the reader with how the research was carried out and develops a theoretical framework to complement the triadic research framework developed in the previous chapter. The chapter is structured as follows; section 2 explores the philosophical debates concerning the theory of knowledge, theory of society and theory of language utilised; this is achieved by integrating a critical realist epistemology with classical Marxist historical materialism and a materialist dialogical theory to provide the theoretical foundations on which the operational research design is built. Critical realism (CR) is a theory of science and dialogics a theory of language. These are both topics that Marx spent little time analysing or exploring, leading to the need to integrate these theories within an overall classical Marxist historical materialist framework. In this context Bhaskar's claim that one of the pre-suppositions of critical realism is as an under-labouring task (Bhaskar and Callinicos, 2003) is relevant. This is followed (in section 3) by an elaboration of the research aims, objectives, framework and data analysis themes.

Section 4 outlines the methods, tools and instruments used in the research design. It provides the rationale for the use of a comparative case studies research design including the appropriateness of case study research, the reasoning behind the selection of the cases, the nature and relevance of the data collected and how it was analysed and written-up. This is followed by a consideration of research ethics and the limitations of the research design. This chapter should also be considered in conjunction with the reflexive account of pursuing the research design, which considers the difficulties and serendipity involved, set out in appendix 5.

2.   Theoretical framework

This thesis develops a theoretical framework which is rooted in the classical Marxist tradition (Callinicos, 1983, 1987, 2006; Rees, 1998), while also seeking to extend such a Marxist understanding by interweaving critical realist (Ackroyd, 2009; Bhaskar, 1989; Bhaskar and Callinicos, 2003; Fleetwood, 2004; Reed, 2005) and dialogical (Bakhtin, 1981; Barker, 2006; Joseph and Roberts, 2004a; Roberts, 2004, Sullivan, 2012; Vice, 1997) ideas. This development takes place over three terrains. First, there is a review of the current literature on the broad links between the three sets of ideas, with the aim of identifying commonalities. Second, building on the previous, there is an exposition and integration of the specific elements adopted. Therefore, the views of commentators on the commonality of the three theories, is followed by an account of how the theories themselves have been interwoven for this thesis.

The third section develops the application of this theoretical framework to two key issues in social science research – the structure and agency dilemma and, the role of theory. While these are important issues in all social science research they are particularly important in the case studies below that seek to explore the interaction between public service providers and users in how accountability relations are made, remade and exercised (requiring an understanding of structure and agency). While development of a comprehensive theory is not a research aim, the development of a framework in which to analyse these interactions requires an understanding of theory and how it can be developed.

2.1 Integrating historical materialism, critical realism and dialogics

> Marx will be remembered not primarily as a philosopher but as the founder of a research programme ... a research programme which we call historical materialism.
>
> (Roy Bhaskar in Bhaskar and Callinicos, 2003: 101)

Taking classical Marxism as the starting point, there are debates about its relationship to critical realism. These debates centre on whether Marxism requires a full-blown philosophy of science (Brown et al., 2002) with Creaven, and others, arguing that this role can be fulfilled by critical realism (Creaven, 2002; Joseph, 2002). Marxism is a theory of society; whereas, critical realism is a theory of science encapsulating the object of social science, human society. Joseph (2002) argues critical realism is related to but comes from outside of Marxism. At a time when grand-narrative based theories (such as Marxism) have been under attack from post-structuralist and post-modernist thinking, 'Critical realist philosophy can help us engage in a process of re-

thinking Marxism without having to re-think it in a post-Marxist way' (Joseph, 2002: 23). CR seeks to clear out some of the thorny undergrowth that all scientific research must address, either explicitly or implicitly, and as such needs to be used in conjunction with other theories of specific phenomena; in this case a Marxist theory of capitalist society. Equally, this under-labouring task can be used to bolster a Marxist analysis of social phenomena. Below the links and utilisations of critical realist philosophical tools and ideas are related to classical Marxism particularly with regard to the structure/agency debate. Beforehand, there is a brief outlining of commentators views on the commonality between critical realism, dialogics and classical Marxism.

Fairclough et al. point out that '... critical realism qua philosophy does not entail commitments to any particular substantive social or psychological theory,' (Fairclough et al. 2004: 24) or any theory of language. It is therefore not only possible but necessary to link a theory of language to critical realism. The reading of Bakhtin's (1981) (and the Bakhtin circle's[47]) writing on the dialogical nature of language adopted in this thesis identifies a materialist current that is consistent with Marx's dialectical historical materialism. Dialogical theory is explored in detail below and states that language is tension-filled with competing meanings which are produced by concrete social forces (Bakhtin, 1981).

In what follows it is argued that the dialogics of the Bakhtin circle can be read in a manner that is consistent with both critical realism and classical Marxism.

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[47] The Bakhtin circle is a term used to describe a group of intellectuals in post-revolutionary Russia who wrote on literary criticism and language among other topics. The members included Bakhtin, Volosinov and Medvedev (Sullivan, 2012).

The inter-linkages between Marxism and dialogics revolve around a debate over the disputed authorship of certain texts[48], mainly between Bakhtin on the one side, and Volosinov and Medvedev on the other. First, there is some debate as to whether Bakhtin and Volosinov was the same person (Holborow, 1999). It is most likely that they were two individuals, both part of intellectual circles in Nevel, Vitebsk and Leningrad between 1924 and 1929. Volosinov "disappeared" sometime in 1934 during Stalin's purges and Bakhtin never officially denied or accepted that he wrote the texts ascribed to Volosinov (Holborow, 1999).

Second, Vice sets out in detail what the implications are of this authorship debate: '... opinion on the authorship debate generally line up with particular views on Bakhtin's Marxist leanings' (Vice, 1997: 8). For Vice (1997) there are three positions. Bakhtin's Marxism is either a case of window-dressing, a genuine element or an open mind should be kept on the issue. This is not the place for a detailed discussion of each position but it should be noted that one of Vice's arguments is that Bakhtin's dialogics are compatible with Marxism; a point also endorsed by Sullivan (2012). In contrast to mono-logical approaches to the issue, Roberts (2004) seeks to resolve the debate by applying dialogical ideas to the texts of Bakhtin, Volosinov and Medvedev[49]. Roberts (2004) identifies elements of weak social constructionism, critical realism and Marxism in the texts, before stating that '... I believe that Marxist materialism, encompassing a form of realism, is a more satisfactory way of exploring the

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[48] Vice (1997) states the texts in question are *Freudianism* and *Marxism and the Philosophy of Language* ascribed to Volosinov and *The Formal Method in Literary Scholarship* ascribed to Bakhtin and Medvedev.

[49] 'Those who attempt to derive one 'true' Bakhtin Circle operate in a very non-Bakhtinian manner' Roberts (2004: 108).

discourse theory developed by the Bakhtin Circle' (Roberts, 2004: 90). Following in the spirit of Roberts' work the term used in the remainder of this thesis is the Bakhtin Circle with reference to the development of dialogical terms and concepts.

This short introductory sub-section seeks to demonstrate, on a theoretical level, how the three theories used in the research design are compatible and can be integrated into a coherent theoretical framework, with the objective of analysing how accountability relations are made, re-made and exercised in the public services. The next two sub-sections apply these ideas and theories to the practical task of collecting and analysing the data in the rest of the thesis. Sub-section 2.2, sets out which elements of classical Marxism, critical realism and materialist dialogics are emphasised and utilised in the remainder of the thesis. The following sub-section (2.3) looks at two specific issues that social science research must address; the structure/agency debate and the role of theory generation using a qualitative research design.

2.2   Links in this thesis

The theoretical framework draws on the application of classical Marxism, critical realism and dialogics to specific issues. For example, the previous chapter has already critiqued neoliberalism and the relationship between the state and civil society, from a classical Marxist perspective. For clarity a list of these elements across the three theoretical perspectives is provided:

- *Critical realism:*

  - Stratified, emergent reality;

  - Generative mechanisms;

  - Structure/Agency;

  - Role of theory.

- *Classical Marxism:*

  - Historical materialism – the Marxist dialectic;

  - Critique of neoliberalism (as a class project);

  - The State/Civil Society (as a manifestation of class struggle).

- *Materialist dialogics*:

  - Heteroglossia – language is situated in a stratified social reality;

  - Utterance – an episode of language that is stratified, with a contested meaning.

It was alluded to above and is argued below that there is a common root to these theoretical perspectives, that of Marxist historical materialism with its use of the dialectic.

Central to historical materialism is the philosophical tool of the dialectic. Dialectical thought has its roots in the ancient Athens (Rees, 1998); however, its modern form emerges from German philosophy following the Enlightenment. While Hegel had developed a dialectic that was based on idealism, it was Marx and Engels who took Hegel's ideas and applied them in

a materialist (realist) manner, by turning the dialectic the right side up and making humanity the centre of the historical process. As part of this process, Marx and Engels re-worked Hegel's categories of the dialectic. Rees (1998) summarises the new categories: 'this then is the general form of the dialectic: it is an internally contradictory totality in a constant process of change … [where] [t]he part and the whole mutually condition or mediate each other' (Rees, 1998:7)[50]. *Totality* holds that individual phenomena (parts) do not stand alone but are inter-related and influenced by other phenomena that ultimately make up the whole. *Change*, counters static, ahistorical explanations of reality by holding that being is in a constant state of change, irrespective of whether that change is perceptible at any one moment in time. *Contradiction* is the motor that drives *Change,* where two opposing entities are held in a symbiotic (opposite but related) relationship, which once realised creates a new contradiction. *Mediation* holds that the parts and the whole will interact but the specifics of that inter-relationship will vary at each historical moment depending on concrete empirical, social, political and economic conditions prevailing at that moment. By applying this approach to an analysis of capitalist society Marx and Engels were able to identify the tensions and contradictions in the commodity form of production, which leads to the symbiotic struggle between capital and labour.

These elements of the Marxist dialectic are present in the critical realist conceptions of a stratified emergent (totality) reality (Bhaskar and Callinicos,

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[50] Cooper et al. (2005) also utilise Rees' (1998) work – totality, change and contradiction – but do not explicitly refer to mediation. However, as is shown below mediation is an essential element of the dialectic when analysing multiple competing generative mechanisms and tendencies.

2003, Sayer, 2000). This reality is not flat or static but is stratified with surface level phenomena emerging from deeper generative mechanisms and levels (Sayer, 2000). Thus, the search for and account of generative mechanisms is central to critical realism. At its simplest 'A generative mechanism is nothing other than the way of acting of a thing' (Bhaskar, 2008: 51). This description needs to be placed in the context of the other elements of critical realist ontology, particularly structure and emergence. So Bhaskar expands:

> The world consists of mechanisms not events. Such mechanisms combine to generate the flux of phenomena that constitute the actual states and happenings of the world. They may be said to be real, though it is rarely that they are actually manifest and rarer still that they are empirically identified by men. They are the intransitive objects of scientific theory. They are quite independent of men--as thinkers, causal agents and perceivers. They are not unknowable, although knowledge of them depends upon a rare blending of intellectual, practico-technical and perceptual skills. They are not artificial constructs. But neither are they Platonic forms. For they can become manifest to men in experience. Thus we are not imprisoned in caves, either of our own or of nature's making. We are not doomed to ignorance. But neither are we spontaneously free. This is the arduous task of science: the production of the knowledge of those enduring and continually active mechanisms of nature that produce the phenomena of our world.
>
> (Bhaskar, 2008: 47)[51]

This lengthy quote contains a number of key points. First, the stratified realist ontology where generative mechanisms operate is the domain of the real; generative mechanisms produce events (objects) in the actual world that we

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[51] Although Bhaskar is referring here to the real world his basic conceptions can also be applied to the social world which is covered in his development of the Transformational Model of Social Activity (TMSA) – see section 2.3.

then perceive (empirical domain). In contrast to other philosophical/theoretical/practice schools, 'Critical Realism challenges the "ontological determinism" of orthodox positivism/functionalism and the "ontological conflationism" of heterodox constructivism/interpretivism …' (Reed, 2009: 58). The real (and social) world is stratified and thus has depth (Sayer, 2000); as opposed to a reality that is flat, which is pre-supposed by empiricists in their search for Humean constant-conjunctures (Manicas, 1993). Ontological depth occurs where the surface level appearances (the empirical) are the products of the interaction of deeper generative mechanisms and structures (Reed, 2009). In other words by advancing ontological depth and a stratified social reality emergence plays a central explanatory role (Llewellyn, 2003; Reed, 2009). Thus, Bhaskar (2008) argues that reality has three levels. The *empirical* covers our experiences of reality but our experiences pre-suppose the *actual* which covers the events that occur. However these events are the results of deeper mechanisms at the level of the *real.* Of crucial importance here is the idea of emergence where the levels are inter-related but not reducible to each other.

Second, one of the strongest elements of CR's critique of positivist-inspired research is the misplaced emphasis on finding regularities as evidence of the way the world works (Fleetwood, 2004; Sayer, 2004). As Sayer (2004: 11) states 'While regularities maybe interesting and sometimes helpful for making observations, they are not essentially related to causation. What makes things happen has nothing to do with whether social scientists have plenty of regular instances to observe and quantify'. In its place critical realists advance

ontological depth and generative mechanisms as a preferable explanation. However, generative mechanisms are not singular but plural. Furthermore, they '... interact with each other, and in so acting affect each other's operation ... there is no a priori answer to the questions of whether any given mechanism will actually operate, either at all or purely' (Callinicos, 2006: 162). These conceptualisations of emergence and plurality of generative mechanisms fit with a classical Marxist conception of the base and superstructure argument (Catchpowle and Cooper, 1999; Catchpowle et al., 2004; Harman, 1998):

> Political, juridical, philosophical, religious, literary, artistic etc. development is based on economic development. But these all react on one another and also upon the economic basis. It is not that the economic situation is cause, solely active, while everything else is only passive effect. There is rather interaction on the basis of economic necessity which ultimately always asserts itself.
>
> (Engels, quoted in Harman, 1998: 11-12)

As was argued in chapter 3, to conceptualise any state form as a mechanical deterministic outcome of a certain set of economic relations, is inappropriate and crude. Applying the Marxist dialectic gives a much more sophisticated, contingent understanding of differing and changing formations of the capitalist state.

Third, sitting alongside this pluralism is the contingent nature of the interactions between generative mechanisms and contexts, structures and agents. Thus,

> Causal powers are dependent on the nature of objects or structures of which they are properties ... it is contingent whether they are exercised at any particular time or place.
>
> (Sayer, 2004: 11)

Critical realist research emphases the accurate description of generative mechanisms and the contexts they operate within. Mechanisms have causal powers but the exercising of those powers depends on the context and other mechanisms (i.e. the powers are transfactual) (Ackroyd, 2009). So the phenomena, observed at the level of the empirical, are contingent on deeper (directly) unobservable generative mechanisms and contexts. The ideas of contingency, plurality and emergence lead to a (social) reality that is in the process of changing (change and contradiction) (Joseph, 2002). Thus, Creaven quotes Engels on emergence and change:

> The great basic thought is that the world is not to be comprehended as a complex of ready-made things, but as a complex of processes, in which the things apparently stable ... go through an uninterrupted process of becoming and passing away ... For dialectical philosophy nothing is final, absolute, sacred.

(Engels, quoted in Creaven, 2002: 146)

For further clarity, mechanisms are not events. As Callinicos (2006: 167) states: 'For one thing, mechanisms and events are different kinds of being: in what way, for example, does a falling leaf resemble gravitation?' It is also possible to see the influence of Marx in the critical realist conception of tendencies; for example, the tendency for the rate of profit to fall (Joseph, 2002).These tendencies are however, mediated by counter-veiling tendencies and conditions, so that the rate of profit can be maintained or increased by

extending the working day without an equivalent increase in workers' pay (Fleetwood, 2012)[52].

This leads Brown et al. (2002: 7) to summarise, 'It appears that the term mechanism is a label we apply to the ensemble of structures, powers and relations. Once a specific set of intrinsic structures combine to form an entity with a power, and this entity enters into appropriate relations with other entities, the power is triggered and becomes an exercised power'.

In summary, in contrast to the empiricist scientific method with its foundation on the search for constant conjunctures (Manicas, 1993), the key task of any Marxist or critical realist influenced research is to look for explanations and analyse phenomena beyond their surface appearance (i.e. to identify and account for generative mechanisms). As Ehrbar states: 'The core-surface distinction can be located in the intersection of critical realism and historical materialism' Ehrbar (2002: 47). This is only possible because both critical realists and Marxists advance the idea of ontological depth (Bhaskar, 2008). Ontological depth occurs where the surface level appearances (the empirical) are the products of the interaction of deeper generative mechanisms and structures (Reed, 2009). In other words by advancing ontological depth and a stratified social reality, emergence plays a central explanatory role (Llewellyn, 2003; Reed, 2009).

Turning to dialogics, it is possible to see the Marxist dialectic in the concepts of *heteroglossia* and *utterance*; the elements of totality, change, contestation and mediation are all essential to understanding the dialogics of the Bakhtin Circle.

[52] Although it should be noted there is often an ambiguity regarding the exact nature of a tendency in both Marxist (Fleetwood, 2012) and critical realist thought (Brown et al. 2002).

For example, Bakhtin (1981) advances a model that is based on a view of language as tension-filled and stratified, interacting with the concrete socio-historical environment (*heteroglossia*[53]). Heteroglossia:

> Represents the co-existence of socio-ideological contradictions between the present and the past, between differing epochs of the past, between differing socio-ideological groups in the present, between tendencies, schools, circles and so forth, all given a bodily form.

(Bakhtin, 1981: 291)

Here is an example of the influence of the Marxist method on Bakhtin's work, with the emphasis on contradiction, opposing social forces and change over differing time periods. Bakhtin's analysis goes further.

First, language is stratified by real concrete social forces[54]; for example, the manner in which the term "civil society" is used by advocates and opponents of neoliberalism and globalisation (Lavallette and Ferguson, 2007). Second, an episode of language – an utterance – enters into a dialogised heteroglossia so that it does not relate to its object in a simple single manner but interacts with a changing environment of alien words and themes about the same object. An example of this is the term an "unqualified audit report". The use of the word "unqualified" in this context is contrary to the common understanding of lacking in qualifications or measures of quality. In addition, once this (mis-)perception is explained a second level of issues arise over what an unqualified report

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[53] Bakhtin's term to describe the base condition of language '… which insures the primacy of context over text' (Bakhtin, 1981: 428).
[54] "At any given moment … language is stratified not only into linguistic dialects in the strict sense of the word … but also … into languages that are socio-ideological: languages of social groups, "professional" and "generic" languages, languages of generations and so forth" (Bakhtin, 1981: 271-2).

signifies with the audit profession restricting its meaning to an opinion based on examinations and tests that the financial statements are materially correct but not necessarily free of fraud. These restrictions again contrast with common perceptions that it is the auditors' responsibility to find fraud and the financial statements are accurate and provide a truthful representation. The differences in these perceptions, known as the "expectations gap", reflect a strategy employed by the auditing profession to defend its social position following cases of audit failure (Sikka et al., 1998). Barker (2006) carries out a similar dialogical analysis on the phrase "care in the community".

Third, the foregoing leads to both *centrifugal* (separating) and *centripetal* (unifying) forces at work in any utterance. Centripetal forces seek to unify a single meaning for the utterance, to make it mono-logic; whereas, the centrifugal forces counter with multiple meanings, based on dialogised interactions. Thus,

> Every utterance participates in the "unitary language" (in its centripetal forces and tendencies) and at the same time partakes of social and historical heteroglossia (the centrifugal, stratifying forces) … It is possible to give a concrete and detailed analysis of any utterance, once having exposed it as a contradiction-ridden, tension-filled unity of two embattled tendencies in the life of language.
>
> (Bakhtin, 1981: 272)

Further, Roberts concludes that the '... materialist accents in the Bakhtin Circle suggest that discursive method must isolate a "contradictory unit" of analysis[55]

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[55] The contradictory unit of analysis adopted in this thesis is the utterance, which forms the basis of the data analysis. See below for further detail, particularly Sullivan's (2012) *key moments*.

that contains an interconnected contradictory "developed whole" within itself' (Roberts, 2004: 103).

The relevance of the Bakhtin Circle's work is to provide the link between those competing conceptions (of accountability) and real material (socio-economic and historical) circumstances (of a contested reform of council housing) which the utterances are formed in and interact with. Dialogics are compatible with the critical realist philosophy outlined above as both view social relations and language as contradictory, stratified totalities whose surface appearance is generated by underlying mechanisms and structures. In addition, both anchor their analysis in materialist ontologies. Finally, it is worth noting that critical realism and dialogics are also seen by some as being compatible (Joseph and Roberts, 2004b). For example, Roberts notes that the Bakhtin Circle '... would no doubt agree with the "early Bhaskar" ... that the natural and social world exists independently of human thought' (Roberts, 2004: 99).

In summary, this subsection has argued for an integration of the classical Marxist tradition with the use of critical realist and materialist dialogical theories. The two most important elements of which are the emphasis that critical realism places on the search for generative mechanisms and the dialogical conceptions of the utterance and heteroglossia. These elements are added to and complement the classical Marxist understanding of the state, civil society and the materialist dialectic, which provides the theoretical underpinning of the triadic research framework developed in the previous chapter.

2.3   Other issues

This thesis includes two other theoretical elements covering the attitude towards structure and agency, and the role of theory in research. These elements are both drawn from critical realist ideas, but again the influence of the historical materialist method can be seen in them. An understanding of the relationship between structure and agency is necessary, as at its heart is the dialectical relationship between human action, underlying social structures and social change. In simplified terms, a continuum can be drawn between seeing human behaviour as being determined by an outside force – social structure, economic mechanisms, genes – and seeing behaviour as driven by individual free-will.

The attitude of the researcher to the question of human behaviour, although rarely discussed openly, has profound implications for any research. Discussion of how human society is composed is often set up as an opposition between social structure and human agency. This opposition has led to a tradition '... for discussions of social structures to polarize between two unappetizing positions ...' of normative functionalism or methodological individualism (Callinicos, 2006: 182). There have been attempts to reject this polarization most notably by Giddens and Bhaskar, and instead '... to conceptualize the mutual interdependence of structure and agency' (Callinicos, 2006: 183). This is explored below.

Critical realists advance a complex and subtle understanding of the structure and agency relationship. It is not the case that the actions of human beings are determined by social structures; nor, can social structures be changed either by the actions of individuals or changing the language used; but to paraphrase

Marx, men (and women) make history but not under conditions of their choosing.

Moreover, this understanding opens up the space for real change through the emancipatory potential of human action. Thus, Reed states: *'It is this dynamic interplay between "structure" and "agency" that lies at the very intellectual core of critical realism's explanatory quest'* (Reed, 2009: 69, emphasis in the original). Giddens' Structuration theory has been criticised by critical realists (most notably Archer) and Marxists (such as Callinicos) for conflating structure and agency into one moment with '... the claim that structure and agency are mutually constitutive' (Callinicos, 2006: 185). For this reason as argued below Giddens' work has not been utilised in this thesis.

Critical realists argue for the separation of social structures and individuals so that each can be analysed as part of understanding how they are related. Critical realists see society as relational; one that is stratified and as such irreducible to its atomistic components; society is made up of individuals but society is not just a sum total of the individuals in it. Understanding the relational nature of society is a pre-requisite for understanding Bhaskar's *Transformational Model of Social Activity* (TMSA) (see Figure 2 below). Bhaskar's model developed in contrast to the two existing extremes of humanism and structuralism, both of which fail to adequately deal with the evidence and arguments proposed by the other. Archer (1995) identifies a 6-point charter[56] in Bhaskar's work that is embedded in the TMSA:

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[56] Archer draws this charter from Bhaskar (1989: 25-6).

a) Societies are irreducible to people and a model is needed to sketch their connection;

b) Social structures are necessary for any intentional act;

c) Social structures pre-exist and are autonomous, thus allowing investigation;

d) Social structures' causal power establishes their reality;

e) The pre-existence of social forms requires a transformational model of social activity, and

f) The causal power of social structures is mediated through individual human agency.

David L. Harvey (2002: 168) expands on the last point by stressing 'the relative autonomy of the mediating processes' between society and the individual. This is important to avoid the central conflationism of Giddens.
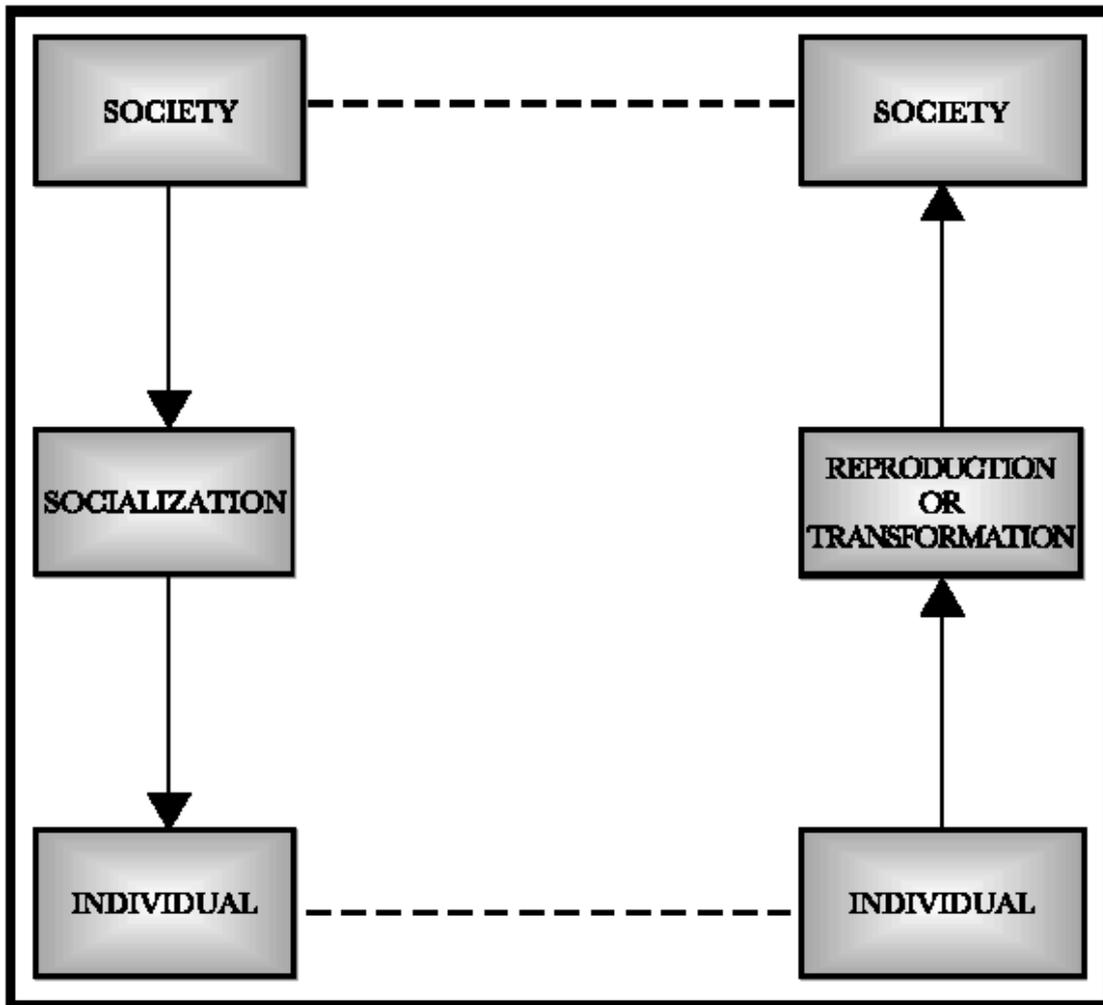
Figure 3 – 'Bhaskar's transformational model of the society/person

connection' as shown by Archer (1995) and Harvey (2002).

Thus, the TMSA allows for society, the individual and the mediating processes to be separate for analytical purposes but recognises they are mutually ontologically dependent. Further, the dependency of these triads (society, individual and mediating processes) are ontologically irreducible moments (Harvey, 2002). Leading Bhaskar to state:

Society is both the ever-present *condition* (material cause) and the continually reproduced *outcome* of human agency. And praxis is both work, that is conscious

production, and (normally unconscious) *reproduction* of the conditions of production, that is society.

<div align="right">(Bhaskar, 1989: 35, emphasis in the original)</div>

In this thesis it is posited that the nature of accountability relations are the outcome of contestation between different social forces; in the cases below, it is a clash between those who support stock transfer and those who oppose it. These individuals create time-limited social structures in the form of pro- and anti-transfer campaigns. This process has been described by Margaret Archer as *accentuation,* where '... groups, actuated by interests, *making* a contradiction competitive, by taking sides over it and by trying to make other people take their side' (Archer, 1995: 239, emphasis in the original). It must be noted at this point that the TMSA needs to take account of collective agents not individual agents, as it is '... the relations between structures and collective agents' (Joseph, 2002: 33) that is important. The question remains, how social structures and individual humans actually interact in this relational conception of society and the TMSA. The key to understanding this is that for '... social science, the relations to be studied are those between 'positioned-practices' rather than between individuals ... For it is the relations between positioned-practices that endure through changes in individual bearers' (Collier, 1994: 150). Social structures only become active when an individual enters into that social relation, at that point the structure becomes a generative mechanism and is thus observable (e.g. forming a campaign to oppose a stock transfer).

This does raise the issue of what motivates agents to act in specific ways, especially where the individual(s) involved seek to challenge or indeed

transform existing social structures (such as defending democratic accountability relations). The work of Margaret Archer (2003) provides an insight, with her conceptualisation of an *internal conversation*. Also described as the mediation of meditation, Archer argues that the reflexive thoughts of the individual act as an internal conversation, which ultimately acts as the mediating force between the agent and social structure. As Vandenberghe (2008) states: 'It is this meditation of the ruminating self that constitutes the mediatory mechanism which links the causal powers of structure to agency'. Archer's work at times slips into idealism where she allows a mediating role for an eternal being. In contrast, Marx sees consciousness, and that includes any internal conversation, as having materialist roots:

> The production of ideas, of conceptions, of consciousness is at first directly interwoven with the material activity and the material intercourse of men ... Men are the producers of their conceptions ideas, etc.

(Marx, 1998: 42)

However, this is not a one way deterministic process, as consciousness is expressed in language, or to use Marx's phrase "practical consciousness" (Marx, 1998); and Marx argues that language only develops out of the need for individuals to communicate with each other, '... for it [is] the consciousness not merely of a single individual but of the individual in his interconnection with the whole of society' (Marx, 1998: 198). It is these materialist formulations that lead in the cases studies below, to a focus on the tenants and other activists, both their motivations and actions.

Critical realists have an alternative conception of the role and development of theory. 'Theory is a conjecture about the connectedness of events and the causal sequences produced by generative mechanisms'; this means 'something is explained if it is allocated a place at the end of a causal sequence' (Ackroyd, 2004: 151). Here Ackroyd is expressing the core-surface distinction made earlier. It is shown in the case studies that the contestation of the stock transfer campaigns are the surface level appearance, and that the case studies seek to analyse and explain the generative mechanisms that cause that contestation.

Llewellyn (2003) develops a five level framework (from *Level one: metaphor theories* to *Level five: grand theorising*) to illustrate theorising in qualitative management and accounting research. In the process she relies upon a range of critical realist ideas, including the importance and role of theory, and a critical realist attitude towards agency and emergence (Bhaskar, 1979; Sayer, 2000). For Llewellyn (2003) theories are the "value-added" of academic research; theories are part of everyday life and the sense-making all humans do: '... theories reflect the contestation of meaning and significance in social and organizational life' (Llewellyn, 2003: 664). However, the current approaches to theorising are too limited, with academics showing a preference for labelling level four and five theorisations as theories but not giving the same credit to level one to three theorisations. As a result:

> "what counts as theory" are currently, too narrow to conceptualize agency, emergence and change adequately in organization life and, hence, the full range of significant empirical phenomena that characterize the management and accounting areas are not being researched.

(Llewellyn, 2003: 662)

The ideas of agency, emergence and change are important elements of the how case studies below have been developed.

This alternative approach to theory requires alternative approaches to the logic of scientific discovery.   In positivist and social constructionist research deductive and inductive logic predominates, respectively. As critical realists reject the ontological foundations of positivism and social constructionism, an alternative logic of scientific discovery is required (Sayer, 2000). Instead critical realists aim to develop theories that accurately identify and explain generative mechanisms (Ackroyd, 2004), and therefore use retroductive and abductive logic. Retroductive logic seeks to identify the conditions that must be in place for the empirical to be the way it is. While abductive logic seeks to recast our understanding of a research object by '... the contestable postulation of ideas and concepts ...' (Lawson, 2006: 30) developed through careful data analysis, conceptualisation and theorising (Sayer, 2004). The research aim for this thesis is to illustrate the manner in which accountability relations are made, re-made and exercised through contestation by active human agents and in the process identify the generative mechanisms that cause this contestation. Therefore, the case studies below use a combination of retroductive and abductive logic.

2.4   Summary

Adopting a critical realist approach to research design and practice '…will need to combine abstract conceptualization, creative model building and detailed historical interpretation within a philosophical framework that is sensitive to the

"structure/agency" dilemma and its critical implications for social explanation' (Reed, 2005: 1637). While the early elements of this quote are developed later in this thesis; the foregoing analysis has sought to develop a framework that is sensitive to the structure/agency dilemma by searching for and analysing generative mechanisms, utterances and heteroglossia. This all takes place within the historical materialist perspective of classical Marxism, where

> The first real premise of human existence, and therefore of all human history, the premise that men must be able to live in order to 'make history'. But life involves before everything else eating and drinking, a habitation, clothing and various other things. The first historical act is thus the production of the means to satisfy these needs, the production of material life itself ... a fundamental condition of all human history which today as thousands of years ago must be daily and hourly fulfilled merely in order to sustain human life.

Marx (1998: 47)

From this historical materialist premise Marx develops his critique of political economy that includes the development of the forces and relations of production, accompanied by the rise of class society and the ensuing dynamic of class struggle. Emerging out of this analysis is the capitalist state and civil society, as analysed in the previous chapter.

The discussion also seeks to illustrate the compatibility and influence of the Marxist method with the forms of critical realism and dialogics adopted here. The focus of this thesis is to show how accountability relations are made, re-made and exercised by a) illustrating that accountability is a contested concept and, b) uncover the generative mechanisms that drive this contestation. In that respect, dialogics and in particular the analysis of the utterance is required.

However, the other elements of heteroglossia, structure and agency are necessary (in addition to the previous discussions of the state, civil society and neoliberalism) to adequately describe the generative mechanisms at work. This contestation and generative mechanisms are the focus of the case studies developed in chapters 6 to 8. The role of theory will be addressed again in the discussion/conclusion chapter. The next section briefly revisits the research aims and objectives and, links them to the themes (Braun and Clarke, 2006: Thomas, 2011) used for data analysis in the case studies below.

3.   Research aims, objectives, framework and data themes

There is some debate in academic circles over the best way to approach the formulation of a research problem. Saunders et al. (1997) argue that while researchers may start with a research question (or questions), this should be used as a stepping off point that allows more detailed research objectives. Objectives:

> Are more broadly acceptable to the research community as evidence of the researcher's clear sense of purpose and direction ... We contend that research objectives are likely to lead to greater specificity than are research questions.

> Saunders et al. (1997: 23)

Following Saunders et al. (1997), chapter 1 introduced this thesis' two research aims and four research objectives; which in turn lead to the development of the triadic research framework at the end of the previous chapter. The two research aims are:

1) To develop a framework that explores public accountability as a dynamic, complex and contested social process;

2) To analyse how accountability relations between public service providers and users are made, remade and exercised in the context of marketised and/or privatised provision.

Table 2 below summarises how the research framework (of *neoliberalisation – reaction/contestation – reproduction or transformation*) is mapped onto the objectives. Further, for each element of the framework/objective the table also states the data themes[57] that were used to analyse the case studies data. There is a column that references the relevant chapter in which the analysed data is provided for each framework element/research objective. The first three rows cover the evidence to address research aim 2) above; the last row contains the information to address research aim 1) above.

The third column – Data analysis themes – contains the types of evidence sought for each of the elements of the triadic research framework. For the neoliberalisation (Neo) element evidence has already been identified in the previous chapter; for example accumulation by dispossession (Harvey, 2005), commodification (Ashman and Callinicos, 2006) and restructuring of services and service user accountability (Whitfield, 2006). For the reaction/contestation (R/C) element the data themes are drawn from a combination of the discussion in the previous chapter (e.g. role of tenants and campaign actions) and from the earlier discussion on dialogics (e.g. contested language). The reproduction or transformation (R or T) element of the framework has data themes looking at the post-ballot period including the result, the rent levels, board membership and improvements. The final research objective relies upon the analysis from

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[57] See section 4.4 below for a discussion on thematic analysis.

the previous data themes coupled with the role of theory as outlined earlier in this chapter.

Table 1 – Research framework, objectives and data themes

Framework element	Research objective	Data analysis themes	Chapters
Neoliberalisation	**Objective:** To explore and evaluate the impact of neoliberal market reforms on public services and related accountability relations.	-Roll-back/roll-out of the state (use of finance) -Dispossession of council housing -Restructuring of service user accountability(governance by experts and elites) -Restructuring/commodification of service	-Literature Review (Chap.3) -Background to the studies (Chap. 5) -Local case studies (Chap.6-8)
Reaction/ contestation	**Objective:** To demonstrate and account for how these reforms have generated opposition/ resistance in the form of civil society campaigns.	-Tenant-led civil society campaigns -Local state reactions (asymmetries of the process) -Contested language ('an accountable landlord') -Other civil society groups	-Background to the studies (Chap. 5) -Local case studies (Chap. 6-8)
Reproduction or transformation	**Objective:** To demonstrate the extent to which the actual form and content of accountability relations are contingent on the outcome of the contestation between neoliberal state reforms and civil society campaigns**.**	-Ballot result -Post-ballot rents -Post-ballot board membership -Post-ballot housing stock improvements	-Local case studies (Chap. 6-8) -Discussion (Chap. 9)
Towards a framework for analysing critical public accountability	**Objective:** To develop an initial research framework that enables new insights into the workings of accountability relations in the context of marketised and/or privatised public services.	-Use retroductive logic and CR tools to develop theoretical explanations/examples	-Discussion/ conclusion (Chap. 9)

The next section delineates how the data, that makes-up the case studies, was collected and analysed.

4.   Data collection, analysis and presentation

The aim of this section is to present and critique the research tools used to collect, analyse and present the data in the case studies. The research strategy adopted is one of comparative case studies (Thomas, 2011; Yin, 2003a,b), which have been developed using data drawn from a range of sources including official government documents, campaign materials, newspaper cuttings and interviews. The data was analysed using the data themes outlined above and the cases developed through a layering approach where each document (piece of evidence) is considered and added to the draft case study.

 Ackroyd (2009) outlines the range of possible research designs and related epistemological outcomes that flow from the earlier discussion. Critical realists are methodological pluralists. Thus, quantitative and qualitative data can be mixed and presented together in a case study if they first, address the problem at hand – the pragmatists' approach (McEvoy and Richards, 2006); and more importantly second, can be sustained on the basis of the ontological and epistemological assumptions adopted (McEvoy and Richards, 2006).

This thesis adopts a mixed method approach (with the use of qualitative and quantitative data, and primary and secondary data sources) with the aim of identifying and accounting for the generative mechanisms that cause the reaction/contestation and reproduction or transformation of accountability

relations. While critical realist research has a preference for case study design as it allows the in-depth study of causal mechanisms, Ackroyd (2009) sets out a continuum of research designs going from 'intensive' to 'extensive' forms of studies. Intensive studies seek to answer the question *what is the generative mechanism?* Whereas extensive studies address the question *what is the context?*

Ackroyd (2009) argues that intensive studies are best approached using case studies or action research; while for extensive research studies surveys/census data and policy critique are most appropriate. Although a stark distinction between intensive and extensive studies is hard to maintain (generative mechanisms are not free-floating and therefore some understanding of context is always necessary). Broadly, the case studies below are intensive according to Ackroyd's (2009) classification, focusing on explaining the generative mechanisms involved with making accountability relations contested in public services.

This section expounds in detail the research strategy employed in this thesis. This includes a discussion of the appropriateness of using comparative case studies research design (section 4.1) and is followed by an account of the case selection and development (section 4.2). The next three subsections cover a discussion of the data – documents and interviews (4.3) – and analysis techniques (4.4) utilised. This section concludes with a consideration of ethics (4.5) and the limitations (4.6) of this research design. The limitations subsection signposts important issues that are considered further in the reflexive account, in appendix 5.

4.1   Comparative case studies research

This sub-section outlines and critiques the strengths, weaknesses and misconceptions of (comparative) case study research.

Yin defines case study research as:

> ...a strategy for doing research, which involves an empirical investigation of a particular contemporary phenomenon within its real life context using multiple sources of evidence.

(Yin, quoted in Robson, 2002: 179)

Expanding on this definition, for Yin (2003b) case study research is appropriate where the boundary between phenomenon and context are not clearly evident (i.e. the study is by nature an open system), where there are many variables of interest and where there are 'benefits from the prior development of theoretical propositions to guide data collection and analysis' (Yin, 2003b: 14).

These definitional elements fit with the research task for this thesis of studying how the accountability relations are made, re-made and exercised in the public services. Thus the case studies below are built from data drawn from multiple sources, in multiple forms using both primary and secondary data. The case studies have more than one single interest point focussing on the search for generative mechanisms that cause reforms in public services and the reactions they generate in the form of social movements; all of which requires a significant degree of reliance on prior theorisations (see chapter 3).

In the context of the accounting literature Cooper and Morgan argue that,

> While recognizing the complementary nature of many research methods, we stress the benefits of case studies for understanding situations of uncertainty, instability, uniqueness and value conflict.
>
> (Cooper and Morgan, 2008: 159)

Cooper and Morgan's (2008) defence of case study research strategy includes that it 'is an in-depth and contextually informed examination of specific organizations or events that explicitly address theory' (2008: 160) and 'case study research is extremely useful in raising questions, highlighting issues, developing and testing theory, and providing guidance in solving problems' (2008: 161). Further, they draw on Starbuck's (1993) work to suggest that it is the study of systems in flux rather than the search for general properties of all organisations or systems that gives the greatest insight. The local case studies below all seek to capture the organisation and provision of social housing in the process of change (moving to a transfer housing association) and/or contestation (by anti-transfer campaigns).

As already noted it is intensive case studies (Ackroyd, 2009) that are adopted here with the emphasis on identifying and analysing particular generative mechanisms in multiple context; i.e. multiple, comparative case studies (Thomas, 2011). This approach has been described by Stake as when '... a number of cases may be studied jointly in order to investigate a phenomenon, population, or general condition. I call this a multiple case study or collective case study' (Stake, 2005: 445). There is some discussion on what constitutes comparative case study research design with different emphasise on the focus of the comparison (Bryman and Bell, 2011; Thomas, 2011; Yin 2003b). If the focus is on the cases and their unique contexts, it is labelled a multiple-case

study, whereas 'if the emphasis is on producing general findings, with little regard for the unique contexts of each ... [case study] ... it is better viewed as a cross-sectional design' (Bryman and Bell, 2011: 63).

To confuse matters further, *comparative research* design is often but not exclusively linked to multiple-case studies, leading further to research designs that focus on international and cross-cultural studies (Bryman and Bell, 2011). Many of these distinctions are not relevant or applicable to this thesis. For example the emphasis in the case studies is not on the differing cultural frames of the participants. Significantly, Bryman and Bell's (2011) distinction between multiple-case study and cross-sectional design is not appropriate for the research objectives.

However, it is both the unique contexts and the need to develop general findings from the case studies (see discussion below on generalisability) that are relevant. Thus, the case studies below seek to identify and analyse the generative mechanisms (neoliberalisation – reaction/contestation – reproduction or transformation) in three different cases[58]. The aim of comparative case study research, in a critical realist view, is to develop accounts of patterns of generative mechanisms and their interactions; the use of different contexts is not based on the search for similarities, between the three cases.

Case study research also has its critics. Thomas (2011) stresses a common perception that case studies, as they are focussed on a deep exploration of a

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[58] In addition, the national context is incorporated into chapter 5 *Background to the studies*, effectively making a fourth case study.

single (or a limited amount) of cases cannot be vehicles for generalisations: 'Let's start with what the case study is *not* good for. It's not good for generalising from ...' (Thomas, 2011: 17, emphasis in the original), and '[r]emember (once again) that case studies can never form a sample from which you can generalise' (Thomas, 2011: 141). In what would appear to be a contrasting position Yin (2003a, b) argues that the more individual case studies of a particular phenomenon are completed then generalisations can be made. Thus, '[e]ven if you can only do a "two-case" case study, your chances of doing a good case study will be better than using a single-case design ...' which leads to '... immeasurably expanded the external generalizability of your findings' (Yin, 2003b: 53). Yin's (2003b) arguments are heavily influenced by positivism and the hypo-deductive scientific method with liberal use of the terms such as experiments, replications, propositions and hypothesis all seen as benchmarks that case study research should aspire to[59]. Even though these two positions may appear contradictory, lying behind both is the strong influence of the traditional hypo-deductive scientific method that dominates most mainstream business and management research (Bryman and Bell, 2011). This approach to the logic of scientific discovery is rejected through the adoption of a critical realist framing (as outlined above).

Thomas (2011) attempts to address his strong stance on generalisability by discussing the logic of scientific discovery and counter-posing inductive and abductive logic; though the arguments still lapse back into fetishising the hypo-deductive method[60]. Yin follows a similar logic, stressing that positivistic

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[59] See for example his arguments in support of multiple case studies (Yin, 2003b: 47).
[60] Thus, when arguing in favour of abductive logic Thomas (2011: 213) still looks for regularities as the basis on which generalisations can be made. This contrasts strongly with

sampling logic is not appropriate or achievable for case study research but instead a researcher '... should try to generalize findings to "theory"' (Yin, 2003b: 38). Robson makes the distinction succinctly, where case study research '... is not concerned with statistical generalization but with *analytic generalization*' (Robson, 2002: 183, emphasis in the original). However, this linking of case study work to analytic (or theory) generalisation has also been criticised.

Thus, a second criticism comes from those working in a positivist Mainstream Accounting Research (Chua, 1986) paradigm; they complain that there is a lack of theory and hypothesis testing in case study research (Zimmerman, 2001). This criticism misses the point of the earlier discussion on the nature of reality and seeks to apply the hypothetic-deductive scientific method to a reality that does not correspond to its assumptions. Thus, the case study strategy is appropriate for dealing with ontological depth and the identification of generative mechanisms, such as those that this thesis is concerned with.

Cooper and Morgan (2008) identify a concern with case study research and theory generation (i.e. that case study research allows the researcher to favour their preferred theoretical explanation). Here again it is necessary to move beyond the influence of positivist research, by seeking to extend our understanding of what counts as theory. In this thesis the use of critical realist concepts helps by drawing on the discussion in the first part of this chapter on the role and import of theory to critical realist influenced research. As critical realists seek to move beyond surface level appearances of phenomena to

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the critical realist version of abduction which looks for generative mechanism as the source of causation.

identify generative mechanisms it is important to both rely upon existing theories (e.g. the Marxist theory of the state) as well as generating new accounts and theories (for example, the triadic research framework).

In summary, the output of critical realist influenced research also addresses two related concerns and criticisms of case study research – the limited replicability and generalisability of research findings. Critical realists recognise that human society is an open system in a constant state of change, of becoming rather than being. Therefore each case study will have differences which mean that laboratory style testing and results are inappropriate (and indeed unachievable). This does not mean that research must start from a blank slate with each case study. The contexts will be different (Thomas, 2011) but similar generative mechanisms will be operating. This is illustrated in the next chapter with an analysis of the development for LSVT policy in three different jurisdictions, and explains the emphasis critical realists place on seeking generative mechanisms and accurate accounts of their operation in differing contexts. Further, because critical realist research is theoretically based it is possible to generalise case study findings at a theoretical rather than empirical level (Ackroyd, 2004).

4.2   Case study selection and development

This sub-section has two objectives; first, to explain why and how the three specific local case studies were selected and second, to set out and justify how those case studies were developed, including the data analysis approach adopted.

Buchanan et al.'s (1988: 55) advice 'that the researcher should take an *opportunistic* approach to fieldwork' (emphasis in the original) is aptly illustrated in the case selection for this thesis. The local case studies were selected through a combination of *purposive* and *snowball* approaches to sampling (Saunders et al., 1997). Purposive sampling describes an approach where the researcher is working with very small samples and wishes to select cases that are particularly informative (Neuman, 1991). Further the nature of this purposive selection can be described as *heterogeneous* where the focus of the research is on key themes (Saunders et al., 1997: 145). For this thesis the initial case study selection was based on the need to compare and contrast two local campaigns; one that had voted in favour of transfer and one that had voted against. To that was added the desire to observe an on-going campaign in the field. Hence, the aim of selecting three case studies was established. Prior to the fieldwork and before access had been negotiated with any local campaign, the question of different jurisdictions was not relevant. The fact that the case studies cover the three jurisdictions in Britain was an outcome of chance rather than design. With the on-going case study eventually voting in favour of transfer, the sample of two-thirds in favour of transfer and a third against, is in line with the findings by Watt (2008) into ballot results of stock transfers in London, but is a little higher than the whole England results that Pawson and Mullins (2010) found. Having a sample with such similarities to the findings of other research on this population was not a primary concern but a welcome outcome of the purposive heterogeneous sampling.

'Snowball sampling is commonly used when it is difficult to identify members of the desired population' (Saunders et al., 1997: 147). The records of stock transfer and related campaigns are limited and fragmented. DCLG keeps a list of transfers that have proceeded, but this is the only official record kept. The *Defend Council Housing* campaign group published a list of "no votes", from 1988 to 2008, on their website. This is a welcome resource but as it is compiled from newspaper reports by volunteers its completeness can be called into question. Reading the housing trade press it was possible to identify some high profile stock transfers, where tenants had voted in favour (Glasgow, 2003) or against (Birmingham, 2002), but press coverage could not be relied upon to provide a complete population. Further there was the difficulty of accessing campaigns. Here using an existing contact locally to access the English case study, was added to by attending a DCH national meeting in 2009 and the DCH national conference in 2010. At these events I met activists in the Welsh and Scottish case studies, respectively, who after I briefly explained my research aims agreed to help and gave me their contact information. In each case the initial contact introduced me to, or provided me with contact details for other tenants or activists involved with their local campaign. These sampling processes are reflected on further in the reflexive account in appendix 5.

In all three cases campaign members gave me access to their personal records from the campaign. These included copies of publicity materials, documents and reports from the pro-transfer campaigns, anti-transfer campaign materials, letters and press clippings from local newspapers and minutes of campaign meetings.

Securing access to the anti-transfer campaigns of the three cases was seen as a priority given the emphasis identified in the research framework of the lack of research that is informed by tenants' perspective. However, where stock transfers advance they do so on the basis that there are some tenant board members (TBM). Therefore, in both the English and Welsh cases, direct approaches where made to the transfer housing association and the local authority respectively asking for an interview with a tenant board member, which with limited difficulties was secured in both cases. As the tenants in the Scottish case had voted against transfer there were no tenant board members to interview. Pro-transfer data was not just drawn from the TBM interviews but also from publicly available documents, minutes and reports on local and central government websites. In both the English and Welsh cases after the interviews with the TBMs, follow-up enquiries resulted in securing a range of confidential documents for example the business plan for the housing association in the English case study.

The data analysis methods employed are discussed in section 4.4 below; here is a general overview of how the case studies were developed. The approach taken to developing the case studies could best be described as one of *layering*. This approach involves taking each piece of data (for example, newspaper-cutting, council minutes, transcribed interview) individually and extracting the key moments (see section 4.4. below) and adding these to the case study. In this way the case study is developed layer by layer. For each case study, before the interviews were carried out, an initial search of publicly available documents (from the local authority, housing association (in the

English case) and newspaper reports) was carried out via the internet. This search allowed a familiarisation with any local and unique characteristics of each case study, which also informed the semi-structured interview questions. Then following the interviews and their transcription by a third party, the transcribed scripts were reviewed for errors and corrections. Through these three processes (preliminary internet search, the interviews and transcription reviews) an initial outline of the case including the key points in each was written-up in draft form. Following this initial outline, the layering approach described above was followed. Some data pieces involved just a single page (e.g. a campaign leaflet); others such as government reports could be over a hundred pages. It is at this point that the use of Sullivan's (2012) *key moment* data reduction technique played an important role in making the data more manageable (see section 4.5. below).

Following Yin (2003b), the data collected was sorted into and stored in case study databases. The databases are a combination of both hard and electronic forms. Most of the documents from the local authorities and transfer housing association(s) and some press clippings are held electronically. Most of the campaign materials (e.g. leaflets), press clippings and internal local authority documents are held in a hard-copy form. The interviews are held in both hard and soft-copy form, with media files and *Word* document transcriptions held on computer and a hard printed copy of the transcriptions held in files.

Each case study is structured to address the conceptual framework directly. First, in a brief introduction the context of each case is laid out. The main body of each chapter is divided into three sections, each one covering an element of the conceptual framework developed above (of neoliberalisation –

reaction/contestation – reproduction/transformation). These sections in addition to providing evidence for each data analysis theme, also discusses the data presented in each case study. The final section starts to draw these discussions together and provides insights relevant to the conceptual framework.

4.3   The Data

Appendix 2 contains the case study databases for the three local campaigns. The majority of the data collected was in the form of documents, from a range of sources. These include official government reports, agendas and minutes of local government committees, anti-transfer campaign materials (such as leaflets and newsletters), transfer housing association documents (such as business plans and financial statements) and cuttings from local newspapers. Scott (1990) has developed four criteria for assessing the quality of documentary data; the criteria are authenticity, credibility, representation and clear meaning. The authenticity of each type of document is addressed below. In the main the remaining three criteria feed directly into the data analysis, the background to the cases (chapter 5) and the case studies in chapters 6-8. For example it is recognised that the publicity materials for both the pro and anti-transfer campaigns will contain competing claims on specific issues (thus challenging the credibility and clear meaning of their own and other documents); for example, what is "an accountable landlord" (Smyth, 2012). It is the utilisation of dialogics that enables such an analysis. This approach contrasts with Scott's (1990) ideas of bias and distortion as characteristics of credibility. Instead, the credibility is established when they express the views of

a particular social group, which in turn contests the views of other social groups.

In addition to these documents, a total of thirteen interviews were carried out with key actors in the local case studies and national figures. The interviewees are drawn from both anti- and pro-transfer campaigns. The objective of the interviews was to add key insights and depth to the events of each case study, supplementing the analysis of the documents. These data sources are listed below with a brief discussion of relying on each type of document for research purposes.

4.3.1 Documents

i. *Local/national government documents* – These documents range from reports carried out by national organisations (e.g. The NAO, Scottish Government, Welsh Assembly Government and the DCLG) to minutes of local council meetings for each case study. Fairclough notes, 'Government departments produce texts in ways which anticipate their distribution, transformation, and consumption, and have multiple audiences built into them' (Fairclough, 1992: 790). He goes on to identify these audiences as 'addressees', 'hearers' and 'overhearers'. Thus, these documents reflect the stratified social world (heteroglossia) in which they are produced and the impact they are expected to have. The documents have a dual role of communicating housing policy and the practice of pursuing stock transfers; and an ideological impact to garner support for the policy among the various audiences. For these reasons these documents are a key source of data covering the ideas

and actions of those favouring LSVT nationally and locally. The authenticity of these documents was easily established as they were sourced from official websites and branded with logos of relevant departments or bodies.

ii. *Anti-transfer campaign documents* – These documents, in the main, come in the form of leaflets and newsletters with the aim of promoting the anti-transfer arguments. There is a much more limited purpose for these documents, as the focus is to contest the stock transfer process on an ideological level. There is a secondary purpose to some of these documents, of providing information about future campaign activities such as local meetings. Watt (2008) notes that these documents are an under-examined resource of data with regard to housing policy. However, they are important in understanding the nature of the contestation generated by the anti-transfer groups. The authenticity of these documents was in part established by analysing the documents themselves and identifying who claimed publication; and in part, due to the source of the documents being the anti-transfer campaign activists.

iii. *Post-transfer housing association documents*[61] – these documents have characteristics similar to those of the national/local government reports, in that they have multiple audiences. Some (for example, housing association press releases) seek to communicate to the media as well as tenants and other local stakeholders. Regulatory reports are

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[61] These documents are only relevant for the English and Welsh case studies, as the tenants in the Scottish case study voted against transfer, although the prospective Scottish transfer housing association did produce a business plan.

addressed to the relevant regulatory authority (e.g. the FSA or the Tenants' Services Authority) but are also publicly available. This level of transparency is seen as either an essential component of accountability relations or the exhausting of accountability (see discussion in chapter 2). The authenticity of these documents was established as they were either sourced direct from the organisation in question or from official websites.

iv. *Press cuttings* – these documents come from local weekly newspapers and national trade publications (such as *Inside Housing*). In part the case studies follow the approach adopted by Watt (2008) of analysing letters to local newspapers concerning the proposed stock transfer in Wycombe District Council in 2000, with a focus on capturing the counter-hegemonic ideas of "ordinary people". Newspapers attempt to portray a balance in the reporting of both sides of a local transfer campaign. However, a further complicating factor is the recognition that media outlets will also have an influence on how and what is reported (Saunders et al., 1997). In addition, care was taken when seeking to use data from press cuttings to corroborate it with other evidence, as often the press will only be reporting something that was contained in another document; for example a national or local government report. During the course of an LSVT campaign and ballot the press becomes an arena where both pro- and anti-transfer campaigns seek to gain publicity, and so also becomes an important source of data for this thesis. The press cuttings were obtained from three different sources – direct from the publication's own website; accessing the collections at

public libraries and from anti-transfer campaigners' personal records. This final group of press cutting, where the details of the publication was not obvious, where checked against on-line sources. Thus, the authenticity of these documents was established again through a combination of information on the documents themselves (newspaper title and date) and the source of the data (official websites and public libraries).

v. *Other* – In two case studies the Freedom of Information (FoI) legislation was used. In the Welsh case the anti-transfer campaigners used the legislation (unsuccessfully) to obtain a list of properties subject to the transfer; this is discussed in the case study (chapter 8). In the English case, I used the FoI legislation to gain information (with limited success) from the local authority. This data is included in the case study databases. Other data in this category covers the observation notes I took of an anti-transfer campaign meeting during the Welsh stock transfer campaign and a UNISON briefing[62] in the Welsh case. These documents, coming from an eclectic mix of sources contain important, if small amounts of data, and have been analysed in the same manner as other documents with a search for relevant utterances (key moments). This is possible as the documents contain the characteristics identified in other documents (i.e. being products of social processes, addressed to multiple audiences and thus, having contested (dialogical) voices

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[62] The Unison briefing is recorded here under *Other* rather than anti-transfer campaigning materials, as in the whole of a 4-page document there is only one line stating Unison's national (Note: the briefing at no stage states the local branch's position on the transfer), which is to oppose all housing funding policies except that of direct provision.

within them). For the documents of this categories (with the exception of the ones I generated) their authenticity was established in the same manner as in the other categories (i.e. a combination of official source and labelling detail on each document).

4.3.2 Semi-structured interviews

A total of 13 interviews involving 13 different people were carried out between October 2009 and August 2010 (see Table 3 below). Of this total, two interviews in the Welsh case study were group interviews[63], with the remaining interviews conducted on a one-to-one basis. All interviews were semi-structured with the participants have a short briefing in advance, on the topics to be discussed. An interview consent form was distributed in advance and signed by the participants (see Appendix 3). Barring minor timing difficulties arranging access to some individuals, the administration and execution of the interviews was carried out without incident, with one exception the tenant board member interview in the Welsh case. This is discussed in the reflexive account in appendix 5.

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[63] Group interviews is the best description here as the same questions were used as in the one-to-one interviews except here there were two or three interviewees taking part at any one time.

Table 2 – Interview participants and details

Case study /Name	Role	Interview dates
English case study		
Joe	Tenant activist and ex-Labour councillor	Pilot – October 2009; Real – December 2009
Steve	Tenant activist and ex-Labour councillor	March 2010
Kevin	Tenant activist and tenant board member	March 2010
Scottish case study		
Mary	Executive member of Scottish City Tenants' Federation	July 2010
Andrew	Tenant activist	July 2010
David	Unison branch officer and anti-transfer campaigner	July 2010
Welsh case study		
Hywel	Anti-transfer campaigner	Solo – October 2009; Group – October 2009 and August 2010
Lydia	Tenant activist	Group – October 2009 and August 2010
Morgan	Plaid Cymru councillor, anti-transfer campaigner	Group – October 2009 and August 2010
Rees	Tenant board member	Solo – August 2010
National background		
Eileen Short	Chairperson, Defend Council Housing	March 2010
Austin Mitchell, MP	Chairperson, House of Commons Council Housing Group	March 2010
DCLG Official	Team leader *Decent Homes* programme	March 2010

NOTE: with the exceptions of Eileen Short and Austin Mitchell, all other participants have had their names changed to protect their anonymity.

The aim of carrying out the interviews was two-fold. First, the participants were selected as each was an active agents in their own stock transfer campaign, whether in favour or against the proposed transfer. As noted earlier, the emphasis here is not on the individuals as individuals but on their agency in

positioned-practices that endure beyond the individual (Collier, 1994). Further, as identified in the literature review and partly in response to Cooper's (1997) call for research involving those suffering the effects of new accounting (and by extension accountability) regimes, the emphasis in this thesis is on capturing the actions and ideas of those outside of the managerial and policy sphere (i.e. tenants and campaigners) and to analyse their impact on accountability relations. This approach does not ignore the managerial and policy spheres but instead by using a comparative case studies research design integrates these spheres through documentary analysis. Thus, the first objective was to get an overview of the individual events of each stock transfer process. The second objective focused on the ideas surrounding the accountability relations of a stock transfer process. This was addressed by drawing on the earlier discussion of dialogics, and analysing the competing conceptions of the utterance "an accountable landlord". Each participant was asked directly to explain what the term meant to them, the responses form part of the case studies in chapters 6 to 8.

All interviews were semi-structured, but more often took the form of a guided conversation. This approach was thought the most appropriate method to relax the interviewees (and to a degree the interviewer) and in the process create a space where the interviewees felt able to speak freely. In this respect, beyond the question of the meaning of the term an accountable landlord, there were no pre-prepared standard questions but a series of themes to explore. In addition, the preparation and pre-reading for each case had generated some case specific issues to discuss. If these issues had not been discussed during the course of the interview they were raised directly towards the end. The

combination of these actions meant that data covering a range of themes, both relevant and unexpected (Bauer and Gaskell, 2000), was captured. Another strength of this approach is that for each local case study those interviewed were directly involved with the transfer process either opposing or supporting it.

The interviews also contain potential weaknesses including a lack of reliability (Saunders et al., 1997). For example, in the Welsh case study one of the anti-transfer campaigners could claim that the pro-transfer campaign had spent £5 million to secure the ballot result. The actual amounts spent are not publicly available but the council budget for the whole transfer process was £6 million, split between £1.3 million for pre-transfer costs and £4.45 million for post-transfer cost. This lack of reliability can be overcome by including the interviews within a case study research design with data drawn from multiple sources allowing for corroboration of evidence from other sources, thus clarifying and enhancing the reliability of the interview data. Saunders et al. (1997) also note that forms of bias are present in interviews. In a similar manner to the bias contained in documents (as discussed above) this research design and the use of dialogics actively seeks out such contrasting or biased claims so that they can be analysed to uncover the concrete social reality that gave rise to them. Finally, it should be stated that while the interviews played an important role in familiarisation with the data, the case studies are not (overly) reliant on the data collected in this manner, but have been developed through a careful consideration of all the data collected.

The next sections set out how the data was analysed, ethical considerations and limitations of the research design.

4.4 Data analysis

The preparation of this thesis has employed a flexible research design (Robson, 2002), closely associated with qualitative data research projects, with a strong element of pragmatism in pursuing real world research using such a design. The analogy of the "garbage can" (Martin quoted in Robson, 2002: 377) is appropriate. 'Here the four elements of research – theory, methods, resources and solutions swirl about in the garbage can ... Each influences the others ...' (Robson, 2002: 377). This has already been illustrated above with the purposive and snowball sampling for case study selection. The research aim is to develop a framework that analyses how public accountability relations are made, re-made and exercised. The literature review brought to the fore that accountability is a contested idea. The discussion earlier in this chapter highlights that this contestation has real, concrete social roots. As already noted the case studies were developed through a series of drafts each time adding more data to provide greater depth; a layering process. However, this process still requires the data to be analysed.

Case study research can quickly generate large amounts of data that then becomes a challenge for the researchers to sift through, reduce, analyse and present (Bryman and Bell, 2011; Miles and Huberman, 1994). Swanborn (2010) discusses five different traditions of analysing data within case study

research[64]. Although not following directly in anyone of these traditions, Bryman and Bell (2011: 571) note that a common approach to analysing qualitative data is referred to as *thematic analysis*. There is some disagreement about what a theme is; are they just restricted to codes or do themes transcend any one code or are they built out of codes (the question of coding is addressed below) (Braun and Clarke, 2006). Thomas (2011: 171-172) sets out how themes can emerge through the constant comparative method. The aim of this method is for the researcher to regularly and iteratively revisit the data refining the themes each time. This approach has parallels with one of the tools of grounded theory (Bryman and Bell, 2011: 577). The difficulty with Thomas's (2011) approach is that the generation of themes occurs in one direction only, from the data; there is no mention of themes having been derived from a previous literature review or a research framework. In contrast, Braun and Clarke (2006) identify that themes can be derived theoretically as well as inductively. In this thesis as already shown there is a strong theoretical influence on the data analysis themes, as set out in Table 1 above. It should also be noted that the themes in Table 1 were not solely derived from the previous literature but also through a familiarisation with the case studies as they were developed. Therefore, the themes and data analysis themes are derived from a back and forth between theory and data. For example, most of the themes in the neoliberalisation element of the framework are clearly drawn direct from theory (e.g. accumulation by dispossession). However, the long term deployment (or lack) of public finance as a key

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[64] Swanborn's five data analysis traditions are based on the work of 1) Yin, 2) Strauss and Corbin, 3) Miles and Huberman, 4) Ragin (using Boolean logic). The fifth tradition is time-series analysis.

generative mechanism (data theme[65]) only became evident after the data collection had commenced.

At the start of the data collection there was no planned analysis technique. An initial attempt was made at a more structured approach by coding documents from the *House of Commons Council Housing Group (HOCCHG)* and the former regulator the *Housing Corporation*. However, it quickly became apparent that by highlighting words or phrases in this manner, they were being abstracted from their context in the documents. This is a problem and criticism of coding that has been identified by some researchers (Bryman and Bell, 2011; Coffey and Atkinson, 1996). Therefore, a more holistic data analysis technique was needed. This is where thematic analysis is relevant, with its flexible approach to searching for repeating patterns of meaning across data sets (Braun and Clarke, 2006). Thematic analysis is compatible with a critical realist epistemology; for example the use of latent themes (Braun and Clarke, 2006) fits with the concepts of ontological depth and emergence. Thematic analysis is also congruent with ideas drawn from dialogical analysis; for example, with 'key moments' (see below) forming part of a theme.

Drawing on the dialogical approach outlined above, when analysing the data *utterances* were identified and relevant links to the appropriate *heteroglossia* drawn[66]. Sullivan (2012) has developed this data analysis approach with 'key moments' or 'key extracts', using definitions and concepts drawn from Bakhtin's (1981) work. '"Key moments" are an "utterance" of significance. An

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[65] It should also be noted that there is not a direct link between data analysis themes and generative mechanisms, as there is in this example.
[66] A paper containing the analysis of the HOCCGH and Housing Corporation using this dialogical approach was published in 2012 (Smyth, 2012).

utterance is a significant unit of meaning, different from the sentence or the line and is defined by its readiness for a reply/reaction. As a unit of meaning, it can be of variable length' (Sullivan, 2012: 72). Sullivan then outlines two selection criteria for selecting key moments that concern the *content*[67] of the utterance and/or the *form*[68] of the utterance. Applying these ideas to the data collected, the central analysis technique used was to identify the *key moments* in each document.

Utilising elements of both thematic (Braun and Clarke, 2006) and dialogical analysis (Sullivan, 2012) in this manner the data was reduced (Miles and Huberman, 1994). However, as Miles and Huberman (1994) stress data reduction also includes an element of data analysis, for example deciding what constitutes a key moment. In turn, data display/presentation cannot be separated from the data reduction and analysis. The manner in which the case studies were developed using a layering approach, consciously seeking out the dialogical tensions in the key moments and identifying the empirical effects of deeper generative mechanism, led to the data being displayed in the case study formats below.

Accountability is an element but not the central focus of the documents collected. For example, the national/local government reports often have an individual section on accountability relations, but also have key moments scattered throughout the documents. The anti-transfer documents although smaller in size (in both page numbers and word counts) than the national/local

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[67] The content of the utterance contains data relevant to the study, for example about the governance structures of a transfer housing association.
[68] The form of the utterance covers the direct appearance of the thoughts of the participants such as an anecdote, belief or reflection.

government reports, again have key moments scattered throughout the document. The key moments were identified through a two-fold process. First, the large reports were searched for key words ("accountable" and "accountability") with the resultant key moments noted and/or highlighted. Secondly, all documents were read closely. Again the key moments were noted and/or highlighted. In the case studies below, these key moments are most prominent when contrasting the differing conceptions of accountability. However, the utterances also inform the context setting (heteroglossia) for each case study.

The major weakness of this (and other qualitative) data analysis techniques is its reliance upon the skills and experience of the individual researcher carrying out the analysis. This reliance could in theory lead to very different analyses by different researchers based on the same data. However, the techniques discussed above of utilising case study research design, multiple source data, corroborative evidence, the layering process and use of key moments are all designed to minimise such theoretical outcomes. Further, the individual skills and experience of the researcher can also be seen as a strength, as they open up the possibility of unique or novel insights.

4.5   Ethics

For much of the data collected in the case study databases (see appendix 2) there are no direct ethical concerns. These are publicly available documents prepared by local or national governments and distributed on official websites. It was also assumed that such documents would have been checked by government officials that they complied with legal requirements and do not

slander, defame or otherwise harm any individuals. Even with this, care has been taken with these documents not to disclose or use any information that could be prejudicial for individuals. The more pressing ethical issues were twofold – the interviewees and, to a lesser degree, the confidential data supplied in the English and Welsh cases. For each of the interviewees informed consent was secured before the interviews commenced (a sample copy of the consent form used is in appendix 3). Often these forms would be signed without the participant reading the form in full or only paying scant attention to all the elements (despite the interviewee being given time to do so). In these circumstances, the important elements of the form were verbally repeated at the start of the recording and the interviewee asked if they agreed. The two most important elements of the consent form are the commitment to anonymise the case studies and that the interviewee could withdraw from the study at any point. This second point is particularly important as it allows the interviewee to control the interview process if they felt the need to. No interview participant exercised their right to withdraw from the project. With regard to the confidential information supplied in the English and Welsh case studies, a similar assurance over anonymity was given.

4.6   Limitations

The reflexive account in appendix 5 explores in more detail the limitations of the research design pursued in this thesis, both theoretically and practically. Many limitations and criticisms of elements of the research design have already been identified and discussed above. For example, Yin's (2003b) identification of the perception that case study research lacks rigour and

provides a poor basis from which to scientifically generalise. To counter these perceived limitations rigorous data analysis was carried out, utilising a combination of thematic analysis and dialogical analysis. It was also argued that generalisation can be made using case study research but not by using traditional inductive (or deductive) logics but instead through abduction and careful theory building.

Criticisms were also identified and discussed with regards to the theoretical framework developed above, integrating critical realism, classical Marxism and materialist dialogics; these are explored again in appendix 5. There was also a discussion of the various limitations and problems addressed in analysing the data, including why traditional coding was not adopted and the development of themes that are derived both inductively and theoretically. However, this section focuses on four main issues affecting the research quality.

First, while the case study approach has enabled a data rich picture of each local campaign, more interviews could have developed this further. As two of the case studies were historic (English and Scottish) going back several years, it would have been unduly difficult, if not impossible, to carry out a significant number of interviews with tenants and other actors, as individuals have moved on and in some cases passed away. Second, as already noted there is a lack of a clearly identifiable data population (i.e. there is no comprehensive record of proposed stock transfers and their outcomes). Purposive and snowball sampling techniques were employed and the resultant case selection does have strengths as outlined above (covering three jurisdictions and approximating the actual outcome of transfer ballots). The use of appropriate

theories will further strengthen the conclusions drawn from these case studies. Third, in common with other qualitative (flexible) research designs, funding and timing considerations also played a role in selecting only three case studies (Bryman and Bell, 2011; Robson, 2002). However further case studies would have allowed for greater integrity in the research findings.

Fourth, the data analysis techniques evolved through a combination of attempting analysis in practice and a limited input from research methods textbooks and journal articles. The latter is due to the theoretical framework utilised and in particular the integration of critical realist ideas with materialist dialogics. These are both relatively new theories with little attention so far paid to operationalising the ideas in accounting or management research. Hence, the data analysis used in this thesis has produced data rich case studies but the techniques will be unfamiliar to most readers and may seem alien.

4.7   Summary

This section has provided detailed arguments and justifications on how the data was collected, analysed and presented. As such it shows how the theoretical framework developed in section 2 coupled with the data analysis themes developed in section 3, have been put into practice. This has included how the case studies were identified, documents collected and interviews carried out, and subsequently analysed. The strengths and weaknesses have been set out. However, this has been done by relying on existing academic literature in what could be considered an abstract manner. In contrast appendix 5 sets out a reflexive account of the research process drawing on the actual experience of the researcher. This reflexive account is also relevant

given the growing recognition of the need for critical researchers to be aware of their political and social position within the research process (Cooper and Coulson, 2013: Brook and Darlington, 2013).

5.   Conclusion

Overall, the aims of this chapter have been twofold. The first part addresses the philosophical and theoretical underpinning of the research work. This involved showing how three related theoretical perspectives – classical Marxism, critical realism and materialist dialogics – have been interwoven to provide a robust foundation on which to build the data collection, analysis and presentation. The second part of the chapter set out how the earlier discussion and theoretical framework was utilised and applied to develop the comparative case studies, from the data collection to analysis and then presentation stages. This approach has the benefit of highlighting the clear links back to the theoretical and philosophical grounding developed in the first part. This grounding enables the development of rich case studies that focus on the research objective of showing how tenants' and campaigners' ideas and actions influenced the nature of accountability relations.

The case studies in chapters 6 – 8 follow this approach drawing on a wide range of evidence from different data sources. However, the earlier discussion of Bhaskar's TMSA illustrated that human actions do not occur either in a random manner or a social vacuum. There is a range of social structures that frames and mediates human actions. This understanding of the structure/agency dichotomy, with the emphasis on the ability of individuals to reproduce or transform social structure, is central to the way that both the

research framework was developed in chapter 3 and the development of the local case studies.

Finally the limitations of the research design were identified and discussed. This discussion should be coupled with the reflexive account of the research experience, set out in appendix 5. While challenges were encountered during the data collection phase, these were overcome through a variety of actions (e.g. building strong relations with interview participants or the use of FoI legislation) to collect sufficient and appropriate data to prepare the case studies. Before setting out those case studies, the next chapter explicates and analyses the context of the LSVT policy at a national and policy level.

CHAPTER 5

Background to the studies

1.   Introduction

The aim of this chapter is to analyse the development and initial impact of the LSVT policy in England, Scotland and Wales. Chapter 3 concluded with a research framework based on a set of triadic theorisations, (Neoliberalisation – Reaction/Contestation – Reproduction or Transformation). This chapter contextualises this triadic framework within the national, devolved[69] and council housing policy context.   The local case studies cover three jurisdictions, each one having different legal frameworks and social housing traditions. It is necessary to explore each using the framework, with a section below for England, Scotland and Wales. Each section starts with a brief historical analysis of the LSVT policy development including arguing that stock transfer is a form of privatisation. This is then followed by an analysis of the triadic framework across four headings – dispossession of council housing; restructuring the social housing sector; restructuring of democratic accountability and user involvement; and, tenant-led civil society campaigns. The first three headings all fall within the neoliberalisation of the state, while the final heading covers the civil society reaction/contestation and in part addresses the reproduction or transformation of accountability relations. The

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[69] Including the devolved governments in Scotland and Wales housing is also a devolved responsibility in Northern Ireland. However, until January 2013 the LSVT policy has not been developed or pursued by the Northern Ireland Assembly government.

chapter concludes by drawing out the key elements of this analysis for the case studies in chapters 6 to 8.

2. The story of Large-scale Voluntary Stock Transfer (LSVT)

2.1 An emergent policy

The first stock transfer was completed in December 1988, covering 4,650 homes previously with Chiltern District Council (DC) (HCA, 2012; Wilcox, 1994)[70]. This transfer took place under the Housing Act 1985 (Mullins et al., 1993) although '... the statutory powers for disposal in the 1985 Act were not introduced with voluntary transfers in mind ...' (Mullins et al., 1993: 170). The development of LSVTs came as a response from local authorities to a change in government policy under the Conservative government. From 1979, council housing was starved of funding and privatisation was promoted as a policy aim (Lee, 2002). For example, Wilcox reports that the investment levels in housing by English councils fell by over half, from £12,082 million in 1979/80 to £4,802 million[71] in 1996/97 (Wilcox, 2009a: Table 57b). However, the privatisation policies were not always a success.

The Right to Buy (RtB) policy introduced in the Housing Act 1980 was considered a success. In the first eleven years (from 1980 to 1990 inclusive) of the policy, just over one million (Wilcox, 2009a: Table 20a) council houses were privatised under the RtB programme in England. However, other government schemes to extend and develop other forms of privatisation were not so successful (Lee, 2002). For example, the Housing Act 1988 introduced

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[70] Pawson (2009) points out that there were earlier tenanted transfers of council housing in England and Scotland. However, Chiltern DC was the first using the legislative framework that subsequent transfers have been subject to.
[71] Using 2007/08 a base prices.

Housing Action Trusts (HATs) and Tenants Choice. The government proposed six HATs, all of which were either withdrawn or rejected by tenants in ballots (Lee, 2002). Although these schemes were considered to be failures they do provide evidence of the government's intention to change local authorities from being service providers to enablers (Ridley, 1988). Also, the schemes politically paved the way for LSVTs to be taken up more broadly (Lee, 2002). In their review of the first 16 stock transfers Mullins et al. (1993) outline both the process and motivations behind these early transfers. The initial move towards a stock transfer would most commonly come from a council officer reviewing the government housing policy, with funding cuts and privatisation to the fore. Thus, '... the specific threats identified shifted from Right to Buy, through Tenants' Choice to the new financial regime; but reaction to central government policies was always a prominent theme' (Mullins et al., 1993: 177).

The initial popularity of the LSVT policy was largely confined to southern and rural local authorities in England (NAO, 2003). By the middle of the 1990s the government needed to encourage stock transfers in inner city and urban areas. The problems were twofold – financial and political. The financial problems related to the poor state of the housing stock resulting in lower valuations, coupled with large historic debt. The political problems came in the form of opposition from Labour-run councils who saw stock transfer as a form of privatisation. To overcome the financial difficulties the Conservative government channelled public funds through the Estates Renewal Challenge Fund (ERCF), introduced in 1995 (NAO, 2003). The 'ERCF was seen as breaking new ground in bringing the transfer mechanism to bear in resolving the problems of poor condition and often socially deprived estates in inner

London and other cities' (Pawson, et al., 2005). The ERCF provided £488 million as dowries (which later became known as 'gap funding') where the estates had a notionally negative value (i.e. the cost of estimated repairs plus the historic debt was greater than the value of the housing stock). The political opposition to stock transfers was undermined by the election victory of New Labour in 1997, and a change of attitude towards stock transfers by the new ministers, who had previously opposed the policy (DETR, 1999).

However, the major reform to social housing under New Labour was the development of the Decent Homes policy. In 2000 the New Labour government set a target that by the end of 2010 all social housing in England would be of a decent standard[72] (DETR, 2000). The Decent Homes programme[73] was not a benign, neutral policy. The government applied the Decent Homes Standard to all council housing but only provided additional funding to those authorities that chose one of three 'marketisation options' (Hodkinson, 2010) to set-up an Arm's Length Management Organisation (ALMO), develop a Private Finance Initiative (PFI) scheme or transfer its housing stock under the LSVT provisions. Those authorities that chose to retain their housing stock would have to achieve the standard from their already inadequate funding (NAO, 2003; ODPM, 2004a). This programme has been portrayed as the *Trojan Horse* of neoliberalism (Hodkinson, 2010) in social housing and led the ODPM Select Committee to describe the government's refusal to fund authorities directly as dogmatic (ODPM, 2004a),

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[72] The Decent Homes Standard included four targets that covered the health and safety statutory minimum standard, reasonably modern facilities and services, reasonable state of repair and thermal comfort (NAO, 2010: 15).
[73] Comparator programmes were later developed in Wales (Welsh Housing Quality Standard) and Scotland (Scottish Housing Quality Standard) starting in 2002 and 2004 respectively

stating additionally that, '[t]he Government is in effect using the Decent Homes target as an indirect means to lever local authority housing stock out of direct local authority control, or even ownership' (ODPM, 2004a: 36).

The emergence of LSVT as set out above is consistent with classical Marxist and CR research perspectives by illustrating Peck's (2010) conception of neoliberalism as a contradictory phenomenon driven by economic and ideological motives. Before turning to the impacts of the LSVT policy in terms of accumulation by dispossession (Harvey, 2005), restructuring of state provision (Ashman and Callinicos, 2006) and restructuring of user involvement and democratic accountability (Whitfield, 2006), the question of stock transfer as a form of privatisation is discussed.

2.2   Stock transfer and privatisation

Whether stock transfers are a form of privatisation is a contentious issue that goes to the heart of the ideological and propaganda battle over the future of council housing. The argument is often high profile in local campaigns (see for example the Scottish case study below). Privatisation is also an element of Harvey's (2005) accumulation by dispossession. The following argues that LSVT is a form of privatisation. The basis of this argument, in a manner which is consistent with the approach used elsewhere in this thesis, is an application of the accounting principle of *substance over form* (i.e. that a transaction should be accounted for on the basis of its economic substance not its strict legal form).

Those who argue that stock transfers are not privatisation do so because the housing ends up in a not-for-profit company (often with charitable status). In

effect they look to the legal form of the transfer and see that it is not a profit-making private company and therefore conclude this is not privatisation. This narrow perspective on privatisation is countered by Robbins who argues that whether transfer housing associations are in the private sector or not 'there are two things for sure; they are certainly not public sector organizations and nor are the banks they borrow from' (Robbins, 2002: 269-270). Ginsburg (2005) advances three interpretations of this process one of which is that 'transfer marks a decisive shift towards monopolistic private landlordism, with public control and accountability fading away over time – a true privatisation' (Ginsburg, 2005: 132). Ginsburg's paper is a review of the evidence available on the stock transfer, and concludes that irrespective of the short-term impacts of individual transfers (perceived as successes or failures) the long-term trend in the sector is towards the interpretation above, that he labels 'quasi-privatization'.

Further, a key purpose of stock transfers is to raise private finance, using the housing stock as security. Thus, there is an element of profit making via a third party, the result of which is the housing association must act like a business, rather than a public service. An extension of this argument dovetails with the governance of housing associations with a board that must act in a fiduciary manner and in the best interests of the organisation. In practice this means prioritising the interests of the finance provider ahead of the tenants (Mooney and Poole, 2005).

The question of privatisation came up in the interviews of key informants at the national level. The DCLG official while not directly addressing privatisation did reflect one of the arguments that those who support stock transfers advance:

> ... in terms of securing capital to improve the quality of housing, if the stock transfers from the council to housing association, it's no longer within the public sector, so it's not under the public sector borrowing restrictions and requirements. So the housing association can go out and use the value of the stock to borrow money on the private markets.
>
> (DCLG official)

In contrast, Austin Mitchell, MP was clear that stock transfer represented a form of privatisation. Using the word privatisation twelve times during the interview (of the same duration as the DCLG official), Mitchell described stock transfers as '... the ultimate form of privatisation' explaining:

> we always call it ... privatisation. But the supporters of the system said it wasn't privatisation, it was social ownership. But of course it wasn't really, because the housing associations are companies, actually under company law...
>
> Profitability is the more important aim, rather than accountability, so they can make as many promises as they want about tenants being represented and being consulted and sitting on the Board and all of that. But those representatives ... can't vote against general interests of the company as a company. So it's crap. I think the privatisation label is well justified.
>
> (Austin Mitchell, MP)

Finally, the housing association sector is not static but is subject to the same pressures that operate in other regulated quasi-markets. There are mergers and takeovers. Pawson, et al. (2009) report that a third of all housing

associations have been engaged in merger, restructuring or deregistering activities in the six years up to 2007. In addition, housing associations are planning to use a variety of vehicles to gain a listing on the stock markets (Duxbury, 2012; Inside Housing, 2009). The Cambridge Centre for Housing and Planning Research reported that:

> In 2008/09, the number of HAs operating in England was 1,578. This represented a decrease of six percent (or 98 HAs fewer) over the previous year and 18 percent (347 HAs fewer) since 2002/03.

(Tang, 2010: 3)

Further, the biggest reduction in the sector occurred with the very small housing associations (i.e. those with less than 250 homes). Whereas at the top end, the super-large HAs (i.e. those with more than 10,000 homes) continued to grow where 'in 2008/09, there were 54 such super-large HAs compared with 29 in 2002/03' (Tang, 2010: 3). This concentration and centralisation of the sector makes sense to the housing associations as they are able to access economies of scale across a range of activities such as procurement and administration. It has also been the policy of both the government and the regulator that there needs to be a reduction in the number of associations in the sector (Mullins, 2006; Victory and Malpass, 2011). However, there is a tension between these processes and the ability of local tenants to hold their landlord to account, if decisions are increasingly being made in remote corporate headquarters. It should also be noted here that the promises made to tenants during the transfer process (and embedded in the deed of covenant between the transfer housing association and the local authority) are only applicable as long as the transfer housing association remains independent. If

the housing association is taken-over, the deed of covenant (and by implication the promises to tenants) no longer holds and therefore does not have to be complied with.

This leads Mooney and Poole (2005) to an unequivocal stance 'that stock transfer represents the wholesale privatisation of council housing' (Mooney and Poole, 2005: 28). Having set out the arguments for stock transfer as a form of privatisation over the next four headings the research framework from chapter three is applied to social housing in England, before repeating the process for Scotland and Wales later in this chapter.

3.   Neoliberalisation

3.1   The dispossession of council housing

The following illustrates Harvey's (2005) argument of the release of public assets at low or zero cost for private capital to exploit either directly or indirectly. Due to the roll-back policy of starving council housing of funds, the government estimated that the sector faced a backlog of repairs amounting to a cost £19 billion in 1997 (NAO, 2010: 12). In 2003 the NAO published a report entitled *Improving social housing through transfer* (NAO, 2003), analysing the stock transfer policy in England since the first transfer. The report identifies how the policy has been constructed to be attractive to private finance by using subsidies from public funds. First, each transfer is designed to be cost neutral to the transfer housing association (NAO, 2003). This is achieved through calculating the Tenanted Market Value (TMV). 'The Tenanted Market Value is calculated as the net present value of the RSLs' projected stream of income from renting out the transfer stock, less its expenditure stream' (NAO, 2003: 4).

Despite stock transfers coming in various sizes, with homes of differing ages and states of repair a standard 30 year period is assumed for the net present value calculations. In addition, the NAO found that a higher discount rate was being used in the TMV calculations, than the cost of capital for transfer housing associations:

> Using data for our eight LSVT case studies, ... we estimated that if the life of properties had been assessed as 40 years the potential transfer value would have increased by £51 million (14 per cent) compared with the actual transfer price of £356 million ... we calculated the potential transfer value of one of our case study transfers would have been £27.5 million (53 per cent) higher using the real cost of capital compared to the actual transfer price of £51.9 million.

(NAO, 2003: 4)

It is not just a matter of biased calculations. Up to 2010 the government subsidised 136 LSVTs to a total of £5.7 billion (Pawson and Wilcox, 2011: Table 68b) in public funding (in the form of ERCF grants, Gap funding and Over-hanging debt write-offs).

Second, the NAO also disclosed the overall finance implications of this funding model, reporting that the ODPM's own figures show transfer to be a more expensive option. 'Based on a hypothetical 5-year LSVT programme involving 1 million homes it estimated the cost to the taxpayer to be £4.2 billion (£4,200 per home) spread over a 30 year period, which was £1.3 billion (£1,300 per home) more than fully funded local authority retention and renovation' (NAO, 2003: 32). The justifications for this additional cost are the unquantifiable benefits that arise from stock transfer such as risk transference, greater tenant

participation and community regeneration[74]. Third, much of the housing stock had a negative value; here the government has used a combination of gap-funding (on-going subsidy) and historic debt–write offs. For example, in 2003/04 the government budgeted £800 million in stock transfer debt write-offs (HOCCHG, 2005: 9). High profile stock transfer cases such as the Birmingham (in 2002) and Glasgow (in 2003) were promised debt write-offs totalling over £1 billion if the tenants agreed to transfer their homes. The gap-funding (excluding debt write-offs) for stock transfer was £0.46 billion (NAO, 2010: 28). Ginsburg (2005: 123) provides further evidence of accumulation by dispossession, by calculating the average price paid for house transferred under the LSVT policy as £6,600, with the Glasgow transfer being the lowest at just £310 per house. Ginsburg also points out that these figures do not include the overhanging debt that the municipal authorities retain after transfer and which is only discharged by a write-off from the Treasury or devolved government. This is another public subsidy for privatisation, which amounted to £1.6 billion in 2002-03 alone (Ginsburg, 2005: 123).

The above are all examples of Harvey's (2003; 2005) accumulation by dispossession, by releasing council housing stock (assets) at very low (nearly zero) cost. Although, the assets are transferred to not-for-profit organisations, this is done on the basis that those organisations can raise funds from private financiers. In this way, through government policy, transfer housing associations and the banking system, private capital gains access to the rents of council tenants and generate surpluses from the privatisation of public assets.

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[74] The latter two will be addressed below.

3.2   Restructuring the social housing sector

Ashman and Callinicos (2006) add the dimension of restructuring to Harvey's (2005) accumulation by dispossession. This section looks at the available statistical data on the social housing in the period since 1979 to illustrate how this process has occurred in the social housing sector. It is difficult to assess Ashman and Callinicos' (2006) dynamic at a local level, in part due to a lack of detailed statistics over the long-term. However, such analysis is possible and insightful at a national level.

Social housing has seen a range of reforms over the last 30 years. Second only to the RtB policy, LSVTs have had the biggest restructuring impact on the sector. In unit terms the RtB has seen nearly 1.8 million homes privatised in England up to March 2008 (Wilcox 2009: Table 20a); by way of contrast the LSVT policy has resulted in 1,208,533 homes being privatised (Pawson and Wilcox, 2011: Table 68a) in England from 1988 – 2010. The gross transfer price was £6.2 billion for 290 transfers (of which 112 were partial transfers[75]). These policies have led to a reduction in social housing from 31 per cent of the total housing stock in England in 1979 to 18.5 per cent in 2004 (Hills, 2007). In addition, there has also been a restructuring of the social housing providers, where in 1981 local authorities dominated the social housing sector with nearly 4.8 million homes in England (Pawson and Wilcox, 2011: Table 17a); by 2009 housing associations controlled 2.2 million homes as opposed to 1.8 million controlled by local authorities (Pawson and Wilcox, 2011: table 17a). This

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[75] A partial transfer occurs where the local authority does not transfer all of its housing stock in a single move. They may break-up their total housing stock and transfer in a series of tranches. Or, use a combination of LSVT, PFI and ALMO as NCC has done (see English case study).

change has been achieved by the use of the roll-back/roll-out dynamic (Peck and Tickell, 2002) – a reduction in government spending on social housing and the implementation of a series of policies favouring private or housing association ownership.

Government spending, on social housing in England, fell from 3.7 per cent of government expenditure in 1985/86 to 1.8 per cent in 2004/05 (Wilcox, 2006: Table 56), before starting to rise again to 2.7 per cent in 2008/09 (Pawson and Wilcox, 2011: Table 56). Part of the reason for this rise is the treatment of capital receipts from the Right to Buy policy which are seen as negative expenditure; thus with their dramatic reduction since 2003, the identifiable expenditure[76] on housing has increased. The continued reduction in investment in social housing can be seen in the Gross investment in Social Housing figures in England, which fell from £13.1 billion in 1979/80 to £7.8 billion in 2009/10[77] (Pawson and Wilcox, 2011: 57b)

The Housing Corporation found that up to 1997 '... 48per cent of all units transferred were in the South East, South West and London' (Kiddle, 2003: 21). By December 2008 the Decent Homes programme had restructured the social housing sector such that 170 local authorities had transferred all their stock; 112 remained direct providers; 66 ALMOs were established and 14 authorities were using PFI schemes (NAO, 2010: 14).

3.3   Restructuring of democratic accountability and user involvement

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[76] 'Identifiable government expenditure is net of housing capital receipts, which are treated as 'negative expenditure' rather than income' (Pawson and Wilcox, 2011: Table 56 note).
[77] In constant prices with 2009/10 as the base.

As Whitfield (2006) argues neoliberalism also restructures accountability and user involvement. Although the tenants perspective is largely marginalised in the literature (McKee, 2009; Mooney and Poole, 2005), LSVT policy justifications use and invoke greater tenant involvement as a reason for tenants to support stock transfer. However, there are tensions and contradictions around this conceptualisation. Pawson et al. (2009) while analysing LSVTs, adjust Foucalt's (2003) concept of governmentality, where:

> civil society is redefined from a passive object of government to being both an object and subject of government [so that] organisations and individuals in civil society ... are "responsibilised" to take on functions hitherto undertaken by state agencies organised on a bureaucratic "command and control" model.

(Pawson et al., 2009: 416)

Housing stock transfers represent a restructuring not just of the state but also redefining tenants as consumers. Mooney and Poole highlight a central tension in the stock transfer policy relevant to this thesis:

> There is at the heart of all of this an irreconcilable conflict between the needs of private financiers and the pursuit of meaningful tenant empowerment and quality social housing provision that is democratically controlled.

(Mooney and Poole, 2005: 38)

Further, Pawson et al.'s (2009) study into the reform of governance and organisational culture of social housing through stock transfers raises the issue of tenant influence / involvement / empowerment / participation. These terms are often used inter-changeably both by policy-makers and housing researchers. Pawson et al. (2009) argue that tenant empowerment is a

particular policy goal of stock transfers reform of social housing governance. They then go on to quote policy documents from the Westminster and Scottish governments that use the term 'tenant involvement' and 'tenants to have a real say in the ownership and management of their houses' (Pawson, et al., 2009: 413) respectively. In Wales the policy has developed transfers to Community Housing Mutuals (CMH) 'where tenants are the only shareholders' (Pawson et al., 2009: 414). At this stage there are two points to be made about the perceived (acceptable) role of tenants according to policy-makers and researchers. Firstly, some of these terms are of a more recent vintage than others; for example, tenant involvement and empowerment have their roots in New Labour's "Third Way" formulations (Giddens, 1998). Tenant participation on the other hand has roots stretching back to the 1970s and the experiments carried out by local authorities in bringing tenants onto housing committees (Richardson, 1983). There is a wide variation in practice such that in some cases tenants only had advisory powers on sub-committees or council committees. 'In some cases, however, tenants have been given full voting powers as members of the housing committee or a housing sub-committee' (Richardson, 1983: 35).

Secondly, a central contention of this thesis is that the tenants as active participants (in making, remaking and exercising the accountability relations in the social housing sector) will, depending on the socio-historical context, challenge these conceptions of tenant involvement as advanced by neoliberal inspired reforms. The basis on which this challenge develops is in counter-posing democratic control through traditional forms of accountability to the new forms of tenant involvement as conceptualised by governance (Rhodes, 1997).

3.4   Summary

This section has analysed stock transfers on the basis of actual existing neoliberal reforms of public services and the state. The analysis utilised and adapted three related interpretations of this process in the form of dispossession of council housing (Harvey, 2005), restructuring of the sector (Ashman and Callinicos, 2006) and restructuring of democratic accountability and user involvement (Whitfield, 2006). All these arguments are concerned with the first element of the triadic research framework (i.e. the neoliberalisation of the state). The state has increasingly withdrawn from direct service provision (council housing); opening up former public assets and rental incomes to private financial institutions to profit from. In addition, the state has played a role of subsidising this process from the public purse. The neoliberalisation of the public services has also generated a reaction/contestation from civil society groups, as analysed in the next section.

4.   Reaction/Contestation

4.1   Tenant-led civil society campaigns

> 'Tenants have to fill in a ballot form, but there's only one candidate on the list. This sounds more like a medieval dictatorship than democracy'
>
>   (Gordon Brown, MP in 1996, quoted in HOCCGH Report, 2005)

There is a crucial part missing from Pawson et al.'s (2009) formulations above, that of civil society as a site of opposition and resistance (Harvey, 2005; Sinha, 2005) to the neoliberalisation of public services, in this case municipal housing. Thus, council housing tenants do not just comply with neoliberal desires for

governance by experts and elites (Harvey, 2005), and enter onto the boards of transfer housing associations. Some also seek to actively challenge the transfer in the first place. Portraying tenants as active agents of contestation has registered with very few housing researchers. One of the few is Watt (2008: 345) whose '... paper demonstrates how the housing campaign presented a counter hegemonic discourse of tenants as 'ordinary people''. This thesis also regards tenants as active agents.

An illustration of the impact that tenants as active agents can have comes from the origination of the ballot that is needed for any stock transfer. As part of the Housing Act, 1988, the Conservative government introduced a scheme called Housing Action Trusts (HATs) whereby council housing estates were to be handed over to a development company that would have no statutory responsibilities or accountabilities; would not be bound to re-house tenants moved out while their estate was being redeveloped and would not have to keep the rents of the new houses at affordable levels. In July 1988 the government announced six HAT schemes[78]. The official motivation for the areas chosen was due to high concentrations of:

> poor quality public sector housing which have associated with them a combination of social, economic and environmental problems; a high level of crime and vandalism; high unemployment; a concentration of families with severe disadvantage and heavily dependent on income support; a low level of commercial and economic activity.
>
> (Department of the Environment consultation quoted in Ginsburg, 1989)

Tenants in the proposed HATs areas took offence at what they saw as caricatures of their estates. In addition, there were no plans for consultation

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[78] In Leeds, Southwark, Lambeth, Tower Hamlets, Sandwell and Sunderland.

with the tenants. This position was further inflamed when the minister, Nicolas Ridley, stated 'if you are trying to help somebody ... you don't want them to vote against that being done!' (quoted in Ginsburg, 1989). Ridley's declaration was a response to months of campaigning, lobbying and agitation by tenants in all six proposed HATs areas. One of the most vibrant groups was Sunderland Tenants Action – No Dictatorship (STAND), who a week before the third reading of the bill in the House of Commons lobbied parliament with signatures from 86 per cent of all affected tenants, calling for their right to vote on the proposal. Just before the third reading the government announced an amendment to allow tenants to be balloted before a HAT was set-up (Ginsburg, 1989). This apparently small concession, was firstly the culmination of months of campaigning by tenants; and secondly, was to have unforeseen implications for the stock transfer policy. In the same manner that working class men and women, from the Chartists to the Suffragettes, campaigned for, and won the right to vote (Foot, 2005), tenants in the HATs areas campaigned and won the right to decide who their landlord is. In the process they showed themselves as active agents that changed how accountability relations are exercised in the council housing sector.

From its emergence LSVT has generated resistance from tenants and other civil society groups, for example Torbay in 1989. These campaigns were local and often isolated. However, in 1998 the *Defend Council Housing* (DCH) campaign was formed, by groups of activists who had been fighting local campaigns. The catalysts for DCH's formation were twofold. Firstly, the election of the New Labour government the year before and their adoption of

stock transfer as the key plank of their social housing policy. The new government talked of an end to council housing within a decade (Walker, 2001) by setting a target of transferring 250,000 homes per annum. This policy led the local tenant activists to realise that they also needed to challenge the transfer policy at a national level. As Eileen Short, Chair of DCH explains:

> ... we always say we fight locally and nationally. Locally we fight against privatisation, so that's where the campaign has its roots. That's where we started fighting privatisation in local areas, but we soon realised that we needed to compare notes with other people and learn lessons. And that we also needed, if we weren't going to be worn into the ground just by an endless succession of privatisation campaigns, we needed to push ... nationally. We needed to push and demand fair financing for council housing, because that's the only way to shut the door against privatisation.

(Eileen Short, DCH)

Since its formation DCH has built a broad-based campaign that uses a variety of tactics to oppose stock transfers and advance a case in support of the "Fourth Option" (DCH, 2003; 2006; 2008) of direct investment in local authority maintained housing stock[79]. The broad-based nature of the campaign has tenants at its core but also unites with local councillors, MPs and trade unions (both local and national). For example the national committee of DCH in 2011 had tenants' representatives from twelve[80] different local areas in England and Wales and one MP (Austin Mitchell). In addition, the 'DCH Constitution also provides reserved spaces for TAROE (Tenants & Residents of England), Welsh Tenants Fed, Scottish Tenants Organisation and affiliated national trade unions which currently include CWU [Postal and communications workers],

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[79] The other three options being those pursued by the government of ALMO, PFI and LSVT.
[80] Birmingham, Cambridge, Camden, Cornwall, Harlow, Lewisham, Mid-Glamorgan, Milton Keynes, Southwark, Taunton, Tower Hamlets and Winchester.

FBU [Fire-fighters], GMB [General workers], PCS [Civil servants], RMT [Rail workers], TSSA [Transport workers], UCATT [Building workers], UNISON [Public servants], UNITE [General workers]'[81]. DCH also has close links to the House of Commons Council Housing Group (HOCCHG) of back-bench MPs, some of whom have spoken at its conferences, for example Frank Dobson (Labour, 2008 and 2010) and Simon Hughes (Liberal Democrat, 2010). DCH supports local grass-roots campaigns against stock transfers; and additionally organises national events and campaigns including national conferences, lobbies of parliament and MPs, passing motions at union and the Labour Party conferences. The issues that DCH addresses have also broadened from a narrow focus on LSVTs to cover the financing of council housing as a whole, a critique of ALMOs and PFIs in council housing, the proposal to end life tenancies and fighting against far-right extremists' attempts to increase racial tensions on estates.

Further evidence of reaction and contestation is provided by a House of Commons Council Housing Group report (HOCCHG, 2009), based on evidence and testimony from council tenants and other civil society groups. The report sets out evidence of '... the biased nature of the stock transfer "consultation" process' (HOCCGH, 2009: 49). These included, in South Cambridgeshire a local councillor describing the threats of cuts in services if transfer is not agreed, as 'bullying pure and simple'. A number of local authorities had been the subject of complaints upheld by the Advertising Standards Agency that pro-transfer literature was misleading. District Audit on

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[81] DCH website; accessed on 27 July 2011.

two occasions found that the local authorities had unlawfully used public money to promote 'unbalanced, one-sided and misleading' material. There have also been two court cases where campaigners against a stock transfer (Parkside, Tower Hamlets) and an ALMO (Camden) challenged their local authorities for not following the ODPM guidelines. In both cases the relevant judges found that the guidelines did not need to be followed as there was no statutory requirement to do so (HOCCGH, 2009). These, and other examples forced the government to admit that '... local authorities are free to determine themselves tenant opinion (including how, when and if any ballot is conducted) and the fact that tenants are able to make representations during the whole process has brought the system into disrepute' (DCLG, 2007: 134).

Before the HATs schemes could be implemented a number of local authorities (including Chiltern and Torbay) used the provisions of disposal to a private landlord in the Housing Act 1985 to pursue stock transfers. The 1985 Act does not set out how the tenants should be consulted or in what form – it was not until 2009 that the New Labour government actually sought to specify the conduct and form of consultations under the 1985 Act provisions (DCLG, 2009). In these circumstances Chiltern and Torbay authorities followed the guidance under the Tenants' Choice policy, where '... it is assumed that non-voters are in favour of transfer' (Ginsburg, 1989: 66-67). Ginsburg goes on to explain the implications for the vote in Torbay:

> In Torbay however the opponents of transfer actively mobilised tenants' support: 787 tenants voted in favour of transfer, 2,210 voted against and 2,209 abstained. The council asked the government to approve the transfer after counting the abstentions as votes in favour as prescribed under the Act. Nicholas Ridley, the Environment

Secretary, responded by asking the council to hold another ballot because the first one had failed 'to provide a clear enough expression of tenants' views'. (The Guardian, January 25th,1989).

(Ginsburg, 1989: 67)

Since the late 1980s it has become custom and practice[82] to hold a ballot although it is not a legal requirement (ODPM, 2004b: 67). This position has led to a lack of clarity about the form and content of the consultation and approval by tenants. This is an on-going feature of some transfers (see the English and Scottish cases below). The HOCCHG report in 2005 highlighted a range of problems with ballots for both stock transfers and ALMOs (HOCCGH, 2005: 32). Moving the proposed date of the ballot is the most frequently used tactic; as well as repeated ballots in response to rejections. In addition, the local authority can decide to break-up its housing stock and pursue partial-stock transfers. The effect is that the local authority can draw their own boundary lines. For example, the London Borough of Camden balloted all its tenants on the proposal to transfer to an ALMO, which was rejected, and subsequently balloted the tenants of a single estate on a PFI scheme; that was also rejected.

Not only has the LSVT process been brought into disrepute there are structural resource and information asymmetries built into the process. 'A council will typically spend around £500,000 to promote a large-scale stock transfer' (HOCCGH, 2009: 49)[83]. A case outlined in the report concerns Salford council which had budgeted to spend £10 million on its stock options process. The

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[82] 'A ballot is considered a good way of establishing tenants views, although we are willing to consider other methods', the Housing Transfer Manual (ODPM, 2004b: 63).
[83] This figure is likely to be an underestimation given the amounts spent in the case studies below.

anti-transfer campaigns are not allowed access to public funds and so are reliant on fundraising and donations, usually from local trade union branches. This is another example of using public money to smooth the transfer of public assets out of the public control. A second asymmetry concerns access to the addresses of those homes that are covered by the proposed transfer. Initially, anti-transfer campaigners were not allowed access to the addresses of the council homes that were to be transferred. This presented an obvious hurdle in delivering anti-transfer publicity to the relevant tenants. However two cases (Braintree District Council, 2007 and Mid-Devon District Council, 2006) brought under the Freedom of Information Act set the precedent that anti-transfer campaigners were allowed access to the addresses. These asymmetries of information and resources, and issues related to the execution of the ballots feature in the cases studies below.

4.2 Summary

These last two sections (3 and 4) have taken key elements of the research framework (Neoliberalisation – Reaction/Contestation) developed at the end of chapter 3 and applied them to the development of the LSVT policy in England. On a national level, it has provided evidence to support accumulation by dispossession, restructuring of the sector and of user involvement. Further there has been an outlining of the reaction/contestation that tenant-led civil society campaigns have pursued, including the House of Commons Council Housing Group (HOCCGH) and Defend Council Housing (DCH) campaign. The impact of these changes and the contestation they have generated will be explored further in the local case studies, in chapters 5 to 8. These sections have in passing addressed the third element of the framework – reproduction

or transformation of accountability relationships – with evidence of the successful anti-HATs campaigns leading to tenants being balloted over a change in their landlord. This third element is addressed in more detail in the local case studies.

5. Social Housing and devolution

Housing is a devolved responsibility of the Scottish Government and the Welsh Assembly Government (WAG). The devolution settlement in 1999 produced similarities and differences in both Scotland and Wales. The major difference is that the Scottish Government can pass primary legislation in devolved areas, such as housing; whereas, the WAG must work within the legislative framework passed for England and Wales[84]. The main similarity concerns finance, where HM Treasury set the overall budget for each devolved government; although '... the priority given to housing expenditure within those budget constraints is entirely a matter for the devolved administrations' (Wilcox, 2009b: 13). On that basis the remainder of this chapter sets out the history (both pre and post-devolution) of stock transfers in Scotland and Wales; and the development of alternative policy emphases. This is achieved by utilising the framework applied to the English experience above. The aim is to set the context for the two case studies in chapters 7 and 8, as well as illustrating that the same neoliberal inspired reform trends can be identified in the devolved administrations.

5.1   Stock transfer in Scotland

5.1.1 Policy development

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[84] The WAG can vary the emphasis within this framework – see discussion below.

The divergence between Scotland and England on stock transfers precedes devolution. The Housing (Scotland) Act 1987 played a similar role to the English Act of the same year, in terms of expanding the scope and rationalising the existing provisions allowing stock transfers (Scottish Parliament, 1999). In April 1989 Scottish Homes (a Quango) was established with similar powers to the Housing Corporation acting as a regulator and funder for social housing provision. However, Scottish Homes also inherited 74,500 homes from the Scottish Special Housing Association. This inheritance took place on the basis that the homes were to be transferred to a range of alternative landlords. In the ten years to 1999 almost 40,000 homes had been transferred to 90 different landlords (Scottish Homes, 1999). In comparison transfers from local authority housing stock have been comparatively small with only 22,866 between 1980 and 1997/98 (Scottish Parliament, 1999: 13-14); during the same period there were over 322,000 RtB sales.

The council housing transfers at this early stage were a response to the policy framework established and developed from the 1987 White Paper 'Housing: The Government's Proposals for Scotland'. The White Paper drew on familiar themes of the dominance of public sector housing leading to a lack of choice, unresponsive management service, unsuitable housing design and disrepair. The government's proposed remedies included increasing capacity; partnerships between public and private sectors; and, a reduction in local authority housing funding (Scottish Parliament, 1999). Notably, and in contrast to the English procedure, the stock transfers that took place under this framework had a strong competitive element, with transfer landlords being

chosen through a bidding process[85]. With the election of the New Labour government in 1997 a new impetus was given to promote stock transfers using a 'community ownership' model. As Goodlad (2000) points out there is no definition of community ownership. However the Scottish Office Development Department stated: 'The aim is that the housing will be owned and managed by a non-profit making, community landlord body with tenants represented on the board or management committee' (Scottish Office Development Department, 1999: 9). This policy was promoted by the use of New Housing Partnerships (NHP) (Scottish Parliament, 1999). The NHP policy was backed by significant funding. In 1997-98 £10 million was allocated to encourage partnership working; in 1998-99 £35 million and in the period 1999-2002 the government made £278 million available as part of the programme (Scottish Parliament, 1999). This funding was used for a range of activities including development and regeneration partnerships (£120 million), feasibility studies and options appraisals (£33 million) and post-transfer residual debt write-offs (£125 million) (Scottish Federation of Housing Associations, 1999).

One council housing stock transfer dominates the development and implementation of the policy in Scotland, Glasgow City Council's in 2003 (Pawson, 2009). In part this is due to the size of the transfer involved, 81,366 homes (Audit Scotland, 2006: 55), making it the single biggest stock transfer in Britain. It also took over four years from when the council first decided to pursue transfer to completion. The transfer aimed to unlock £1.3 billion in investment over the following decade and result in the achievement of the

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[85] 'Local authorities will normally be expected to consider a range of landlords and organise a competitive bidding process' (Scottish Parliament, 1999: 17).

Scottish Homes Quality Standard (SHQS) and 13,000 new homes for rent (Audit Scotland, 2006). The impact of the Glasgow transfer defined the Scottish Executive's development of the stock transfer policy. For example an Audit Scotland (2006) report criticises the NHP for a lack of prior planning and specifically the absence of pilot projects in Glasgow. The Scottish Executive's justification was that the condition of the Glasgow housing stock was so poor that any pilot scheme would cause an unwarranted delay[86]. Further the Glasgow transfer and its post-transfer problems were to play a role in the Scottish case study influencing the ballot outcome[87].

5.1.2 Neoliberalisation – Privatisation, dispossession and restructuring

The question of privatisation comes out strongly in the reviews of government policy on housing in Scotland at this time (Scottish Parliament, 1999: Goodlad, 2000). The government appears to consciously wish to deny of any suggestion that stock transfer represents a form of privatisation. Their justification for this position was that the NHPs are non-profit distributing; the management board will be directly representative of all elements of the local community; and tenant involvement is seen as crucial (Scottish Parliament, 1999). Goodlad points out that the use of the term "community ownership" is an attempt to '... extend the experience of community-based associations and avoid accusations of privatisation ...' (Goodlad, 2000: 1). Thus, the deployment of the community ownership rhetoric had a dual intention. A Scottish Parliament research report adds to this sense of duality by stating that:

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[86] 'The Executive felt that an approach involving pilot projects would have taken years longer and would not be defensible given the requirement for investment to tackle the urgent problems of social housing in Glasgow' (Audit Scotland, 2006: 2).
[87] See chapter 7.

Transfer was designed primarily to facilitate investment, although in discussions on the ground local control was often given as a rationale for transfer.

(Scottish Parliament, 1999: 35)

The NHP programme saw the transfer of over 100,000 council homes in nine local authority areas. This meant that by 2003, 29 local authorities retained over 350,000 homes, a fall of 49 per cent since 1994 (Audit Scotland, 2006: 4). From 1998 to 2006 the Scottish Executive has spent £258 million on these programmes, while HM Treasury has provided debt write-off support to the tune of £1.3 billion. This has been used to address the estimated £7.5 billion in repairs and improvements needed (Audit Scotland, 2006: 2). Audit Scotland analysed seven completed transfers under the NHP programme and found that a total of £59 million was spent on transfer costs (such as tenant communication, legal fees and business planning) (Audit Scotland, 2006: 16). Further, to make the figures work in the Glasgow LSVT, HM Treasury agreed to write-off the historic debt and breakage costs[88] totalling £1.1 billion[89] (Audit Scotland, 2006; Wilcox, 2009b). In addition the Scottish Executive out of their own funding agreed to provide a grant of £409 million for thirty years (in constant prices) (Audit Scotland, 2005: 55).

The Scottish government cites the availability of affordable finance from banks and building societies as 'the *critical* factor' in the success of partnership working in housing (Scottish Parliament, 1999: 25, emphasis in the original). In

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[88] Breakage costs are more commonly known as early redemption fees and arise from exiting loan facilities before their full term has expired.
[89] Audit Scotland point out that because of the nature of public loans and financing this writing-off of historic debt by the Treasury '... has no real resource cost in economic terms' and in effect '... reflects a transfer of funds from one part of the public sector to another ...' (Audit Scotland, 2006: 38).

1998 the Scottish Office reported that over £1 billion of private finance had been leveraged into the social housing sector as a result of stock transfers (Scottish Office, 1998). These private funds have also been underwritten by £381 million in public funding between 1989 and 1996/97 (Scottish Parliament, 1999).

In Scotland, the overall stock of social rented homes has been in decline during the decade since devolution, from over 745,000 homes in 1998 to 608,000 in 2007 (Wilcox, 2009a: Table 17a). Within this declining trend local authority housing stock has reduced more dramatically, with housing associations benefiting. Thus, in 1998 local authority and housing association stock numbers were 630,000 and 115,000 respectively. By 2007 the equivalent numbers were 347,000 and 261,000 respectively (Wilcox, 2009a: Table 17a). The decline in total social housing stock has been the product of right to buy sales, both from local authority stock and to a lesser degree from housing association stock, outstripping the new builds which are predominantly in the housing association sector[90] (Wilcox, 2009b). In the years since devolution the gross housing investment has increased in both cash and real terms such that in 1997/98 £727 million was invested, which rose to £1,042 million in 2006/07[91] (Wilcox, 2009a: Table 80). This does raise the question, why is there a continuing decline in the social rented housing stock. The rate of decline in the rented social housing stock has reduced in the years since 2005, but this has in the most part been the result of a collapse in the right to buy sales – from 13,033 in 2005 to 2,151 in 2009 (Pawson and Wilcox, 2011:

[90] These trends are also evident in the Scottish case, see SCHA business plan (2005: 24-25).
[91] Figures calculated using a GDP deflator index with 2007/08 prices as the base year.

Table 20c). Thus, it appears that the slower rate of reduction in social rented housing stock is a result of fewer homes being lost to the sector (through right to buy) rather than an increase in the total housing stock as a result of the increased investment. It should be noted that the post-devolution trend has been a break from the long-term decline in investment, with 1997/98 representing the low point. For comparison, at the time that stock transfers were beginning in 1987/88 the equivalent gross housing investment in Scotland was £1,620 million[92] (Wilcox, 2009a: Table 80) over double the 1997/98 level.

The restructuring of democratic accountability and user involvement has taken a different flavour in Scotland; although, in a similarity to the English experience, Audit Scotland stressed the primary role of stock transfer is to leverage private finance into the public housing sector to enable improvements in the housing stock (Audit Scotland, 2006: 18). Other roles such as improved tenant participation and community empowerment therefore become secondary. The model developed in Scotland prior to devolution saw 'small-scale, locally focussed and tenant controlled' aspects of the transfer process to the fore (Wilcox, 2009b: 27). This meant, in contrast to the English experience, that '... 49 per cent of existing registered organisations [with Scottish Homes[93]] have a majority of tenants on their boards' (Scottish

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[92] See previous note.
[93] Social housing regulation in Scotland has gone through a number of different forms since the creation of Scottish Homes in 1989 as a funder, regulator and provider. In November 2001 Communities Scotland replaced Scottish Homes but only carried on the functions of funding and regulation. In April 2008 Communities Scotland was abolished with a new arms-length executive agency (The Scottish Housing Regulator) covering regulation set-up in its place. In April 2011 the role and functioning of the regulator was again revised with the establishment of The New Scottish Housing Regulator.

Parliament, 1999: 26). This figure includes all registered housing associations, not just those created form stock transfers.

Audit Scotland state on several occasions that 'transfers have increased tenant control' (Audit Scotland, 2006: 3; see also pages 23, 25 and 30). The evidence provided comes from a survey of tenants' groups carried out by Audit Scotland as part of their investigation. They report that '... 57 per cent of respondents with experience of transfer felt it had brought a big improvement' (Audit Scotland, 2006: 23) in participation. There are a number of points that need to be raised in relation to this figure. First, there is no definition of what tenant participation[94] is or means. Further the terms tenant participation, tenant control and tenant empowerment are used inter-changeably in the report. Second, the survey also shows that 36 per cent felt there was no difference or that participation had worsened post-transfer. Third, it appears that the manner in which the question was set in the survey could lead to a skewed response. The results are reported in four categories (Big improvement, No difference, Worse than before and No response). The use of the adjective "Big" here allows the reported result to have an accentuated impact. Further, from a separate question they report that '... only 35 per cent of respondents believed they are involved as equal partners in the decision-making process' of their landlord (Audit Scotland, 2006: 34). Ultimately none of the foregoing is an attempt to deny that improvements in tenant participation may have occurred

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[94] For England, DCLG carried out a consultation on "Tenant Empowerment" in 2007. While in the initial consultation document there is no definition of the term tenant empowerment it does state the following: *"people should be empowered and supported to control their lives, trusted to be consulted and, where they want to be, involved in running services used by the whole community"* (DCLG, 2007: 10). The main thrust of the consultation document is in the direction of reviving the Tenant Management Organisation (TMO) and Right to Manage policies that have been in place since the late 1980s but had little impact on the council housing stock as a whole.

following stock transfers; however, it is difficult to sustain such a claim based on the evidence provided. Further, the critique in this thesis is based on a qualitative change in the social relations between the mass of tenants and their landlord, which moves from democratic control, to a corporate governance model where tenant board members are not allowed to represent a particular constituency (i.e. the ordinary tenants) but must put the interests of the transfer organisation first. Furthermore, Audit Scotland (2006) also identify occasions where there has been problems with the operating of the management boards in transfer organisations (see Glasgow example). McKee's (2009) research into the Glasgow stock transfer in 2003, found that despite the stated motivation for stock transfer being 'community ownership' and 'tenant empowerment', there was a lack of awareness of this among lay tenants, who had more tangible concerns such as investment in repairs and maintenance.

Audit Scotland also report limitations in a key accountability mechanism, concerning the form of the promises made to tenants prior to the transfer:

> Councils do not appear to be well-placed to enforce guarantees to tenants in the case of any non-performance by the new landlord. In such cases, the remedy available to the council under the transfer contract would be a claim for damages. It seems doubtful that this remedy can be effective since, ultimately, tenants would pay any claim for damages upheld against the landlord.

(Audit Scotland, 2006: 45)

One of the key promises made during each stock transfer concerns future rent levels. Housing association rents are usually higher than local authority rents. As this is widely known amongst tenants, most stock transfer proposals include

a *Rent Promise*. This promise is designed to reassure tenants that there will not be excessive rent rises post-transfer. However, a review of the research on this issue found that there are a number of qualifications in rent promises that 'have provided scope for rents to rise at rates somewhat in excess of those implicit in headline ballot commitments ... without any technical breach of undertakings' (Pawson and Mullins, 2010: 204). This making, breaking and monitoring of a rent promise is particularly relevant to the English case study below (see chapter 6).

A further legal difference between the English and Scottish approaches concerns the status of consultation and the position of Recognised Tenants' Organisations (RTOs). In Scotland, following the Housing Act 2001 RTOs are legally recognised partners for tenant participation and consultation. In 2005 there were 604 RTOs on the regulator's database ranging in size from less than ten members to over 15,000 tenants. (Audit Scotland, 2006: 48). This legal position leads to a different relationship between the local state and tenant organisations. In Scotland, the strategy adopted by the state towards tenants' organisations has been less confrontational, than in England (see chapter 6), and more based on working together. This is not to say that working together as equal partners has developed in Scotland; rather that the tenants' movement and organisations in Scotland have been less curtailed than in England. These points will be highlighted in the Scottish case (chapter 7).

The Glasgow stock transfer illustrates the tensions inherent between tenant participation and the corporate governance model used in transfer housing

associations. The approach to governance of transfer housing associations in Scotland has allowed more variation within a common framework than exists in England. For example there is a variety of legal forms among Scottish transfer housing associations and, until 2000 at least[95], many associations saw up to half of their board members drawn from tenants. The GHA management committee was set-up with a third tenants, a third council nominees and a third independent representatives. As in England, these committee members are not there to represent a constituency but must put the interests of the housing association first (Audit Scotland, 2006: 32). This led to an episode where:

> In May 2004, GHA's Management Committee voted to remove two of its members because of conduct which did not comply with GHA's Code of Conduct for its members and other rules. One of the issues was a conflict these members perceived between what they believed was their duty to tenants and their obligation as members to act always in the best interests of the organisation.

(Audit Scotland, 2006: 68)

5.1.3 Reaction/Contestation – civil society campaigns

In Scotland, there has been opposition from civil society to the transfer dating back to the 1990s, including the high profile Glasgow stock transfer[96]. In 1999, a Scottish Parliament report noted that there has been '... opposition from parts of the tenants' movement and from public sector unions to any form of transfer' (Scottish Parliament, 1999: 33). The motivation for this opposition

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[95] In 2000 the Scottish Executive issued guidance on the organisational form and governance of stock transfer landlords. One element of which was an attempt to standardise the board formation along the same lines as the English associations with tenants comprising a third of the governing body (Audit Scotland, 2006: 31)

[96] For accounts of the Glasgow campaigns against stock transfer see Mooney and Poole (2005), and McKee (2009).

arises from allegations of privatisation, security of employment and tenants rights post transfer (Scottish Parliament, 1999). The early stock transfers from Scottish Homes also generated opposition and contestation from tenants and other groups (Goodlad, 2000). Goodlad reports that by 1996 '... tenants had already voted against transfer proposals in a few cases ...' (Goodlad, 1999: 125); and a campaign group called "Freedom of Choice" (FoC), which represented tenants, had been formed and '... was achieving a profile among tenants and at conferences across the country' (Goodlad, 1999: 125). In a similarity with the anti-HATs campaigns in England, FoC's main campaign aim was to allow the Scottish Homes tenants the choice of transferring to a local authority, if they had to transfer at all.

5.1.4 Summary

The purpose of this section has been to set out the context and development of council housing stock transfers in Scotland, using the research framework developed in chapter 3. It should be noted that the same generative mechanisms and tendencies were at work in the Scottish context as in England (i.e. the reduction in funding followed by a policy thrust to leverage private finance into the social housing sector). Despite this there are some specific differences in the manner in which stock transfers have developed in Scotland; the major one being the use of community ownership. The first stock transfers in Scotland developed on a localised basis with a strong emphasis on the tenants taking a lead role. However, the approach of the Scottish Government has been much more closely allied to the generic English model, but has also consciously used the rhetoric and some elements of the earlier transfers. There are two other important themes from this review that are

relevant to the case studies below. The first concerns the claims of increased and enhanced tenant participation / control / empowerment made by supporters of stock transfer. This includes not just tenant board members but the whole governance system of transfer housing associations (e.g. regulation and the legal contract with the local authority). Secondly, the whole policy context in Scotland has been dominated by the preparation, transfer and post-transfer experience of the housing stock in Glasgow. All these themes[97] will feature as elements of the Scottish case study (chapter 7).

5.2   Stock transfer in Wales

5.2.1 Policy development

While, housing in Wales is a devolved responsibility of the Welsh Assembly Government (WAG), the scope for deviations from the Westminster policy is much more restricted than in the Scottish case[98]. It is the Westminster government that sets the financial parameters for the devolved assembly and in the case of housing has stipulated that borrowing funds which increase the Public Sector Borrowing Requirement (PSBR) is unacceptable (National Assembly for Wales, 2001). Thus, local authorities in Wales are not allowed to borrow but housing associations are, as they fall outside of the PSBR. This is in contrast to Scottish local authorities who have the ability to borrow since 2004 (Perry, 2009). The National Assembly for Wales *Policy Review of Housing Stock Transfer* states as its first recommendation that the WAG

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[97] These are – the role of finance, the rhetoric of tenant participation and empowerment, and the contestation by tenant-led civil society campaigns.

[98] Housing is Field 11 of Schedule 5 to the *Government for Wales Act 2006* (National Assembly for Wales, 2008). The devolution settlement under the *Government for Wales Act 2006*, allows for the National Assembly of Wales to make an "Assembly Measure" which add to or vary the legislation passed in Westminster. Assembly Measures can only be made in specific "Fields" of policy. Housing is one such field.

should challenge this restriction on borrowing (National Assembly for Wales, 2001). Gwenda Thomas, AM and Chair of the committee which produced the report states in the *Foreword*:

> ... the Committee feels that the most straightforward option would be a change in local government finance system to allow councils to borrow on the same terms as housing association. In the absence of such a change, the Committee's view is that stock transfer, with appropriate safeguards for tenants, should continue to be an option available to local authorities for modernising their housing stock.

> (National Assembly for Wales, 2001: i)

Thus, the WAG has adopted a policy of stock transfer with the aim of implementing the policy in a way that differentiates the Welsh approach to the discredited stock transfer policy in England (National Assembly for Wales, 2001). The stated priorities for the WAG is the achievement of the Welsh Homes Quality Standard[99], enhancing tenant engagement and allowing the choice of courses of action to be taken at the local authority level. However it is worth re-stating that in the absence of the ability to increase public borrowing the over-riding priority has been to attract private finance into the social housing sector.

In a similar manner to the development of stock transfer in England, the Welsh experience is of sporadic and uncoordinated transfers occurring through the 1980s and 1990s. The current system governing stock transfers only started transferring significant stock from 2003. This process has been intensified with the adoption of the Welsh Housing Quality Standard (WHQS) in 2004. Unlike the position in England, ALMOs have not been adopted by the WAG as they

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[99] This is the Welsh equivalent of the Decent Homes standard for England.

are not considered financially viable; '... this means there are only two options for meeting WHQS: stock retention or stock transfer' (National Assembly for Wales, 2008). In 2003, Bridgend County Borough Council was the first municipal authority to complete a stock transfer under the current LSVT regulations (National Assembly for Wales, 2008). However, the first estate transfer occurred in 1991 when 200 homes were transferred to Clwyd Alyn Housing Association. The WAG adopted the WHQS with a target for achievement of 2012, based on a survey of the housing stock condition in 2004 the WAG estimate that only 0.8 per cent met the WHQS (National Assembly for Wales, 2008).

5.2.2 Neoliberalisation – dispossession and restructuring

The same trends observed in other jurisdictions are also evident in Wales. Table 1 shows some summary statistics covering England, Scotland and Wales and illustrates the similarities between all three, and especially between England and Wales. In the twenty years since the introduction of LSVT to 2008, 62,000 homes have been transferred out of local authority control in Wales, representing 24 per cent of the council housing stock using 1988 as a base year. This compares to 28 per cent transferred in England and 22 per cent transferred in Scotland (Pawson, 2009).

Table 3: Stock transfers in Great Britain 1988-2008 – summary statistics

	Stock Transferred 1988-2008		Post-transfer local authorities in 2009		Stock transfer housing association stock in 2008	
	Dwellings (000s)	% of council housing in 1988	No. of LAs	% of all LAs	Dwellings (000s)	% of social housing
England	1,140	28	167	47	1,007	26
Wales	62	24	10	45	53	24
Scotland	193	22	6	19	134	22

Source: Pawson (2009: 24)

The council housing stock in Wales was in a considerably worse condition when compared to that of the early stock transfers in rural southern England, requiring significant public funds in the form of over-hanging debt write offs and dowries[100]. The local authority stock transfers completed by 2008 cost a total of £323 million in debt write-offs and breakage costs (Pawson, 2009). For the transfers completed by early 2009 the annual dowry[101] funding was £28 million and the WAG had projected a total of £821 million to cover dowries over the next five year period (Pawson, 2009). Wilcox (2009b) states that in 2008/09 gross social housing investment rose to its highest level in 15 years in real terms. The figures used by Wilcox exclude funds from the private sector. This level of funding does not represent a renewed financial settlement for council housing in Wales as the increased funds are in large part being distributed by quangos (such as the Homes and Communities Agency) to the housing association sector (Wilcox, 2009b).

In Wales there are a range of alternative transfer organisation models that could be adopted. The WAG was concerned that there were ownership and

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[100] The equivalent of gap funding in England.
[101] In Wales this funding was paid to transfer housing association through the Major Repairs Allowance via the local authority that transferred the housing stock.

democratic deficits involved with the traditional model used in England (National Assembly for Wales, 2001; 2008). In their place the WAG encouraged the development of a *Community Ownership* model. The Community Ownership (CO) model has a focus on developing wider benefits for the local community. For example, any surpluses generated by a CO organisation are recycled into regeneration projects, mortgage rescue and equity release schemes. In a further development there is the *Community Mutual* (CM) model, where 'Unlike existing models ... not only is the business conducted for the benefit of the community, but the organisation is also owned by the community' (AWICS, 2008). With the CM model the local authority housing passes to the tenants, collectively, as they are the only shareholders in the new housing mutual (Pawson, 2009). One of the key differences between the CM and CO models is that the former has a default facility where all tenants are members (unless they choose to opt out), whereas in the latter tenants must apply and pay a (nominal) fee to become members (AWICS, 2008). Despite the CM model being advanced as a "Welsh Solution", '... it should be recognised that only five of the first ten stock transfer associations which will have been established in Wales by 2010, have been set-up on this basis' (Pawson, 2009: 27-28). The Welsh case study (chapter 8) analyses one such CM housing association.

5.2.3 Reaction/Contestation – civil society campaigns

Out of the three jurisdictions Wales has experienced the lowest level of opposition and campaigning against stock transfer. This is in part due to the stock transfer policy developing later in Wales and in part the lack of a major

city whole stock transfer (such as Birmingham or Glasgow) acting as a focal point. However, there has been anti-transfer tenant-led campaigns some of which have stopped the privatisation of their homes by winning a "No" majority in the ballot, for example Swansea in March 2007 and Caerphilly County Borough Council in February 2012.

5.2.4 Summary

The experience of stock transfer in Wales shows the same broad trajectory as in Scotland and England. While there are some noteworthy differences in the timing of policy development and the development of the Community Mutual model, the fundamental driver for stock transfer in Wales is the need to leverage private finance into the social housing sector to achieve the WHQS. This is the result of political decisions taken by HM Treasury in Westminster that restricts the borrowing capacity of local authorities in England and Wales. As is the case with the other jurisdictions these neoliberal reforms have also generated opposition from tenants and civil society groups, even if there has been a lack of a single defining transfer campaign (such as Glasgow in Scotland).

6. Conclusion

> While their importance can sometimes be overstated, financial considerations have been the single most important underlying driver of the stock transfer process.
>
> (Pawson, 2009: 28)

While not seeking to overstate the role of financial considerations to the exclusion of all others, there is a primary importance to the manner in which the neoliberal state has used finance, driven by the Westminster government

priorities, to reform and restructure council housing. It is the need for access to additional funding and the limited choices that the Westminster government has allowed that has forced local authorities across all three jurisdictions to pursue (willingly or not) stock transfer. This is clearly illustrated by the quote from Gwenda Thomas (AM) above and the dual aspects in which the policy has been pursued in Scotland. It should also be remembered that the need for additional finance has been generated from the long-term underfunding and cuts in expenditure for council housing, resulting in the backlog of repairs estimated to be £19 billion in England alone at the start of the Decent Homes programme (NAO, 2010). This led to the position where there were backlogs of repairs amounting to billions of pounds worth of work. Thus the government's implementation of the neoliberal roll-back/roll-out dynamic has been to starve council housing of funding, create a crisis position and then use that crisis to restructure and reform the sector according to neoliberal principles.

The processes described above have their roots in the ideological perspectives adopted by the successive British governments since the mid-1970s[102]. Alongside the right-to-buy policy, the restriction on local authorities' ability to borrow against future rental streams has been a key generative mechanism in reforming the sector. This restriction comes from a purely ideological basis as it depends upon a definition applied by the Office of National Statistics (ONS) in calculating the PSBR, which includes local authorities and quangos, but excludes housing associations (despite the public

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[102] These processes were described and discussed earlier in chapter 2.

subsidy needed for many stock transfers to take place). Perry (2009) points out that with the use of this definition the UK is out of step with the rest of Europe.

By approaching stock transfer policy through an analytical framework based on the critique of neoliberalism, it is possible to demystify the rhetoric around tenant participation and empowerment, and uncover the generative mechanisms driving stock transfer policy. The policy-makers have not presented the policy purely in terms of the need to access private finance. The stock transfer policy is also presented as enabling and improving tenant involvement and empowerment (however ill-defined these concepts are). Thus the stock transfer housing associations have tenants on the board (although, usually in a minority), and are required to involve tenants in decision-making processes (usually through consultative and focus groups). The weaknesses in this model have led to the development of the community mutual model in Wales where tenants can effectively act like shareholders in a company and hold the board to account using corporate governance mechanisms. And, in Scotland there is the use of rhetoric around community ownership models.

Finally, this chapter has also identified a reaction to the neoliberalisation of council housing service, in the form of contestation from the civil society campaigns. This opposition operates at two levels. First, at the national level where groups such as DCH, campaign and lobby in defence of direct funding of housing through local authorities. Second, there has been opposition at a local level where tenants and other civil society organisations have campaigned against proposed LSVTs. This local opposition can be found across all three jurisdictions with examples of tenants securing "No" votes in

ballots and thus reproducing democratic accountability relations with their landlords.

This chapter has in the main addressed two of the research objectives – to explore and evaluate the impact of neoliberal market reforms on public services and related accountability relations; and, to demonstrate how these reforms have generated opposition/resistance in the form of civil society campaigns – with a greater emphasis on the former rather than the latter. These two research objectives correspond to the Neoliberalisation and Reaction/Contestation elements of the research framework. Only in passing has the third element (of Reproduction or Transformation) been addressed in this chapter. The steps in the argument started with showing the central role that finance has played in restructuring and reforming the delivery of social housing. The result of which has been a move of housing stock out of local authority control to private not-for-profit housing associations. In the process the accountability relations change with a move to a corporate governance model from a democratic accountability model. The process of reform and restructuring has also generated resistance and opposition at both local and national levels through tenant-led campaigns that involve civil society organisations. And it has been noted that in a minority of cases through these campaigns tenants have reproduced existing democratic accountability relations. All these elements are explored further in the local case studies below.

CHAPTER 6

English case study

1. Introduction[103]

This chapter examines the first of three case studies covering local stock transfer campaigns. This case study concerns a partial stock transfer in a northern city in England, where the tenants voted in favour of transfer. The stock transfer generated a significant tenant-led civil society anti-transfer campaign. Northern City Council (NCC) was relatively late in addressing the requirements of the Decent Homes standard, although the poor condition of the stock had been known for some time. In 2000/01 NCC carried out a stock condition survey which found that of its 61,570 homes, 66 per cent did not meet the Decent Homes Standard[104]. It was not until 18 February, 2004 that the council executive endorsed the Housing Investment Options Strategy[105] and later still, in September 2005 agreed a delivery plan[106].

This date is significant as the council leaders (officials and politicians) will have been aware of the failed Birmingham whole stock transfer. Following, the Birmingham rejection the government changed their advice to councils to avoid whole stock proposals. Thus, NCC set out a strategy of breaking up the housing stock and pursuing a range of ALMOs, PFIs and LSVTs. The transfer in this case study was not the first time NCC had used the policy; they had

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[103] A version of this case study was published in Critical Social Policy in February 2013 (Smyth, 2013a).
[104] NCC Housing Strategy (2004-07: 46).
[105] NCC Executive minutes (12 Sept 2007).
[106] NCC Executive minutes (20 Dec 2006).

pursued stock transfers since 1996. However, it did generate the most organised tenants' opposition in the city. In total there had been 19 partial stock transfers before the transfer to SW Housing Trust Ltd. (SW) in 2007. The majority of these transfers had been in the overspill estates in neighbouring local authorities and with the exception of two transfers all involved 3,000 or fewer homes; some transferring less than 100 homes. SW is the transfer housing association, covering 6,000 homes, set up following a tenant ballot, with a 73 per cent turnout and a 59 per cent vote in favour[107].

Applying the research framework developed at the end of chapter 3, this case study is divided into three sections covering the neoliberalisation process of the local council housing (section 2); reaction/contestation by a civil society campaign and the reactions of the local state to this challenge (section 3); and finally the reproduction or transformation of the accountability relations (section 4). The chapter concludes with a short discussion and summary (section 5). The chapter illustrates how the triadic research framework can be used to identify and analyse the generative mechanisms, social structures and agents that make, re-make and exercise accountability relations.

2.   Neoliberalisation

The neoliberalisation of public services has been theorised in two ways – the roll-back/roll-out dynamic (Peck and Tickell, 2002) and a series of related processes – accumulation by dispossession, restructuring of services and restructuring of democratic accountability. This section illustrates these theorisations.

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[107]NCC report to the Executive (12 Sept 2007).

2.1 Roll-back/roll-out

It was not possible to obtain the detailed figures relating to the size of the under-investment in the council housing stock in the six wards that SW covers[108]. However, as already noted at an authority-wide level the impact of roll-back policies was to leave NCC with two-thirds of its housing stock needing substantial investment to reach the Decent Homes standard. NCC's response was to roll-out a mosaic of neoliberal policy solutions in the forms of ALMOs, a PFI scheme and several stock transfers including SW. SW's tenanted market value (TMV) was negative. The new transfer housing association planned to invest nearly £120 million over the first five years. This indicates the scale of the backlog created by the roll-back policies. NCC's response in the SW area was to pursue a stock transfer.

2.2 Dispossession of council housing

This case study illustrates how the SW transfer was underwritten by public funds. From NCC's perspective the disposal posed two financial difficulties. First, the stock's TMV was 'substantially negative'[109] (i.e. the expected cost of the repairs and maintenance is greater than the discounted future rent cash flows). This led to a successful application to the Treasury for gap funding, up to a maximum of £43.8 million[110]. The second issue concerned the historic debt associated with the housing stock; where the TMV is positive any surplus from the disposal reduces the historic debt. However, as the TMV was

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[108] Despite requests using the FoI legislation (see chapter 4/appendix 5).
[109] NCC report to Executive (20 Dec 2006: 7).
[110] NCC minutes of Executive meeting (12 Sept 2007).

negative there was 'overhanging debt'. Again the Treasury intervened and made an 'overhanging debt one off payment'[111], amounting to £132 million[112].

From SW's perspective they were receiving housing stock at a 'Gross Transfer Price' of zero, in need of substantial investment. As Kevin explains:

> … a contract was drawn up that 'we will give you 6,000 houses that are going to need £137m spent on them' … 'we'll give you the houses for nothing if you will sign a document saying you will guarantee to do the work in the homes'. And that's how they came to be transferred for free.

(Kevin, Tenant Board Member (TBM))

The planned capital budget for SW over the first five years was £117 million[113], financed by £34 million gap funding and a 30-year loan facility of £90 million from Barclays Bank[114]. Kevin explains the implications:

> I don't know whether you know it or not, but Barclays have got the – what's the word you use – the charge that if SW defaults [Barclays] can take the houses, not the Council. A lot of people don't realise this, that they're mortgaged to Barclays.

(Kevin, TBM)

The final sentence is significant as it was not clearly explained to the tenants during the campaign and ballot that their houses would effectively be mortgaged to a bank.

The case study illustrates a primary generative mechanism at work, the use of finance. This commences with the reductions in funding over many years, leading to a position where the housing stock in the SW area required funding

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[111] NCC report to Executive (20 Dec 2006).
[112] HCA (2012).
[113] NCC minutes of Executive meeting (12 Sept 2007).
[114] SW Business Plan (May 2010).

of £107 million to reach the Decent Homes Standard[115]. Having inherited and in part created this crisis, the New Labour government promoted solutions based on marketising and privatising the housing stock. Public money is used to subsidise the chosen solution, in this case an LSVT. The total amount of subsidy for SW is not publicly available but consists of an historic debt write-off (£132 million), a transfer process budget/set-up costs (£3 million) and gap funding (£34 million).

In addition, SW raised a £90 million loan from a bank, secured on the housing stock. This funding arrangement allows the local council to pursue the stock transfer on the basis of promising tenants new kitchens, bathrooms and other improvements. However, the sources of funding from the private sector are kept in the background. Studies of stock transfers in Glasgow and Birmingham (Daly et al., 2005; Mooney and Poole, 2005) found the use of a similar public subsidy. The above sets the context for a discussion of accountability relations and their contested nature both pre- and post-transfer.

2.3   Restructuring democratic accountability and user involvement

There is evidence from the anti-transfer tenants, that they have a conception of accountability based on the idea of democratic control (see section 3.). In contrast, the new landlord operates a corporate governance style board along with promises of greater tenant involvement: SW 'sees tenant involvement as an integral part of high quality service delivery'[116]. The offer document states that tenants rent will be spent on more opportunities for tenant involvement

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[115] SW Offer Document (Dec 2006).
[116] SW Offer Document (2006: 45).

(among other activities)[117]. However, there is little detail of how this will be achieved beyond what the council was already doing and a promise that there will be training available for those who want to be more involved[118]. In practice, Keith (TBM) states that SW is a better listener to the tenants (this is explored in 3.3).

SW's board has three different constituencies (the local authority, tenants and independents), each with four members. The *SW Offer Document* gives pen profiles of those on the 'shadow board', who went on to make up the first full management board. The independent members included two directors of other housing associations, a chartered surveyor and the finance director of the local airport. The local authority nominees included three councillors from local wards and the Director of Housing. A report to NCC Executive described the nominees as 'acting as company directors'[119].

The tenant board members (TBMs) were all long-term council tenants, two of whom were chairpersons of their local Tenants and Residents Associations (TRAs). A major criticism of stock transfers concerns the process by which new board members are appointed or selected (rather than elected)(Robbins, 2002). The offer document explains that for TBMs, a shortlist of tenants was drawn up based on nominations from all tenants. Those shortlisted were then interviewed by a panel drawn from the local TRAs. This approach appears to contradict Pawson and Smith's (2009) finding that the initial cohorts of TBMs are often elected. The independent board members were appointed following a

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[117] Ibid., p. 29.
[118] Ibid., p.51.
[119] NCC Executive, Report for Resolution (12 Sept 2007).

call for applications advertised in local newspapers and an interview; they were appointed on 'the basis of their skills and experience'[120].

The foregoing aptly illustrates Harvey's (2005) 'governance by experts and elites'. There is no direct election on to the board; there is no process for removing board members. The independents are chosen because of their expertise; while the tenant board members form an elite separate from the body of tenants with the ability to make decisions affecting all tenants. As Robbins (2002: 268–269) comments, 'the governance of RSLs is, from the point of view of tenants, unelectable, unrecallable and to a large extent, unaccountable'.

Another set of accountability relations concerns the regulatory environment. Council housing has a web of regulation, at the heart of which is the relationship between tenants and their landlord, the local councillors. The ultimate sanction that tenants can exercise is the removal of their landlord through the ballot box. Alongside this, the Audit Commission carried out inspections and local authorities had to supply data returns to the DCLG for monitoring purposes. Post-transfer the Audit Commission carried out the same role[121]; in addition, transfer housing associations are subject to a housing regulator, and have an ongoing contractual relationship with the local authority that is legally bound to monitor compliance with the promises made in the offer document. The tenants as a collective body disappear from the regulatory web and are replaced by a regulator and a contract (Smyth, 2013a).

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[120] SW Offer Document (2006: 16).
[121] Until its powers of inspection were withdrawn in 2011.

The case study illustrates the impact of these changes with regard to the rent rises in 2009 (see section 4); whereas, tenants remaining with their local authorities, and exercising 'every day' accountability (see section 3.3 and chapter 9), had their rent rises halved. Tenants with SW experienced higher rent rises contravening the rent promise, but the bodies in the regulatory web did not intervene. Regulatory intervention is not unheard of; Mullins (2006) reports that, up to 2005, 20 per cent of transfer housing associations had been subject to regulatory supervision. This raises the question of how many other cases are there, like SW, where there has not been intervention.

Despite the foregoing, supporters of stock transfer policy seek to justify it on the basis that tenants are directly involved through the management board. The TBMs (who are selected) sit in a privileged but contradictory position. They have access to information denied (or at least prior) to the rest of the tenants and have decision-making powers. However, the fundamental contradiction is that they must at all times put the interests of SW first. This is a point of contestation by anti-transfer campaigners, and is further amplified by the potential power the private finance provider has over the future of the housing stock. As Collier (2005), Mooney and Poole (2005) and Mullins (2006) note, the introduction of private finance means the tenants' power and importance is further reduced.

This thesis does not focus on the relations with the private finance provider specifically, but has shown that the housing is effectively mortgaged to a bank. Further research is needed into how this relationship works in the long term, in particular the manner and circumstances in which the private financier is able

to take precedence over the tenants. These points taken together illustrate how the LSVT policy accords with broader neoliberal concerns of a suspicion of democracy and a preference for governance by experts and elites (Harvey, 2005). In the process, democratic accountability relations are eroded or replaced.

2.4   Summary

This section applies the first element of the research framework and analyses the neoliberalisation processes in the case of the SW transfer. There is evidence that public money has been used to subsidise the transfer of public assets at a low cost to the new housing association, who in turn financialised the housing stock by using it as collateral to borrow from a bank. In the process, the democratic accountability relations have been restructured with a move from democratic control with eighteen local councillors representing the tenants to a management board that conforms to governance by experts and elites.

3.   Reaction/Contestation

There are two aspects to this element of the research framework; first, is the generative affect that the neoliberalisation process has in the form of tenant-led civil society campaign. This campaign focuses on organising a range of activities with the sole objective of contesting the privatisation of their homes and securing a no vote in the ballot. Further, this contestation has another layer where the local council reacts to the challenge of the tenant-led campaign. Second, the contestation is explored further through a dialogical

analysis of press cuttings and campaign materials. The aim of which is to show how accountability is contested by both the pro- and anti-transfer campaigns.

3.1   Tenant-led civil society campaign

The campaign was started by two former Labour councillors – Steve and Joe – who were active in their local Tenants' and Residents' Association (TRA). The TRA had started to oppose the transfer in January 2006 by passing a motion in support of the Fourth Option and insisting on electing their representative for the proposed transfer steering group. This immediately met resistance from senior managers in NCC's housing department and the chair of the NCC residents' association, who stated in a letter sent to the chair of the local TRA:

> The Tenants and Residents Association can arrange a public meeting to hear the points of view on the Fourth Option … However, it cannot support any motion in relation to the Fourth Option because this is a direct contravention of the Constitution which does not allow the Association to be involved in political issues … If the Association does support the Fourth Option then its recognition and funding would be withdrawn.[122]

As Steve pointed out in a subsequent email to his local councillor, on the local authority's residents' association own website it states that one of its Aims and Objectives is 'to lobby for legislative and other changes'[123].   It does appear to show a contradictory attitude that the local authority-wide residents' association can be involved with 'political issues' but one of its component bodies is not allowed.

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[122] Extracts from a letter sent to the chair of the TRA (11 Jan 2006).
[123] Interview with Steve (anti-transfer tenant).

However, this episode should be seen in the context of a propaganda and ideological battle that had been enjoined by tenants and the officers of the local council. The issue of whether the Fourth Option is a political campaign ran throughout the early part of 2006. This episode also shows the competing (dialogical) meanings of the term 'political issue'. Steve and the TAST campaign saw the proposed privatisation of their homes as a politically motivated act and sought to fight it on that terrain. In contrast the city council officials sought to deploy the term (political issue) in such a manner as to undermine opposition to the privatisation.

This was one of a number of episodes where the local council sought to stifle the tenants' campaign. In these circumstances Steve and Joe stepped outside their roles in the local TRA and set up a campaign group called Tenants Against Stock Transfer (TAST). The formation of TAST illustrates the interaction between individuals' pre-existing ideas (on privatisation) and the concrete actions of social structures (in the form of the local state) (Bhaskar, 1989). When individuals are faced with a change in their social circumstances – for example, the proposal to privatise their council house – they hold an internal conversation about how to react to the proposal (Archer, 2003). Most feel there is little they can do even if they maintain an interest in the subject. However, a minority feel it necessary to actively oppose the transfer proposal. For example:

> ... the people involved in [the campaign] had an understanding of why councils had responsibility for providing social housing, council housing ... Because, it's interesting, some of the people who were involved in it were quite elderly and certainly a couple had been involved in this estate when it was first built in the inter-wars.

They clearly understood the reasons why councils built houses, because the private sector couldn't cope. And there was always that – fear is probably too strong a word – but returning back to that. People had very, very strong reservations about that...

(Joe, anti-transfer tenant)

This quote, along with a similar one noted in the Welsh case study (see section 3.1, chapter 8) show there is an underlying acceptance of the need for state provision of housing because the private sector cannot provide the housing needs of all in society. And when presented with the threat of privatisation it resonates with these pre-existing ideas. This forms the spark or basis for their motivation to become active in the local campaigns.

In common with the anti-transfer campaign in Wycombe District Council studied by Watt (2008), TAST had support from DCH and other civil society groups. During the 12 months prior to the ballot, TAST organised five public meetings, the biggest of which attracted over a hundred tenants and was addressed by representatives from DCH, UCATT (construction workers' trade union) and Austin Mitchell, MP. A number of local trade unions supported TAST, with financial donations from a Unison (local government workers) branch, while a local Transport and General Workers' Union branch bought 5,000 copies of a DCH newspaper for delivery to tenants.

3.2   Local state reaction

In addition to the examples above, this section sets out other examples of how the officials at the local authority and the pro-transfer campaign sought to undermine the tenants' opposition. The local TRA organised a public meeting in April 2006 to discuss whether they should adopt the Fourth Option (which

they did by a 5 to 1 majority). Also at this meeting a vote was taken on who should be their representative at the steering group of the proposed housing association[124]. Neal (an 85-year-old pensioner) was elected and attended the steering group meetings in the period from April to October 2006. During this time, Neal continued to campaign against the transfer. In October, he wrote to the local newspaper setting out his reasons for opposing the transfer. This letter 'prompted Town Hall chiefs to boot him out of the group'[125], with the chair of NCC Residents' Association stating:

> He's cheating on fellow tenants – you can't play the double agent in this day and age. You are either for it or against it.[126]

The above corresponds with the experience of other anti-transfer campaigners, in seeing their opportunities to challenge the transfer closed down by the local council officers (HOCCHG, 2005; Robbins, 2002). The House of Commons Council Housing Group (HOCCHG, 2005) report also identified problems with the conduct of ballots, which was evident in this stock transfer.

Government guidance states that the local authorities must present a balanced case on stock transfers (DCLG, 2009), but recognise the process has been brought into disrepute (DCLG, 2007). This case study provides evidence questioning the balanced nature of the process; for example, a local tenant complained about receiving letters urging her to vote for transfer from the NCC

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[124] Minutes of TRA committee meeting (28 Apr 2006).
[125] Local newspaper (26 Oct 2006).
[126] Local newspaper (26 Oct 2006).

Director of Housing, who was also a council nominee on the SW shadow board[127].

Further, there is evidence that local housing staff were required to distribute materials in support of the transfer. These examples highlight the resource asymmetries between the local council and the small tenant-led campaign opposed to it. As Steve explains:

> … they were putting leaflets through the door; they put a DVD to everybody's door telling you how wonderful it was going to be.
>
> They had a campaign with staff from the local housing office doing it … and they employed some people specially to do it as well.
>
> A massive campaign of persuasion to get tenants. I'm guessing they didn't spend less than a couple of hundred thousand pounds.

In contrast:

> We applied to three trade unions and got about £10,000 altogether. And some of that we only got right at the last minute, so we couldn't use it properly.
>
> (Steve, anti-transfer tenant)

NCC's actual spend was £824,252 on the transfer including publicity, consultants' reports and staff time[128].

In addition, there is evidence that local housing staff were required, as part of their employment, to distribute materials in support of the transfer. There is a clear conflict of interest with the body that is proposing the transfer, using their own staff to advance the pro-transfer arguments. This would appear to

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[127] Letter to local newspaper (8 Feb 2007).
[128] Freedom of Information request by the researcher (7 Aug 2012).

contradict government guidance of ensuring a balanced ballot process. The use of housing staff in this manner is another example of the resource asymmetries between those advocating transfer and the under-resourced group of tenants that opposed to it.

However, the most contentious part of the ballot concerned what constituted a majority vote. For the transfer to go ahead a simple majority was needed. However, previous ballots in the NCC area had needed a majority of *all* eligible tenants. Effectively that meant that if a tenant did not vote, their vote would be counted as against the transfer. During the early stages of the transfer process, NCC kept to the existing practice but towards the end of the consultation period changed the rules to a simple majority of voters. This caused confusion amongst the supporters of the anti-transfer campaign and led to threats of legal action by TAST:

> … opponents of the transfer say the ballot was unfair … [They] … claim that the council's decision not to count abstentions as 'no' votes, as in previous stock-transfer ballots, meant that the transfer was effectively decided by the 1,785 tenants who didn't vote.

> If abstentions had been counted as 'no' votes, the number of votes against the transfer would have been 3,812, beating the 2,904 'yes' votes.[129]

In the same article Joe (anti-transfer tenant) was quoted:

> We will be involved in discussions with our legal representatives very shortly and, dependent on those discussions, we may be in a position to challenge the legality of the way that ballot was conducted.[130]

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[129] Local newspaper (8 Mar 2007).

Joe did contact the local Law Centre who on behalf of the tenants' campaign wrote several times to the local authority, without any success. The argument they advanced is not whether the council changed its voting policy or whether this was communicated to the tenants (both of which were accepted by the council and the tenants) but the extent and thoroughness of this communication. The council claimed to have made 5,686 successful calls[131] during the ballot period. Each call was scripted to include the sentence 'Do you realise that if you don't vote it will not count towards any decision'[132].

Members of the TAST campaign are unclear about exactly when the change occurred but it was between one and three months from the start of the ballot. The final legal advice the tenant's received was they had a case but were out of time to pursue it. It is not possible to gauge the extent of the impact that changing the ballot date had on the result. Certainly the anti-transfer campaigners felt strongly enough to obtain legal advice. This is not the first time that such tactics have been used (for example the Torbay transfer outlined in chapter 5) and the House of Commons Council Housing Group (HOCCGH, 2005; 2009) has documented evidence of similar tactics being used in other LSVT and ALMO ballots. This leads to the conclusion that if there was no effect, then why make the changes.

3.3   Contested language

This case has already highlighted a couple of examples of contested language between pro- and anti-transfer campaigns. The following explores the differing

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[130] Ibid.
[131] Letter sent from the local authority to local law centre (28 Mar 2007).
[132] Ibid.

conceptions of both sides towards accountability and the exercising of control (reward or sanction).

One of the key arguments advanced by those who oppose stock transfers is that the tenants will lose control of their landlord, as elected councillors will be replaced by an unelected board. There are a number of elements to this that need to be unpacked. The three tenants interviewed, did not hold an uncritical view of the previous relationship between the local authority and the tenants. The idea that simply being able to vote out councillors meant tenants could exercise control was not strongly identified. But there was a form of accountability and control that was exercised based on the mandate that councillors possessed. Steve, who was chair of NCC housing committee from 1984 to 1987, explained how tenants would bring issues to the attention of their local councillor:

> I was aware that councillors would make representations to senior housing officers, the Director of Housing in fact, about particular cases that they had where tenants had a problem and the management would not, for whatever reason, would not respond to that problem. The Councillor felt that it was one that something should be done about, so we approached the Director of Housing and if they got knocked back by the Director of Housing as well, sometimes they would come to me as chair of the Housing Committee.
>
> (Steve, anti-transfer tenant)

Under the new system Steve identifies a problem where tenants can raise issues with their local councillor, but 'now the councillors complain that, well, you know, they ask SW but they just get an answer back from the officers and

that's that. They've got no further pull'[133]. In other words the councillors' power to influence (or even control) the housing service has been reduced to asking questions and relaying the answer back to the tenants. This is the position, even with councillors nominated on to the board of SW; although as noted above the council sees them as company directors not representatives of the local people.

Kevin (TBM) raises another element when asked to compare the pre- and post-transfer approaches: 'The attitude of (NCC) to its tenants and the attitude of SW to its tenants are completely different. SW is much more aligned to being a good landlord to its tenants; whereas (NCC) wasn't … Now SW is much more a listener. They will listen more to the tenant. The difference being that SW's got 6,000 tenants, whereas NCC had 72,000 tenants at one stage, which is a bloody lot of tenants'[134]. As part of this listening strategy SW organises three tenants' conferences a year, has a standing tenant consultative group and ad hoc working groups[135].

SW considers listening as a form of accountability as one of their objectives. In their first set of financial statements, as one of six objectives they list 'Listen and consult' and state: 'We are open and accountable to our residents. We consult and involve them before we make plans and decisions, making sure they are involved from the start'[136].

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[133] Steve (anti-transfer tenant).
[134] Kevin (TBM).
[135] Kevin (TBM) and SW Offer Document (2006).
[136] SW Report and Financial Statements, For the period ended 31 March 2009 (pp. 10).

While SW may consider they are accountable by listening more to tenants, Kevin explains that the tenants have less control:

> … tenants can complain and all that … A tenant under SW cannot change a situation. They can only make a suggestion … as a tenant of SW, my ability to force a change is virtually wiped out. Whereas under NCC, you could try to force a change, and in theory it was there. But in practice it just didn't bloody work.

(Kevin, TBM)

Kevin recognised that councillor and tenant board members are able to influence SW. And he identified that the councillors could be removed from the board if they lost their seats. There is also the relationship between the board and the officers of the transfer housing association. Kevin is critical of the abilities of many of the tenants who apply to become board members and serve on it, saying that they lack the competence and education to handle the role. This may well explain the very high turnover of board members between those on the shadow board and the board less than three years after transfer. Of the original shadow board members only one third were still in place[137]. One episode sheds some light on this turnover. Before SW officially came into operation a shadow tenant board member resigned in protest at the ongoing influence of the local authority that was still attempting to control the actual involvement of tenants in the decision-making processes[138].

A sharp contrast in the pro- and anti-transfer position on accountability is shown in a local press article before the ballot. Three months before the ballot took place the local newspaper ran a full page on the "... proposed council house sale?" with one tenant in favour and one opposed given equal space to

[137] Board members taken from SW website (accessed on 22 July 2010).
[138] Minutes of the TRA (18 Sept 2007).

outline their reasons. Significantly Steve (anti-transfer tenant) spent approximately a third of his space explaining the impact the transfer would have on accountability relations. He stated:

> ... there will be less accountability because, under company law, which applies to housing associations/trusts, directors are required to work only to further the interests of the company and ensure financial stability. Any 'tenant' director will be kicked off the board if they try to assert the interests of tenants against the interests of the company[139].

By way of contrast, in the same article the tenant in favour of the transfer also talking about the role of the board stated the new transfer HA:

> ... would be run by a board of volunteers – one third of the board members would be tenants, giving us real decision-making powers. Remember, it's a not-for-profit organisation not a private landlord[140].

This pre-transfer claim contrasts with the actual composition of the board as outlined above.

Below, the conceptions of an accountable landlord are explored through a dialogical analysis of the interview responses of all three tenants. Each interviewee was asked, what the term an accountable landlord means to them. Kevin (TBM) set out his understanding as:

> An accountable landlord is somebody, who if they don't get it right, can be told to get it right by another body. As a tenant of SW, if SW don't do the sort of things that they promise to do in their tenancy agreement, as a tenant I could complain to which is now

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[139] Local newspaper (12 Oct 2006).
[140] Ibid.

the TSA[141], ... that SW is not keeping to what they promise to do ... And I expect them to correct that problem. That's primarily what an accountable landlord means to me as a tenant.

(Kevin, TBM).

The first point to note here is the transference of agency from the tenants to the TSA to exercise the control element of the accountability relations; in contrast, to the democratic accountability advanced by TAST, where the tenants have the ability to exercise control (reward or sanction) through the ballot box. This transference has its roots in a pessimism in the ability of tenants to act collectively to pressurise their new landlord. This is reinforced by Kevin with a recognition that under the new (post-transfer) system of accountability tenants have less power over their landlords '... as a tenant of SW, my ability to force a change is virtually wiped out'[142].

Steve (anti-transfer campaigner), agrees with Kevin's point about the decrease in tenants' ability to influence their landlord post-transfer (see quotes above); he argues that communication and consultation with tenants is a key element of being an accountable landlord. However, Steve's attitude towards tenants' organisation and representation is fundamentally different. For Steve it is the responsibility of an accountable landlord '... to grant rights for tenants to have associations and to provide support to the tenants' organisations ... both financial and perhaps other support ...'[143] The other support should include training on legal matters related to housing and on current government policies. It is also important for the tenant organisations to have a democratic

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[141] Tenant Services Authority (TSA), was the body charged with handling complaints by tenants until it was disbanded in April 2012.
[142] (Kevin, TBM).
[143] (Steve, anti-transfer tenant).

structure. The conception of accountability outlined by Steve is one where there is an independent tenants' movement that is powerful enough to enter into consultations with their landlords on more equal terms.

The strategy of looking to develop a strong independent tenants' movement is not a nostalgic echo, but reflects the manner in which the local and national state has gone about pursuing the privatisation of council housing. Since the 1980s, tenants' groups have been neutered and made compliant over an extended period (Grayson, 1997). Steve explains how when he was chair of the housing committee there was an active tenants group, which was constantly pushing the council for improvements. Steve says '... it was very progressive and successful for a period of years ... a situation where we were out to help tenants' associations ...'[144].

3.4   Conclusion

The case illustrates that in response to the tenants organising an anti-transfer campaign, the local and national state pursued a number of tactics and actions to promote a 'yes' vote, and attempt to limit the tenants campaign. In common with other studies (Daly et al., 2005; Mooney and Poole, 2005), this case study found there are huge financial resources used by the national state to underwrite the stock transfer. The local council is also able to access public funds for a publicity budget; while the anti-transfer campaigns are denied access to public money and facilities. The local authority also exercised its power by threatening to disaffiliate the local TRA, expelling a democratically elected representative from the steering group and changing the rules on

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[144] Steve (anti-transfer tenant).

counting the ballot. Thus, it is difficult to see how an organisation that is born out of these anti-democratic tactics could then go on to empower tenants.

Other studies show how the LSVT process is contested and generates opposition (Mooney and Poole, 2005; Watt, 2008, 2009). In a similar manner, this case study illustrates how public accountability is a contested arena, where a tenant-led local campaign clashes with an alliance of local council managers, politicians and tenants aided by the national state. Supported by guidance from the regulator, post-transfer relations limit accountability to information provision, where the body of tenants are seen as passive receivers (Smyth, 2012). Tenant activity is channelled into controllable events such as tenant conferences and consultation panels, which have no decision-making capacity. However, the case study also highlights an alternative view of tenant activity based on grass-roots campaigning against the transfer policy that draws together an alliance of civil society organisations. In this case the tenant-led civil society campaign did not stop the transfer, but there have been a significant number of campaigns that have stopped privatisation. This point is discussed further in chapter 9.

4.   Reproduction or Transformation

This section analyses the outcome of the reaction and contestation on the accountability relations. The starting point is to state that following the ballot result, the council housing stock was transferred to a new housing association. This means that the accountability relations were transformed from democratic accountability to a corporate governance–style board (McDermont et al., 2009; Robbins, 2002); and the removal of everyday accountability was identified in

section 3. There are other aspects in the transformation that need to be analysed. The post-ballot events include housing stock improvements, board membership and the question of rent rises. These issues are all covered by promises made in the offer documents of transfer housing association, which the tenants use in making their decision on how to vote.

Broken promises, such as in the Glasgow transfer (Mooney and Poole, 2005; McKee, 2009) form a basis for the tenants to exercise accountability. However, post-transfer the accountability relations have been transformed, diluting their ability to control (praise or blame) their landlord. This point is especially relevant in the case of the rent promise (see section 4.3).

4.1   The board

Membership of the SW board has not been stable. Of the original shadow board members only one quarter (i.e. three, one from each constituency) were still in place three years after the transfer. The seat which was vacated by the TBM resigning in protest remained unfilled for at least the next four years. Within the first 12 months of operation, the Director of Housing of NCC, one of the RSL directors and the finance director from the local airport had resigned their seats on the board. In the financial year to 31 March 2009, two further board members left. In their 2010 (web-published) annual report SW disclosed four vacancies on the board (two among the independents and two among the tenants). By August 2011 the vacancies among the independents had been filled, but the tenant seats remained vacant. Pawson and Smith (2009) found that there was a high turnover of initial TBMs. The evidence of this case study suggests that tenants are not engaging with their landlord over a longer period.

To highlight the full extent of the restructuring of democratic accountability it should be noted that the board of 12, with only three having a relationship to a democratic mandate (i.e. the councillors), was put in the place of 18 elected councillors across six different local authority wards.

4.2   Post-transfer housing stock improvements

Since the transfer real improvements in the condition of the housing stock have been achieved. SW reported in their regulatory return for the year ended 31 March 2010, that 1,929 (32.7 per cent) of their homes failed the Decent Homes Standard; this was a reduction from 3,198 (53.8 per cent) in 2008. As at 31 March 2010, SW had completed renovations on 2,979 (65 per cent of planned) kitchens, 3,457 (59 per cent) bathrooms and 3,326 (56 per cent) new PVC windows[145]. Other improvements also included electrical re-wiring, heating/boiler improvements and the installation of upstairs toilets.

The critique in this thesis is not that improvements have not been made (although there have problems in other cases, for example following the Glasgow transfer (Mooney and Poole, 2005)), rather that there have been fundamental changes to the tenants' ability to hold their landlord to account. This is illustrated by what happened to rent levels post-transfer.

4.3   Rent increases

LSVT tenants are asked to vote on the basis of a series of publications and consultations, including the offer document. The offer document includes promises made to tenants about how their new landlord will act. One of the key promises concerns rent levels. This is a contentious issue as it is widely

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[145] SW Business Plan (May 2010).

acknowledged that housing association (HA) rent levels are higher than local authority levels (Wilcox, 2009a: Table 72). The SW offer document states on eight separate occasions that tenants will be treated no different with regard to rent rises, if they vote for transfer. For example the section *Your Rents* states: 'What would happen to my rents if the transfer goes ahead? **Nothing will change** …'[146].

The rent promise put forward in the offer document is complicated by the government's 'target rents' policy, which seeks to converge all social rents to the same level. As a result local authority rents, as well as some housing associations, are being increased to achieve a pre-determined level. Therefore the rent promise in the offer document is a relative one:

> This means that if tenants vote for stock transfer, the rent you will pay to SW will be the same as the rent you would pay to the Council if the transfer does not go ahead.[147]

This promise was repeated in other communications, for example in a letter sent by the Executive Member for Housing at NCC, during the ballot period.

Analysis of the first four years post-transfer shows what has happened to rent levels. Immediately following transfer, SW had an all-properties average weekly net rent of £59.09; this compared to the NCC figure of £61.21 per week. However, by 31 March 2010 SW's rents had increased to £67.60 per week compared to NCC figures of £66.30 per week. Thus SW's rents have increased faster than NCC's. The Regulatory and Statistical Returns for SW in the years 2008–2010 show that rents increased by 6.4 per cent in 2008/09 and by a further 7.5 per cent in 2009/10. The explanation for this divergence from

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[146] SW Offer Document (2006: 27; emphasis in the original).
[147] SW Offer Document (2006: 28).

the rent promise lies in the impact of the target rents policy. SW has followed this policy, increasing rents accordingly. However, NCC has followed the government announcements on rent increases which have been subjected to political pressure and lobbying by councillors and tenants' groups. Using the target rents formula the average rent increase for council tenants in April 2009 was to be 6.2 per cent. In March 2009, the Housing Minister halved the increase to 3.1 per cent (Rogers, 2009).

This episode raises two issues. First is the question of holding the transfer HA to the promises made in the offer document, as set out in the section *How would promises be kept?* The web of regulation that covers transfer HAs includes roles for the housing regulator, the Audit Commission as inspectors and NCC as a contractually bound party to the transfer. The Audit Commission did not carry out an inspection of SW Housing before this responsibility was withdrawn in 2011. The regulator's first regulatory judgement report in 2010 confirmed SW's compliance with the target rents policy. There is no public record of NCC intending to exercise their legal rights and hold SW to account for breaking the rent promise.

Second, the episode illustrates an exercising of accountability through political pressure exerted by tenants, councillors and MPs on the government through a variety of channels that resulted in the rent increases being halved. This is an example of the 'everyday accountability' that Steve identified. Tenants of transfer HAs do not have equivalent mechanisms of influence and control available.

This section illustrates the impact of transforming the provision of social housing following a stock transfer. It has analysed central elements of the transfer process – how the board operates, improvements in stock condition and rent increases. While the housing stock has improved post-ballot, on the topics related to accountability – the governance of the HA and adherence to the rent promise – the case illustrates problems and an erosion of the tenants ability to hold their landlord to account.

5.   Conclusion

The above took the research framework (Neo – R/C – R or T) and applied it to the case study of a partial stock transfer in a northern English city. The elements of the framework have difference emphases in each case study. For example the issue of stock transfer as a form of privatisation was not a strong theme in this case study (but is prominent in the Scottish case study). Also it should be noted that the process of restructuring social housing is implicit in the basis of the case.

Section 2 illustrates the impact of neoliberalisation on the housing stock covered by the transfer. The capital financing discussion shows the role that private finance has in the transfer HA. This is not just the charge set against the housing stock; but the nature of financing the transfer in the first place, led to significant gap funding and a debt write-off funded from the public purse. This latter point is relevant to sustaining the argument that stock transfer does represent a form of privatisation (as an example of accumulation by dispossession) with public funds being used to aid the transfer of a public asset at little or no cost to the private sector.

In section 3 the reaction/contestation element explored the differing conceptions of what the term an accountable landlord means. Unexpectedly the tenant board member recognised the diminution in tenant power following the stock transfer. However, lying behind this analysis is a view that tenants cannot influence their landlord instead an outside agency (such as a regulator) must uphold the accountability relations. This is contrasted to Steve's (anti-transfer tenant) position with an accountable landlord's role to stimulate, sustain and fund an active independent tenants' organisation.

The analysis in section 4 highlighted two essential elements of the debate over accountability. The rise in the rent levels in 2008 and 2009 shows that the structures for regulation and accountability set-up by the transfer (i.e. regulation by the regulator; the contractual relationship between NCC and SW; and tenant members on the board) are not robust enough to hold SW to the pre-transfer promises made.

Throughout the case study there have been points of commonality between this case and issues identified in chapter 5. These included power asymmetries between the tenants' campaign and the local authority; for example, threatening to withdraw funding from the local TRA if they campaigned in support of the Fourth Option. The role and position of the tenant board members (although it would appear that the high turnover of board members, which is not unique to SW but is not recognised in the policy documents on LSVT). And finally the manoeuvring over the ballot process with the change in the manner in which the abstentions were to be counted in the ballot.

The case illustrates the drive for stock transfer at the local level is the adherence to neoliberal forms of regeneration pursued by the national government and accepted by the local Northern City elite. The case also illustrates that the pursuit of such actions did generate opposition and contestation. On one level, this can be seen as tenants attempting to hold their landlord to account for the decision to privatise their homes; a reactive accountability. In this case study the outcome was that the privatisation proceeded and, from the tenant campaigners' perspective at this stage, unclear implications in the medium to long-term. Thus, there is a transformation of accountability relations in this case moving from the ballot box to the board room. However, this transformation is not pre-determined. The next chapter presents a case study where the tenants' campaign was successful in stopping the privatisation of their homes. Thus, the accountability relations remain rooted in local democracy, and illustrating the tenants (and other civil society organisations) as active agents directly influencing how accountability relations are made, re-made and exercised.

CHAPTER 7

Scottish case study

1.   Introduction[148]

The aim of this chapter is to examine the generative mechanisms and context of a local anti-transfer campaign where the tenants have voted against stock transfer. This case study concerns a proposed whole stock transfer in a Scottish city. As with the other local case studies, the proposed transfer generated a significant tenant-led civil society anti-transfer campaign. Significantly this campaign was able to stop the privatisation of council housing in the city, and therefore reproduce the existing democratic accountability relations. These events are analysed using the triadic research framework (Neo – R/C – R or T).

In June 2004, Scottish City Council (SCC) councillors decided that its housing stock would need to be transferred to a not-for-profit private housing association. There were a variety reasons motivating this change[149] in housing strategy, including the city council responding to the devolved and Westminster governments' housing policy agendas. In February 2004, the Scottish Executive housing minister announced the adoption of the Scottish Housing Quality Standard (SHQS) with a target date of 2015 for compliance[150]. In contrast to the English position of a choice of three options

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[148] A version of this case study was presented at the Alternative Futures and Popular Protest conference in 2011.
[149] Previously the council had decided to retain its housing stock following an options appraisal in 2001 (see below).
[150] SCC minutes (27 May 2004).

(PFI/ALMO/LSVT), in Scotland stock transfer was the only allowed basis for accessing private finance to improve council housing. In addition, both the Westminster government and Scottish Executive were willing to make significant resources available to underwrite the stock transfer process. Further the local managers in SCC were influenced by the perceived success of the Glasgow ballot and transfer in 2003. As noted in chapter 4, in the biggest single stock transfer in Britain, Glasgow tenants have voted by 58 per cent (on a 64 per cent turnout) in favour of transfer. However, problems in the Glasgow transfer started to emerge during 2004 and 2005, and significantly influenced the proposed Scottish City transfer. These problems included, delays and difficulties with the upgrading work; tenant representatives left (or, were excluded from) the new board of Glasgow Housing Association (GHA) claiming frustration at the way they had been treated (Mooney and Poole, 2005). However, it is the access to an estimated package of £2 billion investment that was the prime motivator for the proposed transfer in this case study.

At the time of the proposal in 2005, SCC had a housing stock of 24,115 units[151] with over 18,000 on the social housing waiting list looking for accommodation either with the council or housing associations[152]. Further, SCC had (and continues to have) one of the highest average rents in Scotland; at the time of the ballot it was £49.44 per week[153]. As with other stock transfers the question of the future level of rent rises is central to the promises made to tenants. Finally, SCC also has an established and functioning structure of

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[151] Scottish Government (2013).
[152] SCHA Business plan, (2005: 25)
[153] Two local authorities had higher average rents in 2004/05 Inverclyde and Shetland Islands (Scottish Government, 2013).

tenants' organisations and representation. The Scottish City Tenants' Federation (SCTF) is a city-wide umbrella group drawing together tenant representatives from over 60 registered tenant organisations (RTOs). The SCTF is funded from the public purse directly by SCC.

This chapter is structured the same as the previous case, around the three elements of the research framework developed at the end of chapter 3. Section 2 covers the neoliberalisation process of the local council housing; while, section 3 analyses the reaction/contestation of a civil society campaign and the (re-)actions of the local council to this challenge. And finally, section 4 explores the reproduction or transformation of the accountability relations following the no vote in the ballot. The chapter concludes with a short discussion and summary (section 5). Again, the chapter illustrates how the triadic research framework can be used to identify and analyse the generative mechanisms, social structures and agents that make, re-make and exercise accountability relations.

2.   Neoliberalisation

In May 2001 SCC published a Housing Stock Options Study carried out by DZT Pieda Consulting. The aim of the study '... was to take an objective and thorough appraisal of the alternative courses of action available to the Council for the long-term financing, investment and management of its housing stock'[154]. The study looked at three options: retention, partial transfer or full transfer; and concludes that partial transfer has no clear rationale and that full transfer performs well but is '... less well-placed to support tenant involvement

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[154] Scottish City Council, Housing Stock Options, Executive Summary, (May 2001: 1).

... or to contribute to some housing and corporate policy objectives'[155]. Thus, retention '... performs best at the like-for-like level. The financial analysis shows that the cashflow is sufficient to resource the expenditure ... to current levels'[156]. Some ten months later in March 2002, Sharon Graham[157] (executive member for housing at SCC) when asked about the possibility of SCC following Glasgow in the pursuit of a stock transfer, stated:

> There is little tenant appetite for such change and if there was no demonstrable advantage, we concluded that it would be contrary to the best interests of our tenants, and of those wanting to obtain affordable rented housing, to go down that road. Looking forward we now have to tackle the challenges that come with stock retention for that is no easy option either.[158]

However, by June 2004 the senior management at SCC had changed their position, with transfer seen as the only option for achieving the SQHS and keeping rent rises to the level of inflation.

In May 2004 a local newspaper ran the headline 'THE END OF THE COUNCIL HOUSE – City to unlock £2 billion for housing vision'[159]. The article underneath set out that £1 billion would be invested from the public purse. A further £1 billion was expected to come from other (unspecified) sources and be invested in affordable housing. The propaganda battle had been enjoined by the SCC officers. The £2 billion investment claim was regularly repeated through a range of different publications including the internal housing department bulletin and local newspapers. Between December 2004 and June 2005 the

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[155] Scottish City Council, Housing Stock Options, Executive Summary, (May 2001: 9).
[156] Scottish City Council, Housing Stock Options, Executive Summary, (May 2001: 9).
[157] This name has been changed to sustain the anonymity of the case as far as possible.
[158] National Scottish newspaper, (16 Mar 2002)
[159] Scottish Local News, (6 May 2004 – emphasis in the original)

claim was set across the front of all *Better Homes For Scottish City* (BHFSC) newsletters; however, there is no breakdown of where this investment is to be sourced and the figure does not appear in the Scottish City Housing Association (SCHA) Business Plan published in September 2005.

The original article also advances one of the key justification of the proposed stock transfer, in that the state would write off the historic debt of SCC housing – estimated to be £310 million (Audit Scotland, 2006); thus, giving the new housing association a clean slate from which to start borrowing. The resulting investment would mean an additional 10,000 affordable homes would be built over the next 10 years mainly for rent; 4,000 dilapidated homes would be demolished and the new transfer housing association would achieve of the "Scottish City Standard"[160] quicker. The council leaders deployed the language of tenant choice as a justification of the transfer. For example, the council leader stated:

> This is not a political failure. We have been successful in meeting many of our targets. But without this the overall situation in housing will decline. Council housing should be housing of choice, it should not be housing of a last resort.[161]

This quote is of interest not just for the use of the language of the Westminster government's choice agenda, but it also shows that the SCC housing department was very far from providing a poor service (this was also recognised by tenants in other quotes throughout the course of the transfer process).

2.1 Roll-back/roll-out

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[160] A precursor to the SHQS.
[161] Scottish Local News (6 May 2004).

Chapter 5 has already set out the roll-back/roll-out dynamic covering Scotland as a whole. At a local level that dynamic was also present. SC has seen a reduction of over 10,000 council housing homes between 1998-2012; with the total stock standing at just over 20,000 homes in 2012[162]. A stock condition survey was carried as part of the Stock Options Appraisal report in 2001:

> In general, the stock condition survey reported that the Council's housing stock has acceptable standards of basic services and amenities. However many of the components (e.g. kitchens, bathrooms) are nearing the end of their useful life.[163]

It is difficult to make cross-case comparisons in this area due to the differing basis on which stock conditions are measured. However, it is reasonable to conclude from this that the impact of the roll-back process on the quantity of the SCC housing stock was a similar degree than to the English or Welsh case studies, even though the overall stock condition was better. However, there was still a need for future investment:

> The total like-for-like investment, which includes limited improvements, for the housing stock over a thirty-year period is estimated at £493m. The study also developed what is termed the 'Scottish City Standard' focusing on a set of physical improvements to the housing to be undertaken over a fifteen year period. The estimated cost of implementing the Standard is an additional £227m.[164]

As already outlined, with this level of future investments SCC was faced with a choice between retention and LSVT. After the initial decision to retain the housing stock, it appears that the increased public subsidy in the form of

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[162] Scottish Government (2013)
[163] SCC Housing Stock Options Study: Executive Summary (May 2001: 1).
[164] SCC Housing Stock Options Study: Executive Summary (May 2001: 1).

promised debt write off and gap funding generated the change in policy. In this way finance, especially the use of public money is a generative mechanism driving the direction of local housing policies.

2.2   Dispossession of council housing

In November 2005, the Scottish City Against Stock Transfer (SCAST) campaign claimed that according to the council's own figures the value of each house, covered by the proposed transfer, was just £899[165]. The SCHA Business plan stated a proposed transfer price of £21.610 million, for the whole housing stock of 22,967 units[166]. This gives an average price per home of £940. This compares to the English case where there was no transfer price, due to a negative TMV. However, the taxpayer would not have benefited from these funds in this case study, because again public money would have been used to smooth the transfer, with a payment of £260 million to cover historic debts and another £50 million in finance facility breakage costs. In addition, SCC spent £0.8 million[167] on the rejected transfer and had a budget of £9 million from the NHP programme (Audit Scotland, 2006: 55). Thus a similar pattern to the English case is evident with the use of public money to subsidise the transfer of public assets at a low cost for the benefit of finance capital.

2.3   Restructuring public housing

The long-term trend for council housing in this city has like elsewhere been one of decline. In 1998 there were 31,635 units whereas by 2010 the number of units had fallen to 20,331. Up to the date of the proposed transfer, the RtB policy had a major impact, with sales continuing '... at around 550 - 700 per

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[165] Scottish Local News (Nov, 2005).
[166] SCHA Business Plan (2005).
[167] See above.

annum, averaging at around 2.3 per cent of the total stock each year'[168]. In line with nationwide trends, there had also been an increase in social housing provided by Registered Social Landlords (RSLs) to the extent that by 2005, 15,000 homes were with housing associations[169]. These trends continued after the tenants' rejection of the transfer; between 2005 and 2012 there was a reduction in social housing stock[170] of a thousand homes. As significant, the RSL sector continued to grow so that in 2005 it accounted for 37.2 per cent of the total social housing stock, rising to 45 .2 per cent by 2012[171]. While the Communities Scotland database showed that 27 different housing associations operated within the city at March 2004, just nine of them provided 11,500 of the housing association homes in the city. Further the biggest five of these were at the time of the stock transfer proposal in the process of merging either with each other or becoming members of the UK-wide group *Places for People*[172][173]; with one taking over a smaller housing association[174].

Another relevant characteristics of council housing in the city included the rate of decline in council housing stock has reduced since the rejected transfer. Thus in the five years prior to the ballot in 2005 the total number in the housing stock declined by 17.9 per cent; but in the five years post-ballot the decline was only 11.7 per cent[175]. On a local level the tenants' rejection of the transfer

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[168] SCHA Business plan (2005: 25)
[169] SCHA Business plan (2005: 24)
[170] Social housing includes both local authority and housing association stock.
[171] Authors own calculations based on figures available from Scottish Government data (Scottish Government, 2013).
[172] In 2009, Inside Housing reported that Places for People was in discussions with the Housing Corporation about floating on the stock market (Inside Housing, 2009).
[173] Scottish Local News, (3 Aug 2006).
[174] SCHA Business plan, (2005: 29).
[175] Authors own calculations based on figures available from Scottish Government data (Scottish Government, 2013).

appears to have slowed the marketisation and neoliberalisation processes rather than stop them outright. However, it should be noted that over half of the social housing stock in the city still remains with the local authority; there would be none if the tenants and others had not resisted the transfer proposal.

2.4 Restructuring democratic accountability and user involvement

The SCHA was to be set-up as an Industrial and Provident Society under the legislative provisions of the 1965 act of the same name[176]. The constitution of the SCHA was still in development at the time the ballot result was announced and so was never completed; however, the SCHA business plan does set out the broad rules concerning membership and the management board. The management board was to have up to nineteen members, split between four groups. There were to be six tenant board members, five council nominees and five independent members with the facility to have up to three co-optees. Besides the six tenant board members there were three Labour councillors, along with one each from the Liberal Democrats and Conservative parties. The Independent board members included two public sector professionals, a senior banking executive, a company director with a background in private sector house building and a director of public affairs with a professional association who had worked on the Glasgow stock transfer[177].

The process for selection of the tenant and independent board members was similar to that adopted by SW Housing. The council placed advertisements in the local media outlets and requested applications including CVs. Then:

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[176] SCHA Business Plan (2005: 32).
[177] SCHA Business Plan (2005: Appendix 1).

Applications were shortlisted against the person specification and interviewed by the Director of Housing, [SCC] Executive Member for Housing and tenant representatives. Selection of members was made taking into account the need to ensure a range of skills, knowledge and experience across the Board. References were sought for successful applicants.[178]

Following this initial selection process independent and tenant board members were to serve a three year term and face (re-)election at the appropriate AGM. The council nominees were to remain the prerogative of the council although they must be replaced at least every three years[179]. The business plan also sets out the rules for membership of the society and thus the body of people who would decide the future composition of the board. There were to have been three different categories. The first two are self-explanatory being tenant members and council member (i.e. the SCC). The third category was to have been 'General Members' who were individuals who either worked or lived within the limits of SCC but who are not tenants of SCHA. This category also includes organisations that would have supported the aims of SCHA and as such was designed to draw in the wider community within the city. The model of governance and accountability set out above was not welcomed by the anti-transfer campaigners. As Andrew stated:

I can only speak for what I saw in the constitution and business plan I got hold of, which actually was publicly available. ... what it said in there ... that tenants' representative, once he was on the board or she was on the board, was not a tenants' representative.

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[178] SCHA Business plan (2005: 34).
[179] SCHA Business plan (2005: 33).

> She was a housing association representative to the tenants. Therefore, that to me is no
>
> democratic accountability or participation.

<div align="right">(Andrew, anti-transfer tenant)</div>

These competing conceptions of accountability are explored further in section 3.5 below.

Similar themes are evident in the Scottish and English cases. There was a proposed general move to a corporate governance model (McDermont et al., 2009) to replace the democratic accountability relations. This included a three constituency board but with a minor difference, as the TBMs would have been accountable the members of the housing association at AGMs (this is not the case in the English study). However, once elected TBMs would have been in the same position as their counterparts in SW, in having to put the interests of the HA first. In contrast, David (SCAST and Unison activist) (explicitly and others implicitly) advanced the idea of an everyday accountability, through lobbying and political pressure that could be placed on councillors (see section 4 below).

Further, the alternative to democratic accountability advanced by Sharon Graham (SCC, Executive member for Housing) followed the same structured web of regulation that had failed to address the rent rises in the English case; in which the body of tenants play no active role. Tenants were to be listened to and have their views and priorities sought. Effective tenant participation involves gathering tenants views and 'also uses market research techniques to gain wider views, particularly from those tenants who are less likely to attend

meetings or join groups'[180]. However, at no stage were tenants as a group to be given decision-making powers.

2.5 Summary

This section has analysed the neoliberalisation process in the Scottish city case. There is evidence covering all three aspects of this process (dispossession, restructuring of the service and of democratic accountability/user involvement). With similarities to the English case study, there is evidence of a willingness to use public funding to subsidise the transfer process and a preference for a management board with governance by experts and elites. As this case study concerns a whole council stock transfer, there was data available on the council housing trends across the city that allowed an analysis of the restructuring of the service. Again this is consistent with the broader trends examined in chapter 5. It also showed how the use of public finance played a key role in changing the existing housing policy of retention. Once that decision had been made, officials deployed the propaganda claims about the funding involved. The reaction to and contestation of such claims is explored in the next section.

3. Reaction/Contestation

The reaction and contestation in this case study is on a qualitatively different level to that of the English (or the Welsh, see chapter 8) case study. This is to be expected given the tenants' rejection in the ballot; even though the local council had an equivalent level of resources at hand and deployed similar tactics to those outlined in the previous two chapters. Despite this a group of

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[180] SCHA Business Plan (2005: 36).

activists and trade unionists organised a successful anti-transfer campaign (see 3.1). The rest of the section looks at the reaction of the local state (section 3.2), the position of the city's tenants' federation (section 3.3), the contested claims over rent increases (section 3.4) and a dialogical examination of the utterance an "accountable landlord" (section 3.5).

3.1 Tenant-led civil society campaign (SCAST/Unison)

> So I think it was a grass-roots campaign that won ... you know, it's a David and Goliath situation with the money they had. And we just put enough effort into changing people's minds to get a no vote.

> (David, Unison activist)

Scottish City Against Stock Transfer (SCAST) was the tenant-led campaign group set up to co-ordinate the anti-transfer campaign. It originated in a small meeting in a public house among a group of local activists and campaigners who had known each other through previous anti-privatisation campaigns. From the founding of SCAST, Unison housing shop stewards were at its core. The shop stewards were implementing national union policy to oppose stock transfer, but were also conscious that the way to stop the proposed transfer was through a tenant-led grass-roots campaign. These two elements fed off each other; with local Unison shop stewards being involved SCAST was given credibility, as they were known to tenants as housing workers. Also with tenants involved, SCAST could justifiably claim to be the real voice of the tenants. This contrasted with the pro-transfer campaign which was seen as a top-down and management-driven. Thus, the convenor of the Scottish City Tenants' Federation (SCTF) was reported as saying: 'No-one has said to the

council that they want a stock transfer. This is a landlords idea' (sic)[181]. While, just as the ballot papers were being issued, a SCAST campaigner and council tenant, criticised the whole transfer process for only debating one option, stating 'this is entirely undemocratic. We're not just here to rubber-stamp top-down council policy'[182].

Unison was not the only trade union involved[183]; the SCAST steering committee also included delegates from Unite and intermittently from the GMB. These delegates also brought with them resources in terms of money and leaflets. Funding was secured from several trade unions to pay for an SCAST broadsheet newsletter; in addition the local Unison branch produced their own newsletter calling for a no vote. Unions were not the only source of finance; SCAST took donations on street stalls and at the end of public meetings. These donations are important not just as a financial resource but also because they represent a commitment and level of support from local people towards the campaign. Similarly to the English case study, the financial resources for SCAST were tiny in comparison to the SCC campaign. In response to a question raised by an opposition member in SCC, the total identified costs to January 2006 were £2,648,492[184]. These costs do not include an estimation of staff time spent on the transfer process over the previous 18 months. The costs although incurred by SCC were to be picked up by the Scottish Executive and Communities Scotland through the Community

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[181] Scottish Local News (13 May 2004).

[182] National Scottish newspaper, (22 Nov 2005).

[183] The Scottish Trade Unions' Congress also came out in opposition to the proposed stock transfer in May 2004 (Scottish Local News, 17 may 2004). However, there is no evidence of any concrete support from the STUC to SCAST, other than a quote from Bill Spiers, general secretary STUC, in the November 2005 SCAST newsletter.

[184] SCC, Questions and Answers (26 Jan 2006); Scottish Local News, (08 Feb 2006).

Ownership Programme. Of the above SCC spent £671,842 promoting the stock transfer[185], including a controversial £200,000 contract with a PR firm; one of whose directors is an ex-SCC council leader[186]. Definitive financial records for SCAST have not been kept; however, the local Unison branch secretary's annual report for 2005 records that less than £10,000 was spent from the union's general political fund[187]. Unison was the main funder of the SCAST campaign. It should be noted again that anti-transfer campaigns are not allowed access to public funds.

There were a range of different meetings during the course of the campaign. SCAST organised a series of public meetings that included local tenants and trade unionists on the platform alongside national figures such as Independent MSP, Margo McDonald and Defend Council Housing chairperson, Alan Waters. One such meeting took place in June 2005 and was organised by SCAST as a public debate on the proposed stock transfer. SCC refused to send a representative on the basis that SCAST was not an RTO and so they were not obliged to consult them[188]. In addition SCAST organised protests outside council meetings '... designed to make sure councillors were aware of the opposition'[189] to the planned transfer. One such protest in November 2005 included tenants bringing along doormats with "No Entry" printed on them.

SCAST also drew on the experience from other campaigns in Scotland particularly in Glasgow and Dundee (with speakers from these campaigns speaking at SCAST meetings). Dundee had voted against transfer by a 2 to 1

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[185] Scottish Local News (8 Feb 2006).
[186] National Scottish newspaper (16 Dec 2005).
[187] SCC Unison, Secretary's report 2005.
[188] Scottish Local News (10 June 2005).
[189] Scottish Local News (13 Sept 2005).

majority in a consultation in 2003 but in the same year Glasgow had become the single biggest LSVT in Britain when tenants voted in favour. During the course of the campaign the local newspapers and media included a number of stories covering the problems Glasgow Housing Association (GHA) was having in carrying out the renovations promised, tensions on the board and pursuing the secondary stock transfers to local neighbourhood associations. Glasgow also provided the SCAST campaign with examples of what not to do. The Glasgow campaign had been fractured with at least three separate campaign organisations (Mooney and Poole, 2005). Campaigners in the Scottish City took this on board and from the start worked hard to maintain a unified campaign.

In contrast to both the English and Welsh case studies key Unison activists were involved in the SCAST campaign. A majority of the housing department shops stewards committee were firmly against the transfer, as was the branch as a whole. However, the position among the membership in the housing department was more fluctuating, with a significant minority throughout the course of the campaign in favour of transfer, thinking they would benefit from it. As David explains:

> ... it wasn't a case like, you know, 90 per cent of people were or 100 per cent hard against stock transfer. It's much more fluid than that ... So we had a lot of arguments. You know, I went to meetings in the housing department with members and I had quite challenging arguments with people saying well this is why we think this is wrong.

> ... we knew there was a significant minority of people were willing to contemplate this [stock transfer] and maybe accept it. Half accept it.

> Although, when it didn't happen, they weren't fussed either. You know, I mean, it was quite funny. They weren't in tears when the no vote happened.

> (David, Unison activist)

The impact of the ballot result on management at SCC was of a different order:

> You know, middle management upwards, I think they were, they were shattered a long, long time, weeks and weeks, because they couldn't conceive, after all the money they'd spent, after all the publicity, after getting people on TV and personalities to say this was fine. And people, tenants got a DVD with a personality saying how fantastic it was. After all that, they thought well surely people will see that we are right, but they didn't.

> ... they tried to create the impression it was all done and dusted before the vote. It's going to happen, it's inevitable; and they convinced themselves. So when it didn't happen, they just were in shock for a long time. Nobody spoke to me from management for weeks and weeks and weeks.

> (David, Unison activist)

3.2   The local state reacts

The city council expended significant effort and resources on publicising their transfer proposal. Besides the statutory consultation in the form of the offer document, SCC also sent glossy leaflets and a DVD to all tenants. The council also had teams of workers knocking on tenants' doors; an anti-transfer campaigner stated, we '... had a lot of complaints from people who feel intimidated. The council workers won't go away, they are very confrontational'[190]. The council denied the claims of intimidation during the 19,000 visits they had carried out. However, in a similarity with the English

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[190] Scottish Local News (21 June 2005)

case study, SCC refused to allow the tenants' federation (SCTF) convenor, Jane, to be a member of the Stock Transfer Tenants' Advisory Group[191]. Jane was an active member of SCAST and an outspoken critic of the transfer policy, but she was the democratically elected convenor of SCTF and was respected by fellow tenants. As Mary explained:

> obviously, because she was who she was, we wanted her to be in there, because she was a good irritant sort of thing. But they didn't want Jane on there, because she was a negative person and she didn't agree with it.

(Mary, SCTF)

In the summer of 2005, SCC decided to bring forward the date of the ballot from spring 2006 to before Christmas 2005; the spring 2006 date was already public knowledge. The date change was picked up by SCAST who highlighted the episode to raise questions about the council's motives. The convenor of the SCTF said that the ballot being brought forward '... concerns me because it could mean the council is looking to rubber-stamp its plans without proper consultation'[192]. However, SCC did not take these objections on board and as a result created a negative impression among the SCTF and the tenants they represent. The Scottish Tenants' Organisation went further stating that '... tenants are being treated with contempt. The ballot is being railroaded through'[193].

3.3   Scottish City Tenants' Federation (SCTF) – "a very prickly fence"

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[191] A joint group between SCC and SCTF to discuss issued raised by the transfer.
[192] Scottish Local News (21 June 2005).
[193] Scottish Local News (Nov 2005).

As already described[194], recognised tenants' organisations (RTOs) have a legal role in consultation and tenant participation, under Scottish law. In this case the RTOs are represented by Scottish City Tenants' Federation (SCTF). SCTF is a membership organisation, formed in 1991, with 56 RTO members as well as over 30 other organisation and individual associate members during 2005/06[195]. SCTF is itself an RTO for the purposes of consultation with the city council, who are also its main funder. The SCTF found itself pulled in different directions during the course of the campaign. Initially the Federation followed their pre-existing policy of opposition to stock transfer. Immediately after the announcement of the transfer proposal an SCTF spokesperson is quoted as saying: 'We do not support the housing stock transfer ... At the moment, the council's housing department is becoming much more effective in dealing with tenants. We are concerned this will not happen with the housing association'[196]. The following day the Scottish Local News reported the launch of an anti-transfer campaign, which was supported by SCTF as well as the Scottish Socialist Party MSP, Colin Fox[197].

The following month at its annual general meeting, the SCTF's position was somewhat qualified when a motion was passed that reiterated its opposition to stock transfer '...where these are not tenant driven and we view government policies that seek to coerce tenants away from local authority landlords as wrong and damaging'[198]. By September 2004 equivocation was present in the federation's position with the convenor of SCTF stating:

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[194] In chapter 4.
[195] SCTF annual report (2007).
[196] National Scottish newspaper (7 May 2004).
[197] Scottish Local News (8 May 2004).
[198] SCTF AGM motion - passed unanimously (12 June 2004).

> We are not campaigning against the council. They're having their arms twisted by the Scottish Executive and central government. But we're quite concerned that the current stock transfer doesn't make economic or social sense.

> We're saying "If these funds are there to invest in housing, just do it".[199]

This was followed in June 2005, by a new report that SCTF was undecided whether to support the proposed transfer[200]. However, the SCTF executive included members who vehemently opposed the transfer, and joined the SCAST campaign. This resulted in the SCFT convenor being censured by the city council from joining the Stock Transfer Tenants Advisory Group (as outlined above). Mary (current executive member of SCTF) sums up the position that SCTF then took with regard to the proposed stock transfer:

> All we were trying to do was give tenants the information, so that they could make a choice or help answer any questions that they had. We weren't promoting no, we weren't promoting yes. We were sitting on a very prickly fence.

> (Mary, SCTF)

This does not mean that the SCTF had no impact on the outcome of the ballot. As part of the transfer process the tenants are required to choose an Independent Tenants Advisor (sometimes known as the "tenants' friend"). In most transfers this role is captured and steered by the local authority with a pro-transfer organisation chosen[201]. However, in this case SCTF exerted pressure on the council during the selection process to ensure the chosen adviser (*Tenants Information Service* - TIS) was an organisation they trusted

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[199] Scottish Local News (29 Sept 2004).
[200] Scottish Local News (21 June 2005).
[201] For example see the Welsh case study.

and who had a reputation for representing tenants. The significance of this later in the campaign becomes apparent from the following quote, where Andrew (SCAST tenant activist) explains about TIS:

> Yes, they actually, they sort of sat on the fence, if I remember rightly ... well, they were ... pretty critical of the business plan that Scottish City had produced, while they still wouldn't come down on one side or the other. And I remember reading the stuff and thinking '... oh right, they're going to be on our side' and getting to the end of the report and thinking '...how the hell did you come to that conclusion'. I mean, they pointed out the gaping holes in the finances, things like that, you know.

(Andrew, anti-transfer tenant)

A month before the ballot opened the local newspaper ran a story with the opening sentence: 'Independent researchers claim to have discovered a £29 million shortfall in the projected cost of keeping [the city's] council house stock in good repair'[202]. TIS had reviewed the business plan of the proposed transfer housing association (SCHA), in line with their role as independent tenants' advisor and found the business plan to be ambitious and did not take account of increasing building costs or inflation. The TIS report did provide both the pro and anti-transfer campaigns with ammunition to use during the final days of the campaign. For example, in November 2005, a local newspaper ran an article entitled: 'Stock Transfer Vote: "Yes" vs. "No"', in which Sharon Graham was able to claim the TIS report concluded there was a huge financial benefit of adopting the transfer. Yet in the same article the chairperson of SCAST, was able to claim the TIS report showed that income for SCHA had been

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[202] Scottish Local News (28 Oct 2005).

overestimated and that there would be cuts in staff and money spent on repairs.

3.4   "Lower Rents"

As with the English case study and is common practice across Britain, a rent promise (or guarantee) is made to the council tenants that if the transfer is approved rents will be kept within specified limits. In this case, under the heading 'Lower Rents'[203], there would be inflation only rent rises over the whole business plan period of 30 years and this would be guaranteed for the first 5 years[204]. This position was also publicised by the vice chairperson of SCHA in June 2005[205] and the SCC director of Housing in September 2005[206]. In contrast, there were regular threats that if the transfer did not go ahead rents would rise dramatically. An early example of which is reported in a local newspaper where 'council bosses have claimed rents would need to double to improve housing if it remained under their control'[207]. This startling claim was not attributed to any one specific council officer but that did not stop the claim being repeated during the course of the campaign, for example in the Scottish Local News (SLN) on four separate occasions during 2004 and 2005.

Anti-transfer campaigners challenged the council leaders claim over keeping rent rises pegged to inflation levels[208], pointing out that housing associations are run like private businesses with the result that rents will have to increase[209]

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[203] SCHA Business plan (2005: 6).
[204] SCC/SCHA Offer Document; SCC minutes (15 Sept 2005).
[205] Scottish Local News (17 June 2005).
[206] Scottish Local News (13 Sept 2005).
[207] Scottish Local News (8 May 2004).
[208] Scottish Local News (13 Sept 2005); SCAST Tabloid (November, 2005).
[209] Scottish Local News (10 June 2005); SCAST Tabloid (November, 2005).

and that government figures show that transfer housing associations have a history of raising rents faster than other housing associations[210]. In May 2005, the anti-transfer campaign was aided by a leaked letter from David Orr the chief executive of the Scottish Federation of Housing Associations to Malcolm Chisholm, Communities Minister. In the letter Orr states, 'Indications are that rent increases that are inflation only may be unsustainable in the long term as costs increase'[211]. In the same article, the SCC head of Housing indicated that after a ten year period and the achievement of the quality standard '... the mechanism for rent rises thereafter should be based on discussion and agreement between tenants and the housing association'[212]. The independent tenants' adviser[213] in October 2005 while giving approval to the first 5 years rent guarantee challenged the assumptions in the SCHA business plan based upon which the 30 year inflation only rent rises were formulated[214]. This issue is returned to when analysing the post-ballot period below (in section 4).

3.5   Contested language

As with the English case study it is possible to get an insight into the differing views on accountability and in this case specifically the concept of an accountable landlord, through a dialogical analysing of the utterances deployed in newspapers articles, campaign materials and the interviewees. In the following, two intertwined utterances – privatisation and accountability – are dialogically analysed. The pro-transfer campaign, the senior managers at

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[210] Scottish Local News (November 2005); SCAST Tabloid (November, 2005).
[211] Scottish Local News (5 May 2005).
[212] Scottish Local News (5 May 2005).
[213] The Independent Tenants' Advisor is supposed to play a role of explaining the information produced by the council and transfer housing association to the tenants as part of the LSVT process. All proposed transfers have an ITA. In the English case the impact of the ITA was minimal. However, in both this and the Welsh case studies the ITA role and actions were significant.
[214] Scottish Local News (28 Oct 2005; 29 Nov 2005).

SCC had two audiences to address. First, were the tenants who received a range of materials including newsletters[215] between December 2004 and June 2005, along with other ad hoc leaflets. From the end of the summer in 2005 the formal stages of consultation were implemented, including the distribution of the offer document in October 2005. Second, were the staff working in the housing services department and the council more broadly, which included an organised trade union branch taking an active part in opposing the transfer plans. It is from these sources that the following data is drawn. In contrast to the English case study the major arguments and contestation concern whether the proposed stock transfer, represented a form of privatisation. Whereas in the English case study the role of the board members, how they were selected and what role they had to play was important; in this case the role of tenant board members was barely mentioned.

The anti-transfer campaign used every opportunity to portray the transfer as privatisation. For example, in the run up to the ballot in November 2005 SCAST produced and distributed a four page newsletter with the headline on the front page: 'Vote No to Privatisation'[216]. In newspaper articles the anti-transfer campaigners regularly deployed quotes that linked the transfer to privatisation. For example the chair of SCAST was quoted as saying: 'The housing association will be run like a private business that will be accountable

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[215]The SCC housing services strategy before the transfer proposal was adopted was branded "Better Homes For Scottish City". This brand was then adopted as the title of the newsletters to tenants.

[216] In addition, SCAST also produced an A4 leaflet/poster (no date) with six headings on it the first of which is "Privatisation". Unison News (August 2005) also described stock transfer as privatisation.

to the banks and will be concerned with competitiveness and profits'[217]. In a strategically timed intervention just before the ballot papers were issued, Gavin Strang, Labour MP '... launched a scathing attack against the city's controversial stock transfer plan, branding it "privatisation" of the [City's] council houses'[218].

These claims were met directly by the pro-transfer campaigners, chief among them local councillor, SCC executive member for housing services and chair of the SCHA shadow board, Sharon Graham. In the same newspaper article that reported Strang's position, Graham rejected his claims and instead stated that privatisation is about profit-making for shareholders and that housing associations are public bodies. This position contrasts strongly with Robbins (2002) assessment that however housing associations are classified they are not public bodies. In the same month the Scottish Local News gave a page over to the stock transfer inviting Graham (as SCC executive member for Housing) to put forward the *Yes* campaign's arguments and an anti- transfer activist, the *No* campaign's position. In her article Graham describes the privatisation claims as a "big myth" and "rubbish", stating that housing associations are non-profit-making where every penny goes back into housing services. In an earlier article the vice-chairperson of SCHA and tenant representative set out why 'the anti campaigners are wrong, it's not privatisation'[219]. His arguments included that the local authority has to deal with private banks anyway, and thus this would not represent any change.

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[217] Scottish Local News (10 June 2005).
[218] Scottish Local News (15 Nov 2005).
[219] Scottish Local News (17 June 2005).

The attitude of the banks can be gleaned from an article in a national Scottish newspaper after the transfer was rejected that included the views of the head of corporate and business banking at Lloyds TSB Scotland, who was also a member of the shadow board of SCHA, having '... completed a year's intensive training...' for that role[220]. In the same article, a senior colleague who describes the bank's experience of stock transfer: 'Our experience with stock transfers is that *private ownership* drives improvements through. Board members were not paid, so if people had in their mind that there was profiteering going on, that could never happened' (sic)[221](emphasis added). It should also be noted that, at the time, Lloyds TSB Scotland were at the forefront of stock transfers in Scotland financing deals with transfer housing associations in the Borders, Glasgow and Argyll & Bute[222].

These competing utterances on privatisation reflect the social positions of the actors involved as part of either the pro- or anti-transfer campaigns. The anti-transfer campaigners want to label the process as a privatisation due to the negative heteroglossia around that term (worsening service, higher charges, and senior management enrichment). In response, the pro-transfer campaigners seek to unify and limit the meaning of privatisation to profiteering not ownership or control. In part this is an attempt to smooth the transfer process in favour of a yes vote. It also has the effect of pushing questions about control and accountability into the background. These are explored below.

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[220] National Scottish newspaper (2 Jan 2006).
[221] National Scottish newspaper (2 Jan 2006).
[222] National Scottish newspaper (2 Jan 2006).

Lying not far from the surface of these contested views on stock transfer as privatisation, is a different attitude towards accountability, control and specifically democratic control over housing services. The anti-transfer campaigners made the link between privatisation and the loss of democratic accountability/control over the housing services[223]. For example, the SCTF convenor is reported to have told a meeting of tenants, 'the council are not the best landlords in the world but at least we have some democratic control'[224]. An executive member of SCTF highlighted a concrete effect of this democratic control, and a reflection of the rent increase experience highlighted in the English case: 'Councils know they are accountable so they keep rent rises at reasonable levels, but housing associations don't need to do that'[225]. This executive member continued the same line even when the SCTF as a whole was taking a more equivocal stance. In June 2005 she stated: 'Put simply, this is privatisation'[226]. Gavin Strang in a letter sent to SCAST argues that council housing is an asset for all the citizens, where '... ultimate control over housing stock lies with the democratically elected city council'[227].

The pro-transfer campaign claimed there would be accountability to tenants but did little to layout how this would be exercised. For example, a council tenant (and subsequently a tenant board member of the SCHA shadow board), stated: 'We should make sure the new Scottish City Housing Association is set up in a way that ensures it is tenant-led and the recent improvements in tenant

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[223] Scottish Local News (8 May 2004; 17 May 2004; 5 May 2005; 21 June 2005).
[224] Scottish Local News (13 May 2004).
[225] Scottish Local News (8 May 2004).
[226] Scottish Local News (21 June 2005).
[227] Scottish Local News (8 May 2005).

participation continue in the new organisation'[228]. In contrast, Sharon Graham chose to attack the notion of democratic control, describing the ability of tenants to vote out councillors as "nonsense" due to the fall in the number of council tenants where 'today only around one in eight ... householders are council tenants, and the idea that they have the power to change a council administration is fanciful'[229]. On the other hand Graham argued tenants are shaping the priorities of SCHA and through the board of the new housing association will have a critical part to play.

This contestation also took place within the housing department of SCC. In response to the stock transfer proposal the Unison branch campaigned both internally among its members and externally in support of SCAST. At the branch AGM in February 2005 the branch unanimously decided to seek legal advice with regards to the instruction by SCC's management to members to canvas for a yes vote; to support any member faced with victimisation for adhering to Unison policy; to write to all members explaining the union's position and to SCC insisting that information given to tenants includes the case for and against stock transfer. On the basis of this AGM decision in August 2005 the branch leadership produced an A4 double-sided newsletter with the headlines: 'Save Our Council Housing Special – Investment without

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[228] Scottish Local News (1 July 2004). This quote is noteworthy for two reasons. First a criticism of the transfer proposal was that it was not tenant-led but imposed in a top-down manner from management in SCC. Secondly, the tenant admits that there have been improvements in tenant participation under SCC. This illustrates that benefits such as increased tenant participation are achievable under council ownership and management and therefore stock transfer is not needed. Finally, the main point of the article was that there is no other way of raising the finance needed to improve the housing stock.
[229] National Scottish newspaper (10 June 2005).

strings, not stock transfer'[230]. In the newsletter Unison state that one of the reasons they are opposed to stock transfer is the loss of democratic accountability and explains that there are principles at stake including:

- Stock transfer means privatisation of an essential public service ...

- Democratic control and accountability through elected councillors will be lost[231].

In response the monthly internal bulletin distributed to all housing staff in September 2005 contains a section entitled "Housing Transfer – Exploring the Myths" with the first sentence reading:

> Organisations and individuals campaigning against housing transfer often distribute material with content that is either exaggerated, out of context, misleading or completely untrue.[232]

The briefing then goes through 15 "myths" setting out management's view on each. Given the audience of the briefing note, most of the issues raised concern the working conditions and TUPE arrangements for staff if the stock transfer goes ahead. There are two myths relevant for this discussion. Firstly, the argument that SCHA represents a form of privatisation is rejected (with a definitive 'this is not true') explaining that, 'to most people "privatisation" means a company that makes profit and then distributes that to shareholders or Directors etc.'[233]. SCHA does not comply with this understanding as it will be a society not a company; it will be required by its regulators to be 'not-for-profit'; the board will act in a voluntary capacity, and all surpluses will be reinvested in the housing stock.

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[230] Unison News (August 2005).
[231] Unison News (August 2005).
[232] BHFSC Briefing (September 2005).
[233] Ibid.

Secondly, the loss of democratic control and accountability is addressed. This time there is no definitive rejection of the "myth"; instead there is an explanation of the mechanisms of influence that tenants will have post-transfer. These include the ability to lobby the five local Councillors on the board; the ability to get involved with local RTOs and the SCTF[234]; there will be six tenant board members, and all tenants will be members of the society and so can vote at each AGM '... on key housing issues, including electing tenant and independent Board members'. In a separate Q&A section of the bulletin, a question was asked about how the members voting rights would be exercised. The reply set out quorum rules for AGM and special general meetings, the ability to include postal votes in calculating whether the meeting was quorate and that decisions would be made by a simple majority. There was no mention of the differing forms of membership and any implications this may have had for decision-making.

In contrast to the English case study the question of the priorities of board members did not become a significant issue during the campaign. This may have been because the proposed transfer housing association was to take the legal form of an Industrial and Provident Society (IPS). The shadow board had to choose between the legal forms of an IPS or Company Limited by Guarantee (either form is acceptable to the regulator, Communities Scotland, for registering as a RSL). The decision in favour of an IPS was taken on the basis that it '...is the traditional model used in Scotland and the Board felt that it sends out a stronger message that SCHA is not for profit and is an

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[234] This did not represent any change.

organisation that is inclusive to all'[235]. This inclusivity does not extend though to a representative democratic model of governance, as the following extract from SCC minutes shows:

> As with all Board members, once appointed and when acting for the organisation, Tenant Board members are required to put the interests of the organisation first. This is significant because some have expressed a preference for a model whereby tenant members would act literally as "representative" of a particular constituency (e.g. a geographical area or an Area Board). Communities Scotland has confirmed that this model would not be acceptable in terms of statutory registration.[236]

SCC and SCHA developed five key commitments[237] that formed the basis of the proposed transfer and were embedded in the offer document and business plan. The offer document sets out the regulator environment that SCHA would be operating in, including the contract between SCHA and SCC, the regulation by Communities Scotland and that 'the Board will be held to account by its members – the tenants'[238]. However, an internal housing staff bulletin stated that SCHA '... will be a not for profit organisation and will be accountable to the Housing Regulator, Communities Scotland'[239]. This apparent confusion over who the transfer housing association would be accountable to, is a product of the web of regulation that covers transfer housing associations (and also other privatised public services). As illustrated in the previous case study such web allows for the possibility of no one holding the HA to account (for example over rent increases) and as importantly the tenants as a body disappear from the

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[235] Internal Housing Department bulletin (June 2005).
[236] SCC minutes meeting (25 Jan 2005).
[237] The five were: lower rents, better homes, more homes, better neighbourhoods and keeping promises.
[238] SCHA Offer Document (2005: 26).
[239] Internal Housing Department bulletin No. 24 (November, 2004).

accountability relations. Despite these limitations, the commitment to "keeping promises" covers SCHA's attitude towards accountability and tenant participation[240].

Against this SCAST made a number of points including that members of the board are accountable to the IPS not the tenants; that the IPS would be accountable to the banks and private finance providers and further:

> 'If SCHA breaks their promises we won't have any redress: the offer document is a contract between the new landlord and the council – not between the new landlord and tenants.'[241]

The vision and values adopted by the SCHA board also give an insight into how they expected accountability relations to be exercised in the post-transfer organisation: 'Openness and honesty – demonstrating our trustworthiness and accountability through our transparent decision making processes'[242]. Here accountability is conflated with transparency – a practice critiqued by Smyth (2012) – rather than any question of control, giving an example of Cooper and Johnston's (2012) accounting satisfies accountability in practice.

Finally, there are similarities in the views of the anti-transfer campaigners interviewed in the Scottish and English case studies, when it comes to the term an accountable landlord. For all interviewees, accountable in this context meant some form of impact or challenge through tenants' actions. These actions may be directly through the ballot box or indirectly through lobbying the

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[240] SCHA Business Plan (2005); SCC minutes meeting (15 Sept 2005).
[241] SCAST Bulletin (November 2005).
[242] SCHA Business Plan, (2005: 12); Internal Housing Department bulletin no. 29 (June 2005).

councillors between elections; something that David labelled "everyday accountability":

> So we'd always say that you've got an accountable landlord ... because you can get rid of them every so often by voting against them and getting new people in. Also, in-between elections, you can go to your councillor to complain and they're under political pressure to take your inquiry seriously or your complaint seriously. And that is quite important. So, everyday accountability, in the sense that if the housing department fails to address your complaint properly you can go to a councillor.

(David, Unison activist)

This concept of "everyday accountability" is the same as the system of accountability that Steve in the English case study outlined.

3.6   Summary

This section has examined a range of reactions and contestations that occurred during the Scottish case study. In common with the other local case studies, this includes the proposed neoliberalisation of council housing. However, in this case the level of opposition was broader and more organised than in the other two cases; with Unison shop stewards playing a centrally important role. Faced with an opposing campaign the local state reacted employing tactics that were used in the English case study and documented in the HOCCGH reports in chapter 5 (e.g. excluding representatives of the anti-transfer campaign and bringing forward the ballot date).

There is a second and as important dimension to the contestation that concerns the issues of *privatisation* and *accountability*. The section highlights the competing meanings and tactics used by both campaigns over these utterances. There are two different approaches used by the local state to these

utterances. On privatisation there was an outright denial that stock transfer represents a form of privatisation. Dialogically this can be ascribed to the existing heteroglossia surrounding the term (i.e., that privatisation result in poorer quality service, higher charges and enrichment of senior managers) consequently, denial is an appropriate response. When it came to accountability, the heteroglossia is more fluid with multiple meanings; hence the tactic was used to try to give accountability a different meaning than democratic control. This included an attack on the efficacy of local government accountability from a tenant's perspective. Of relevance here is the counter argument advanced by David where the loss of accountability in a stock transfer is not just on a formal level but (and arguably more importantly) the question of everyday accountability. This is also illustrated in the final element of the research framework; in this case the reproduction of democratic accountability relations.

4.   Reproduction or transformation

The most significant difference with the English case study is the tenants' rejection, in the ballot, of their homes being privatised. While this was done for a variety of reasons (see section 4.1 below), one of the motivations was the threatened loss of democratic accountability. Further through the actions of the SCAST campaign and the voting of the tenants the accountability relations have not been transformed along neoliberal lines; instead democratic accountability relations have been maintained (reproduced).

4.1   Result and post-ballot period

In December 2005 the Electoral Reform Society announced the result of the ballot. The "No" campaign had won by a narrow margin:

- 6,653 (47%) voted in favour of housing transfer

- 7,301 (53%) voted against housing transfer

    - a majority of 648 votes against transfer.

- Number of tenants eligible to vote 22,926

- Number of tenants returned ballot papers 13,868

- Percentage of tenants who voted 60.5%

- Spoiled Ballot papers 14

- Ballot papers counted 13,854 [243]

Following the rejection, the management at SCC commissioned research into the result. The research combined qualitative and quantitative data collection methods including a telephone survey of 1,067 tenants and seven discussion groups. The most common reasons for voting against the transfer were:

- Glasgow (21%)

- Idea of change (19%)

- Privatisation (10%)

- The thought of having a new landlord (9%)

- Possibility of rents rising (7%)

- General impression from 'hearsay' (7%) [244]

There had been a media story concerning possible legal problems with the Glasgow transfer that gained significant coverage in the first two weeks of the ballot, which partly explains its position as the single biggest reason why

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[243] SCC The Way Forward Report (26 Jan 2006).
[244] SCC Post-Ballot Survey of Tenants (29 June 2006).

tenants voted against stock transfer. The research also found that 72 per cent of tenants thought SCC was either a very good or good landlord. Significantly the report concludes:

> Whilst some of the perceptions of voters (such as Glasgow, privatisation etc) may not be factually accurate, there is no evidence that voters could have been easily persuaded to change those perceptions. It could be argued that the framing of this issue - in terms of "is it privatisation - yes or no?" - presents an unwinnable situation.

> At this stage all possible future strategic options should be kept under consideration... [However] the prospects of winning another ballot would appear to be limited.[245]

Given the time lapse since the proposed stock transfer, it is possible to evaluate some of the claims made during the campaign. The two most prominent claims made by the pro-transfer, of what would happen if the transfer was rejected concerned rents and achieving the SHQS. On the rents the newspapers regularly claimed rents would have to double if the transfer was rejected. This claim was never attributed to any SCC official and so while the claim clearly had a role in the propaganda battle it would be inappropriate to use it as a measure against which to evaluate the performance of SCC since 2005. In the January 2005 the BHFSC newsletter sent to tenants, a section entitled "What if tenants vote 'No'?" contains the following: 'rents would have to rise above inflation every year for the next few years ...'[246]. This theme was returned to in a later issue which stated that the only way to reach the SHQS and keep rent rises at the level of inflation was through transfer[247]. On

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[245] SCC Post-Ballot Survey of Tenants (29 June 2006).
[246] BHFSC newsletter No. 2 (Jan 2005).
[247] BHFSC newsletter No. 6 (May 2005).

the same page, SCC presents two rent figures. The first, if the transfer goes ahead average rent after five years (by 2010) would be £58.49 per week; the second, if the transfer is rejected after five years the average rent would be £67.57 per week. The actual average rent in 2010 was £65.48 per week[248]; meaning that the rent levels increases had been closer to the above inflation figures quoted at the time of the ballot. The above inflation rises were confirmed by Mary (SCTF executive member) in her interview as having been negotiated between SCC and, the SCTF and the other RTOs at 2.7 per cent per annum until 2015. Second, the additional income raised has enabled SCC to make progress towards the SHQS 2015 target. The percentage of council homes achieving the SHQS has increased from 14 per cent in 2007 to 53 per cent in 2010[249]. In November 2004, SCC Housing Senior Management Team claimed that transfer would allow the achievement of the SHQS within ten years[250]. By 2010 the council was over half way to achieving that target without stock transfer.

5.   Conclusion

There are strong similarities between this case and the experience of stock transfer in the English case study. The city council used a range of tactics to minimise opposition to the proposed transfer; they promised "lower rents" and that the transfer would result in better tenant participation. In contrast to the English case study there was greater and more organised resistance in the form of SCAST. Although, SCTF softened their outright opposition to stock transfer in the face of an actual proposal, they were still able to influence the

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[248] This figure is taken from the Scottish Government's own HRA figures and as such represents an earned amount rather than the figure charged, (Scottish Government, 2013).
[249] SCC Housing Strategy Databook (2010: 17).
[250] Internal Housing Department bulletin No. 24 (Nov 2004).

process by insisting on TIS as the Independent Tenants' Advisor. However, the most important difference was the tenants' rejection in the ballot; itself an act of accountability and also resulting in democratic control being reproduced by the tenants.

The proposed transfer in this case itself illustrates the contested nature of accountability mechanisms; but not in an as overt manner as in the English case study. For example the question of accountability of the board and in particular whether tenant board members were there to represent their fellow tenants or had a primary loyalty to the new organisation was a minor issue. There was though a heated battle over whether the stock transfer represents a form of privatisation. The research framework adopted in this thesis argues that stock transfer is a form of privatisation. The important point to note at this stage is the link between the contestation of privatisation as a concept on the surface and what this highlights as the underlying attitudes of the pro and anti-transfer campaigners towards the concepts of accountability and democratic control. The anti-transfer campaigners displayed a strong attachment to the exercising of control over their landlord through the ballot box, making the link between having a landlord who is subject to such pressures and affordable rent rises. On the other hand the pro-transfer campaigners rarely dealt with this issue directly, choosing to explain how tenants could influence the proposed new landlord or by rubbishing the existing democratic process, including by arguing that tenants made up a minority of the electorate.

The impact of the successful SCAST campaign can be seen in another way in the post-ballot period. There have been higher rent rises than were promised if

the transfer had gone ahead; although it should be remembered that TIS questioned the financial calculations on which those rents were based. Significantly these rent increases were negotiated with RTOs and SCTF, an example of the tenants having direct involvement through their own representative bodies. This compares to the SW case where not only was the rent promise broken but the TBM, Kevin, vocalised the lack of influence that tenants now have over their landlord.

In addition, the chapter also illustrated a number of other themes common with the English case including the financial asymmetries between the pro and anti-campaigns; the use of tactics such as excluding anti-transfer individuals and the brining forward of the ballot date. However, the most important point from this whole case study and the most obvious is that the anti-transfer campaigners won and the transfer proposal was rejected. The implication is fundamental to this thesis. A group of tenants, trade unionists and others organised themselves into a campaign, challenged a policy advanced by the local council and backed by the devolved and Westminster governments, the outcome of which was that the accountability relations they exercise over their landlord stays in the form of democratic control. It was an alliance of civil society groups that held the local state to account.

CHAPTER 8

Welsh case study

1.   Introduction

The aim of this chapter to examine the generative mechanisms and context of a local anti-transfer campaign that was on-going at the time of the fieldwork. This case study concerns a proposed whole stock transfer in Welsh County Borough (WCB). As with the other local case studies, the proposed transfer generated a significant tenant-led, civil society, anti-transfer campaign. At the commencement of the planning and data collection this campaign was on-going and therefore the result was not known. The tenants of WCB did vote in favour of transfer and in the process transformed the existing democratic accountability relations. A second visit to the field, post-ballot, allowed for further data collection. At this time Gower Housing Association was in the process of being set-up; however, this did not hinder further data collection covering the development of the transfer RSL, including the establishment and operation of the first months of the RSL. These events are analysed through the triadic research framework (Neo – R/C – R or T).

In 2011 WCB council transferred 9,207 homes to the newly established Gower Homes Ltd[251]. The transfer ballot for the transfer had ended a year earlier with

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[251] The names of the organisations and interviewees in this case study have been changed.

56.6 per cent of tenants voting in favour on a turnout of 61.6 per cent[252]. Gower Homes Ltd. is a community housing mutual association. As was noted in chapter 5 this form of housing association is presented as an innovative response – a Welsh solution – to the discredited transfer housing association forms that are dominant in English transfers. This claim is critiqued below.

WCB is a council covering two significant towns on the south Wales coast and numerous small villages in the valleys inland from the coast. The area has suffered economic decline over the past two decades as the traditional heavy engineering and coal mining industries have declined. Over a range of deprivation indicators (including, percentage of people aged 16-74 unemployed; and, percentage of people with good general health) WCB scores worse than the Welsh national average[253].The former council housing stock is spread throughout the borough in many small pockets, with a large concentration on one estate in an urban area. This housing stock was in general amongst some of the poorest in condition in the whole of Wales. In 2005, the Welsh Assembly Government stated that WCB council was among six councils that would not be able to meet the WHQS by 2012, unless it pursued a stock transfer[254].

This chapter is structured the same as the two previous case studies, using the triadic research framework developed at the end of chapter 3. Section 2 covers the neoliberalisation process of the local council housing; while, section 3 analyses reaction/contestation by a civil society campaign and the reactions of the local state to this challenge. And finally, section 4 explores the

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[252] The Welsh County Borough newsletter, Issue 6, May 2010.
[253] Gower Homes Business Plan (Jan 2011: 12).
[254] National housing trade publication (10 Mar 2006).

reproduction or transformation of the accountability relations and its implications, following the ballot. The chapter concludes with a short discussion and summary (section 5). Overall this chapter highlights more similarities with the English case study, than the Scottish one. These include the financial and resource asymmetries during the campaign, a high turnover of board members and higher than promised rent rises. As with the other case studies, the chapter illustrates how the triadic research framework can be used to identify and analyse the generative mechanisms, social structures and agents that make, re-make and exercise accountability relations.

2.   Neoliberalisation

This section applies the elements of the neoliberalisation process identified in chapter 3. Specifically for this case study the three relevant processes are roll-back/roll-out (Peck and Tickell, 2002) of the state/public services, the dispossession of council housing (Harvey, 2005) and the restructuring of user involvement and democratic accountability (Whitfield, 2006). This section concludes with a short summary.

2.1   Roll-back/Roll-out

As identified in the background to these case studies (see chapter 5), finance has been used as the generative mechanism in pursuit of the neoliberal market based reforms of the council housing sector. This generative mechanism has a dual impact. First the existing council housing stock has suffered from under investment for three decades causing a backlog of repairs and maintenance. Second, the option of stock transfer is made attractive as a solution to this backlog because it is underwritten by public monies. Both these

aspects are evident in this case study. A stock condition survey carried out for WCB council in 2004, estimated that £152 million would need to be spent over a six year period to achieve the Welsh Housing Quality Standard (WHQS) and that a total of £694 million need to be spent over the next thirty years to maintain the housing stock at that level[255]. In contrast, the local authority estimated it could only afford to invest £40 million over the next six years leaving a shortfall of £112 million[256]. These figures give an indication of the cumulative impact of years of under-investment on the council housing stock in WCB that is in line with the national under-investment identified in chapter 5. This under-investment is not just caused by simple reductions in spending but also the use of centralisation and redistribution of rents (known as the Housing Revenue Account); in the process of which tenants in WCB were having £5 million "clawed back" by the Treasury each year[257]. The impact of the roll-back of the state (Peck and Tickell, 2002) allows a coercive argument to be presented early in the transfer offer document: 'The Council believes that as financial rules applying to local authorities stand, transfer to Gower Homes is the only way to achieve the WHQS'[258].

Later in the offer document, the roll-out neoliberal justifications for the proposed LSVT are presented when the extent of public subsidy for the process is set out. This subsidy includes the removal of the claw back rules for Gower Homes Ltd.; the ability to borrow, as housing associations do not count against the government's public debt metric; and, the full use of income from

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[255] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010: 4).
[256] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010: 4).
[257] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010: 9).
[258] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010: 4).

Right to Buy sales (at the time local authorities were only allowed to use 25 per cent of this income the remainder being handed over to the Treasury)[259].

2.2   Dispossession of council housing

In addition, there are two specific and large subsidies for the transfer process. First, to allow the transfer housing association the ability to borrow, HM Treasury pays off the historic debt that is attached to the council housing. In the case of WCB this debt write-off is estimated to be £35 million[260]. Second, even with the debt write off, the council housing stock has a negative transfer value (i.e. the cost of the needed repairs and maintenance is greater than the discounted future rent cash flows). In these circumstances, as was shown in the English case study, there is the need for a dowry (or gap funding) from the WAG. In the case of Gower Homes Ltd. the amount of gap funding is not currently in the public domain; however, the Gower Homes Business Plan (January, 2011) shows an annual dowry of £6.2 million for 27 years from 2011-12[261]. These two points illustrate Harvey's (2005) conception of public assets being released to the private sector at little or no cost; a process that is only possible by the use of public finance.

The foregoing illustrates finance (both public and private) as the driver of the policy. As shown in the discussion on social housing and devolution in Wales, the political preference for AMs was direct funding and provision of council housing. However, the financing of public housing is deliberately constructed to rule out that (Fourth) option. Instead, with the public subsidies for stock

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[259] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010: 9).
[260] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010: 9).
[261] Gower Homes Business Plan (Jan 2011: 47).

transfer, the WAG and WCB have adopted and pursued the policy. While finance is the driver there is also the impact on accountability relations that goes with neoliberal reforms of council housing; in particular, the governance of the new transfer housing association.

2.3   Restructuring democratic accountability and user involvement

The process of neoliberalisation also seeks to change the accountability relations, moving from a housing committee with democratically elected councillors to a board running the transfer housing association. The following illustrates how, in this case, the new accountability relations involving the board were designed to operate. This is followed by an exploration of how the relations have operated in practice over the two years since the transfer ballot result was announced. In common with SW housing association in the English case study, Gower Homes Ltd's board is made up of three constituencies – tenants, local authority nominees and independents; each constituency has a maximum of the five members. However, Gower Homes is a community mutual housing association, which gives it a different relationship with the tenants. In the English case tenants are largely passive only to be consulted rather than having real decision-making powers. Community mutual housing associations are supposed to be different with tenants being members and having more control over the board (a position more analogous with shareholders in a company). First, tenants in Gower Homes do not automatically become members of the community mutual, they must apply to join and pay a nominal fee of £1. Second, in the rules governing Gower Homes Limited there are five different classes of membership. Besides tenant members there are leaseholder members, independent members, local

authority members and associate members[262]. The independent members are admitted on the basis of selection criteria agreed by the board. The local authority is the only designated local authority member[263]. Associate membership is open to anyone who is 16 years or older '... lives or works in [WCB] ... and qualifies for membership in accordance with any membership policy formulated by the Boards and approved by the Members ...'[264] this includes corporate bodies.

Third, having these five constituencies leads to complications and inequities in relation to voting and decision making by members. For example, to change the rules, dissolution, removal of a member or amalgamating with a company or another industrial and provident society, there is a weighting of votes in each class of membership with the total tenant membership receiving 34 per cent of the weight, the same amount as the local authority member. Further, '... the votes of the Members in each class shall be cast as a collective single vote ... either 'for' or 'against' a resolution ...'[265]. For all other decisions each member shall have one vote, with the limitation that Leaseholder Members cannot constitute more than 5 per cent of the votes cast[266]. Fourth, there is a trigger point where the election of tenant board members moves from a ballot of the whole tenant population to a vote of the tenant members only. This

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[262] Rules of Gower Homes Ltd. (pp. 7).
[263] Rules of Gower Homes Ltd. (pp. 8).
[264] Rules of Gower Homes Ltd. (pp. 8).
[265] Rules of Gower Homes Ltd. (pp. 14).
[266] Rules of Gower Homes Ltd. (pp. 14).

occurs when 5 per cent of all tenants become members of the Gower Homes Ltd.[267].

The board is not the only arena in which tenants can seek to influence their landlord. The *Rules of Gower Homes Ltd.* recognises the need for '... a strategy and programme to secure the widest possible community involvement in the Community Mutual'[268], and allows a process where devolvement of services and assets can occur to local groups within certain circumstances[269]. In addition to membership, tenants are encouraged to join the POWER group (that consults tenants over scheduling of work and appointment of contractors) or apply to stand for the board as tenant members (see below)[270].

The foregoing analysis of the rules of Gower Homes are examples that while tenant involvement is deployed as a key benefit of the transfer process the planned structures are designed to involve a small, elite group of tenants. Further, and in parallel to the English case, this elite group of tenants are combined with independent board members who are appointed on the basis of their experience and expertise in areas relevant to running social housing as a business. Of the current four independent board members there is an accountant, solicitor, chartered surveyor and a retired local government officer. The elite group of tenants can be seen in the appointment process of the Independent Tenants' Advisor (ITA). WCB must consult its tenants and facilitate the tenants in selecting an ITA. A newsletter sent out to tenants, explained how the ITA was appointed:

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[267] Rules of Gower Homes Ltd. (pp. 18).
[268] Rules of Gower Homes Ltd. (pp. 6).
[269] Rules of Gower Homes Ltd. (pp. 7).
[270] Newsletter for Gower Homes tenants, Issue 4 (Winter 2011).

> In Spring 2008 the Council sent a survey to all tenants asking if they wanted to get involved. Nine of us (all tenants from the Borough) were interested in the options for the future of our homes and we took control of the appointment process for the Independent Tenants Advisor ... We chose TACT@DOME[271] ...[272]

This is nine tenants out of a total population of over 9,000 homes.

2.4   Summary

LSVTs are supposed to enhance tenant participation. This example supports a major criticism of stock transfers, that the rhetoric does not match the practice of participation (Mooney and Poole, 2005; Mullins, 2006). A more accurate portrayal comes from Harvey's (2005) concept of governance by experts and elites. The previous democratic accountability relations are replaced by a group of elite tenants and independent experts, representing one of the impacts of the neoliberal market-based reforms. Further, the above also illustrates the manner in which finance is used as a generative mechanism that drives the policy of stock transfer. This is highlighted by the repeated argument that given the current public funding restrictions LSVT is the only option available. There is also evidence that if funding was to be made equally available for councils that choose to retain their housing stock, the political preference would be to follow that option. The next section explores these tensions in the contexts where individuals and groups set out to challenge the restricted funding priorities of the Westminster and Welsh Assembly

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[271] The choice of TACT@DOME also gives an indication of the unbalanced nature of the transfer process, as their managing director, Patrick Harkness "... has experience as a CEO (Newlon HT), a Board Chair (Threshold Housing and Support, and currently Somer Housing Group)" [from the Dome Consultants website]. This point was raised several times during the course of the interviews with the anti-transfer campaigners who had discovered that Somer Housing Group had been criticised for poor performance following an Audit Commission inspection. The imbalances in the transfer process are explored further below.
[272] Tenant Representative Panel newsletter, Spring 2009.

governments, which in turn led to clashes between those in favour of stock transfer and those against.

3.   Reaction/Contestation

Last March 6,366 tenants voted in the ballot to decide the future of more than 9,000 council homes. The council claimed transferring them to a social landlord was the best way of ensuring they were brought up to standards set by the Assembly.

A total of 3,600 tenants supported the transfer to not-for-profit landlord Gower Homes and 2,758 were against it.[273]

WCB council is dominated by the Labour Party. In the spring of 2012, the Labour Party had a majority of 25 seats on the council. The next biggest party was Plaid Cymru with 11 councillors; the Conservative Party had no councillors. This current council make-up is typical and has been the same for many decades[274]. This position led one of the anti-transfer campaigners to describe WCB council as 'the citadel'[275]. Labour is the party of (local) government within WCB and thus used to wielding power rather than challenging or campaigning against a policy or particular action of the council. In WCB, this has traditionally been left to grass-roots campaigns, sometimes with the support of individual Plaid Cymru (PC) councillors. This section analyses the reaction and contestation to the neoliberalisation of council housing in WCB over three dimensions. First, is the formation and actions of the a local DCH civil society campaign; second, concerns the reactions of the

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[273] Local Newspaper (22 Jan 2011).
[274] One interviewee claimed Labour had been in power in WCB council for eighty years continuously. Records going back to the 1973 re-organisation of local government show that Labour has been in control since that time.
[275] Lydia, (anti-transfer tenant).

local state to this campaign and third, is a dialogical analysis of accountability for social landlords.

3.1   Tenant-led civil society campaign

The local Defend Council Housing (DCH) campaign in WCB was initially formed when a local Plaid Cymru councillor (Morgan) contacted an old school friend (Hywel) who had been involved with previous anti-privatisation campaigns in the area (including a campaign that stopped the privatisation of school catering services). Hywel and Morgan were then able to pull together a campaign involving local tenants, activists from a nearby council (where previously a proposed stock transfer had been rejected), support from the regional office of Unison and the national DCH campaign group. Against, were the forces of the local council – the vast majority of WCB councillors (including all members of the Labour group), some tenants and officers in the local authority – and backed by national and devolved governments. Over the course of ten months these alliances contested the nature of the stock transfer process; one aspect of which was the accountability relations that should be implemented for the social housing landlord.

The formation of the local DCH group illustrates the interaction between individuals pre-existing ideas (on privatisation) and the concrete actions of social structures (in the form of the local state) (Bhaskar, 1989). When individuals are faced with a change in their social circumstances – for example, the proposal to privatise their council house – they hold an internal conversation about how to react to the proposal (Archer, 2003). Most feel there is little they can do, even if they maintain an interest in the subject. However, a

minority feel it necessary to actively oppose the transfer proposal. For example:

> Well, I think really there was an awareness amongst at least some tenants and other key people that the proposed stock transfer amounted to privatisation. For myself ... I'm a socialist ... and I've been involved in several privatisation battles ... And so I was aware of the issues then and I was brought up in a council home...
>
> ... I was contacted by a local councillor, Plaid Cymru councillor ... And he said look, we really must, you know, get some kind of campaign going and he asked me to, you know, climb aboard basically.

> (Hywel, anti-transfer activist)

This quote, along with a similar one noted in the English case study (see section 3.1, chapter 6) show there is an underlying acceptance of the need for state provision of housing because the private sector cannot provide the housing needs of all in society. And when presented with the threat of privatisation it resonates with these pre-existing ideas. This forms the spark or basis for their motivation to become active in the local campaigns.

The WCB LSVT campaign was particularly acrimonious. In post-ballot interviews both sides openly stated that the other had lied during the course of the campaign. The anti-transfer campaigners said their opponents lied about the condition of the housing stock and that tenants would receive secured (as opposed to assured) tenancies after transfer. While Rees (who was a member of the shadow board during the campaign and post-transfer is the Chair of the board) told of how the council had received a call from an 85-year old tenant in tears, having received a note from DCH saying '...that he would be put out of

his home because he couldn't live there on his own ... we were going to get rid of everybody living on their own over a certain age. What absolute rubbish'[276]. Hywel illustrated the tensions around the campaign by sharing his experience of attending a consultation meeting organised by the Independent Tenants' Advisor, Tact@Dome. During a break Hywel tried to distribute copies of the DCH newspaper and describes the reaction from the Tact@Dome consultant:

> She flew at me ... she was screaming, "You can't give it out, take it back, take it back". And she said, "... it's all lies, it's all lies...". I said, "Well, you don't know, you haven't read it".

> Hywel (anti-transfer activist)

In contrast to the Scottish campaign the unions at a local level did not actively support the anti-transfer campaign. In part, this is an expression of the dual approach taken by the trade union, Unison; where the national policy is one of opposition to stock transfers but at a local level branch officers will seek to protect their members' jobs and employment conditions by identifying with local management's analysis and prospective plan of action. In the WCB case local authority housing staff were regularly deployed in promoting pro-transfer events such as road shows and staffing show houses.

The anti-transfer campaigners gave a number of examples of the tactics used by the council to undermine their campaign. These included, how one of their supporters have been ejected from a council-run fete for wearing an anti-transfer t-shirt[277]; tenants displaying "Vote No" window posters were told to

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[276] Rees (TBM).
[277] Document submitted to WAG Housing Minister from WCB DCH (November 2009).

remove them[278] and a housing officer was suspended for speaking out against the transfer at an internal staff meeting[279]. Morgan outlines how the housing staff reacted when he was in the council offices: 'I used to walk into the Housing Department, right, and you'd think I had rabies, they were running everywhere, not to be seen speaking to me'[280]. For the "No" campaigners the local union members were seen as being in the pockets of the local authority management and too frightened to speak out[281].

Despite, these limitations a group of local tenants, councillors and activists with support from the regional office of Unison, did manage to sustain a campaign of public meetings, leaflet drops (of at least one leaflet to each of the 9,200 homes) and media interventions (press releases and letter-writing) over the course of ten months up to the ballot.

In common with the other case studies and existing literature (Daly et al., 2005; Mooney and Poole, 2005), this transfer illustrates the power and resource asymmetries between the pro and anti-transfer campaigns. On resources Gower Homes' business plan included a budget of £6 million to cover the costs incurred during the stock transfer process[282]. Of which £1.3 million was spent pre-ballot on items such as a lead consultant (£73,470); staff advisor (£64,380); Independent Tenant Advisor (£126,470); offer document and DVD/Video (£133,200), and seconded staff and support admin (£379,330)[283]. These costs along with the post-ballot budgeted costs of £4.45 million were

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[278] Letter from Hywel to local Labour MP (10 Mar 2010).
[279] Morgan (anti-transfer councillor).
[280] Morgan (anti-transfer councillor).
[281] Morgan (anti-transfer councillor) and Lydia (anti-transfer tenant).
[282] Welsh County Borough Council, Cabinet Minutes (9 June 2010).
[283] Welsh County Borough Council, Cabinet Minutes (9 June 2010) – WHQS Pre-transfer Budget (Appendix 2).

initially paid for by way of a loan from WCB local authority to the new entity, Gower Homes. However the local authority can reclaim this money from the WAG. In contrast, the "No" campaign spent in the region of £500[284]. This money was generated by the campaign through fund-raising events such as second-hand book sales and individual donations[285]. The anti-transfer campaign also had support from Unison at a regional level, which paid for and printed 10,000 newsletters[286]. Even with this help from Unison, Hywel's characterisation of the campaign as a "... David and Goliath situation"[287] is appropriate.

This case again shows the basic formulation of a group of individuals contacting each other with the idea of opposing the proposal to privatisation local council housing. These individuals are then able to co-ordinate a number of civil society individuals and organisations to form an anti-transfer campaign. When comparing this case to the previous Scottish case, there are two obvious differences that go a long way to explaining why the WCB campaign failed to stop the LSVT. First, while tenants were involved in WCB they were not as central, and did not lead in the manner in which they did in the Scottish. For example the initiators of the WCB DCH campaign were not council tenants. This meant they did not have existing access to existing networks of tenants. In these circumstances the addresses of tenants became even more important (see next section 3.2). Second, the Scottish case illustrated the central role that the local Unison trade union can play in providing credibility and resources

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[284] National housing trade publication (4 Jan 2012). Also stated in letter from Hywel, to local Labour Party MP on 10th March, 2010.
[285] Hywel (anti-transfer activist).
[286] Hywel (anti-transfer activist).
[287] Hywel (anti-transfer activist).

to an anti-transfer campaign. As described above this was completely absent in the WCB campaign.

3.2   The local state reaction

A prominent issue in this case study, which also illustrates the power and resource asymmetries in the LSVT process, was a struggle over access to the addresses of the tenants who were being balloted. The precedent for access to this information was set in a proposed stock transfer in Mid-Devon District Council in 2006[288]. In WCB, Hywel made a similar request on 29 June 2009 (it should be remembered that the ballot took place in February and March 2010). Having received this request, WCB initially delayed their response, contravening the 20 working day rule in the FoI legislation. It was not until 1 February 2010 that Hywel received a substantive response, which was a denial of his request. Hywel sought a review which at this stage is normally an internal matter. However, on 12 March the council wrote to Hywel saying that they could not make a determination on his case without a decision from the Information Commissioner (IC). This is a failure by the council to comply with its legal responsibilities under the FoI legislation (which was subsequently pointed out by the IC). During the rest of 2010 there was correspondence back and forth between WCB and the Information Commissioner until in September, the IC called a halt and proceeded to a Decision Notice. The Decision Notice issued in January 2011 found that WCB council had breached the FoI legislation on five separate occasions. The IC ordered the council to provide Hywel with the addresses within 35 calendar days. However, there is an appeal procedure against decision notices from the IC, which the council

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[288] Information Commissioners Office, Decision Notice (May 2006).

undertook, only for the Information Rights Tribunal to uphold the original decision on 30th December 2011.

This episode illustrates a number of issues relevant to the stock transfer process and accountability relations. First, even though Hywel and the anti-transfer campaign have had their right to information upheld the transfer has still gone ahead. This is despite appeals being made, to the Welsh Housing Minister, not to ratify the transfer until the outcome of the FoI request was clear. Secondly, one of the reasons advanced by the council for not providing the addresses was that it puts vulnerable people at risk[289]; something rejected by the IC, but an attitude that remained prevalent among the pro-transfer side, as Rees confirmed in his interview. However, Rees went further and stated that he felt the decision to withhold the addresses was correct '...because DCH weren't giving out accurate information'[290]. The anti-transfer campaign was much more cynical about the delays and actions of WCB, seeing it as a tactic to avoid giving the addresses out until after the transfer had occurred. The IC judgement found against these actions of the council, stating:

> The Commissioner believes that there is a legitimate public interest in ensuring that council tenants voting on a possible stock transfer of Council property are fully informed of both the advantages and disadvantages of such a decision.[291]

And,

> The Commissioner considers that the Council could have been asked to present the arguments to the Council tenants themselves. However, the campaign group would not have had confidence in the Council to do this.[292]

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[289] This is one of the exemptions under the FoI legislation.
[290] Rees (TBM).
[291] Information Commissioners Office, Decision Notice (Jan 2011).

The decision notice also illustrates a third issue. As noted in the chapter 2 any set of accountability relations must involve an element of transparency and information giving. The Information Commissioner recognises this when stating:

> The Commissioner also believes that there is a legitimate public interest in ensuring that the conduct of a campaign which may result in the sale of a significant part of the Council's assets is seen to be both transparent and accountable to the wider community within the Council's boundaries.[293]

Both the funding disparity and FoI case illustrate the manner in which the stock transfer process in skewed in favour of the pro-transfer campaign. The anti-transfer campaign is denied access to public funding and relevant information which the pro-transfer side has in abundance. These examples raise a question mark over how such a process can provide a more accountable landlord with greater tenant participation, when the process of bringing that landlord into being exhibits such undemocratic activities. The contested nature of the language used in a stock transfer and the competing conceptions of an accountable landlord are explored next using a dialogical approach (Bakhtin, 1981; Sullivan, 2012).

3.3   Contested language

The dialogical analysis initially highlighted confusion over the term an accountable landlord among the actors in both the pro and anti-transfer campaigners.   In response to the question what does the term, "an accountable landlord", mean to you, Rees stated that '... it means being accountable to tenants... I mean, to transfer to this kind of organisation is a

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[292] Information Commissioners Office, Decision Notice (Jan 2011).
[293] Information Commissioners Office, Decision Notice (17 Jan 2011).

chance for the community actually to have a say in the housing and their area'
and that '...it does mean involvement. It means tenant engagement'[294]. In this
respect, Rees is advancing the position articulated as a justification for transfer
by the Westminster and Welsh Assembly governments. For example the new
Regulatory Framework for Housing Associations in Wales, published in
December 2011, states as one of its principles[295] that:

> The Regulatory Framework puts tenants at its heart by:
>
> • Ensuring that housing associations work with their tenants and people who use their
> services in planning, and assessing the quality of, services.
>
> • Providing information that allows tenants and others to compare the performance of
> their housing association to that of others.
>
> • Ensuring that the Welsh Ministers take account of the views of tenants and service
> users.[296]

This claim of tenants at the heart of the framework is later compromised by a
wide ranging attitude towards accountability, that '...is achieved by making
housing associations accountable to their tenants, to people who use their
services, to those who lend them money, and to other organisations that play a
vital role in meeting local housing needs, such as local authorities'.[297] Two
points are striking about these quotes. First is the issue of multiple principals,
where the accountee is being held to account by a range of accountors often
with competing information requirements (Sullivan, 2003) and 'reward or

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[294] Rees (TBM).
[295] The other principles are that housing associations are required to take full responsibility for
their actions and that the Framework is based on a close working relationship between "... the
Welsh Ministers, housing associations, their tenants and service users, and their key partners".
[296] Welsh Government (2011b: 3).
[297]Ibid.

sanction' mechanisms (Gray and Jenkins, 1993). In these circumstances, it is possible to look at the 'reward or sanction' mechanism that each accountor has over the transfer housing association. Taking each in turn, the local authority has a legal contract with the transfer housing association that allows them to monitor the promises made in the offer document. Financial institutions will have a legal contract usually based on some form of charge over the assets of the housing association. Service users who are not 'members' (see above) of the housing association will be able to exercise consumer choice, where an alternative supplier is available.

And finally, the tenants (where they are members of the community mutual housing association) will be able to exercise control over a third of the board members. In these circumstances the effective accountability mechanisms are weakest for the service users and tenants/members and could be given a lower priority when compared to the finance providers; a situation noted in other research by Mooney and Poole (2005) and Mullins (2006).

Second, this is the logical conclusion given the origins of the new Regulatory Framework was based on a consultation with the housing association sector that recognised the financial importance of that sector and the need to '... maintain this significant level of investment and secure more funding in the future, there is a need to increase lenders' confidence in the sector'[298]. Here again is an example of the priority given to private sector finance that was shown in the quote from Gwenda Thomas (AM) in chapter 5. Further the earlier quote from the regulatory framework, illustrates an attitude of equating

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[298] Welsh Government (2011a: 12)

information provision to tenants/members with accountability[299]. The regulatory framework emphasises the need for an effective and well managed board, but at no point sets out the process of how the board members are to be selected, nominated or elected.

Thus, for tenants the LSVT represents a move away from democratic control of their landlord through local elections, to holding a much weaker position in relation to board members; and where the regulatory framework does not specify how those board members, are to be accountable to the tenants. It should also be clear that to justify this change means that the current position of accountability exercised through the ballot box, cannot (in neoliberal terms) be acceptable, with the community as a whole having a say on how housing and their local area is run.

On the anti-transfer side, a local tenant Lydia presented a very similar reply to Rees, summarising: 'So I would look on an accountable landlord as somebody where I would have certain amount of right to say how that landlord is treating his tenants'[300]. It was Morgan that raised the question of democratic control: 'Well, accountable landlord is some body which the council owns, under democratic control. That's an accountable landlord, who is answerable to the people through the elected members'[301]. This led to the following exchange in the group interview:

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[299] The provision of information is an essential element of accountability, but as discussed in chapter 2 accountability is not limited to the provision of information. The WAG quote however, corresponds to Cooper and Johnston's (2012) "accounting satisfies accountability" literature.
[300] Lydia (anti-transfer tenant).
[301] Morgan (anti-transfer councillor).

MORGAN: So I believe the accountable landlord is councils. And we're moving away from it unfortunately.

LYDIA: Democratically controlled.

MORGAN: Democratically controlled, by people, they elect members, if a member is not up to the job, out he goes in four years time. If the council is not up to the job, out the council goes in four years time. And that's the way it's got to be.

LYDIA: And what I find appalling is that you are moving something out of democratic control. And they keep plugging into you all the time, "... but we're not for profit ...", but that's not the point. The houses are owned by a body [of people], not by the council. So they're actually giving away the assets of the people. And that, to me, is giving away accountability as well, isn't it? Because you've got no rights through your councillor or anything. So they have given away my accountability or their accountability to me. They have given away.

(Lydia, anti-transfer tenant; Morgan, anti-transfer councillor)

This exchange illustrates two important aspects; firstly, the relations of accountability as expressed through local elections. This is common to all three anti-transfer campaigns in this thesis. Secondly, Lydia's final contribution gives an insight into the motivation of those within anti-transfer campaigns; they are attempting to stop the loss of collectively owned assets and the rights they (as tenants) have to control those assets, their homes.

The publicity used by the anti-transfer campaign illustrates the same themes as identified by Smyth (2012) where the argument over a reduction in accountability comes in two forms. Firstly, there is a defence of the existing democratic forms of accountability, such that housing 'under Council control ...

is secure and democratic'[302] and that if the stock transfer goes ahead 'direct accountability of council landlords is lost'[303]. The second theme is a critique of the promised democracy in the new landlord. This argument had an additional layer in WCB, as the transfer housing association is set-up using the community mutual model. The *Wales DCH* newsletter describes the community mutual model as 'privatisation with a fancy wrapper'[304]; and goes on to raise familiar criticisms that tenant board members will have to act in the interests of the housing association not as representatives of the tenants and that tenants will only make-up a third of the board. What becomes clear with the community mutual model is that the form of control being implemented, is taken from private sector corporate governance model with the exception that 1) the tenants are members (shareholders), and 2) the members only have control over a third of the board[305]. Both these themes were combined in a local DCH leaflet publicising a local public meeting in July 2009, which under the heading *"6 Reasons to Reject the Transfer Offer"*, stated:

> **No accountability.** Council tenants can vote for their landlords in local council elections every four years. Registered Social Landlords are simply not accountable to us in the same way[306].

The above examples illustrate two relevant elements. First that there are competing and contested concepts of accountability; one based on democratic ideas of accountability, the second based on a variant of corporate governance

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[302] Quote from Bill King, Regional Convenor, UNISON, Cymru/Wales, in Wales Defend Council Housing Say No to privatisation newsletter.
[303] Wales Defend Council Housing Say No to privatisation newsletter (pp. 2).
[304] Wales Defend Council Housing Say No to privatisation newsletter (pp. 4).
[305] Wales Defend Council Housing Say No to privatisation newsletter (pp. 4).
[306] Defend Council Housing local public meeting leaflet, 22 July 2009.

Critical Public Accountability – a framework

practices. Drawing on Bakhtin's (1981) work these two competing meanings of the one concept are rooted in the concrete social relations of neoliberalisation and the reaction that process has generated from tenants and other civil society actors. Second, in the local DCH campaign materials it is clear that the question of changing accountability is one of the factors (reasons) that is deployed to motivate and mobilise tenants (and others) to oppose the stock transfer. Thus, accountability becomes a contested arena, where the state and civil society clash; the outcome of this clash then leads to democratic accountability relations being reproduced (if, a no vote is secured) or, as in this case study, accountability relations and mechanisms are transformed along corporate governance lines (McDermont et al., 2009).

3.4   Summary

This section has analysed the reactions and contestation generated by the WBC stock transfer. As the tenants voted in favour of transfer this case has more similarities with the English case study than the Scottish one. The local civil society anti-transfer campaign was originated in a similar manner to the other case studies but failed to attract significant support from the local council trade union branch. The local state enjoyed significant financial resources and was willing to transgress FoI legislation as a tactic to undermine the anti-transfer campaign. The attitudes of the pro- and anti-transfer campaigns towards democratic accountability, tenant participation and corporate governance style management boards are similar in both this and the English case. Although, the form of the transfer housing association, as a community mutual, is supposed to be a solution to the discredited English model, the rules of Gower Homes are complicated with little direct control by the body of

tenants. The next section analyses what has happened since the transfer focussing on how have the governance rules been implemented and what has happened to the rent promise.

4.   Reproduction or Transformation

This section analyses the impact of the tenants' vote in favour of transfer in WCB. With this vote the accountability relations are transformed from a democratic form to a corporate governance form albeit one wrapped up in a community mutual facade. This analysis covers two elements, first the rent promise from the offer document is analysed and compared to the actual rises since transfer; and second, the implementation of the community mutual rules concerning the board and membership is explored and discussed.

4.1   The rent promise

Many stock transfers result in a divided tenant body with regard to rent rises – the Glasgow transfer is a good example (Mooney and Poole, 2005); with the rent promises made to transferring tenants not applying to new tenants post-transfer. As the Gower Homes business plan makes clear:

> A distinction is made between the rents charged to new tenants and those for transferring tenants - the latter benefiting from a rent guarantee.[307]

Thus any new tenants will be subject to the higher rents that the RSL sector charges.[308] The following analysis only concerns tenants who transferred direct to Gower Homes from the local authority.

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[307] Gower Homes Business Plan (Jan 2011: 15).
[308] Gower Homes Business Plan (Jan 2011: 15).

TABLE 4: Expected average weekly rent levels and percentage increases

RENT YEAR	COUNCIL RENTS	GOWER HOMES RENTS
2010-11	£60.35	£58.21
2011-12	£63.35 (+5.0%)	£59.64 (+2.4%)
2012-13	£66.35 (+4.7%)	£61.40 (+2.9%)
2013-14	£69.35 (+4.5%)	£63.52 (+3.4%)
2014-15	£72.20 (+4.1%)	£66.02 (+3.9%)
2015-16	£74.73 (+3.5%)	£68.61 (+3.9%)
2016-17	£77.35 (+3.5%)	£71.32 (+3.9%)
2017-18	£80.05 (+3.5%)	£74.13 (+3.9%)
2018-19	£82.85 (+3.5%)	£77.06 (+3.9%)
2019-20	£85.75 (+3.5%)	£80.10 (+3.9%)

Source: Gower Homes Ltd. Offer Document (2010: 21)

In common with the English case study there has also been what was described as "breathtaking" rent rises announced just weeks after the housing stock was transferred[309]. The issue is about what is an expected and acceptable rent rise. The offer document contains a table showing the expected rent levels if the housing had stayed with the local authority and the rent level that Gower Homes Ltd is committed to post-transfer (see table 4). There are a number of points relevant here. First, from these figures in the first year there is an expected rent rise of 5 per cent if remaining with the local authority, but only a 2.4 per cent rise if transferred to Gower Homes[310]. However, of the ten years shown the first year shows the biggest differential increase in favour of Gower Homes, which over the next four years narrows

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[309] Local newspaper (11 Mar 2011).
[310] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010: 21); Offer Document Promises Monitoring (pp. 3).

until in the later five years Gower Homes expect to increase their rents at a higher rate than if the housing had stayed with WCB. Second, the offer document highlights the rent year 2014-15 both in the text and by shading the council rents box (see table 4). This is the year where the cash differential between the two rent levels is at its greatest. After 2014-15 the differential narrows as Gower increases its rents faster than WCB. It is important to remember that the business plan for Gower Homes is over a thirty year period not just ten years. Third, Gower intends to increase rents for transferring tenants (inflation +1.85 per cent) at a faster rate than for new tenants (inflation +1 per cent), until such time as the two converge[311]. Fourth, the actual rent rise for Gower Homes in '2011-12 rent figures increased using RPI at 4.6 % in line with WAG guidance'[312].

The rent promise is designed to reassure tenants that there will not be excessive rent rises post-transfer. However, a review of the research on this issue found that there are a range of qualifications put into rent promises that 'have provided scope for rents to rise at rates somewhat in excess of those implicit in headline ballot commitments ... without any technical breach of undertakings' (Pawson and Mullins, 2010: 204).

This case study aptly illustrates the point and the implications for accountability. In March 2011, just days after the transfer some tenants received notice of their new rent levels that represented a 6.6 per cent increase[313]. The difference is in part explained by the use of whole stock

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[311] Gower Homes Ltd., Business Plan (Jan 2011: 20).
[312] Gower Homes Ltd., Business Plan (Jan 2011: 23).
[313] Local newspaper (11 Mar 2011).

averages in the offer document, as compared the actual individual figures for a three-bedroomed house increasing from £66.96 per week to £71.38 per week (or 6.6 per cent)[314]. This illustrates how the transfer HA can formally comply with the promises made in the offer document and yet, the tenants' experience is divergent from the promises made.

There are two other aspects of the issue. First, local councillors argued that Gower Homes had implemented a rent rise twice the Welsh average[315] and that local authorities which had chosen to retain their housing stock had lower rent rises. While there are a number of reasons why the other rent rises are lower than Gower Homes (including pressure from tenants), it does illustrate the argument that stock transfer is not always a cheaper option for the tenant. Further a parallel can be drawn with the experience of council tenants in England who faced rent rises of over 6 per cent in 2009 and 2010, but political pressure exerted through democratic ("everyday") accountability relations, forced the Housing Minister to halve the proposed rise[316]. Second, the old and new process of setting the rent rises was contrasted by a local councillor: "When WCB Council increased rents, a report would go before councillors and it would be debated and approved or otherwise. But I don't know what democratic process this new organisation has"[317]. While the promises outlined in the offer document and voted on by the whole tenant population could be considered a democratic process, this is not without limitations (as outlined above, the use of averages gives individual tenants little insight to their actual likely rent levels).

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[314] Local newspaper (11 Mar 2011).
[315] Local newspaper (11 Mar 2011).
[316] See chapter 6.
[317] Local newspaper (11 Mar 2011).

Further the accountability mechanism for breaches of the promises in the offer document is a legal one, based on the contract between the local authority and the transfer housing association. In a similar manner to the English case study the web of regulation, that replaced the democratic accountability relations to the tenant, is shown to be inadequate in holding Gower Homes to account for the promises made before the ballot. This is despite the emphasis and rhetoric of policy-makers and regulators, on ensuring the new RSL is accountable.

4.2   The management board

The actual experience of bringing the community mutual rules to life illustrates a number of difficulties. Despite the transfer taking place in March 2011 (a year after the ballot result announced) there were no tenant members of Gower Homes at that time; and it was not until January 2012 that tenants could apply for membership[318]. On 16th March 2012, Gower Homes issued a press release celebrating the co-incidence of their 99th member, being 99 years old[319]. At this rate of registration (i.e. 100 members per quarter) it would take over 350 years for all tenants to become members of their community mutual landlord. There is also a similarity with the English case study, where there is a significant turnover of board members, particularly among the tenant members constituency. At the time the offer document was published in January 2010, there were only 14 members of the shadow board (the Independents constituency had only four members)[320]. By the spring of 2012 (just two years later), there were only eight original members left on the board. The worst

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[318] Gower Homes Ltd., Tenants Urged to Become Members of Gower Homes, press release (Dec, 2011). Leaseholders could apply from April 2012 and Associate Members from May 2012.
[319] Gower Homes Ltd., 99th at 99, press release (16 Mar 2012).
[320] Gower Homes Ltd., Offer Document: formal consultation (Jan 2010).

affected constituency was the tenant board members, with the Chair of the board being the only member still in place[321]. Further, by March 2012 there were only two tenant board members, with three tenants resigning from the board in December 2011, due to ill health[322].

4.3 Summary

The tenant vote in favour of transfer transformed the accountability relations in this case study in much the same manner as the English case. In both cases, there are similarities in breaches (depending on your interpretation) of rent promises and difficulties in maintaining a stable board with a significant turnover of board members in all constituencies not just among tenants. The significant difference between the post-transfer organisation structure of this case study and the English one, concern the use of the Welsh solution, a community mutual housing model. However, this difference appears to have had little impact in generating a more engaged, involved, participating tenant body.

5. Conclusion

This case study presents the last of the data for this thesis. Each of the case studies in the thesis has their own features. In the case of WCB, the question of stock transfer as privatisation, while present, did not feature to the same degree as in the Scottish case or even the English one. The key characteristics of this case study are the manner in which finance has been used to create a problem (roll-back) and then subsidise one preferred solution (roll-out, LSVT); the acrimonious nature of the campaign coupled with power

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[321] From Gower Homes website, (accessed on 28 Mar 2012).
[322] Personal correspondence between the researcher and the press officer at Gower Homes.

and resource asymmetries in favour of the pro-transfer side; and, even with the adoption of a community mutual housing model, the erosion of democratic accountability relations with the establishment of the new transfer housing association. The English case study also illustrated this point and highlighted the limitations of the alternative accountability relations brought in with the stock transfer with regard to the promises made concerning future rent rises. As part of the LSVT process there is an accountability relationship between the local authority and the transfer housing association in the form of a legal contract (whether exercised or not). However, the tenant does not appear in these relations. A common element of both this and the English case study is that the tenant board members are first, a minority on the board and second, are not to act as representatives of tenants but as if they were directors of the limited companies they now help to run.

In all three local case studies the primary generative mechanism for this process is finance, its lack over numerous years leading to a backlog of repairs and then it use to encourage stock transfers. The background to the study (chapter 5) illustrates the ideological aspects of this process, with regard to the policy decisions taken at the Westminster level that impact at local levels (for example to allow transfer housing associations to borrow and not local authorities; or, to fund debt write offs for transferred housing stock but not for those councils that retain it). This also leads to an acceptance at a local level that there is no alternative, despite the wishes of local politicians[323].

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[323] For example see discussion of social housing and devolution in Wales in chapter 5.

In each of the three local case studies a local tenant-led campaign was organised that built an alliance of civil society individuals and organisations including tenants, councillors, trade unions and other activists. The main difference between the three case studies is the level of involvement of the local authority trade union members in the anti-transfer campaign. This is not the sole but is a major contributory factor in why the tenants in the Scottish case study voted against the proposed transfer. In the English and Welsh case studies the local authority trade union members were largely absent (or involved with the pro-transfer campaign), even if their regional officers supported the anti-transfer campaigns with donations (mainly in the form of printing costs).

The most relevant difference between the case studies for this thesis is what has happened to the accountability relations. The triadic research framework posited a dynamic that the neoliberalisation of public services generates a reaction/contestation, one of the outcomes is the reproduction or transformation of accountability relations. In the English and Welsh cases the counter-veiling reaction/contestation of the anti-transfer campaigns was not strong enough to overcome the neoliberalisation generative mechanism with the supporting local state reaction. This resulted in the transformation of accountability to forms inspired by private sector corporate governance model (McDermont et al., 2009). Whereas, in the Scottish case study, the counter-veiling reaction/contestation of the anti-transfer campaign overcame the neoliberalisation generative mechanism; even with the supporting local state reaction. In this case, resulting in the reproduction of the existing democratic accountability relations.

Returning to the two research aims of this thesis:

1. To develop a framework that explores public accountability as a dynamic, complex and contested social process;

2. To analyse how accountability relations between public service providers and users are made, remade and exercised in the context of marketised and/or privatised provision.

In addressing 1 above, a research framework was developed, in chapter 3, of *neoliberalisation – reaction/contestation – reproduction or transformation*. All the case studies illustrate this process of tenant-led civil society campaigns challenging and sometimes transcending the decisions made by the national and local state. While these case studies occurred in the last decade, the literature review identified other examples in history where civil society has sought to challenge and control the state, from the Diggers and Levellers in seventeenth century through the Chartists to the tenants' movements of the twentieth century. With this perspective the recent contestation over the accountability relations in social housing can be seen as the latest example of this on-going dynamic social process. This is the link to the second research objective; as to understand the contestation over social housing in the past twenty-five years also requires an understanding of the neoliberal market-based reforms that have been pursued in Britain during that period. This case study, along with the other local case studies, have illustrated the process whereby service users react to the proposed privatisation of their homes and in certain circumstances stop this process and maintain democratic

accountability relations. This process is discussed and analysed in the next chapter.

CHAPTER 9

DISCUSSION AND CONCLUSION

... a framework of public accountability that enables different accounts of public purpose and practice to be deliberated in a democratic public sphere: constituted to include difference, enable participation, voice and dissent, through to collective judgement and decision, that is in turn accountable to the public.

Where is such a democratic accountability to emerge from when the public sphere is within the iron design type of neo-liberal corporate regulation?

(Ranson, 2003: 476)

1. Introduction

The aim of this chapter is to draw the arguments in this thesis to a coherent conclusion. To achieve this, the discussions in the previous chapters are recapped with conclusions drawn, leading to an exposition and defence of the contribution to knowledge claim. In addition, there are some preliminary theorisations on the nature of accountability based on the case studies' data which leads to the outlining of a future research agenda.

The aim of this thesis is to explore the manner in which accountability relations are made, re-made and exercised in a public service, taking the privatisation of council housing as the data field. Council housing tenants are unique citizens as they are able to elect their landlord; thus, exercising democratic accountability. The neoliberalisation of public services, including council

housing, has removed democratic accountability and replaced it with governance by experts and elites, in private not-for-profit companies. This neoliberalisation process has generated a significant reaction in the form of civil society campaigns that contest the transfer and with it the changing nature of accountability relations. It is posited that these processes of neoliberalisation and the reaction/contestation it generates are general although not always evident. The council housing stock transfer policy brings these processes to the surface, the outcome of which is either to reproduce the existing democratic municipal accountability relations or transform them to privatised corporate governance styled accountability.

It is posited that these processes are also present in other public services; for example, the Academies and Free Schools programmes in education. Developing a framework to capture these processes, lays the foundations for further general application to other public services.

In chapters 1 and 4, drawing on the existing literature concerning the nature of the current theorisations of accountability, its relationship with public services and the emphasis on human agency, the following research aims were derived:

1) To develop a framework that explores public accountability as a dynamic, complex and contested social process;

2) To analyse how accountability relations between public service providers and users are made, remade and exercised in the context of marketised and/or privatised provision.

These research aims require a series of related research objectives to guide the case study development; each objective is discussed separately below. The objectives are:

a) To explore and evaluate the impact of neoliberal market reforms on public services and related accountability relations;

b) To demonstrate and account for how these reforms have generated opposition/resistance in the form of civil society campaigns;

c) To demonstrate the extent to which the actual form and content of accountability relations is contingent on the outcome of the contestation between neoliberal state reforms and civil society campaigns;

d) To develop an initial research framework that enables new insights into the workings of accountability relations in the context of marketised and/or privatised public services.

As set out in chapter 4 (see table 2), these research aims and objectives form the basis for the thematic data analysis that informed the case study development in chapters 6 to 8 and the background to the studies in chapter 5.

This chapter is structured as follows; the next section continues and deepens the analysis from the case studies. The aim is to illustrate the manner in which the triadic research framework has enabled and structured the data collection and thematic analysis. Section 3 sets out and discusses the contribution to knowledge claims in this thesis. This includes both the theoretical claim, of the integrated triadic research framework, and also an empirical claim of answering Cooper's (1997) call for research that makes visible those who suffer the effects of the new accounting and accountability regimes.

Although not part of the knowledge claims, section 4 sets out some initial theorisations of accountability relations based on this work. This provides a path to a broader terrain in section 5, which is a possible future research agenda. In section 6, the thesis concludes with two reflections concerning the import of critiquing current policies on public housing and an alternative, optimistic outlook on how existing social relations can be transformed.

2.   Discussing the case studies and the research aims

This section discusses the case studies in the context of the research framework and the research aims and objectives. The aim is to critically evaluate the extent to which the case studies have addressed the aims and objectives; thus providing the basis for the claims of contribution to knowledge made in this thesis. The focus of the discussion is the data provided in the case studies and a critical evaluation of the research framework. Building on the initial analysis and comparisons already carried out in, and between the case studies, this sub-section includes further cross-case thematic analysis[324].

The first three research objectives map directly onto the triadic research framework:

- Objective a), to explore and evaluate the impact of neoliberal reforms is captured in the first element of the triad – *Neoliberalisation*;

- Objective b), to demonstrate and account for the opposition generated by neoliberalisation is captured in the second element – *Reaction/Contestation*;

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[324] Appendix 4 includes a table showing a basic cross-case comparison of each of the data themes.

- Finally, objective c) to demonstrate the contingent nature of accountability relations on the outcome of the previous two elements (objectives) is captured in the final element of the triad – *Reproduction or Transformation*.

Collectively these three elements and related objectives, address the second research aim to analyse how accountability relations are made, re-made and exercised in the public services. The first research aim – to develop a framework to explore public accountability as a dynamic, complex and contested social process – is linked to the final research objective (d) above. This research aim and objective is addressed by combining the triadic research framework developed in addressing research objectives a) to c) with a second triad of *the state*, *civil society* and *a dynamic relationship* between the two. The combination of these two triads is discussed in more detail below.

The following sub-sections analyse the data presented in the case studies by using the first triadic framework.

2.1 Neoliberalisation

The thematic data analysis for this element of the research framework covers four themes – the roll-back/roll-out dynamic, dispossession of council housing; restructuring of democratic accountability and restructuring/commodification of council housing. Each theme is explored below.

2.1.1 Roll-back/roll-out of the state

In each case study evidence was presented of the roll-back/roll-out dynamic being present. This local data was also augmented by looking at the national

trends in council housing over the past thirty years (in chapter 5). Central to this dynamic is the deployment of public funding. Initially with its reduction creating a crisis in the form of huge backlogs in repairs; followed by subsidising the roll-out of neoliberal based solutions (i.e. PFI/LSVT/ALMO). The local cases could not be considered as early adopters of LSVT and there is evidence in both the Scottish and Welsh cases of some initial opposition to stock transfers by local political leaders (for example, LSVT was initially ruled out in the Scottish case). However, it appears that in all cases the attraction of access to private finance, subsidised in the form of debt write off and gap funding coupled with a staunch opposition the Westminster government to the Fourth Option, was too great to resist. The role of finance as a generative mechanism is explored further below.

2.1.2 Dispossession of council housing

The case studies illustrate the manner in which public assets (council housing) were released to private sector finance capital at subsidised rates, to allow the generation of profits from future income streams. A process characterised as dispossession of council housing following Harvey's (2003; 2005) dispossession by accumulation.

The deployment of finance is central to understanding how the housing sector (and more broadly other parts of the public sector) has been reformed and restructured. Two major themes developed through the case studies. The first concerns how public money has been used in smoothing the transfer process; the second covered the impact that privately raised finance played as a justification for stock transfer.

The state's role in funding the transfer process is evident in a series of activities. These include the adoption of the Tenanted Market Value (TMV) model, with its central element that the transfer should be fiscally neutral for the receiving landlord. In the English and Welsh cases the value of the housing transferred was negative; requiring the state to step-in. SW received gap funding of £34 million from HM Treasury. A similar position was reported in the Welsh case with an annual dowry of £6.2 million. In the Scottish case the TMV was positive leading to an agreed transfer price of £21 million to be paid by SCHA to the SCC[325].

Irrespective of the transfer price in all cases the government was to write-off the historic housing debt (£132 million in the English case, £35 million in the Welsh and £310 million in the Scottish). This is not the end of the public subsidy as the costs of the pro-transfer campaign are paid for out of the public purse[326]. In SCC this amounted to more than £2.6 million; in WBC a budget of £5 million was set aside and the actual spend by NCC was £0.8 million[327].

In all cases little was said about the need for the transfer HAs to borrow from private sector organisations (a planned peak of borrowing of £95 million for SCHA and £90 million for SW). The write-off of historic debt was a much more prominent element in the Scottish case than the others, with the proposed transfer being justified on the basis that it was the only way to access this level

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[325] Treasury rules state that these funds must be used to pay down the historic housing debt associated with that housing stock.

[326] In the Scottish case these cost were absorbed by the devolved administration into their COP programme.

[327] In part the wide variation in pro-transfer expenses is due to the different relative sizes of the transfers; however, the differences are most likely to be based upon variations in what is included in the calculations.

of investment. When in the Scottish case anti-transfer campaigners called on the government for a level playing field (that if the funds are available then the historic debt should be written off without the need for transfer), the pro-transfer campaigners said this was unrealistic.

The English case study and the evidence from Kevin (TBM) illustrates the role played by the private sector financier in the post-ballot period, where the transfer housing association has secured a charge on the tenants' homes as collateral for access to the loan facility with Barclays' bank. Although further research would be needed on the impact of these post-ballot arrangements, it is reasonable to assume that the board will be cognisant of Barclays requirements and regulations; and where these may contradict tenants' interests (for example over the levels of rent rises) then the finance provider would be preferred over the tenants.

2.1.3 Restructuring user involvement and democratic accountability

The case studies illustrates that the restructuring of user involvement is an important element of the overall neoliberalisation process. In this process the deployment of terms such as tenant involvement, participation and control is designed to encourage a vote in favour of transfer. As with other aspects of neoliberalisation the ideas of enhancing tenant involvement have been contested by the tenant-led campaigns. Further, the case studies illustrate Harvey's (2005) conception of 'governance by experts and elites'; while at the same time the previous democratic accountability is eroded and replaced by private-sector inspired corporate governance ideas, as McDermont et al. (2009) outline.

Those advocating stock transfer use a range of related terms to describe, influence and obfuscate the underlying nature of the relations between tenants and their landlord. Terms such as tenant consultation, tenant participation, tenants control and community empowerment are used interchangeably to cover a range of activities. The Scottish case study highlighted an example, where it was pointed out that the favoured description of *Community Ownership* had no definition; but did have a dual purpose, to both extend the positive connotation with community based housing associations and also to undermine the accusations of privatisation. There are similarities between the Scottish and Welsh cases in the legal/organisational form of the proposed landlord; with the latter using the Community Mutual model. In practice, the actual form of the community mutual organisation in the Welsh case study has led to a very small elite group of tenants becoming members.

If the new transfer organisation forms do not deliver tenant control, the purpose and role of the tenant board members is called into question. The advocates of transfer point towards tenants being board members and thus having a greater input into the decision-making processes of the new landlord. In addition, they argue that transfer housing associations are better at listening and consulting their tenants; partly due to their smaller size (e.g. 6,000 homes for SW instead of over 70,000 for NCC) and partly due to a change in culture. There is a corollary argument that portrays (sometimes with justification) the councils' attitude towards tenants in a poor light. Building on this, advocates of transfer argue that the post-transfer regulatory system is more tenant friendly, in that tenants can complain to the relevant regulatory organisation. It is

implied they can also raise issues with their former landlord, the council, who are legally contracted to monitor the transfer housing association. The experience of the rent rises in the English case raises questions over the effectiveness of this regulatory system.

Those who oppose stock transfer argue that the regulatory system is not structured to representing the interests of tenants, but for the efficient and effective running of the transfer housing associations as businesses[328]. It was noted in the Scottish case study that not all local authority landlords have a poor track record on consultation. The anti-transfer campaigners recognise the sometimes poor performance of their local authority but argue that if the council operated in a different policy environment with funding on a par with transfer housing associations, they would improve[329]. Moreover, local authority tenants have a special relationship (described as "unique citizens") with their landlords that would be lost if transfer proceeds. Anti-transfer campaigners argue that council housing is already owned by the community (Glynn, 2010), they elect their landlord through local elections and have secure tenancies, the terms of which can only be changed an act of parliament.

Finally, the anti-transfer campaigners note that even though tenants are on the board in most cases they are not elected to those positions; they are only one of three groups on the board and are in the minority; and must act in the best interests of the housing association rather than representatives of the tenants.

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[328] The implicit justification for this from the pro-transfer side is an assumption that an effective and efficiently run business will satisfy the needs of the tenants. This assumption has a parallel with accounting standard setters who assume that if the information needs of the finance providers are satisfied then all other users of financial information will also be satisfied. Both assumptions are contested.

[329] For example, the move from the mid-1990s to set-up neighbourhood housing offices and devolve more frontline staff and services to them, has been hailed as one such positive development.

The above leads to a dilution of the power and control that tenants' exercise, post-transfer.

An alternative theorisation of this reform process is captured in Harvey's (2005) 'governance by experts and elites'. The argument runs that neoliberal theorists and policy-makers are 'profoundly suspicious of democracy' (Harvey, 2005: 66). Their preference is for governance by experts and elites willing to reproduce managerialist social relations. The governing boards of all transfer housing associations are a good example of this form of governance.

In each case study the board was split into three categories covering tenants, independents and council nominees. In the English and Scottish cases the tenant and independent board members were selected using traditional employment selection methods of applications and interviews. This was also the case with the independent board members in the Welsh case. The basis on which the independent board members were selected was their knowledge or expertise; hence, the presence of solicitors, financiers, company directors and other professionals among this constituency. The tenant board members form an elite group, separate from the mass of other tenants and are prohibited from representing them.

In the SW case there is no procedure for either the removal or appointing of future TBMs. In the Welsh case there was a ballot of all tenants to elect the TBMs for the shadow board. However, the rules of Gower Homes Ltd. contain a trigger point where future elections are restricted to members of the community mutual.

The council nominees retain an element of democratic accountability as the majority (although not all) of them are elected members of the local council. The process followed in the Scottish case was one of nominations and if necessary a vote by the council members. The position in the English case was slightly different, with the council nominating a council officer, alongside four councillors. Also, it is not clear from NCC council records how the five nominees became board members (by appointment, selection or vote of the council members). Overall, with a proposed stock transfer the previous forms of democratic accountability are eroded and reformed to fit neoliberal priorities and the needs of private finance providers.

2.1.4 Restructuring/commodification of council housing

Chapter 5 (*Background to the studies*) highlights the trends in the social housing sector since 1979 using out a range of secondary, statistical data. These measures, covering the number of housing units and money spent on social housing, showed the following trends:

- Public investment in social housing is in long-term decline.

- The result is a reduced total number of social housing homes through the loss of stock via the right to buy programme and successive governments' policy of not re-investing in new housing stock.

- Within this declining stock there has also been a major restructuring of the providers of social housing, with the housing association sector benefitting at the expense of local council provision.

The result of these trends has been to turn council housing from a tenure of choice for many in the post-war period to a residualised social service, where only those with the greatest personal and social problems (e.g. drug addiction,

mental illness and disability) are eligible for housing (Pawson and Mullins, 2010). As would be expected there is a close relationship between the national and local data, with none of the local case studies showing any alternative trends than those found at the national level. Although, as highlighted in the cross-case thematic analysis (see Appendix 4), there is a lack of detailed data at a local level with only the Scottish case having enough to enable a separate section on this data theme.

These figures and trends are the outcomes of government policies that could be described initially as the rolling back of the state. However, this only partially explains the impact of neoliberal reforms on the sector. As the state has withdrawn from direct provision, there has been a corresponding rolling out of forms of governance and regulation based around free-marketers' ideas of consumer choice and the enabling state (Ridley, 1988).

For example, on one level the transfer of housing stock is justified by an appeal to enhancing tenant choice. The local and national state is to provide the regulatory environment – through agency bodies and contractual relations – in which the housing associations are to operate. Therefore, the role of the state does not diminish, but changes to rolling out the creation and maintenance of conditions for consumer choice and regulation (Peck and Tickell, 2002). From the election of the New Labour government in 1997, the state took on an interventionist, restructuring role particularly evident in the *Decent Homes* programme (and devolved equivalents). This meant councils being promised extensive monetary resources if stock transfer was successfully pursued.

This neoliberalisation process appears at times to be overwhelming and all encompassing (Broadbent et al., 1996; Ranson, 2003). The government deploys significant public funding to make privatisation, through LSVT, appear irresistible. This is coupled with the employment of professional marketing strategies and the promise of real home improvements. However, to focus on the neoliberalisation process only, is one-sided. Neoliberal reforms have also generated a reaction and contestation from tenants, campaigners and trade unionists, as discussed below.

2.2   Reaction/contestation

The previous sections have illustrated some of the contestation over privatisation and tenant involvement. Here, the emphasis is on identifying the manner in which the actions of the social actors can be understood in the context of their concrete, social contexts. These sections draw on the agency, structure and language identified in the theoretical framework.

2.2.1 Tenant-led civil society campaigns and local state reactions

In all three cases, anti-transfer campaigners organised grass-roots campaigns seeking to unite disparate groups and individuals around the one aim of stopping the stock transfer. The campaigns organised public meetings with a range of speakers both nationally and locally known; distributed newsletters and leaflets; wrote letters to local newspapers and issued press releases; held fund-raising events; organised protests and lobbies of council meetings, and drew support from the trade union movement.

The pro-transfer side generated a substantial publicity campaign (including leaflets, documents, newsletters and DVDs), door-to-door surveys, show

homes, campaign stalls and touring buses staffed by local authority employees, financed by public money. The local councils deployed a range of tactics and manoeuvres to secure the transfer that could be considered anti-democratic. These included using its position of power to exclude those who opposed the transfer from consultative bodies (for example in the English and Scottish cases). In the Welsh case, contravening the Data Commissioners rules, the local authority refused to give the addresses of the homes under transfer to those campaigning against the transfer. In the Scottish and English cases there were issues concerning the timing and running of the ballots respectively.

Between these two campaign groups, there were bodies that occupied a formally independent role, although in practice their independence can be called into question. In the first group is the SCTF; while in the second is the Independent Tenants' Advisor (ITA). The ITAs are formally independent with a role to ensure that the information produced by the pro-transfer campaign is factual and includes what will happen if the tenants reject the transfer. They do not have a role of ensuring that the debate is balanced (i.e. includes the arguments in favour of rejection). Substantively, the independence of the ITAs is questioned when they are appointed in conjunction with the local authority and, in some cases, are already members of the housing association sector, as in the Welsh case.

The cases provide evidence of Bhaskar's Transformational Model of Social Activity (TMSA) in action. There is a range of pre-existing social structures in place before the transfer proposal is advanced. Taking the Scottish case study

as an example, these social structures include the local authority SCC and its housing department, the elected local councillors, the Scottish Executive and devolved government as well as the Westminster government, including the Treasury. There are the council housing tenants, their representatives in Registered Tenant Organisations, the SCTF and the trade unions at both local and national levels. These pre-existing social structures had been part of the process of providing council housing for many decades. In June 2004, with the decision by senior management at SCC to pursue stock transfer a range of social structures come together to promote a "Yes" vote. Alliances of individuals (positioned-practices) are made between senior management in the local authority, councillors, local MPs, the Scottish Executive, as they act within these social structures. As the campaign progresses these social structures use their emergent powers to develop new social structures, such as the shadow board of SCHA.

The stock transfer proposal has another emergent effect, the outcome of which is the setting up of a temporary social structure in the form of the campaign against the transfer (SCAST). Again Bhaskar's model captures this process with the action of individuals at the centre of the process but also the need to enter into a social structure (e.g. the SCAST / TAST / Welsh DCH or equivalent campaign) to become effective.

The emergent nature of pre-existing social structures was emphasised above (e.g. the emergence of pro- and anti-transfer campaigns from existing social structures of local authorities, tenant groups and trade unions). There is also a focus on the second triad of Bhaskar's TMSA (Individual – Reproduces or

Transforms – Society), as individuals create and enter into the campaign social structures in an effort to reproduce or transform the delivery of council housing, including accountability relations.

There is an additional aspect to this dynamic, covered by Margaret Archer's (1995) concept of *contingent contradiction*. Here, the two alliances of social structures are in clear contradiction – one wanting to transfer the housing stock, the other to keep it. Archer's conception points to the question, is it possible to predict the outcome of a ballot process? This is discussed in section 2.3.1 below.

2.2.2 Contested language

The earlier discussion on the nature of tenant involvement and governance by experts and elites highlights the contradictory and contested nature of the language used during transfer campaigns. The previous section developed an analysis of the elements and combinations of social actors and social structures in opposing camps contesting various elements of the LSVT process. This contestation occurs at the level of language as well. As Bakhtin (1981) argues each utterance is composed of competing forces (centripetal and centrifugal) with these forces being apparent as the utterance enters into the heteroglossia of competing meanings. A number of examples from the case studies illustrate these ideas.

First, for pro-transfer campaigners in the English and Welsh cases, tenant board members are seen as a significant advance, giving tenants real input into decision-making. The anti-transfer campaigners argue that the tenant

board members cannot act as representatives of the tenants, are misguided and being used by the politicians and privateers (see the Scottish and Welsh case studies). Thus, the language surrounding tenant involvement becomes contested and a battleground for the pro- and anti-transfer campaigners to fight over.

Second, the same analysis can be developed over the use of the term privatisation, as illustrated in the English case and the comparison of the pro- and anti transfer tenants' local newspaper articles. In the Scottish case the contestation over the term privatisation was very sharp, with the pro-transfer campaign strongly denying that stock transfer is a form of privatisation.

A third example occurs in the Welsh case study, where both sides of the transfer process openly claim that their opponents lied. Using a different research design this would be seen as a form of bias; but using dialogics, the social basis for each claim of lying is identified (in this case it is the competing claims of opposing campaigns). The Welsh case study in the analysis of the term 'an accountable landlord' reveals the stratified social nature of language. The TBM gave a jargon-ridden response, covering tenant involvement and engagement, strongly reflecting the dominant government discourses, contained in Regulatory Framework for Housing Associations in Wales and other documents. In contrast the anti-transfer campaigners gave a response based on the landlord being democratically controlled by the people through the ballot box at local elections.

A similar pattern of exchanges, representing the same social forces was found in the other case studies. Anti-transfer campaigns all based their conceptions

of an accountable landlord on representative democratic accountability. The pro-transfer campaigns had commonalities but also used different emphasis.

For example, supporting the corporate governance style accountability in the Welsh case; and undermining the idea that democratic accountability works in the Scottish case. These differing views of the meaning of an accountable landlord, represents the differing social positions and perspectives of those involved. In part they are a justification for their actions – an expression of the internal conversation (Archer, 2003)[330]; which in turn, depends on their attitude towards the government's policy and attitudes towards privatisation, marketisation and public funding.

2.2.3 Summary

This subsection has discussed and analysed the reaction and contestation evident in the case studies. The thematic data analysis also identified other civil society groups as a significant relevant theme in the case of the Scottish case, in the form of the SCTF as discussed earlier. It should also be noted that the dialogical analysis is apparent in all the sub-sections above not just in relation to contested language. The following analyses and discusses the final element of the framework, the reproduction or transformation of accountability relations.

2.3   Reproduction or transformation

The ballot result is central to whether the accountability relations are transformed or reproduced. Hence this section looks at the ballot results not just of the three case studies but also from research more broadly. However,

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[330] See the English and Welsh case studies for examples.

the result is only a signifier of what is likely to happen in the period after the result is announced. To that end there is an analysis of three key aspects (rents, board membership and stock improvements) of the post-ballot period.

2.3.1 Ballot results and post-ballot period

Nationally, definitive data on the results of ballots is difficult to obtain. Besides, the complications of housing being a devolved provision in Scotland and Wales, no central statistics are collated. For example Wilcox's annual housing review publishes the details of only those who have voted for transfer; as does the Housing and Communities Agency database for England. Despite this, Pawson and Mullins (2010) estimate that nationally, 24 per cent of transfer ballots return a rejection; while the figure in London rises to 33 per cent (Watt, 2009). The point here is that there is significant opposition to the stock transfer policy, this is all the more noteworthy given the power and financial asymmetries between the campaigns outlined earlier.

The impact of the critical realist analysis, including Archer's (2003) contingent contradiction, is also relevant to the ballot results and whether it is possible to predict the outcome of a ballot in advance. Taking a positivistic approach to answering such a question would involve attempts to isolate variables and search for correlations in the different cases as a form of explanation. Leading to an answer that would be structured along the lines of, if a + b + c is present then the ballot result will be positive (or negative). In contrast, a critical realist answer states that it is not possible with certainty to predict in advance the result of a ballot. In part this is because there are too many variable factors involved, making any equation impossible to calculate. But more importantly,

the outcome is dependent upon generative mechanisms, tendencies, counter-tendencies and contingencies which are transfactual and may not by active in any one ballot.

For example, in the case of a stock transfer ballot tenants have the transfactual capacity to resist the proposed transfer by organising together and forming a campaign; whether this is activated is contingent on a range of factors including their own internal conversation (Archer, 2003). Moreover, this contingency can be seen at a collective level as well, where local authority councillors voting for a transfer, does not also mean the tenants will agree. Or indeed, the existence of a campaign against a proposed transfer does not mean tenants will vote against in the ballot.

However, it is possible to talk of probabilities as some outcomes are more likely to be realised than others. This can be illustrated by looking at the information and financial resource asymmetries of the pro- and anti-transfer campaigns. In the Welsh case study, the local authority refused to give the addresses to the anti-transfer campaigners. With regard to financial resources, the WCB had a budget of £6 million to publicise and pursue the proposed transfer, as opposed to a few hundred pounds by the anti-transfer campaign. In these circumstances it is unsurprising that the tenants voted in favour of the transfer. In the Scottish case study a similar position occurred when the council spent at least £2.5 million as opposed to £10-15 thousand by those opposed to transfer. A crucial difference with the Scottish case was the local Unison trade union branch being at the heart of SCAST and campaigning among their members with SCC. Overall, the transfer process is stacked in favour of

securing a "Yes" vote; not just because of the examples given previously but also the large public subsidy that underwrites the policy.

Applying these ideas to the case studies, in the English and Welsh cases the counter-veiling reaction/contestation could not overcome the neoliberalisation generative mechanism, resulting in the transformation of accountability relations. In the Scottish case study, the counter-veiling reaction/contestation did overcome the neoliberalisation generative mechanism, resulting in the reproduction of the existing democratic accountability relations.

With regard to the post-ballot period, the Scottish and English case studies can be analysed. In the Scottish case eight years after the ballot, the housing stock in the main remains with SCC. There does not appear to be any prospect of pursuing a re-ballot, as has happened in some areas (e.g. High Wycombe in 2000 and 2011). The council has steadily been improving the condition of the housing stock and is set to achieve SHQS by 2015. This has come at the cost of higher than inflation rent rises. In the English case, there have also been improvements in the housing stock although locally the Decent Homes target of all housing reaching the standard by 2010 has been missed by 32.6 per cent[331]. The major issue post-ballot is that the rent promise made to tenants has not been kept resulting in significant rent increases in the first four years since the transfer. The significance of this position is to highlight the limitations of the regulatory system and environment covering transfer housing associations; the system did not stop SW from increasing the rents by higher

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[331] The SW regulatory return (RSR Survey) for 2010 states that the percentage of homes achieving the Decent Homes standard is 67.34 per cent.

levels than NCC (even if there is some "wriggle room" with regard to the use of the fair rents formula)(Pawson and Mullins, 2010).

It is also worth remembering that the reason the council rents did not increase by the threatened 6 per cent in 2009, was in part due the political pressure tenants could exert on local and national politicians. An example of the everyday accountability identified in the English and Scottish case studies.

With regard to the board members including tenants, independents and council nominees, the two cases where the transfer went ahead showed a high degree of turnover. There is a suspicion with the English case that the initial independent board members (including the director of housing and finance director of the local airport) were put in place for marketing purposes only, as both resigned their places on the board within a year of SW coming into operation. In the Welsh case there has been a difficulty in maintaining a full complement of TBMs. In both cases, this position is likely to be a reflection of tenants not prioritising the role of TBMs or community ownership forms, as was found by McKee (2009) in her study of the Glasgow stock transfer.

Finally, it must be stated that in the English case there has been a substantial improvement in the condition of the housing stock post-transfer. However, there has also been an improvement in the housing stock in the Scottish case. While rents in both cases have increased in part to fund the improvements, in the Scottish case these were negotiated with the SCTF, whereas in the English case they were set out in rent promise with substantial wriggle room (Pawson and Mullins, 2010). Therefore, it is appropriate to conclude that

council housing stock can be improved while remaining within the public sector; this has been the case for Birmingham city council (Smyth, 2013b). This comparison also shows that with stock transfers, tenants will receive new kitchens, bathrooms and other improvements but at the cost of the loss of democratic control and an expectation of future rent rises.

At this point it is worth pausing on the nature of generative mechanisms in this thesis. Roy Bhaskar was quoted earlier on the nature of mechanisms and reality: 'The world consists of mechanisms not events. Such mechanisms combine to generate the flux of phenomena that constitute the actual states and happenings of the world' (Bhaskar, 2008: 47). This can be illustrated on different levels. For example, at the most abstract it is the neoliberalisation of a public service that generates the reaction/contestation of civil society campaigns. By moving to another level of detail it has been the use of public finance as a generative mechanism to neoliberalise the services; first through its withdrawal creating a crisis and second, through subsidising neoliberal solutions. This generative mechanism operates in a broader context (the adoption of neoliberal policies can be traced back through the economic crisis of the 1970s to the activities of the Mont Pelerin Society, and so on). However, for this thesis the originating generative mechanism is the use of public finance.

2.4   Summary

This section built on the analysis and discussions in the case studies, both extending and deepening it, with the aim of showing how the research framework has enabled and structured such analysis. While there are certain

differences between the case studies, the evidence presented is robust and relevant in establishing the usefulness of the research framework for analysing how accountability relations in the public services are made, re-made and exercised. Using this as a basis the next section discusses the contribution to knowledge claims that can be established from the cases.

3.   Contribution to knowledge: the framework

This section discusses the two knowledge claims made in the thesis. The two related research aims (to develop a framework and then use it to analyse how accountability relations are made, remade and exercised in the public services) were discussed in the previous section. In doing so, it provides the basis for the main contribution to knowledge; that is a two triadic research framework (of, *Neoliberalisation – Reaction/Contestation – Reproduction or Transformation*; and a *dynamic relationship* between *the state* and *civil society*) for analysing changes in public accountability relations. There is also a second empirically-based contribution relevant to the accounting literature (Cooper, 1997), with the focus on the actions of tenants and other civil society actors and how accountability relations are made, re-made and exercised. This contribution is limited to the data field under study but does adumbrate a future research agenda. In this way both these contributions can be seen as staging-posts on the way to developing a theory of *Critical Public Accountability* (Smyth, 2007; 2012).

3.1   A two triadic research framework

At the end of chapter 3 a holistic research framework was developed, containing two separate but related triads. The first triad (Neo – R/C – R or T)

attempts to capture the generative mechanisms and processes (tendencies and contingencies) that lead to public accountability relations being made, remade and exercised. The triad provided the structure for the case studies above including guiding the data collection, analysis and presentation. The triad is the heart of this thesis; it is the ongoing dynamic of accountability relations in the public sector.

The second triad contains *a dynamic relationship* between *the state* and *civil society*. This triad is an attempt by abstraction[332] to locate the actors involved in the process of reproducing or transforming public accountability relations. An important benefit of this abstraction is to enable the development of theorisations such as Critical Public Accountability (Smyth, 2007; 2012; and see below). However, this second triad also enabled the development of the first triad by anchoring its initial formulation in concepts (the state and civil society) that already had strong classical Marxist theorisations (if at times competing ones).

It is worth remembering that the use of civil society as a concept can be problematic for critical researchers (Lavallette and Ferguson, 2007). Civil society is a concept that has been co-opted for the forces of neoliberalisation, often to obfuscate the nature of the reform processes. This thesis rejects that role for civil society. Instead, civil society is seen as a site of resistance (Harvey, 2005; Sinha, 2005) that is filled by anti-transfer tenants, trade unionists and other anti-privatisation campaigners.

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[332] See section 4 below.

Both triads and the holistic research framework provide a robust tool to address the research aims of this thesis but as importantly to analyse the accountability relations in other public services and in other contexts (this point is developed further in section 5 below). On that basis, the two triadic integrated research framework provides a contribution to knowledge that is rooted in the accountability literature.

3.2   Amending one triad

In the context of this thesis and its research aims, the process triad (of Neo – R/C – R or T) has provided a relevant and insightful analysis of the dynamic nature of accountability relations in a specific British public service. In part the privatisation of council housing was chosen as the research field due to the transparency and clarity involved with having a ballot result; thus, being able to show the outcome of the reaction/contestation (R/C) element of the triad. However, there is a difficulty with this formulation. The case studies were chosen on the basis that there was a significant reaction from the tenants and others that manifested itself in contestation (in the form of a civil society campaign). It should be clear that for tenants to reject the transfer proposal there needs to be a campaign; however, not all transfer proposals result in significant campaigns of the type studied here. Equally this does not mean that transfer proposals go without some reaction; it is easily envisaged that some tenants would react negatively to a particular transfer proposal but lack the experience, contacts or confidence to organise a campaign. In these circumstances, there is a reaction but no contestation.

Therefore, for future research the triad needs to be amended, to split R/C so that the reaction and the contestation can be analysed independently but relatedly. This would lead to the revised triad being: Neo – R and then C – R or T (i.e. that neoliberalisation leads to a reaction and then contestation resulting in the reproduction or transformation of accountability relations).

3.3   Empirical contribution

There is a second empirically-based contribution to knowledge from this thesis. Cooper (1997: 35) identified that 'those suffering the effects of new accounting regimes also seem to be invisible.' As already noted this situation is not unique to the accounting literature and is also found in housing studies. Significantly in recent years there is more visibility of working people in both literatures – in housing studies with Watt (2008), Hodkinson (2010), Glynn (2009), Mooney and Poole (2005); and in accounting with Arnold and Cooper (1999), Thomas and Williams (2009), and Cooper et al. (2011)[333]. On accountability specifically, Laughlin (1996) identifies that there are circumstances in which individuals in the caring professions could resist and challenge the imposition of neoliberal accountability relations. Laughlin raises this resistance as an issue that needs further research.

The emphasis in this thesis is slightly different to Laughlin's (1996), taking a perspective not from professionals or public sector managers but from service users and organised labour. The thesis does provide an empirical contribution to both Cooper's (1997) and Laughlin's (1996) call for further research. Further

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[333] In addition, although not dealing with the "new accounting regimes", Gallhofer and Haslam (2003) explore a prominent 19th century labour dispute (the Match Girls strike) from the perspective of the campaigners and supporters of the strike.

it shows that working class people possess the agency to challenge and at times transform the imposition of neoliberal accountability relations.

4. Preliminary theorisations

Drawing on Llewellyn's (2003) work, some initial theorisations are developed, in part as a stepping stone to the following section that outlines possible future research. Llewellyn (2003) develops a five level framework (see table 3) to illustrate theorising in qualitative management and accounting research. The levels of theorisation pivot around *Level 3: Concepts theorize*, which '... can be thought of as linking lower levels of theorization (metaphor and differentiation) to higher ones (context-bound and context-free theorizing)' (Llewellyn, 2003: 673).

Table 5 – Five levels of theorisations, adapted from Llewellyn (2003: 667)

Level	Theory	Focus
One	Metaphor theorizes	By imaging and grounding experience of the unfamiliar in the familiar
Two	Differentiation theorizes	By "cutting the pie" of experience through the creation of dualities
Three	Concepts theorize	By linking agency and structure through practice
Four	Theorizing settings	Explaining how contexts for practices are organized
Five	Theorizing structures	Explaining impersonal, large scale and enduring aspects of social life.

Following the ontology adopted earlier in this thesis, the search for correlations and constant conjunctures that lead to theories based on consistent predictive ability is inappropriate; rather, theories based on the causal-explanatory model are adopted. Instead of inductive and deductive logic, critical realists use retroduction and abduction (see section 2, chapter 4). Both these forms of logic are utilised here to re-theorise the nature of accountability relations in the case of social housing. In addition, it should be stated that theory building '... certainly involves imagination – usually deployment and development of metaphors, analogies and models – and also abstraction...' (Sayer, 2004: 9). In critical realist research, theory is a conjecture about the relationship between the generative mechanisms and the empirical they produced (Ackroyd, 2004). The objective of which is to locate the mechanisms in or 'at the end of a causal sequence' (Ackroyd, 2004: 151). For example, section 2.3.1 identified the deployment of public funding, as the generative mechanism from which the neoliberalisation process proceeds.

Drawing on the data from the case studies together with the literature review, this preliminary theorisation takes place over three different levels (Llewellyn, 2003). First, a level four theorisation of the settings is developed as a theory of *Critical Public Accountability* (CPA). Second, a key emphasis in CPA is the conception of *accountability from below*, which corresponds to a level three theorisation. Finally, a level one metaphor of *everyday accountability* is explicated.

4.1   Towards a theory of *Critical Public Accountability*

The research framework developed in chapter 3 has two separate but related triads. This thesis has focused on modelling (Sayer, 2004) the generative mechanisms involved with the neoliberalisation process (Ackroyd, 2004). To initially theorise this process there needs to be an amount of abstraction concerning the actors and processes involved. Hence, there are two (abstracted) actors and a relationship to this theorisation of public accountability; the state, civil society and a dynamic relationship of control. Thus, CPA has been outlined as a dynamic relationship where civil society seeks to challenge and control the state (Smyth, 2007; 2012). Following Llewellyn's (2003) work, CPA draws on grand narrative theorisations in the form of the Marxist analysis of the state and civil society. The case studies provide evidence to support the neoliberalisation of the state, in the form of roll-back and roll-out actions, and the restructuring of user involvement in the form of governance by experts and elites. The reaction of civil society individuals and organisations was found to have a basis in each of the case studies with the generation of tenant-led civil society campaigns.

The dynamic relationship between these two elements is multiple, contingent and for this theorisation requires a historical perspective. CPA holds that the nature of this relationship is a dynamic one. This can be seen in two ways. First, the outcome of the contestation between the state and civil society is both contingent and potentially transformative. The case studies illustrate this with differing ballot results in the Welsh and English case to the Scottish case.

Although covering only three cases, national[334] estimates report a significant minority (between 24 per cent and 33 per cent) of transfer proposals are rejected by tenants.

Second it is possible to see a similar dynamic relationship between the state and civil society occurring time and again throughout history. This was discussed in the literature review in chapter 3. The history of the "awful idea" of accountability showed the changing nature of the idea from ancient, through to the modern societies. At times this has been an accountability of the people by their rulers (such as in Norman England), or an accountability to the people (such as in ancient Athens). Taking this historical perspective the dynamic changing accountability relations between the governing and governed becomes perspicuous. There is also an alternative accountability formulation that links this historical perspective and the conception of CPA; from the Levellers and Diggers in the English revolution through to the Chartists and the organised labour campaigns of the twentieth century. This is the story of *accountability from below*.

4.2 Accountability 'from below'

In the literature review in chapter 2, two dominant approaches towards accountability - those who see accounting as satisfying accountability and those who see accountability as broader than accounting (Copper and Johnston, 2012) - were illustrated and discussed. Both approaches conceptualise services users (tenants) playing a minor role in the nature of accountability relations – that is if they are not completely absent as noted by Cooper (1997). In reaction to this drawback a conception of *downwards*

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[334] England only.

accountability has been developed by those working in the NGO accountability field (Unerman and O'Dwyer, 2006). In the context of the case studies presented here downward accountability would place the emphasis on the transfer housing associations to find innovative ways of consulting and involving tenants. This is the same policy line pursued by previous governments and regulators, and used to justify the eroding and replacing of democratic accountability in council housing. In common with the dominant approaches to accountability in the literature, downward accountability fails to capture the actions of individuals and organisations in civil society in making, remaking and exercising democratic accountability relations.

In contrast to these formulations, accountability from below attempts to capture the actions of the tenant-led civil society campaigns as active agents. Here the focus is on the agency of individuals who initiate the local anti-transfer campaigns and the alliances they build with other civil society individuals and organisations. It is worth noting that accountability from below is not a normative theorisation but built on an observation of the actual agency of real people; echoing Marx's (1998) materialism quoted in chapter 1[335]. Accountability from below is a level three theorisation, illustrating '... how individuals make things happen through resources' (Llewellyn, 2003: 687). It also links to the historical perspective outlined above, where accountability is an idea that has motivated individuals to form campaigns and take collective social action at a variety of historical times (e.g. the Diggers or the Chartists).

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[335] 'The premises from which we begin are not arbitrary ones, not dogmas ... They are the real individuals, their activity and the material conditions under which they live, both those which they find already existing and those they produced by their activity', Marx (1998: 36-37).

Finally, as accountability from below locates the agency of ordinary people (Watt, 2008) as the source of opposition and contestation to challenge the dominant logics of neoliberal accountability reforms (Kamuf, 2007; Ranson, 2003). This point can be illustrated by considering the creation of the democratic accountability relations that neoliberalisation has been reversing over the past thirty years. In council housing the right to a ballot on changing the landlord was won by a tenants' campaign in the 1980s. More broadly, the right to hold government to account was only achieved after campaigning by organised labour and other civil society groups. Remembering, and understanding, this history is important for those who critique the private sector inspired market-based reforms of public accountability and wish to see a renewal of democratic forms (Kamuf, 2007; Ranson, 2003). In response to Ranson's (2003) question quoted earlier – where is such a democratic accountability to emerge from when the public sphere is within the iron design type of neo-liberal corporate regulation? – democratic accountability originated with civil society movements in the form of the Levellers, Diggers and Chartists. It was accountability from below that provided the democratic accountability relations which neoliberalisation has been eroding. This understanding of democratic accountability origins provides a basis for renewing democratic accountability in 21st century.

4.3   Everyday accountability

The third theorisation comes in the form of a differentiation at the micro level (Llewellyn, 2003). Here "everyday" is counter-posed with annual or quadrennial/quinquennial accountability, exercised through the ballot box. Everyday accountability was illustrated in the English case study with two

examples. First, there were the accountability relations that Steve outlined when he was an elected councillor and chair of the housing committee, where tenants could lobby him and his fellow councillors, if they wanted to hold council officers to account. In this way, everyday accountability has a direct influence on the nature and exercising of accountability relations within local council organisations. This form of accountability is diminished post-transfer. The English case also illustrated a second expression of everyday accountability with the reduction in rent increases for council tenants in 2009 and 2010. The halving of these increases was a result of the lobbying and campaigning of tenants, their organisation, local councillors and back-bench MPs. This differentiation theorisation can only exist and be effective because annual/quadrennial/quinquennial accountability exists, through local and general elections. Councillors, MPs and government ministers would not react to the lobbying by tenants (or ordinary people) if they did not have the power to vote them out at the next election. Or to put it in accountability speak, the power of reward or sanction.

5.   Reflections on the thesis

At this point it is worth reflecting on some important elements of the arguments made above, before moving onto set out a future research agenda. The three elements addressed in the following sub-sections are the utilisation of Marx's political economy vis-à-vis critical realist ideas in the trajectory of the thesis, a critique of the concept of democratic accountability and finally, how this thesis extends the literature on public accountability.

5.1   Marx's political economy vis-à-vis critical realist ideas

As set out in detail in chapter 4 this thesis utilises a philosophical underpinning and theoretical framework that integrates a classical Marxist understanding of (capitalist) society with a critical realist philosophy of science and human knowledge. Chapter 4 contains an argument to show how Marx's method of historical materialism and critical realism are complementary[336]. Of central importance is the adoption of the critical realist concepts of ontological depth and generative mechanisms. The combination of ontological depth, generative mechanisms and Marxist ideas can be seen in the following example. It is argued that the change in the post-war consensus on the role and actions of the state (p. 77) and the adoption of neoliberal policies (including the roll-back/roll-out dynamic) (p. 82) is a result of an analysis of capitalism utilising the Marxist identification of the decline in profit rates since the end of the post-war boom (p. 83). Thus, declining rates of profit become a generative mechanism contributing to the understanding the behaviour of the state.

The impact on council housing is shown via the application of Harvey's (2005) *accumulation by dispossession* concept (p. 82) and the lack of, or deployment of public funding as a generative mechanism (p. 337). Such analyses are based on a deep ontology to illustrate the surface level appearance of the LSVT policy is the outcome of the operation of generative mechanisms (e.g. the decline in profit rates and the adoption of neoliberal policy responses). All of these elements form the foundations for the triadic research framework which seeks to capture the neoliberalisation process of public housing and related accountability relations.

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[336] See sections 2.1 to 2.3 (inclusive) of chapter 4.

This brief summary of the central argument in the thesis is set out to show that the adopted, integrated theoretical framework is appropriate for addressing the research aims: 1) to develop a framework that explores public accountability as a dynamic, complex and contested social process; and 2) to analyse how accountability relations between public service providers and users are made, remade and exercised in the context of marketised and/or privatised provision. It is the combination of both Marxist theory and critical realist philosophy that is necessary, as if either were used on their own then important insights would not be possible.

For example, critical realism (on its own), as a theory of science, have little to say about the nature of the capitalist state or civil society. Further, the critique of neoliberalism adopted above is built on a classical Marxist analysis, not critical realism. Therefore, critical realism as a philosophy needs to be augmented by other theories where appropriate; for example, a Marxist theory of society and dialogical theory of language. Equally, classical Marxism is augmented by the appropriate integration of critical realist ideas (Fleetwood, 2014).

A reliance solely on classical Marxism would also lead in a different direction and address different research aims. For example, Brown (2014), while arguing for the adoption of systematic dialectics (contra critical realism), sets out how Marx presented the workings of capitalism through the retention and development of new categories. Marx's concern was to present the *value form* (i.e. labour) as it moves through the capitalist system starting with the form of commodities, money, capital and onwards (Brown, 2014: 9). The importance of

Marx's *value form* insight is present in this thesis (for example, in the declining profit rates referred to above or in the (mis-)use of the TMV technique to work out the valuation of the housing stock to be transferred). However, the analysis of the value form under capitalism is not the central analysis that addresses the research aims. Similarly other Marxist concepts such as *alienation* or *fetishism* could be applied to analyse neoliberalised public services, giving additional insights (for example, a deeper understanding of the popular disengagement with representative democratic institutions). These additional insights are in themselves answers to other research questions, rather than different approaches to answering the research aims and objectives of this thesis.

There are tensions in the use of critical realism and classical Marxism. Two critiques of CR from different Marxist perspective are briefly explored below. Roberts (2002) argues that Marxism can be strengthened by the development of a theory of science. According to Roberts, the lack of such a theory has not stopped Marxists engaging in important debates up to now – for example the transformation problem in labour process theory (Roberts, 2002: 9). He states Marxism should be open to integrating other ideas but then criticises Fleetwood (2002) for not starting from Marxist categories and developing them; and instead relying on CR examples to explain points.

The difficulty with Roberts argument is that while he admits Marxism could be strengthened by the development of a theory of science, his pre-condition that any such theory must be developed from within existing Marxist categories, places restrictions on how this development can be achieved. Further,

adopting Roberts approach has already led to some inappropriate (Fleetwood, 2002) developments in particular theories central to Marxism. For example Fleetwood (2002), convincingly challenges the use of deductivist logic (and related positivist philosophy) as applied in the development of some versions of the Labour Theory of Value (LTV). Moreover, this challenge is achieved by relying on CR categories, which Fleetwood then uses to argue for a more secure footing for understanding LTV. In contrast to Robert's approach, and more akin to Fleetwood's (2002), this thesis has sought to integrate CR and classical Marxism as the most appropriate strategy to address the stated research aims and objectives.

Brown develops a second critique, arguing that there is a limitation in CR as it starts with the simple (empirical) but adds complexity as it descends through abstraction to the real (deep) generative mechanisms. Further as these mechanisms possess transfactual powers and compete with each other to be actualised, there is a contingency involved. His critique is that this is a linear, unidirectional process. In contrast, Marx's method allows for moving back to the surface by reassembling abstractions to allow clearer insights. Brown argues for the use of systematic dialectics, where the starting point is the capitalist system as a whole. Such an analysis proceeds on the basis not of individual (empirical) events but collections of actions and events across the whole system. Contra CR's transfactual powers, for systematic dialectics 'such powers cannot exist unexercised, nor be exercised unrealized (un-actualized). The power must be continually actualized ... if the system itself ... is to be reproduced' (Brown, 2007: 509-510).

There are three main difficulties with the use of systematic dialectics as espoused by Brown (2007). First, it is not immediately obvious how systematic dialectics can be operationalised in to a useful research strategy. Brown tries to illustrate this by discussing *tendencies* in a systematic dialectical manner but in the process he re-introduces the transfactual nature of powers (Brown, 2007: 515). Second and related to the previous point, Brown recognises that CR's use of ontological depth is accurate at a local perspective (Brown, 2007: 512) but does not suffice when using a system-wide perspective. At this level of abstraction tendencies must be actualised for the system to reproduce itself and the differentiation between social relations and social activities is conflated – they 'are just 'flip sides' of one another' (Brown, 2007: 513). This approach runs the risk of conforming to the central conflationism of structure and agency that Archer (1995; 2003) critiqued in Giddens' work (see chapter 4).

Third, for systematic dialectics capitalism is seen as a limited totality, with structures (or powers) that must continually act. This gives an impression of a static, stable (potentially ossified) system. There are two problems here. First, science is infinite (Callinicos, 2005) both because capitalism is a historically evolving system and 'in principle no-one is in a position validly to claim that they have arrived at a complete knowledge of "the real subject"' (Callinicos, 2005: 50). Second, and most importantly, when compared to CR's stress and focus on human emancipation, a system-wide perspective such as that advanced by Brown (2007) leads to a downplaying of human agency and an overstatement of the ongoing reproduction of the capitalist system[337]. This

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[337] Brown does concede that 'it is unlikely that capitalism will last for all eternity' (2007: 510). This is a rather pessimistic formulation for a Marxist whose central objective is to accelerate the end of capitalism rather than to hope it will not last forever.

criticism has also been made of others using systematic dialectics, such as CJ Arthur (Callinicos, 2005).

To conclude both Roberts (2002) and Brown (2007) agree with Fleetwood that Marxism would be enhanced by the development of a "full-blown" theory of science (Fleetwood, 2002). In contrast to Fleetwood, they are sceptical about CR's ability to play such a role. However, when comparing the alternatives advanced by Roberts and Brown, the approach adopted for this thesis is that CR is the best alternative available. And more importantly, the combination of CR and classical Marxism set out above provides a coherent theoretical framing in which to address the thesis' research aims.

5.2   Critique of 'democratic accountability'

This chapter starts with a quote from Ranson (2003) that summarises the relationship between public accountability and democratic accountability. Public accountability can be discharged in a variety of ways. The history of accountability, in chapter 3, demonstrated how medieval rulers sought to hold their officers and subjects to account (Dubnick, 2002; Normanton, 1966). These societies were not democratic but public accountability was exercised. In contrast, the exercising of public accountability in ancient Athens was democratic in its nature (Bird, 1973; Roper, 2013). Normanton (1966) observes that the nature of accountability at any point in time depends upon the nature of the state. The form of the state is in turn based upon socio-political, historical and economic relations of each form of class society.

Understanding the nature of accountability in the ancient world, in both Greek and Roman societies, sets the parameters and differences in alternative views of how democratic accountability can be exercised. Roper (2013: 35) argues '... that there are two fundamentally distinct but still interrelated traditions of democratic thought and practice'.

> One originated in [ancient] Athens ... and was subsequently revived and further developed in popular movements by (among others) the Levellers, Diggers, Chartists, Communards and, Russian workers and peasants in 1917.

(Roper, 2013: 35)

The second tradition draws on the much more limited experience of democracy in Roman civilisation, with its oligarchic nature. Roper (2013) argues this tradition forms the basis of modern representative democracies, along with the constitutional settlements following the English, American and French revolutions. In summary, the 'former is the democratic tradition of the labouring citizens; the latter is a tradition of the propertied classes' (Roper, 2013: 35).

Applying these ideas to the focus of this thesis; the form of public accountability that evolved in British public services following 1945 saw bureaucratic, professional and democratic accountability relations to the fore. Democratic accountability was, and remains, expressed through the ballot box in periodic elections for both national and local governments. Along with this democratic accountability, a culture and set of practices developed between tenants and local councillors. This is expressed by Steve in the English case study and captured in the conception of *everyday accountability*. These forms of democratic accountability essentially comply with the tenets of representative democracy (Roper, 2013). However, the 1970s and early 1980s

also saw the boundaries of representative democratic accountability blurred with a range of experiments involving service user participation (Richardson, 1983). For example, tenants being members of local authority housing committees, sometimes with voting rights (Grayson, 1997; Richardson, 1983).

In contrast, the election of the Conservative government in 1979 brought a challenge to the post-war consensus, portraying state provided public services as a barrier to the efficient operation of resource allocation through market relations. This was coupled with a series of public sector reforms that increased managerial power and accountability (Broadbent and Laughlin, 2013).

In the case of council housing stock transfers this has meant the transformation of the local authority housing committee (made up of democratically elected councillors positioned on top of a bureaucratically structured housing department) into a corporate governance-styled management board in a private housing association. As argued earlier Harvey's (2005) concept of *governance by experts and elites* aptly describes the new relations of social housing. Despite the rhetoric around tenant membership of the transfer housing boards, these new governance and accountability relations cannot be described as democratic in terms of either of the traditions identified by Roper (2013).

As stock transfer represents a movement away from democratic accountability, it provides a basis (reason), among others, for some tenants to contest the transfer; and in a minority of cases reproduce the existing representative democratic accountability relations. This process is the first step in answering

Ranson's (2003) question about where is such a democratic accountability to emerge from. However, the local campaigns against stock transfer are essentially conservative, seeking to hold onto existing democratic relations even with the limitations and problems that they entail, as Eileen Short noted earlier. The overall aim, from a Marxist perspective – of social change such as through the successful contesting of reforms – is the extension of democracy beyond the representative to the participatory; from the political to include the economic; from the limited talking-shop to all-encompassing working bodies. As Lenin argues in *State and Revolution,* the socialist's aim is 'an immense expansion of democracy, which for the first time becomes democracy for the poor, democracy for the people, and not democracy for the money bags' (Lenin, quoted in Roper, 2013: 242).

To summarise there is a spectrum of forms of public accountability with corporate governance-styled public accountability at one end and socialist participatory public accountability at the other. The post-war consensus centred on representative democratic public accountability.

5.3   Building on the accounting literature review

The literature review in chapters 2 and 3 drew on a subset of the broader accountability literature, that of public accountability. Accountability is a research subject that is addressed in a variety of academic disciplines not just accounting and management studies. This is also true of public accountability. Thus, the earlier literature review has roots in public management (Pollitt, 2003; Law, 1999); political science (Dubnick, 2002; Fukuyama, 2011, Mulgan, 2003); development studies (Newell and Wheeler, 2006); public policy (Kamuf,

2007; Mullins, 2006; Ranson, 2003) as well as accounting (Broadbent and Laughlin, 2013; Sinclair, 1995; Stewart, 1984).

To clarify the nature of public accountability, Bovens (2005) identifies two aspects that distinguish it as a subset of accountability. First, the account is given in public (i.e. a concern for transparency). Second, the accountability relationship is situated within the public sector. These two aspects set the boundaries to the thesis' research field. It is also recognised that as with any boundary there are debates concerning its limits and contents. For example, the last 50 years have seen changes in the makeup of what is considered to be the 'public sector' (e.g. the nationalisation and privatisation of industries such a steel-making or the banks being taken into public ownership in recent years). The first issue links to Bovens' concern for transparency. However, research into certain activities in the public sector, notably the Private Finance Initiative (PFI), confronts the barrier of commercial confidentiality (for example see Edwards and Shaoul, 2003). In summary, Broadbent and Laughlin (2003: 26-27) utilising the language (but not the theory) of the principle/agent relationship, state: 'what is clear is that ... public accountability involve(s) the electorate as "principals" in a more reactive rather than proactive role with the government "agents"'. The case studies show this reactive role but not in the form of the voting electorate but as civil society campaigns. This point is further explored below.

The use of Cooper and Johnston's (2012) two distinct literatures on accountability although not based in the public accountability subset, still holds as a relevant approach to analysing the PA literature. After all it would be very

unusual for the characteristics of a broader group (the accountability literature, in general) not to have some resonance in the narrower group (the public accountability literature, in specific). However, it was noted that there is a distinct group of studies in (public) accountability that draw on critical theories; a significant contribution to which comes from Broadbent and Laughlin (2013) and their work on accounting and by extension accountability in the public services since the mid-1990s.

Broadbent and Laughlin's (2013) work is closest to the concerns of this thesis. Broadbent and Laughlin (2013: 95) are influenced by the NPM (more precisely New Public Financial Management) literature, in combination with their conceptualisation of 'accounting logic' (Broadbent and Laughlin, 2013: 11) to frame their work. This is a world where there is an exchange – a "something for something" culture – where accounting (in its broadest sense) is the return for the receipt of resources (i.e. public funding). There is much depth to this, including integrating the work of Habermas and Gorz. One of their themes is closely related to the concerns in this thesis.

In very broad terms, Broadbent and Laughlin (2013) argue that with the adoption of NPM, and imposition of related priorities, by successive British governments, there has been an increase in managerial forms of accountability (Broadbent and Laughlin, 2003). Further, they recognise both the possibility and existence of resistance (Laughlin, 1996) to the imposition of these reforms; analysing the resistance of public sector managers and the caring professions (Broadbent and Laughlin, 2013). This is a resistance that adapts to the imposition of increased managerial accountability through *buffering* techniques or accepting *colonisation* (Broadbent and Laughlin, 2013).

While this thesis follows a similar path to Broadbent and Laughlin's work, the starting point is the observation that service users (tenants) and civil society groups (trade unions) are resisting (reacting/contesting) the marketisation of ownership and control of their homes including the restructuring of accountability relations. The identification of civil society campaigns as potential change agents not only recognises another potential group (in addition to the caring professions and public managers) resisting NPM/neoliberal reforms but raises two related points. First, what generative mechanisms are in place to cause the formation of these campaigns? This leads to the utilisation of classical Marxism, critical realism and the critique of neoliberalism as central to the theoretical framing discussed above.

Second, there is the need for the appropriate identification and analysis of the agents in the process of neoliberalising public services. For Broadbent and Laughlin (2003; 2013) their starting point for analysing the resistance comes when 'governments use law or regulations inappropriately [such that] there is a possibility that "structural coupling" may break down' (2003: 29). In a strong reflection of the past thirty years of public service reforms and trade union retreats/defeats, for Broadbent and Laughlin the prospects of any resistance, from the caring professions are bleak leading either to buffering, absorption or colonisation processes. For the electorate, resistance is most likely to lead to increased managerial accountability rather than increased control over the government (Broadbent and Laughlin, 2003).

In comparison the central difference with the case studies in this thesis is that at times and in certain circumstances (e.g. the Scottish case study) resistance

from civil society groups (including tenants and trade unions) leads not to more managerial accountability but a reproduction of (representative) democratic accountability, and along with limited but important elements of control over the government.

These two points – the need for alternative theoretical framings and the identification of civil society groups as active agents – are the most important ways in which this thesis builds on and seeks to set out new research agendas for the literature on public accountability.

6. Future research agenda

This section sets out some initial thoughts on future research that would build on the work in this thesis, concluding with a vision for a research programme to be carried on in post-doctoral studies.

6.1 Different public services

Although the previous two sections have attempted to abstract and theorise the research framework with the aim of making it useful to researchers looking at other public services, this research is firmly rooted in the data field of council/social housing. Therefore a productive line of future research would be to take the triadic research framework and apply it to other public services. The health and education sectors would seem most appropriate, as central to the framework is the analysis of a social movement that reacts to the neoliberalisation of public services and contests the reform programme. In both these public services there are significant campaigns in the form of *Keep Our*

NHS Public (KONP) and *the Anti Academies Alliance[338]*. Of the two, the current education policy in the form of Academies and Free Schools being set-up outside of local authority control and run on a business-like basis would appear to have the most apparent similarities to the LSVT policy.

6.2   Embellishing the theorisations

Applying the triadic research framework to different public services would also help develop and embellish the three theorisations outlined above – Critical public accountability, accountability 'from below' and 'everyday' accountability. This could include the search for evidence of everyday accountability in education in the form of school governors and the local education authority; or the identification, by campaigners in KONP, of existing democratic forms of accountability in the NHS that are threatened by neoliberalisation. It may be the case that accountability does not play a significant role in contesting the privatisation of the NHS.

There is a second path that could embellish at least one of the theorisations (accountability from below) through looking at accountability relations throughout history. The discussion of the "awful idea of accountability" in chapter 3 sets out the terrain for this path with particular examples of accountability from below in the form of the Levellers, Diggers and the Chartists. There are also breaks in the path that have to date been lost; such as how the ideas of Athenian democratic accountability (Roper, 2013) were passed through to the English revolution. This historical research path could

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[338] For more on the Keep Our NHS Public campaign see:
http://www.keepournhspublic.com/index.php For more on the Anti Academies Alliance see:
http://antiacademies.org.uk/

also enhance the other theorisations showing the changing dynamic nature of the relationship between civil society and the state in different time periods (Normanton, 1966).

The conception of everyday accountability could be extended to look at historical episodes where the separation between political accountability, that bourgeois representative democracy is based on, and economic accountability have been overcome; situations where democratic accountability took a participatory form such as the Paris Commune (Roper, 2013). In more recent history this leads to a focus on cases of participatory budgeting, for example in Porto Alegre (Wainwright, 2003).

6.3   The use of CR-Marxism-Dialogics

As already noted, the import of social movements and campaigns is not obvious when reading even the critical literature on accounting and accountability (Cooper, 1997). In large part this due to the adoption of research strategies and philosophical perspectives that either omit, or actively ignore, an emphasis on the agency of ordinary people and organised labour. It is here that the theoretical framework developed in chapter 4 is relevant and potentially opens up new terrains for critical accounting (and accountability) research to explore. This theoretical framework was consciously developed in response to the post-modern critique that many critical accounting researchers feel needs to be integrated into their philosophical approaches – see for example Gallhofer and Haslam (2003).   Others draw on the Habermasian theory of communicative action with its normative basis[339] (Broadbent et al.,

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[339] For example, Broadbent et al., (1997: 645) develop a theoretical framework that "...aims to enable organizational actors to develop their own strategies on the basis of a mutually

1997; Broadbent and Laughlin, 2003; Laughlin, 1996). Both see language as centrally important to social science research. This is accepted and is recognised in the adoption of a theory of language (dialogics), a theory that is based on actual, material interactions of people in their social context as they are, rather than as we would want them to be.

Further when dialogics are coupled with critical realism's under-labouring philosophical tasks, the common criticisms of classical Marxism are diminished (if not made redundant). For example, the argument that Marxism is reductionist and deterministic, is countered by the use of critical realist ideas of emergence and contingency. Further, this theoretical framework allows a focus on the activity of workers and other civil society groups as agents for social change. This links to Cooper's (1997) call to make workers (in this thesis, in the form of civil society groups) visible in the accounting literature; and further argues that workers' campaigns possess the ability to reproduce or transform the existing social structures. Despite his pessimism in *1984,* George Orwell recognises this: 'If there is hope,' wrote Winston, 'it lies in the proles'.

Drawing on the previous three hundred pages, the past couple of pages briefly set out a wide ranging research agenda into the changing and dynamic nature

generated understanding of the organization in question". However, throughout their reflection there is a lack of appreciation of social structures and power relationships; so that there is no differentiation across organisational actors (e.g. the disparity in power between school principals and newly-qualified teachers is not recognised). Additionally, the manner in which any potential conflict between organisational actors is to be resolved is by the "force of the better argument" (Broadbent et al. 1997, p. 645). Broadbent et al. (1997) recognise these difficulties and that the root of the problem lies in a fundamental debate about Habermas' work. In contrast the CR/Dialogics framework seeks to overcome these normative limitations in Habermas' discourse theory.

of accountability relations in public services and beyond with the challenging of the division between political and economic accountability. This is an agenda that through the study of social movements and accountability relations, seeks to democratise society as fully as possible. This is the vision for a programme of research.

7.   Conclusion

There are two concluding reflections that flow from the arguments in this thesis. The first concerning the on-going relevance of the data field (i.e. social housing); the second concerning the agency of ordinary people (Watt, 2008), the 97 per cent that Manning (1996) studied in the English revolution, somewhat foreshadowing the Occupy movement of 2011/12 (Gamson and Sifry, 2013). The idea to locate the study of accountability relations in public housing originated in 2005; at a time when despite the collapse of the dot com investment bubble another asset bubble was maintaining its inflation only to burst following the financial crash of 2008. In 2005 the preference for individual private home ownership and private market relations dominated government policy on housing. At the turn of the century the New Labour government had proclaimed its desire to abolish council housing completely.

Five years on from the financial crash, housing policies remain based on the same theoretical outlooks that led to the crash in the first place. The housing market in Britain has now reached a stage where it is not able to deliver for any party – tenants (private, council and social), private landlords, first-time buyers, house builders, the homeless – the only exception being the global rich investing in London properties (Hutton, 2013). Meanwhile, the privatisation

of public housing policy continues with the proposal to transfer the housing stock of the biggest public landlord in these islands (DSD, 2013). The point here is that the arguments for the defence of council housing are even more pressing now, as is a change in direction of government policy. As Marx (1998), Engels (1970) and others have noted habitation is a basic necessity for human existence. In modern societies having an address is essential to access basic public services and partake in society. The private market cannot provide decent affordable housing for all in society; as Glynn notes 'if public housing didn't exist, we'd have to invent it' (2009: 9). The past thirty years has seen that lesson lost among policymakers; but the counter-evidence is mounting. This is the ongoing relevance of studying council and public housing.

The second thought is related to the first. It is campaign groups such as Defend Council Housing, the House of Commons Council Housing Group and various trade unions that have spent much of the past two decades campaigning in defence of council housing and the related (democratic) accountability relations. These campaign groups have been supported by thousands of tenants, trade unionists and workers in local battles against stock transfers. Most of the time the privateers in the local and national state have won but on many occasions the ordinary people have successfully challenged the irresistible logic of neoliberalisation and related accountability. This is the central point of both this thesis and future research on accountability relations – to adapt Glynn's declaration, accountability systems (like housing systems) '... are man-made, and can be remade' (Glynn, 2009: 9). It is here that Marx's

well-known aphorism that *humanity makes history but not under circumstances of their choosing* is relevant. The point is humanity makes history; not just the politicians and policymakers, entrepreneurs and captains of industry, but all of humanity. With ordinary people, the 97 percent, playing a role that can in particular circumstances change the world; which in the final analysis is the point of philosophy[340].

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[340] 'The philosophers have only *interpreted* the world in various ways; the point, however, is to change it', Theses no. 11, *Theses on Feuerbach*, Marx (1845/1998)

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APPENDICES

Appendix 1 – Research framework, objectives and data themes (pre-cross case analysis)

Element of framework	Research objective	Data analysis themes	Chapters
Neoliberalisation	**Obj:** To explore and evaluate the impact of neoliberal market reforms on public services and related accountability mechanisms and relations.	-Neoliberal reforms of the sector (accumulation by dispossession, commodification, restructuring of services and service user accountability) - Accountability relations (Tenant involvement / Governance by experts and elite) -Role of public finance (a form of disaster capitalism)	-Literature Review (Chap.3) - Background to the studies (Chap. 5)
Reaction/contestation	**Obj:** To demonstrate and account for how these reforms have generated opposition/resistance in the form of civil society campaigns.	Contested accountability: -Campaign actions -Role of tenants -Contested language -Accountability from below	-Background to the studies (Chap. 5) and local case studies (Chap. 6-8)
Reproduction or transformation	**Obj:** To demonstrate the extent to which the actual form and content of accountability mechanisms and relations are contingent on the outcome of the contestation between neoliberal state reforms and civil society campaigns**.**	-Asymmetries of LSVT process -Ballot result -Post-ballot period -Post-ballot capital financing	- Local case studies (Chap. 6-8) -Discussion (Chap. 9)
Towards a theory of Critical Public Accountability	**Obj:** To develop a revised theorisation of accountability mechanisms and relations in the context of marketised and/or privatised public services	-Use retroductive logic and CR tools to develop theoretical explanations/ examples	-Discussion/ conclusion (Chap. 9)

Appendix 2 – Case studies databases

English case study
I. Key informant interviews:
    a. Tenant activists / No campaigners (x2)
    b. Tenant board member of transfer housing association
II. City council documents:
    a. Reports/minutes to Committees & Executive (x3)
    b. Housing Services Business Plan (2007/08 – 2009/10)
    c. LSVT Offer document
    d. Deed of covenant
    e. Corporate Housing Strategy 2004-07
    f. Publicity sent to tenants (x4)
III. SW housing association documents, including:
    a. Principal transfer agreement
    b. Development agreement
    c. Deed of warranty
    d. Deed of covenant
    e. Annual report 2009
    f. Financial Statements y/e 31-3-09
    g. Business Plan, May 2010
    h. Annual regulatory returns (2008 & 2009)
IV. Campaign documents:
    a. DCH newsletter
    b. Correspondence with politicians (x5)
    c. Correspondence with local officials (x25)
    d. Minutes of tenants' association meetings (x 4)
V. Press clippings (x20)
VI. Other:
    a. FoI decisions / emails

Scottish case study
I. Key informant interviews:
    a. Officer of Scottish City Tenants' Federation(SCTF) (also a tenant)
    b. Unison Housing officer
    c. Tenant activist in campaign
II. Scottish City Housing Association (SCHA) business plan
III. Press cuttings (x51 from Local News, The Scotsman & Herald Scotland)
IV. SCC local authority documents:
    a. Minutes of Stock Transfer Tenants' Advisory Group (13 meetings)
    b. Scottish City Council (SCC) minutes (and related reports) covering meeting when stock transfer / housing discussed, including:
        i. June 2004 – meeting to start the transfer process (x10 documents)
        ii. Sept 2005 – meeting agrees to the ballot (x11)
        iii. Jan 2006 – post-ballot meeting (x3)

  c. Stock Options Report to SCC (May 2001)
  d. SCC Housing Strategy 2002 – executive summary & full report
  e. Information in SCC housing staff file, including:
    i. Glasgow City Council Housing Partnership Steering report
    ii. Glasgow transfer proposal
    iii. Staff monthly briefing (Apr & Sept 2005)
    iv. XL (internal housing) newsletters covering the transfer (x4)
    v. SCC/SCHA Tenant newsletter (x7)
    vi. Briefing on employee implications of transfer
    vii. Owners FAQs
    viii. Tenants' Voice (SCTF publication) Spring 2005
    ix. Unison leaflet challenging SCC publicity/propaganda

V. National government documents:
  a. Sundry national reports and statistical summaries from Scottish Government and Audit Scotland

VI. Campaign materials:
  a. DCH broadsheet (Nov 2005)
  b. Unison newsletter (Aug 2005)
  c. SCAST leaflet

VII. Scottish City Tenants' Federation:
  a. Stock Transfer Policy
  b. Future of Council Housing Briefing Note
  c. Notes on Progress Group (x2)

Welsh case study

I. Key informant interviews:
  a. Campaign activist (Oct 2009)
  b. Focus group (Oct 2009)
  c. Focus group (Aug 2010)
  d. Tenant member of shadow board (Aug 2010)

II. Local council documents:
  a. Reports/minutes to council committees (x14)
  b. Council staff bulletin (x1)
  c. Landlord Stock Business Plan (2008-38)
  d. Housing Strategy 2007-12
  e. Minutes Tenants & leaseholders Theme Group
  f. Tenant newsletters (x6)
  g. 'Meet the board' broadsheet
  h. LSVT Offer document
  i. Tenant issue guides (x4)
  j. Housing services bulletin
  k. Letters to tenants (x2)

III. Gower Housing Association documents, including:
  a. Press releases from website
  b. HA Rules
  c. Post-transfer tenant newsletters (x4)
  d. Gower Homes Ltd. – Financial Statements 31/03/12

IV. National government documents, including:
  a. WAG Regulatory frameworks (2006; 2011)
  b. WAG LSVT documents (x3)

V. Campaign documents:
  a. Leaflets (x8)
  b. Correspondence – mainly covering FoI request (x16)
  c. Press releases (x1)
VI. Press clippings (x19)
VII. Tenants' Independent Advisor:
  a. Leaflet
  b. Letter to tenants
  c. Tenants' newsletters (x5)
VIII. Other:
  a. Unison briefing
  b. Campaign meeting observation notes (14th Oct 2009)
  c. FoI decisions

Appendix 3 – Sample interview consent form

Research Participant Information & Consent Form (Spring 2010)

Project Title: *Critical Public Accountability – the case of social housing*

Invitation: You are being invited to take part in a research study. Participation in the project is entirely voluntary. Before you decide it is important for you to understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. Please ask me if there is anything you are unsure about, or if you would like further information.

The Study: The study is being undertaken as part of a doctorate in philosophy (PhD) at Manchester Metropolitan University. The aim of the research is to study accountability relations in the context of public services with a particular emphasis on the role of service users. The study is focused on social housing and the impact of tenants' organisation.

Your involvement, should you agree to take part: You will be interviewed by myself, and this should last for ***about half an hour***. You will also be asked if you agree to the interview being recorded on a voice-recorder or a similar device. This is to allow me to be able to transcribe the material and analyse it at a later date. If you agree to this, you may still ask for the recorder to be switched off at any time during the interview.

Confidentiality and Anonymity: At no point will your identity be revealed to anyone other than the academic supervisors and examiners of the project. All notes and audio records will be kept in secure storage and used in accordance with the Data Protection Act (1998). No identifying information will be supplied to a third party. The case studies will be anonymised and any identifying information stated during the interview will be changed to make it anonymous. For national figures it may not be possible to completely anonymise your contribution.

What will happen to the results of the research study?

The research will be written up as an academic thesis. It will be stored in the library and/or the archives at Manchester Metropolitan University. In addition the results may be published in academic and / or other journals or publications, but always on the basis of the provisos given above concerning confidentiality and anonymity.

For further details or questions, contact:

Researcher:	*Director of Studies:*
Stewart Smyth,	Paul Brook
DCU Business School	MMU Business School
Dublin City University	Manchester Metropolitan Uni.
Collins Avenue	Aytoun Campus
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You are free to take part or not in this study. If you choose to participate you can withdraw from the study at any time.

Consent

- I confirm that I have read and understand the information sheet relating to the study and have had the opportunity to ask questions;
- I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason;
- I agree to take part in the above study.

Name of participant:

Signature: **Date:**

Appendix 4 - Thematic cross-case analysis

Framework element	English	Scottish	Welsh
Neoliberalisation:			
Roll-back/roll-out of the state (use of finance)	X	X	X
Dispossession of council housing	X	X	X
Restructuring of service user accountability (Governance by experts and elites)	X	X	X
Restructuring/commodification of service		X	
Reaction/contestation:			
Tenant-led civil society campaigns	X	X	X
Local state reactions (asymmetries of the process)	X	X	X
Contested language ('an accountable landlord')	X	X	X
Other civil society groups		X	
Reproduction or transformation:			
Ballot result	X	X	X
Post-ballot rents	X	X	X
Post-ballot TBMs	X		X
Post-ballot improvements	X	X	

Appendix 5 – Reflexive account of research process

Robson (2002: 377) describes real world research as the 'art of the possible'; this is an apt description of the research process pursued for this thesis. During the course of the fieldwork I moved countries to Ireland and changed jobs on two occasions. This required me to pre-plan and organise a series of interviews that could be completed during the course of a two or three day fieldwork trip.

At the start of the project I had little more than a passing knowledge of social housing policy and accountability relations. I was aware of campaign groups such as Defend Council Housing and that they campaigned against privatisation in the form of stock transfers, with some degree of success. Despite many years of being a participant in a variety of campaigns I had not been involved with any stock transfers.

This posed the problem of gaining access to relevant data sources. Section 4.2, in chapter 4 explained how the case study selection was carried out; however, in practice there was also a significant amount of serendipity and opportunism involved (Robson, 2002) coupled with Buchanan et al.'s (1988) advice to use existing contacts, friends and even relatives. Both elements are evident in the following account.

Access to the English case study was relatively straightforward, although it did rely upon an existing contact (Ashwin) that I had made through my trade union activities. I had previously been approached by Ashwin with a view to gaining support from my union, University and College's Union (UCU), branch for

DCH. Ashwin supplied the contact details of an ex-Labour councillor and tenant activist (Joe) who had been centrally involved with the English case. Joe in turn contacted Steve (another ex-Labour councillor and tenant activist) who was also willing to be interviewed. Reflecting on these events at the time I was surprised at how willingly all involved gave up their time; especially, so with Joe as I carried out a dummy/pilot interview with him a couple of months prior to the recorded one.

While I had carried out interviews some years before for a Master's dissertation, I was lacking in confidence and concerned about jumping straight into a real interview. In part this was out of a concern about making a mistake and in part from feeling the pressure to appear competent (Robson, 2002). The pilot interview allowed me to build confidence, test whether I had done enough preparation and therefore appeared competent. Joe very patiently agreed to this two stage data collection.

The initial introduction by Ashwin played a role beyond one of simple communication; it also contained an element of endorsement. With both ex-Labour councillors I felt I would hold more credibility as a trade union branch officer and so communicated that to them early in our encounters.

To gain access to the tenant board member in the English case I approached the transfer housing association direct, requesting an interview with the chairperson of the board, who was a tenant. The request was sent by email with a copy of the Information and Consent Form (see appendix 3) attached. This resulted in an interview with Kevin, in the premises of the transfer housing association. During the interview, in response to certain technical questions,

Kevin stated that he did not know the answers but would supply the information to me, if I sent him an email with the requests. After a short email exchange and negotiation with the finance director, where assurances over anonymity were given, all requested documents were supplied.

On reflection and in contrast to the relationship with Joe and Steve, my image as an academic carrying out a research project registered at a well-known university, gave me the initial credibility to allow physical access (Saunders et al., 1997) to Kevin. However it was my pre-interview preparation and relationship building during the encounter with Kevin that gave the necessary cognitive access (Saunders et al. 1997) that allowed the follow-up enquiries which resulted in access to confidential business information from the housing association's finance director.

A similar experience was involved with the Welsh case study. I met Hywel at a DCH national meeting where he gave an update on his local campaign. Hywel, a retired teacher, was extremely supportive of my research project. Not only did he agree to being interviewed he also arranged for two other campaign members to be interviewed, gave me access to campaign materials, letters and press cuttings.

We arranged my first visit to Hywel's town so that I could observe a campaign meeting. After this meeting I was approached by an attendee to enquire who I was and why I had been furiously taking notes. The individual was reassured when I stated I was with Hywel and was carrying out some research, that I was "not one of them ... a council spy". This episode indicates the heightened

levels of tension and suspicion that are generated while a transfer campaign is on-going. As highlighted in chapter 8, the pro- and anti-transfer campaigns in the Welsh case study were particularly acrimonious towards each other, with both sides overtly telling me that the others had lied.

This suspicion was also evident in the interview I carried out with Rees, a tenant board member in the Welsh case study. Shortly after the ballot result was announced in favour of transfer, I approached the local council direct initially by email and followed-up with phone calls. I started to negotiate access with a press office that had responsibility for the stock transfer. Throughout my negotiations and subsequent encounter with the council press officer there was a noticeable degree of suspicion shown towards me. I put this attitude down to a consequence of having just come through a tough tenants' ballot and campaign.

Despite this suspicion, every request I made regarding the interview and subsequent follow-ups for documentation was provided. I think this reflects a tension the council officer and Rees experienced – they were suspicious of my enquiries but also wanted to provide information in a controlled manner about what they felt was a positive message concerning the improvement to the local public housing stock. This tension was very evident in the actual interview with Rees.

The interview took place in the council offices. This is understandable as while the vote to transfer had been taken some months earlier, the transfer housing association had not been set up by the time of the interview. However, it is noteworthy that Rees was accompanied by two council officers from the

housing department who sat in on the whole of the interview. In my notes of the interview I recorded that Rees glanced at the two council officers in a manner expressing a certain unease when asked questions about the future business plan and finances of the new housing association.

It is clear that the timing of the interview just a few months after the end of a bitter campaign had meant that the council was still concerned about controlling the information about the LSVT. This stands in stark contrast to the other tenant board member interviewed in the English case study, where the interview was carried out in the offices of English housing association on a one-to-one basis.

In the Welsh case my image as an academic was important to gaining access to Rees. It is highly likely that if I had approached the council via Hywel or Morgan (an anti-transfer Plaid Cymru councillor) that access would have been denied. However, I did not hide the fact that I had previously interviewed members of the anti-transfer campaign. It was at this point, towards the end of the interview that Rees spoke disparagingly about the opposing campaign stating that they were spreading lies.

I had originally hoped to study the "no vote" that tenants in Birmingham had returned in 2003. That vote is seen as a significant turning point in the development of the LSVT policy. Only two years earlier the Deputy Prime Minister, John Prescott, had announced his intention to abolish council housing within the next decade by transferring 200,000 houses a year using the LSVT policy. The Birmingham result put pay to this ambition. Birmingham

was the biggest proposed transfer at the time, covering over 70,000 council homes. For these reasons I had hoped to study that campaign.

At the same meeting that I met Hywel, I was made contact with some DCH activists who had been involved with the Birmingham campaign. I approached them in the same manner as Hywel but was immediately met with indifference and a degree of hostility. The source of this appeared to be research fatigue, where there had been a number of researchers who had turned-up previously, collected the data they had wanted and disappeared again. To overcome this I portrayed myself as an activist who had been a campaigner and that I did not intend just to leave after I'd got the data I needed but to feedback the lessons from my research. On that basis, I did acquire an email address and phone number and an agreement that I could contact the activist in the future. However, after several emails, phone messages and one very inconclusive phone conversation it became apparent that access was not going to materialise.

This left me still in need of a case study where the tenants voted against transfer; this would eventually be the Scottish case study. The Scottish case study selection illustrates the element of serendipity involved with flexible design research. I attended the DCH national conference in London in March 2010, where I met Sarah Glynn. She had recently read a supportive review I had written of her book (Glynn, 2009). While chatting I outlined the difficulty I was having securing access to a "no vote" case study. Immediately she called over David, a council housing worker and trade union activist, from the city in the Scottish case study. I secured an agreement with David to be in contact

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with a view to sorting out a fieldwork visit during the summer of 2010. David also supplied me with the contact details of a tenant activist, Andrew. After this chance meeting, separately I contacted the Scottish city's tenants' federation to secure an interview with someone who had been involved at the time of the transfer.

At the time that I travelled to Britain to conduct the interviews and data collection (first to a conference in Leeds and then onto the Scottish city) I had a definite appointment to see David but only a vague agreement with Andrew and the tenants' federation. In both cases these were to turn into solid interviews; with Mary from the tenants' federation supplying important documents such as the proposed transfer housing association 5-year business plan.

I also made an approach (by email with the Information and Consent form, followed by phone calls) to interview the city council's Housing Director from the time of the proposed transfer. At the time of the fieldwork he remained in the city council having been promoted. However, he was unavailable at the times I was in the city. As I was living in Ireland by this stage I took the view that a trip to the Scottish city just to interview him would not justify the costs or time, especially as he was not a tenant and that the main source of pro-transfer data I have relied upon, in all three local case studies, is publicly available documents and reports.

One final episode regarding gaining access is worth recounting, concerns the interview with the DCLG official in March 2010. Originally I sought an interview with the Housing Minister at the time and had approached the department

directly via email (with the Information and Consent form attached) and a follow-up phone call. I was told the Minister was unavailable at the times I had suggested but that an official would substitute for him, and that I should seek to contact her direct to arrange the final details, which I did.

At the interview the official was welcoming but slightly aloof, saying she was not directly involved with the LSVT programme but was the head of the *Decent Homes* policy. During the course of the interview, held at the DCLG offices in London, on two occasions she advanced the idea that there were an increasing number of tenant-led stock transfers. This is a significant claim as one of the critiques developed by those who oppose the policy is that in general tenants want to stay with their council landlord; and that the LSVT policy is effectively being imposed by central government with the complicity of local councils. I asked her for examples of these tenant-led transfers and would she be willing to supply me with contact details, so I could follow-up those cases. She agreed to forward me that information along with a couple of other documents after the interview. Despite several emails and phone calls the promised information never materialised.

The experience with the DCLG official was the exception. For example during the same trip to London I was able to interview Austin Mitchell, MP and Eileen Short chairperson of DCH without any difficulties. Overall, I have been surprised by the willingness of all to give-up their time and allow me access to their personal records.

For all those interviewed, with the possible exception of the DCLG, the issues I wanted to talk about were important to them; they had devoted a significant

part of their lives to the campaigns and were proud of what they had achieved (even if they had lost the ballot). This is also relevant for the tenant board members, as they felt that they were making a difference by helping to improve the public housing stock. In these circumstances an outsider arriving and asking to record their experiences would be very welcome[341].

This is a positive factor I had not anticipated before going into the field. Instead I was aware of my need to present myself in alternative roles to different groups to gain access. As outlined above, I played on the roles of trade unionist/campaigner and academic. For the tenants/activists who opposed their local stock transfer the former role was a factor giving me credibility. Additionally, in the English case study the recommendation by Ashwin helped. Whereas, the surroundings of the DCH events when contact was first made with Hywel (Welsh) and David (Scottish) did communicate that I was broadly sympathetic to their cause. In contrast, it was a formal, direct approach in the role of an independent academic that allowed me access to the tenant board members in the English and Welsh cases.

Besides securing access to interview participants there were also challenges in finding the information that is publicly available on the internet. I spent a considerable amount of time searching the websites of each of the three local authorities, the DCLG, the Scottish parliament and the Welsh assembly. Each website was structured differently and this was further complicated by my initial

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[341] Interestingly this meant that often participants were ambivalent towards the anonymity clause.

lack of knowledge of the new structures in local government following the introduction of the cabinet-style system.

Having found the council committee meetings where stock transfers were discussed, the uploaded documents were often only be the meeting agenda and minutes. These minutes regularly referred to reports that were tabled at the meetings but copies were not available on the website. In the Welsh and Scottish cases I was able to approach some of the interview participants and secured the relevant documents.

In the English case I requested a series of documents and information direct from the Housing department. After several follow-up emails and phone calls without the information being supplied I submitted a Freedom of Information (FoI) request, in accordance with the procedure set out on the council's website. I had an awareness of the limitations of FoI requests from the literature and also the difficulties that the anti-transfer campaigners in the Welsh case had experienced (see chapter 8). My request was initially ignored and only following an appeal was partially granted. Besides data on costs, I had requested a copy of the stock options appraisal report which is required before any transfer can go ahead and was referred to in a report by the director of Housing and Neighbourhood Services at the Community Regeneration Scrutiny and Overview Committee Executive.

The initial response to my appeal provided me with a web link to a report by the director Housing and Neighbourhood Services to the council's Executive committee. A report that, as it was publicly available, I had already accessed. I replied that this was not the report I requested and stated where the stock

option appraisal report had been referenced and that this type of report is usually prepared by an outside consultancy such as PwC or Tribal. The local authority's response was: 'Unfortunately our Committee Services Colleagues cannot trace a copy of the final report that you are requesting'.

It is not possible to know whether the original stock options appraisal report, which contains the basis and justification for pursuing one option instead of another, is actually lost or that the local authority did not wish to supply the report because of the information it contained. This whole episode does show the tenacity necessary in data collection; the FoI process took seven months and I spent a further five months requesting the information beforehand.

Reflecting on the above I think the account highlights a number of elements that researchers need to be aware of, and possibly take advantage of, in pursuit of a research project. These include using every opportunity to secure access to data, whether through family, friends, acquaintances or serendipity. The researcher also needs to be aware of the how participants may see him/her; in this case as academic and/or activist. Finally, the researcher needs to show tenacity in securing data.