MAKERERE UNIVERSITY

TRANSPARENCY AND ACCOUNTABILITY AMONG PUBLIC SECTOR ENTITIES IN BUKAVU (EAST OF DRC)

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PLAN A

OCTOBER 2018

DECLARATION

I, AMPA NASIMA Richard, declare that this dissertation is my original work and has never been submitted to any university or institution of higher learning for the award of any academic qualification. Where studies of other authors and scholars have been used, it has been duly acknowledged.

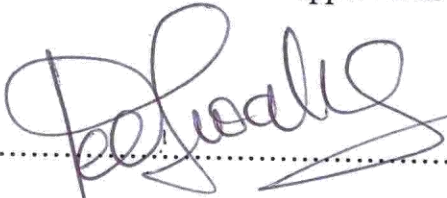Signature: .... Date: ...14th October 2018.....

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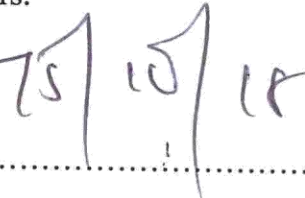
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APPROVAL

This is to certify that this dissertation has been produced with our guidance and it has been submitted for examination with our approval as University Supervisors.
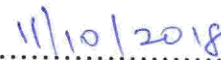
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Supervisor

DEDICATION

This dissertation is dedicated to my lovely parents, my brothers and sisters, my great friends, my fiancée and, in a special way, to Professor Gerhard Bringmann (the Chairman of the scholarship program BEBUC); your support was precious during my master studies.

ACKNOWLEDGEMENTS

ACRONYMS

ACC: Accountability

ACI: Access to Information

ADF: African Development Fund

AfDB: African Development Bank

AIE: Access Info Europe

AII: Africa Integrity Indicators

CLD: Centre for Law and Democracy

ELLA: Evidence and Lessons from Latin America

GI: Global Integrity

IBP: International Budget Partnership

NDIIA: National Democratic Institute for International Affairs

NRGI: Natural Resource Governance Institute

OECD: Organization for Economic Cooperation and Development

TRA: Transparency

UKDFID: United Kingdom Department for International Development

UNECA: United Nations Economic Commission for Africa

UNESCO: United Nations Educational Scientific and Cultural Organization

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ABSTRACT

The purpose of this study was to establish the relationship between transparency, access to information and accountability among Public Sector Entities in Bukavu (a city located in the eastern part of DRC). The study was guided by four research objectives: (i) to examine the relationship between transparency and accountability; (ii) to examine the relationship between transparency and access to information; (iii) to examine the relationship between access to information and accountability and (iv) to examine the relationship between transparency, access to information and accountability.

A quantitative cross-sectional research design was adopted to conduct the study. Primary data was collected on 236 Public Servants using self-administered questionnaires. The collected data was aggregated to provide information on 59 Public Sector Entities. Data was analyzed using the software SPSS 20. Both correlation analysis and hierarchical regression were used to analyze the relationships between the study variables.

The study found out a perceived relatively high degree of transparency, access to information and accountability among Public Sector Entities in Bukavu. The results also pointed out positive and significant correlations between transparency and accountability, between transparency and access to information and, between access to information and accountability. Transparency had a positive and significant effect on accountability; whereas access to information had a positive but not significant effect on accountability. Consequently, the relationship between transparency, access to information and accountability was not significant. It was therefore concluded that transparency alone was sufficient to explain accountability among Public Sector Entities in Bukavu.

These results were discussed according to the existing literature. Recommendations drawn from this study included improving online disclosure by equipping Public Sector Entities with websites; regular disclosure of financial statements by Public Sector Entities in Bukavu; adoption of a law that guarantees access to public sector information; organizing awareness campaigns for the population and exposing scandals of misuse of public resources in the local media.

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Chapter One

INTRODUCTION

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1.1. Background

Accountability is increasingly becoming a serious concern in many countries worldwide. It is often seen as a pre-requisite for good governance (Ferry, Eckersley, & Zakaria, 2015; Ofoegbu, 2014). Although it has been argued that accountability is a concept often discussed but rarely consistently clarified and defined (Ashworth & Downe, 2014; Bovens, 2004, 2006; Bovens, Schillemans, & Hart, 2008; Ferry et al., 2015), Bovens (2006) and Bovens et al. (2008) define it as a relationship between an actor (agent) and a forum (principal), in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences.

One of the main challenges countries around the world have been trying to tackle is how best to ensure public sector managers are held accountable for their actions (Ejere, 2012). Basically, Public Sector Entities use public resources and are delegated powers and responsibilities that demand accountability to be rendered. Since public sector management yields enormous powers with a potential for abuse (Ejere, 2012), accountability mechanisms should be put in place to ensure that public resources are used efficiently, that public sector managers are not working in their own interest but rather in the best interest of citizens, and that citizens are in position to engage into meaningful discussion with those who are managing public resources.

The Democratic Republic of Congo (DRC) is one of the richest countries in the world in terms of availability of natural resources (AFD, 2013). However, the paradox is that despite this abundance in natural resources, DRC is still one of the poorest countries in the world (AFD, 2013; AfDB & OECD, 2007; Afoaku, 2011; NRGI, 2015; UKDFID, 2008). This situation is mainly due to the waste of public resources (Chene, 2015) and the proliferation of corruption (Afoaku, 2011; Keuleers, 2012; Mbera & Allegreti, 2014) often reported in the public sector and mainly attributed to poor culture of accountability (Afoaku, 2011). Corruption in DRC has been described as so endemic (Keuleers, 2012) that the country is considered as one of the most corrupt countries in the world (Keuleers, 2012; Mbera & Allegreti, 2014; UKDFID, 2008). Asking public sector managers to justify their actions and to judging them accordingly is still a serious issue in DRC.

Ngoepe (2004) observed that accountability in the modern governance is not an easy matter; it requires Public Sector Entities to be transparent. Theoretically, this argument is supported by the principal-agent (or agency) theory (Bovens, 2006; Bovens et al., 2008; Buijze, 2013; Williamson & Eisen, 2016). In this line, Buijze (2013) argues that the principal-agent theory (agency theory) helps to understand the manner in which transparency contributes to accountability. In their definition of accountability, Bovens (2006) and Bovens et al. (2008) refer to the principal-agent relationship as a relationship between an actor and a forum. For accountability to be effective, the actor should perform her/his duties in such a transparent way that the forum is informed about her/his actions. In the public sector setting, public authorities (actors or agents) are therefore supposed to make an effort to increase transparency, as it allows citizens (forum or principals) to have access to information, to properly assess their performance, and hence, to hold them accountable for the use of public resources (Badun, 2009).

However, DRC is still facing challenges in consolidating public sector transparency (Afoaku, 2011). In fact, according to the Open Budget Index, the country scored 0, 6, 18 and 39 successively for the Open Budget Surveys 2008, 2010, 2012 and 2015 (IBP, 2015); meaning that the government provides scant or minimal information to the public on the central government's budget and financial activity during the budget year. Moreover, in 2014, the country ranked 154th of the 177 countries assessed in the Transparency International (Chene, 2015). Consequently, the Africa Integrity Indicators (AII) of Global Integrity reported a weak level of accountability in DRC (GI, 2016). The country scored 39/100 on accountability indicators while other countries like Kenya, Uganda and Rwanda scored respectively 69/100, 67/100 and 61/100.

Many authors support the importance of transparency in improving accountability in the public sector (Buijze, 2013; Cucciniello, Nasi, & Valotti, 2012; Ejere, 2012; Fatemi & Behmanesh, 2012; Ferry et al., 2015; Lourenço, Mourasa, Jorge, & Pattaro, 2013; Mendel, 2005). According to Mendel (2005), in the absence of transparency, accountability will be hindered. Ferry et al. (2015) argue that transparency can improve accountability in certain contexts. On his side, Ejere (2012) supports that public accountability underpinned by openness and transparency helps to reduce, if not completely eliminate, the opportunities for corruption.

From the literature, a significant number of studies have been conducted on transparency and accountability. Existing studies have covered different sets of countries (Bovens et al., 2008;

ELLA, 2011; Mckendrick, 2007; UNECA, 2005), examined different spheres of the concepts (Badun, 2009; Bhatnagar, 2003; Bovens, 2006; Reed, 2012), and used a variety of criteria and methodologies (AIE, CLD, & IBP, 2011; Bovens et al., 2008; Coronel, 2012; IBP, 2015, 2016; Lourenço et al., 2013). Although some aspects of the Congolese public sector reality have interested some authors (Afoaku, 2011; Baudienville, 2012; Chene, 2015; Keuleers, 2012; Mbera & Allegreti, 2014; Schouten & Monamoto, 2012), the relationship between transparency and accountability has not so far been examined. This relationship is given a particular attention in this study.

1.2. Statement of the problem

The 2006 Constitution sought to break with the past by creating institutions to support accountability in DRC (UKDFID, 2008). However, since mechanisms to ensure accountability are still thin at all levels of the Congolese government (Afoaku, 2011), it is difficult for Congolese to hold their government accountable for the management of public funds (Chene, 2015). This situation is likely to be explained by the challenges the country is still facing in consolidating transparency (AFD, 2013; Afoaku, 2011) and the administrative secrecy particularly observed when it comes to demand public financial information (Schouten & Monamoto, 2012). This sets the ground for the researcher to investigate the extent to which improving transparency and access to information can lead to accountability among Public Sector Entities in Bukavu.

1.3. Purpose of the study

The purpose of this research is to examine the relationship between transparency, access to information and accountability among Public Sector Entities in Bukavu.

1.4. Objectives of the study

  i.   To examine the relationship between transparency and accountability;
  ii.   To examine the relationship between transparency and access to information;
  iii.   To examine the relationship between access to information and accountability;
  iv.   To examine the contribution of transparency and access to information to accountability.

1.5. Research questions

i. What is the relationship between transparency and accountability?

ii. What is the relationship between transparency and access to information?

iii. What is the relationship between access to information and accountability?

iv. What is the relationship between transparency, access to information and accountability?

1.6. Scope of the study

1.6.1. Content scope

This study covers the relationship between transparency, access to information and accountability. The study relies on the definition provided by Schnackenberg (2009, 2010) for transparency; access to information is looked at as a request-driven process (Mendel, 2005; OSJI, 2004); and accountability is considered as a principal-agent relationship (Bovens, 2006; Bovens et al., 2008).

1.6.2. Geographical scope

This study covers Public Sector Entities in Bukavu – a city located in the East of DRC in the province of South-Kivu, at the border with the Republic of Rwanda. The city is subdivided into three communes: Ibanda, Kadutu and Bagira. Public Sector Entities in all the three communes were part of the investigation.

1.7. Significance of the study

The findings of this study benefits to the Public Sector Entities, to citizens, and to academicians and other researchers.

i. This study is a call for greater transparency and more availability of public information in order to promote accountability among Public Sector Entities in Bukavu;

ii. As primary beneficiaries of the services delivered by Public Sector Entities, this study enables citizens to realize their right and obligation to demand transparency and to access public information so that they can hold public sector mangers accountable for the use of public resources;

iii. The study provides a contribution to the existing literature on transparency, access to information and accountability. Academicians and future researchers may use the

findings of this study for literature review; they may also investigate some areas that have not so far received much attention.

1.8. Conceptual framework

The conceptual framework used to guide this study states that transparency influences access to information, which in turn has an influence on accountability. For Public Sector Entities to be seen as transparent, they have to disclose clear and accurate information; hence transparency has three indicators: disclosure, clarity and accuracy (Schnackenberg, 2009, 2010). Once information is available, it should be willingly provided taking into account the time and cost to access it, and without discriminating people requesting it; hence access to information has four indicators: willing provision, timeliness, cost effectiveness and non-discrimination (Mendel, 2005; OSJI, 2004). When requestors have got access to clear and accurate information, they can hold Public Sector Entities accountable for their actions. They are in position to ask Public Sector Entities to justify their actions and to judge them accordingly, hence accountability has two indicators: answerability and enforceability (Gaus-Pasha, 2005).

The conceptual model bellow indicates that accountability can happen among Public Sector Entities as a consequence of transparency and access to information. The model indicates that transparency can lead directly to accountability. Likewise, transparency can be linked to accountability through access to information.

Figure 1: Conceptual model
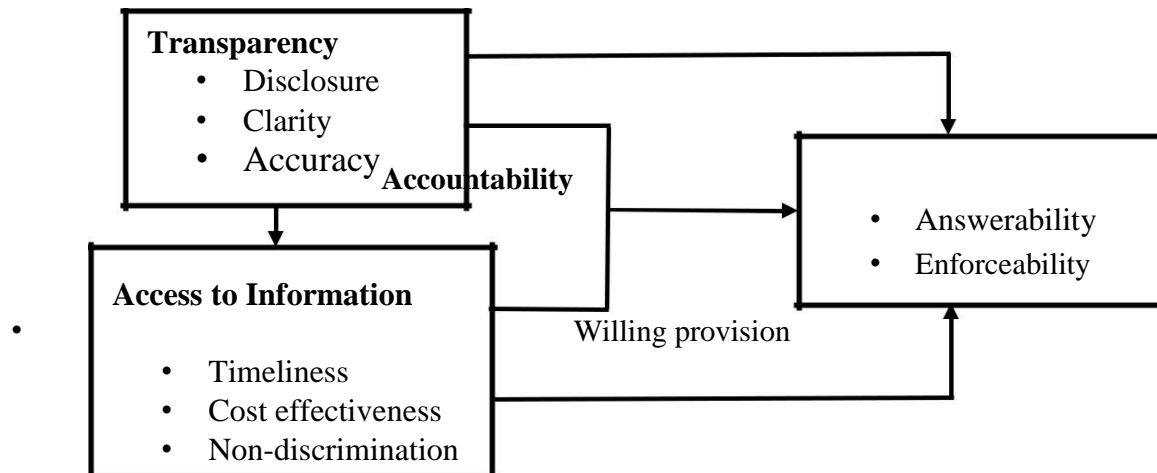
Source: Based on the literature review and modified from studies of Bovens et al. (2008); Bovens (2006); Gaus-Pasha (2005); Mendel (2005); OSJI (2004) and Schnackenberg (2009, 2010).

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Chapter Two

LITERATURE REVIEW

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2.1. Introduction

This chapter presents the review of the scholarly literature on transparency, access to information and accountability. After defining the study variables and their indicators, the chapter tries to support the existence of the relationship between them.

2.2. Definitions

2.2.1. Accountability

In the recent scholarly literature and the political discourse, the concept of accountability has been often discussed but rarely consistently clarified and defined (Ashworth & Downe, 2014; Bovens, 2004, 2006; Bovens et al., 2008; Ferry et al., 2015; Gaus-Pasha, 2005; Lægreid & Christensen, 2011; Smyth, n.d.). According to Lægreid & Christensen (2011), it is helpful to distinguish between the conceptual question of what is meant by accountability, the analytical question of what types of accountability are involved, and the evaluative question of how to assess accountability arrangements. This study focuses on the conceptual and the evaluative questions.

Bovens (2006) defines accountability as a relationship between an actor (agent) and a forum (principal), in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences. Therefore, to understand accountability, one must take into account the distinction between two dimensions of the concept: on one hand, the capacity or the right to demand answers (answerability) and, on the other hand, the capacity to sanction (enforceability) (Fox, 2007; Gaus-Pasha, 2005; Smyth, n.d.).

Gaus-Pasha (2005) defines answerability as the right to receive relevant information and explanation for actions. For Lawson & Rakner (2005), answerability denotes an obligation on the part of the decision-makers to justify their decisions publicly so as to substantiate that they are reasonable, rational and within their mandate. Ejere (2012) proposes that Public Officials should be answerable on three things: stewardship of public funds, compliance and performance.

When posing actions, public officials know that they can face possible sanctions for abuse or misuse of power (Ejere, 2012). Gaus-Pasha (2005) defines enforceability as the right to impose sanctions if the information or rationale is deemed inappropriate. For Lawson & Rakner (2005),

enforceability means controllability and refers to the existence of mechanisms to sanction actions and decisions that run counter to given mandates and procedures.

2.2.2. Transparency

The notion of transparency has increasingly appeared in academic and popular literature. Researchers have attempted to define it in a number of ways (Badun, 2009; CIPS & NIGP, 2012; Drew, 2003; Oberoi, 2013; Schnackenberg, 2009). Drew (2003) says that basically, transparency seems to mean that something can be "readily understood". Ferry et al. (2015) refer to transparency as the conduct of business in a fashion that makes decisions, rules and other information visible from outside. Ofoegbu (2014) suggests that transparency refers to the openness with which government business is conducted.

The common thread holding most definitions of transparency together is the notion that information should be disclosed to be transparent (Badun, 2009; Pekkonen & Malena, 2002; Schnackenberg, 2009, 2010). However, Schnackenberg (2009) argues that disclosure itself is insufficient to define transparency. Hence, he proposes a tri-dimensional conceptual model of transparency consisting of three constructs: disclosure, clarity and accuracy (Schnackenberg, 2009, 2010). This model has been used by Klinsukhon (2016) in his study to operationalize Accounting Information Transparency. Klinsukhon (2016) asserts that the characteristics of information quality include (1) the level of disclosed information presented, (2) the level of accuracy which complies with standard accounting principles and (3) clarity. Since this tri-dimensional model initiates a measurement framework for evaluating transparency, it is also adopted in this study to operationalize transparency. Hence, transparency is the degree to which information is disclosed, clear, and accurate (Schnackenberg, 2009, 2010).

Disclosure of information is an indicator of transparency and a key factor in building confidence among all stakeholders (Klinsukhon, 2016). For disclosure to be effective, the OECD (2017) proposes that public information should be open and accessible, including through the use of digital technologies. In the same line, Lourenço et al. (2013) argue that, in the current world, websites offer an opportunity for information disclosure.

An information is clear when it is comprehensible or intelligible, unambiguous, easily detected, easily seen or heard, visible (no hidden meanings), precise and simple and contains minimal jargon (Drew, 2003). Briefly, clarity allows for understanding to take place (Schnackenberg, 2009, 2010).

Accuracy is the degree to which information senders intend to provide information that is congruent with what they perceive as accurate (Schnackenberg, 2009). Information relating to an entity is accurate if all data related to that entity have been reflected in its records (Bukenya, 2014). The more accurate the information is, the higher the quality and the more securely people can rely on it for decision-making (OECD, 2017).

2.2.3. Access to Information

Access to information is currently accepted as a fundamental right protected by national constitutions in many democratic countries (Baudienville, 2012; da Cruz, Tavares, Marques, Jorge, & Sousa, 2015; ELLA, 2011; Fox, 2007; Mendel, 2005; Swedish Ministry of Justice, 2009). It has been observed that access to information can be either proactive or demand/request-driven (Buijze, 2013; da Cruz et al., 2015; Fox, 2007; Mendel, 2005). According to Fox (2007), proactive access refers to the dissemination of information that the government makes public about its activities and performance routinely. On the other hand, demand-driven access refers to an institutional commitment to respond to citizens' requests for specific kinds of information or documents which otherwise would not be accessible.

In this study, access to information is looked at as a request-driven process. For this process to be effective, (1) the requested information should be willingly provided, (2) the information should be provided in a timely fashion, (3) the cost to access information shouldn't be very high, and (4) requestors shouldn't be discriminated from accessing information on any basis.

Willingness in the provision of information is integral to creating open government (Oberoi, 2013). Public bodies have the duty to assist information requestors (OSJI, 2004); to fulfil this duty, Mendel (2005) suggests that information officers should be appointed to serve as central points of contact for dealing with information requests. It is also suggested that public bodies should publish certain routine information on a regular basis even in absence of any information request (OSJI, 2004).

To be useful, information should be provided in a timely fashion (OSJI, 2004). Since information serves to facilitate decision making, it should be provided at the moment when decision makers can still incorporate it in their decision-making process (Buijze, 2013). To ensure timeliness of the provision of information, Ngoepe (2004) insists on the issue of recordkeeping. This author states

that good recordkeeping ensures that public servants can work with maximum efficiency avoiding to waste time hunting for information.

The cost of access to information to the requestor should be limited to the supply costs and should in no instance be so high as to prove an obstacle to access (OSJI, 2004). This cost shouldn't be too high and, ideally, no charges should be even applied to answer a request for information (Mendel, 2005).

Ideally, information requests should be treated equally without discrimination with regard to the requestor; however, the OSJI (2004) notes that discrimination in access to information can take place at both stages of the requesting process: during the submission of requests and their processing. According to Mendel (2005), requesters should not have to provide reasons for their requests; but, public bodies should provide full reasons for any refusal to provide information. These refusals must be grounded in law and must be made within the timeframes specified by law (OSJI, 2004).

2.3. Relationships between variables

2.3.1. Transparency and accountability

Transparency and accountability are two important elements of good governance (Fox, 2007; Ibietan, 2013; Ofoegbu, 2014). Though, there is a significant number of studies that have attempted to analyse the relationship between transparency and accountability (Armstrong, 2005; Fatemi & Behmanesh, 2012; Ferry et al., 2015; Mendel, 2005; OECD, 2017), authors have not yet agreed on its exact nature. Synthesizing the views of different authors, Hood (2010) summarized the relationship between transparency and accountability in three major characterisations. According to this author, transparency and accountability can be seen either as 'siamese twins', 'matching parts', or 'awkward couple'. As siamese twins, transparency and accountability cannot be distinguished from one another. As matching parts, the two concepts can be separable, but nevertheless complement one another and are both necessary for good governance. As awkward couple, the two concepts do not necessarily work together and there may be some tension between them; in this view, transparency cannot necessarily improve accountability.

The view largely held by authors is that transparency and accountability are matching parts; and for many of them, transparency is seen as a precondition for accountability (Buijze, 2013; Cucciniello et al., 2012; Ejere, 2012; Ferry et al., 2015; Fox, 2007; Lourenço et al., 2013). Ferry

et al. (2015) contend that transparency can improve accountability in certain contexts. Ejere (2012) argues that public accountability underpinned by openness and transparency help to reduce, if not completely eliminate, the opportunities for corruption. Lourenço et al. (2013) argue that the search for more transparency is essential to foster accountability. Buijze (2013), on his side, asserts that transparency allows citizens to see what public authorities are doing, which enables them to hold them accountable for their actions and to try to affect their actions. This study also postulates for the view that accountability and transparency are matching parts and without transparency, there is no way accountability can be assessed among public sector entities.

2.3.2. Transparency and access to information

Public sector transparency is very important; it improves decision making and allows outsiders to see what public authorities are doing (Buijze, 2013). The relationship between transparency and access to information is not yet well clarified. However, it is possible to establish this relationship by reviewing the available, even though, fragmented literature. In many countries around the world, Governments are showing their willingness to implement transparency initiatives that promote the right to access information (AIE et al., 2011; Bhatnagar, 2003; ELLA, 2011; Kuunifaa, 2011; Mendel, 2005; Oberoi, 2013; OECD, 2017; OSJI, 2004). The Latin American experience, for example, shows that by promoting transparency, Governments seek to provide greater access to public information (ELLA, 2011). The right to access public information cannot be accomplished unless there is open governance with accurate and verifiable information accessible (Oberoi, 2013). Since public authorities know that information on government activities is required by citizens to assess their performance, Buijze (2013) suggests they should proactively make it public. From the above, a relationship can be established between transparency and access to information.

2.3.3. Access to information and accountability

Information is one of the key resources required to run an efficient organisation. It is a recognized fact that without information, there is no guidance for decision making, and accountability (Ngoepe, 2004). Public authorities are naturally the primary source for information about their own performance; when they fail to provide information about their actions, it becomes extremely difficult to evaluate them (Buijze, 2013). Without access to information, legislatures, SAIs, the media, and citizens cannot effectively participate in decision-making or hold their governments

accountable for the use of public resources (Ramkumar, 2009). Access to information is one of the mechanisms that countries around the world are promoting in order ensure proper accountability for the use of public resources. According to Kuunifaa (2011), when people have access to information, public officials will feel that they are being checked and this will make them become accountable. For Okekeocha (2013), accountability means that all government officials must answer to the citizens and justify the source and utilization of public resources in their disposal; it is therefore imperative that citizens have access to information that allows them to make decisions. In regard to the above, it is clear that there is a relationship between access to government information and accountability. The more people have access to information, the more public bodies can be held accountable for the use of public resources.

2.3.4. Transparency, access to information and accountability

There remains a gap in the literature concerning whether transparency alone is sufficient to achieve accountability in the public sector. Fox (2007) outlines that transparency is necessary but far from sufficient to produce accountability. In this line, some studies (Calland, 2010; Ibietan, 2013; Lourenço et al., 2013; Oberoi, 2013; Okekeocha, 2013; Olabe & Kahn, 2012) suggest that access to information can reinforce the relationship between transparency and accountability. According to Lourenço et al. (2013), citizens need to scrutinize public expenditure for preventing corruption and waste of public resources; therefore, accountability requires governments to increase transparency by making information accessible to citizens. Calland (2010) considers the power to demand information about how decisions are made as the most basic lever that citizens have in holding their state to account. This author argues that public organizations should release information in a transparent way so that citizens can hold those in power to account and can be able to engage meaningfully with the states institutions. For Cucciniello et al. (2012), any organization requires information to be produced, distributed and shared among the pertinent internal and external stakeholders in order to achieve their goals. From the above, a relationship can be established between transparency, access to information and accountability.

Chapter Three
METHODOLOGY

3.1. Introduction

This chapter describes the methodology that was used in conducting this research. It includes the following sections: research design, study population, sampling design, data collection, measurement of variables, reliability and validity and data presentation and analysis.

3.2. Research design

This study adopted a quantitative cross-sectional research design. Transparency, access to information and accountability were measured and their relationships were established by collecting data at one point in time.

3.3. Study population and sampling design

The study population consisted of Public Sector Entities in Bukavu. The choice of Bukavu as field of investigation was mainly motivated by the presence of a significant number of Public Sector Entities in the town. A list of 87 Public Sector Entities was provided by the Provincial Division of Public Service in Bukavu (see Appendix II). These Public Sector Entities included Provincial Divisions, Provincial Ministries, Government and Administrative Offices, Tax Collection Agencies and Government Business Enterprises.

There are many arguments and assumptions about the required sample size for research (Tongur, 2011). Krejcie and Morgan (1970) designed a table for determining the needed size of a randomly chosen sample 'S' from a given finite population 'N'. Relying on this table, the researcher considered a sample size of 73 Public Sector Entities to be representative. The distribution of the study population and sample size is presented below in table 1.

Table 1. Distribution of the sample size

Public Sector Entities	Study population	Proportion	Sample Size	Expected No of respondents
Provincial Divisions	35	0.40	29	116
Provincial Ministries	9	0.10	8	32
Government and Administrative Offices	29	0.33	24	96
Tax Collection Agencies	8	0.09	7	28
Government Business Enterprises	6	0.07	5	20
Total	87	1	73	292

Source: Provincial Division of Public Service in Bukavu

In this study, Public Sector Entities were considered as units of analysis, whereas Public Servants were units of inquiry (or respondents). The study considered four respondents per Public Sector Entity. Proportionate random sampling (Pandey & Pandey, 2015) was adopted to select Public Sector Entities to be investigated whereas purposive sampling (Cucciniello et al., 2012; Pandey & Pandey, 2015) was used to select respondents. In this regard, only public servants holding upper grades (directors, chiefs of divisions, chiefs of offices and their collaborators) were surveyed. More than being aware of what is happening in their respective institutions, these Public Servants were expected to understand the questionnaire and provide meaningful answers.

3.4. Data collection

The study used primary data directly collected from public servants through self-administered questionnaires. Out of the 292 questionnaires distributed, only 247 were returned back (posting a response rate of 84.6%); of which only 236 questionnaires were considered for data analysis. Responses on these usable questionnaires were aggregated to provide information on 59 Public Sector Entities.

3.5. Measurement of variables

The researcher did not find readily usable items in the existing literature to measure the study variables. Following recommendations by Churchill (1979), the development of the research instrument was inspired by existing studies. Items were designed to fit the context of Public Sector Entities in Bukavu. As indicated in the conceptual model, transparency (20 items) was operationalized through disclosure, clarity and accuracy (Bukenya, 2014; Drew, 2003; Klinsukhon, 2016; Lourenço et al., 2013; OECD, 2017; Schnackenberg, 2009, 2010); access to information (24 items) was operationalized through willing provision, timeliness, cost effectiveness and non-discrimination (Buijze, 2013; Mendel, 2005; Ngoepe, 2004; Oberoi, 2013; OSJI, 2004); and accountability (15 items) was operationalized through answerability and enforceability (Ejere, 2012; Gaus-Pasha, 2005; Lawson & Rakner, 2005). The research instrument (questionnaire) comprised 59 items in total; all measured using a five-point Likert scale, ranging from strongly disagree (1) to strongly agree (5).

3.6. Reliability and validity of the instrument

3.6.1. Face or Content Validity

To ensure face or content validity; the instrument was submitted for review and purification to the supervisors. Moreover, three experts in the field were required to give their opinions on the relevance of the items used. Items were ranked using a four point scale measure (Polit & Beck, 2006): *Not Relevant (1), Somewhat Relevant (2), Quite Relevant (3) and Highly Relevant (4).* This led to the computation of the Content Validity Index (CVI) which was the average proportion of items that achieved the rating 3 or 4 for the three raters (Polit & Beck, 2006). The Content Validity Index results are presented in Table 2.

Table 2. Results for Content Validity

Variable	1st Expert		2nd Expert		3rd Expert		Average
Transparency	19/20	0.950	18/20	0.900	17/20	0.850	0.900
Access to Information	21/24	0.875	18/24	0.750	19/24	0.792	0.806
Accountability	13/15	0.867	14/15	0.933	12/15	0.800	0.867
Average		0.897		0.861		0.814	0.857

Source: Primary Data

In total, the three experts ranked all the 59 items intending to operationalize transparency (20 items), access to information (24 items) and accountability (15 items). Table 2 presents the proportion of items that achieved the rating 3 or 4 for each study variable and for each expert. Polit

& Beck, (2006) suggest that the criterion of acceptation of the scale CVI should be 0.80. In this regard, the Content Validity Indices achieved for transparency (0.900), access to information (0.806), accountability (0.867) and overall (0.857) are acceptable.

3.6.2. Exploratory Factor Analysis

The Exploratory Factor Analysis (EFA) was used to reduce the items to a smaller and more manageable set of underlying factors (Karimi et al., 2011). Both Kaiser Mayer-Olkin (KMO) statistic and the Bartlett's test of sphericity (Carricano & Poujol, 2009; Karimi et al., 2011) indicated that the data was suitable for Exploratory Factor Analysis. This is shown in table 3 bellow. It is indicated in this table that all the three variables exhibited KMO statistics over 0.7 and the Bartlett's test of sphericity was significant in all the cases (p<0.01).

Table 3. KMO and Bartlett's Test of Sphericity

		TRA	ACI	ACC
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.745	0.755	0.813
Bartlett's Test of Sphericity	Approx. Chi-Square	477.515	664.179	960.430
	Df	36	91	45
	Sig.	0.000	0.000	0.000

Source: Primary Data

The Principal Component Analysis Method and Varimax rotation were selected to extract the factors (Carricano & Poujol, 2009; Nabaweesi, 2009; Nkundabanyanga, Tauringana, Balunywa, & Emitu, 2013). The number of factors to be extracted for each variable was fixed consistently with the conceptual framework. Items with loading factors bellow 0.4 were eliminated (Karimi et al., 2011; Nkundabanyanga, Tauringana, Balunywa, & Emitu, 2013). The rotated component matrices for accountability, transparency and access to information are presented in tables 4-6.

Table 4. Rotated Component Matrix for the variable Accountability

Retained Items	Component EN	AN
Citizens are informed that legal actions can be taken for misuse of public resources	.796	
Citizens are informed that public officials can be disqualified for misuse of public resources	.774	
Punitive actions are usually taken for misuse of public resources	.723	
Citizens are informed that punitive actions can be taken for misuse of public resources	.717	
Legal actions are usually taken for misuse of public resources	.698	
Public officials can be disqualified for misuse of public resources	.656	
People are aware of the existence of feedback and complaint mechanisms in our institution		.862
We usually receive feedbacks and complaints from various people		.829
We always give responses to feedbacks and complaints received		.816
Formal feedback and complaint mechanisms are in place in our institution		.809
Eigenvalues	3.720	2.341
% of Variance	37.202	23.412
Cumulative %	37.202	60.614

Source: Primary Data

The results in the table 4 indicate that Enforceability (EN) is the most important element of accountability. The six items loaded under this factor account for 37.2% of the variance. The other factor "answerability" (AN) explains a further 23.4% of the variance and has four loaded items. Globally, the 10 items retained from the original 15 relating to accountability explain 60.6% of the variance.

Table 5. Rotated Component Matrix for the variable transparency

Retained items	Component		
	AC	DS	CL
Our reports contain detailed information about our institution	.836		
Our reports contain detailed information about our activities	.827		
We present complete information in our reports	.679		
We always keep records of all our activities	.537		
Information about our institution is published online		.852	
Some documents about our institution can be downloaded online		.785	
Information about our institution can be obtained in a machine readable format (word, excel, PDF)		.745	
The information we provide to the public is easy to understand			.847
By reading our information, people can easily understand what we are doing			.676
Eigenvalues	2.893	1.749	.994
% of Variance	32.150	19.434	11.042
Cumulative %	32.150	51.584	62.626

Source: Primary Data

Table 5 indicates that the most important element of the variable "transparency" is "accuracy" (AC). This factor is captured by four items accounting for 32.15% of the variance. Second in importance is the factor "disclosure" (DS), captured by three items and accounting for 19.43% of the variance. Lastly, the third factor "clarity'" (CL) is captured by two items and explains 11.04% of the variance. In total, out of the original 20 items relating to transparency, the exploratory factor analysis retained only 9 items that explain 62.63% of the variance.

Table 6. Rotated Component Matrix for the variable Access to Information

Retained items	Component		
	TI&ND	CE	WI
We always commit ourselves to provide the requested information in time	.745		
We always respond to information requests within a reasonable time	.673		
We always justify the reasons for any delay in responding to information requests	.635		
We have a good recordkeeping system that allow us to provide information in time	.625		
We always assist people who request information about our institution	.581		
Answering information requests is one of our priorities	.563		
We always treat equally all the information requestors	.545		
People cannot be asked money to access information about our institution		.823	
In our institution, information requests are freely answered		.816	
Asking money for releasing information is a form of corruption		.771	
Accessing information about our institution is free		.758	
We usually don't ask people to give reasons for their requests			.806
We don't ask people to provide the reasons why they need the information about our institution			.763
Eigenvalues	3.550	3.140	1.103
% of Variance	25.359	22.429	7.875
Cumulative %	25.359	47.788	55.664

Source: Primary Data

Table 6 provides the rotated component matrix for the variable "access to information". After conducting the exploratory factor analysis, two dimensions (timeliness and non-discrimination) from the initial conceptual framework where combined. Hence, the variable was considered to be tri-dimensional. As indicated in table 6, the most important element of the variable "access to information" is "timeliness and non-discrimination" (TI&ND). This first factor is captured by 7 items and explains 26.36% of the variance. The second important element is "cost effectiveness" which explains 22.43% of the variance through 4 items. Lastly, the factor "willing provision" (WI) is captured by two items and explains a further 7.88% of the variance. Globally, the 14 items retained from the original 24 relating to "access to information" explain 55.66% of the variance.

3.6.3. Reliability Analysis

Pandey and Pandey (2015) argue that items should be framed in a questionnaire in such a way that it provides consistency or reliability; this means if a respondent gives out a response to a particular item, he is expected to give the same response to that item even if it is asked repeatedly

or differently. Hence, the test for reliability was necessary to ensure internal consistency of the instrument (Churchill, 1979; Pandey & Pandey, 2015). Reliability was tested using the Cronbach's alpha. Alpha coefficient of 0.70 or more was deemed acceptable (Carricano & Poujol, 2009; Karimi et al., 2011).

Table 7. Reliability Test Results

Variables	No of items retained	Cronbach's Alpha
Transparency	9	0.724
Access to Information	14	0.736
Accountability	10	0.811

Source: Primary Data

The results for the reliability test presented in table 7 point out that the measurements used for transparency, access to information and accountability are reliable. The criterion of Cronbach's alpha coefficient > 0.70 is fulfilled for all the three variables.

3.7. Data editing, processing, analysis and presentation

After collecting data and before tabulation, data editing was undertaken. This preparatory work helped to ensure that questionnaires were complete and all questions were duly answered. Then, data was entered in SPSS 20 to provide data from which the analysis was based. Afterwards, this software (SPSS 20) was used for data analysis. Descriptive statistics of sample characteristics and study variables were generated. Both correlation analysis and hierarchical regression were performed to examine the relationship between transparency, access to information and accountability among Public Sector Entities in Bukavu.

3.8. Ethical considerations

For ethical reasons, a letter of introduction to the field was obtained from the Faculty of Graduate Studies and Research. For confidentiality purposes, respondents' identity was mentioned nowhere in the report. Analyses, interpretations and discussions were based on data as collected from the field and the researcher was as objective as possible in reporting findings.

Chapter Four

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1. Introduction

This chapter provides the presentation, analysis and interpretation of the research findings. Its content is guided by the research objectives which are: (i) to examine the relationship between transparency and accountability; (ii) to examine the relationship between transparency and access to information; (iii) to examine the relationship between access to information and accountability and (iv) to examine the contribution of transparency and access to information to accountability. The chapter presents sample characteristics; means, standard deviations and coefficients of variation of dimensions and study variables; results from correlation analysis and hierarchical regression results.

4.2. Sample characteristics

4.2.1. Respondents' characteristics

Five characteristics were taken into account to describe the respondents: gender, age, education level, grade in the public service and longevity in the public service. The description of these characteristics is provided in tables 8-12.

Table 8. Distribution of respondents' gender

Gender	Frequency	Percent
Male	161	68.2
Female	75	31.8
Total	236	100.0

Source: Primary Data

Respondents were mainly male. They represented 68.2% of the respondents as compared to the female respondents who represented only 31.8%. This is not surprising since the Ministry of Public Service in DRC always report that female public servants represent less than 30% of the workforce in the public service (Kalulu, 2013).

Table 9. Distribution of respondents' age

Age bracket	Frequency	Percent
18-27 years	24	10.2
28-37 years	78	33.1
38-47 years	55	23.3
48-57 years	49	20.8
58-67 years	24	10.2
68 years and above	6	2.5
Total	236	100.0

Source: Primary Data

Respondents were from all ages. Most of them were between 28 and 57 years old. These cumulatively represented 77.2% of the total respondents. Some public servants were below 27 years old (10.2%) and others above 57 years (12.7%). It is also clear that some respondents were above 68 years old (2.5%) although the retirement age is fixed at 65 years by the law in DRC.

Table 10. Distribution of respondents' education level

Degree held	Frequency	Percent
D6 (State Diploma)	56	23.7
G3 (Undergraduate)	79	33.5
L2 (Bachelor)	94	39.8
Master and Above	7	3.0
Total	236	100.0

Source: Primary Data

Most public servants who participated in the survey claimed to hold either a state diploma, undergraduate degree, or a bachelor degree. These represented cumulatively 97% of the total respondents. Only few of them (3%) claimed to hold a master degree or above. This may suggest that the carrier of a public servant is not attractive for people holding higher degrees in Bukavu.

Table 11. Distribution of respondents' grade

	Frequency	Percent
Director	8	3.4
Chief of Division	19	8.1
Chief of Office	61	25.8
Frist Class Collaborator	91	38.6
Second Class Collaborator	57	24.2
Total	236	100.0

Source: Primary Data

Directors or a Chiefs of Divisions were supposed to represent at least 25% of the total respondents. However, they only represented 11.5% of respondents whereas Chiefs of Offices and Collaborators represented the majority of respondents (88.5%).

Table 12. Distribution of respondents' longevity

	Frequency	Percent
1 - 5 Years	64	27.1
6-10 Years	68	28.8
11 - 15 Years	49	20.8
16 - 20 Years	32	13.6
21 Years and More	23	9.7
Total	236	100.0

Source: Primary Data

Responses about the longevity showed that only 27.1% of respondents said to have been working in their Public Sector Entity for 1 to 5 years. So the majority of public servants surveyed have been working in their institutions for 6 years and more (72.9%). This suggests that most of the respondents have been working in their respective Public Sector Entities for longer enough to know how they function and to provide meaningful answers.

4.2.2. Characteristics of Public Sector Entities investigated

Three characteristics were considered to describe the Public Sector Entities investigated: sector of activity, age of the Public Sector Entity and gender of its Head. Tables 13-15 describe these characteristics.

Table 13. Sector of activity of Public sector Entities

Sector of activity	Frequency	Percent
Mainly involved in Social Services Delivery activities	39	66.1
Mainly involved in Government Financial Activities	20	33.9
Total	59	100.0

Source: Primary Data

According to their sectors of activity, the Public Sector Entities investigated were grouped in two main categories: those mainly involved in social services delivery activities (66.1% of the sample) and those mainly involved in Government financial activities (33.9% of the sample).

Table 14. Age of Public Sector Entities

Age bracket	Frequency	Percent
1-10 Years	6	10.2
11-20 Years	20	33.9
21-30 Years	13	22.0
31-40 Years	12	20.3
41-50 Years	4	6.8
51 Years and more	4	6.8
Total	59	100.0

Source: Primary Data

The results from table 14 indicate that most of the Public Sector Entities investigated have been operating in Bukavu for more than 10 years. Only few of them (10.2% of the sample) had their age between 1 and 10 years. The majority (76.2% of the sample) had their age between 11 and 40 years.

Table 15. Gender of Heads of Public Sector Entities

Gender	Frequency	Percent
Male	42	71.2
Female	17	28.8
Total	59	100.0

Source: Primary Data

The majority (71.2% of the sample) of Public Sector Entities surveyed were headed by men. Public Sector Entities headed by women represented only 28.8% of the sample.

4.3. Means scores, Standard Deviations and Coefficients of variation

Table 16 presents the means, standard deviations and coefficients of variation of the study variables and their dimensions. The mean scores of dimensions were obtained by computing the arithmetic mean of the items used to measure them. Similarly, the mean scores of study variables were obtained by computing the arithmetic mean of their respective dimensions. For purposes of interpretation, the mean scores were converted in percentage (as it can be read from the third column of the table). All the mean scores were obtained from items measured using a five point Likert scale; where 1 equals to 0%, 2 equals to 25%, 3 equals to 50%, 4 equals to 75% and 5 equals to 100%. In other words, the distance from one point to another on the scale is equivalent to 25%.

Table 16. Mean Scores, Standard Deviations and Coefficients of variation

Dimensions and variables	Mean Scores	Means scores in percentage	Standard deviation	Coefficient of variation
Disclosure (DS)	2.9025	47.6%	0.79858	27.5%
Clarity (CL)	3.8983	72.5%	0.43206	11.1%
Accuracy (AC)	3.8623	71.6%	0.49754	12.9%
Transparency (TRA)	**3.5544**	**63.9%**	**0.41909**	**11.8%**
Willing provision (WI)	3.3475	58.7%	0.47856	14.3%
Timeliness and Non-discrimination (TI&ND)	3.6186	65.5%	0.48590	13.4%
Cost effectiveness (CE)	4.0297	75.7%	0.55616	13.8%
Access to Information (ACI)	**3.4379**	**60.9%**	**0.35120**	**10.2%**
Answerability (AN)	3.2034	55.1%	0.64385	20.1%
Enforceability (EN)	3.7592	69.0%	0.46153	12.3%
Accountability (ACC)	**3.4813**	**62.0%**	**0.45308**	**13.0%**

Source: Primary Data

The mean scores presented in the table above are either relatively high (between 60% and 70%) or high (above 70%) except for the dimensions "disclosure", "willing provision" and "answerability" which exhibit low scores (below 60%). These means can be interpreted as follows:

- Public Sector Entities in Bukavu are relatively transparent. Although these institutions exhibit a low level of disclosure, the information they make available is clear and accurate.
- People relatively have access to the information detained by Public Sector Entities in Bukavu. These entities exhibit low willingness to provide information. However, information is provided in timely fashion, without discriminating requestors and it is generally free of charge.
- Public Sector Entities in Bukavu are relatively accountable. Although they exhibit a low level of answerability; enforceability seems to be guaranteed among them. In other words, people cannot directly oversee the activities of Public Sector Entities but Public Officials generally face consequences of their actions.

The standard deviation measures the dispersion in respondents' answers and the coefficient of variation expresses the degree at which data provided is homogeneous. All the study variables exhibit low standards deviations and consequently, coefficients of variations are also low (below 15% except for the dimension "disclosure"). This indicates low dispersion of the respondents' answers and homogeneity in the data provided. In other words, the respondents seem to have

almost similar perceptions of transparency, access to information and accountability among their Public Sector Entities in Bukavu.

4.4. Correlation analysis

Correlation analysis was used to establish the relationships (i) between transparency and accountability, (ii) between transparency and access to information and (iii) between access to information and accountability. The Pearson's correlation coefficient provides the magnitude (strong or weak) and direction (positive or negative) of the linear relationship between two variables (Schumaker & Lomax, 2010). Table 17 presents the Pearson's correlation coefficients between dimensions and study variables.

Table 17. Correlation between the dimensions and the study variables

	DS	CL	AC	**TRA**	WI	TI&ND	CE	**ACI**	AN	EN	**ACC**
DS	1										
CL	.024	1	.								
AC	.363**	.473**	1								
TRA	**.787****	**.546****	**.789****	**1**							
WI	.118	.399**	.359**	**.355****	1						
TI&ND	.504**	.366**	.563**	**.668****	.374**	1					
CE	.126	.113	.267*	**.224**	.270*	.381**	1				
ACI	**.214**	**.381****	**.433****	**.438****	**.766****	**.610****	**.681****	**1**			
AN	.500**	.085	.306*	**.468****	.232	.474**	.335**	**.367****	1		
EN	.336**	.217	.448**	**.465****	.139	.223	.307*	**.259***	.326*	1	
ACC	**.526****	**.171**	**.446****	**.569****	**.235**	**.450****	**.395****	**.393****	**.876****	**.741****	**1**

$**p < 0.01$; $*p < 0.05$.

Source: Primary Data

The zero order correlation matrix presented here above show positive relationships between different dimensions and variables. Stronger relationships are found between each variable and its dimensions while the relationships tend to be weaker between a variable and dimensions of other variables.

4.4.1. Relationship between transparency and accountability

Table 17 indicates that out of the three dimensions of transparency, only "clarity" is not significantly correlated with accountability. The two other dimensions (disclosure and accuracy) are positively and significantly correlated with accountability; registering respectively ($r=0.336$, $p<0.01$) and ($r=0.448$, $p<0.01$). Globally, the table indicates a positive and significant relationship between transparency and accountability ($r=0.569$, $p<0.01$). This implies that increasing

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transparency will lead to an improvement in accountability among Public Sector Entities in Bukavu.

4.4.2. Relationship between transparency and access to information

From table 17, it is indicated that out of the three components of transparency, only "disclosure" is not significantly correlated with access to information. "Clarity" and "accuracy" exhibit positive and significant correlation with access to information; registering respectively ($r=0.381$, $p<0.01$) and ($r=0.433$, $p<0.01$). Globally, a positive and significant relationship is found between transparency and access to information ($r=0.438$, $p<0.01$). This suggest that increasing transparency will lead to an improvement in access to information among Public Sector Entities in Bukavu.

4.4.3. Relationship between access to information and accountability

The results from table 17 suggest that out of the three components of access to information, only "willing provision" is not significantly correlated with accountability. The two other components (timeliness and non-discrimination and cost effectiveness) are positively and significantly correlated with accountability; registering respectively ($r=0.450$, $p<0.01$) and ($r=0.395$, $p<0.01$). Globally, the results point out a positive and significant relationship between access to information and accountability ($r=0.393$, $p<0.01$). This implies that increasing access to information will lead to a significant improvement in accountability among Public Sector Entities.

4.5. Regression analysis

4.5.1. Hierarchical Regressions Findings

For the hierarchical regressions, three models were developed in sequence. The results of these sequential models are presented in table 18.

Table 18. Hierarchical regression results

Variable	Model 1		Model 2		Model 3		Collinearity Stat. (Model 3)	
	β	p-value	B	p-value	β	p-value		
(Constant)	3.593	0.000	1.359	0.006	0.827	0.174	Toler.	VIF
Sector of Activity	0.121	0.346	0.014	0.897	0.011	0.923	Na	Na
Age of Institution	-0.051	0.259	-0.012	0.747	-0.003	0.942	0.917	1.091
Transparency			0.606	0.000	0.529	0.000	0.887	1.128
Access to Information					0.227	0.163	0.780	1.283
R_2	0.032		0.326		0.350		Durbin Watson Statistic = 1.197	
Adjusted R^2	-0.003		0.289		0.302			
Change in Adjusted R^2	-0.003		0.292		0.010			
F-Statistic	0.914		8.850		7.259			
Sig. F-Statistic	0.407		0.000		0.000			

**p<0.01, *p<0.05 N= 59 Source: Primary Data

Model 1 shows the effects of the control variables (sector of activity and age of the institution) on accountability. This model suggests that the sector of activity has a positive but not significant effect on accountability (β=0.121, p>0.05); whereas the age of the institution has a negative but not significant effect on accountability (β=-0.051, p>0.05). The Adjusted R^2 is negative; implying bad model fit. It can therefore be concluded that the sector of activity and the age of the institution do not influence accountability among PSEs in Bukavu.

In model 2, transparency was entered. The results show that the control variables remain not significant in this model, although their effect on accountability becomes weaker than in the previous model (model 1). The results also suggest that transparency has a positive and significant effect on accountability (β=0.606, p<0.01). With this variable (transparency) included, the model becomes globally significant (Sig. F-Statistic=0.000<0.01). The Adjusted R^2 suggests that 28.9% of the variance in accountability is explained (an increase of 29.2% as shown by the change in Adjusted R^2).

In the final model (model 3), access to information was entered. The results indicate that the control variables remain not significant but their effect on accountability becomes weaker than in the previous models (models 1 and 2). Transparency has a positive and significant effect on accountability (β=0.529, p<0.01); whereas access to information has a positive but not significant

effect on accountability (β=0.227, p>0.05). Relying on the β coefficients, it is clear that transparency (β=0.529) has the highest contribution in the explanation of accountability. The Adjusted R^2 suggests that 30.2% of the variance in accountability is explained (a marginal increase of 1% as suggested by the change in Adjusted R^2).

4.5.2. Contribution of transparency and access to information to accountability

The results of the final model (see model 3 in table 18) suggest that transparency has a positive and significant effect on accountability while access to information has a positive but not significant effect on accountability. These results can be used to examine the contribution of transparency and access to information to accountability among Public Sector Entities in Bukavu. In this regard, since access to information does not explain significantly accountability, the relationship between transparency, access to information and accountability is not significant. It can be therefore concluded that transparency alone is sufficient to explain significantly accountability among Public Sector Entities in Bukavu.

Chapter Five

DISCUSSIONS, CONCLUSIONS, RECOMMENDATIONS AND LIMITATIONS

5.1. Introduction

This chapter provides the discussions, conclusions, recommendations and limitations drawn from this study. In the discussions, an attention is given first to the mean scores achieved by the study variables before discussing their relationships consistently with the research objectives.

5.2. Discussion of findings

5.2.1. Degree of transparency, access to information and accountability

The findings related to mean scores of study variables suggested that the degree of transparency, access to information and accountability among public sector entities in Bukavu is relatively high. However, Coronel (2012) warned that studies on Government openness and accessibility to information that ask Public Sector employees to rate their institutions – as it is done in this study – tend to be misleading. The risk is that these employees always over-rate their institutions. Since the units of inquiry for this study were Public Servants, it can be a mistake to conclude that these scores reflect the actual level of transparency, access to information and accountability in the Public Sector Entities investigated; rather, they reflect the perceptions that Public Servants have about their institutions concerning this issue. In this regard, the scores achieved would mean that, in Bukavu, Public Servants perceive their institutions to be transparent at 63.9%; to let people get access to information at 60.9% and to be accountable at 62.0%.

These results are not congruent with the Open Budget Index and the Africa Integrity Indicators. Both the Open Budget Index and the Africa Integrity Indicators are surveys done on different countries and use different data collection sources (GI, 2016; IBP, 2015; Ramkumar, 2009; Schouten & Monamoto, 2012); meaning the average score of each country is obtained by aggregating responses from various sources. However, this study concerns Public Sector Entities at the local level and uses only one data source. Notwithstanding this obvious divergence of methodologies, there is lack of consistency between the results from this study and the results from the Open Budget Index and the Africa Integrity Indicators. In fact, the score achieved for the Open Budget Surveys (IBP, 2015) suggested that scant or minimal information is provided to the public in DRC. Besides, the Africa Integrity Indicators (AII) of Global Integrity reported a weak level of transparency and accountability in DRC (GI, 2016).

5.2.2. Relationship between transparency and accountability

The correlation analysis showed a positive and significant relationship between transparency and accountability among Public Sector Entities in Bukavu. In other words, the more transparent a Public Sector Entity is, the more it will be accountable. These results are consistent with previous literature. In fact, the positive effect of transparency on accountability is supported by Buijze (2013) and Ferry et al. (2015). Ferry et al. (2015) contended that transparency can improve accountability in certain contexts; and Buijze (2013) asserted that transparency allows citizens to see what public authorities are doing, which enables them to hold them accountable for their actions and to try to affect their actions. Referring to Hood (2010), in the context of Public Sector Entities in Bukavu, transparency and accountability can be considered as 'matching parts'.

5.2.3. Relationship between transparency and access to information

The correlation analysis supported the existence of a positive and significant relationship between transparency and access to information among Public Sector Entities in Bukavu. This means a transparent Public Sector Entity will also let people get access to its information. These results are consistent with some assertions supported in the existing literature. This is the case of Oberoi (2013) who supported that the right to access public information cannot be accomplished unless there is open governance with accurate and verifiable information accessible. Buijze (2013), on his side, suggested that one of the reasons why governments should be transparent is because information on government activities is required by citizens to assess their performance. Furthermore, the Latin American experience showed that by promoting transparency, Governments seek to provide greater access to public information (ELLA, 2011).

5.2.4. Relationship between access to information and accountability

The correlation analysis showed a positive and significant relationship between access to information and accountability among Public Sector Entities in Bukavu. In other words, the more people get access to information, the more a Public Sector Entity will be seen as accountable. In fact, when people have got access to information they can engage into meaningful discussions with the public sector managers and hold them accountable for the use of public resources. These results are congruent with some assertions in the existing literature. Buijze (2013) contended that when Public Sector entities fail to provide information about their actions, it becomes extremely difficult to evaluate them. On his side, Kuunifaa (2011) supported that when people have access to

information, public officials will feel that they are being checked and this will make them become accountable. In fact, citizens cannot effectively hold their governments accountable for the use of public resources when they don't have access to public information (Ramkumar, 2009).

5.2.5. Contribution of transparency and access to information to accountability

The hierarchical regression results suggested that transparency had a positive and significant effect on accountability; whereas access to information had a positive but not significant effect on accountability. It was therefore concluded that transparency alone was sufficient to explain accountability among Public Sector Entities in Bukavu. This contradicts the view of Fox (2007) who contended that transparency is necessary but far from sufficient to produce accountability. In addition, these results are not consistent with some prior studies (Calland, 2010; Ibietan, 2013; Lourenço et al., 2013; Oberoi, 2013; Okekeocha, 2013; Olabe & Kahn, 2012) which suggested that access to information can reinforce the relationship between transparency and accountability. Among them, Lourenço et al. (2013) thought that by increasing transparency and making information accessible to citizens, citizens could be able to scrutinize public expenditure for preventing corruption and waste of public resources. On his side, Calland (2010) suggested that for citizens to hold those in power to account, public organizations should release information in a transparent way.

5.3. Conclusions and Recommendations

Globally, Public Servants perceived a relatively high degree of transparency, access to information and accountability among Public Sector Entities in Bukavu. The correlation analysis pointed out positive and significant relationships between the study variables. The hierarchical regression analysis suggested that transparency alone was sufficient to explain accountability among Public Sector Entities in Bukavu.

Despite the relatively perceived high level exhibited by the study variables, some recommendations can be drawn from this study to improve transparency, access to information and accountability among Public Sector Entities in Bukavu. In terms of transparency, efforts should be made to improve online disclosure by equipping these Public Sector Entities with websites from where information can be directly accessed. Public Sector Accounting should be duly practised to insure regular disclosure of financial statements that can help to assess the

financial position and performance of Public Sector Entities. This calls for harmonization of Public Sector Accounting Practices in DRC.

Efforts should also be made to improve access to information among Public Sector Entities in Bukavu. In this regard, a law that guarantees access to public sector information in DRC should be adopted. Finally, mechanisms to ensure Public Sector Accountability should be also reinforced. It is therefore recommended that awareness campaigns are organized and the local media should get involved in exposing scandals of misuse of public resources. As suggested by Kuunifaa (2011), when people are aware of what is happening in Public Sector Entities, public officials will feel that they are being checked and this can make them accountable.

5.4. Limitations and areas of further studies

The mean scores achieved by the study variables tended to suggest that public servants have over-rated their institutions. To address this, a study oriented on the perception that the population of Bukavu have regarding transparency, access to information and accountability among Public Sector Entities would be interesting.

The study also relied on data collected from only one source. Future studies can try to address this issue by collecting data from various sources to provide robust measures of transparency, access to information and accountability.

The R-squares derived from the hierarchical regression were all below 50%. This suggests that accountability is a complex concept that cannot be only explained by transparency and access to information. Future studies can explore other variables that may explain accountability.

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Appendix I. Research Instrument
MAKERERE UNIVERSITY BUSINESS SCHOOL

SURVEY QUESTIONNAIRE

Dear Respondent,

We are carrying out a research on "**Transparency and Accountability among Public Sector Entities in Bukavu**". We therefore request you to participate in this study by providing responses to this questionnaire. We assure you that all the information provided will be used for academic purposes only and will be confidentially treated.

Thank you for your cooperation.

Background information:

- **Gender**: Female �   Male ☐
- **Age**: 18-27 ☐   28-37 ☐   38-47 ☐   48-57 ☐   58-67 ☐   68 and above ☐
- **Education level**:
  D6 (state diploma) ☐   L2 (Bachelor) ☐
  G3 (Undergraduate) ☐   Master or higher ☐
- **Grade**:
  D (Director) ☐   ATB1 (First Class Collaborator) ☐
  CD (Chief of Division) ☐   ATB2 (Second Class Collaborator) ☐
  CB (Chief of Office) ☐
- How long have you been working in the public sector?
  1-5 years ☐   6-10 years ☐   11-15 years ☐   16-20 years ☐   21 years and more ☐
- Name of the institution: ………………………………………………………………………..
- Sector of activity: …………………………………………………………………………………
- Our institution is headed by: A woman ☐   A man ☐
- Our institution was created in: ………………… (Please provide the year of creation)

Please, indicate the extent to which you agree or disagree with the following statements using the following scale: **Strongly Disagree (1), Disagree (2), Somewhat Agree (3), Agree (4), Strongly Agree (5).**

Code	Variables, dimensions and items	1	2	3	4	5
TRA	**Transparency**					
DS	**Disclosure**					
DS1	Information about our institution can be obtained in a machine readable format (word, excel, PDF)	1	2	3	4	5
DS2	Information about our institution is published online	1	2	3	4	5
DS3	Some documents about our institution can be downloaded online	1	2	3	4	5
DS4	Financial information is not treated in a confidential way in our institution	1	2	3	4	5
DS5	Financial information can be released without special authorization	1	2	3	4	5
DS6	Our reports are accessible to the public	1	2	3	4	5
DS7	General information about our institution is available to the public	1	2	3	4	5

CL	Clarity					
CL1	The information we provide to the public is clear	1	2	3	4	5
CL2	The information we provide to the public is easy to understand	1	2	3	4	5
CL3	We provide information that is helpful to assess our performance	1	2	3	4	5
CL4	When publishing information, we don't use ambiguous technical vocabulary	1	2	3	4	5
CL5	We usually make sure people will understand the information we communicate to them	1	2	3	4	5
CL6	By reading our information, people can easily understand what we are doing	1	2	3	4	5
CL7	People don't need further explanation to understand the information we provide them	1	2	3	4	5
AC	Accuracy					
AC1	We always keep records of all our activities	1	2	3	4	5
AC2	We present complete information in our reports	1	2	3	4	5
AC3	Our reports contain detailed information about our institution	1	2	3	4	5
AC4	Our reports contain detailed information about our activities	1	2	3	4	5
AC5	Our reports contain detailed information about our performance	1	2	3	4	5
AC6	We publish information that is relevant for decision-making	1	2	3	4	5
ATI	Access to information					
WI	Willing Provision					
WI1	People have the right to access information about our institution	1	2	3	4	5
WI2	We always assist people who request information about our institution	1	2	3	4	5
WI3	There is a specific person who is in charge of handling information requests in our institution	1	2	3	4	5
WI4	We don't ask people to provide the reasons why they need the information about our institution	1	2	3	4	5
WI5	Information requests can be made either orally or in writing	1	2	3	4	5
WI6	The information about our institution can be communicated in a format specified by the requestor (hard or soft copy)	1	2	3	4	5
WI7	We always transfer some information requests we get but that should be addressed to another institution	1	2	3	4	5
WI8	We always provide the reasons why we cannot respond to some information requests	1	2	3	4	5
TI	Timeliness					
TI1	We always respond to information requests within a reasonable time	1	2	3	4	5
TI2	We always commit ourselves to provide the requested information in time	1	2	3	4	5
TI3	We always justify the reasons for any delay in responding to information requests	1	2	3	4	5
TI4	We have a good recordkeeping system that allow us to provide information in time	1	2	3	4	5
TI5	Answering information requests is one of our priorities	1	2	3	4	5
CE	Cost effectiveness					
CE1	Accessing information about our institution is free	1	2	3	4	5
CE2	In our institution, information requests are freely answered	1	2	3	4	5
CE3	Asking money for releasing information is a form of corruption	1	2	3	4	5

CE4	In our institution, employees are encouraged to provide information for free	1	2	3	4	5
CE5	People cannot be asked money to access information about our institution	1	2	3	4	5
CE6	In special cases, the cost of access to information about our institution is reasonable	1	2	3	4	5
ND	**Non discrimination**					
ND1	Everyone can request information from our institution	1	2	3	4	5
ND2	We always treat equally all the information requestors	1	2	3	4	5
ND3	We always receive requests for information from various people	1	2	3	4	5
ND4	We cannot discard an information request concerning our institution	1	2	3	4	5
ND5	We usually don't ask people to give reasons for their requests	1	2	3	4	5
ACC	**Accountability**					
AN	**Answerability**					
AN1	Formal feedback and complaint mechanisms are in place in our institution	1	2	3	4	5
AN2	People are aware of the existence of feedback and complaint mechanisms in our institution	1	2	3	4	5
AN3	We usually receive feedbacks and complaints from various people	1	2	3	4	5
AN4	We always give responses to feedbacks and complaints received	1	2	3	4	5
AN5	Allegations of misuse of public resources are investigated upon people's demand	1	2	3	4	5
AN6	We are always called to justify our performance publicly	1	2	3	4	5
AN7	Misuse of public resources is usually exposed in the local media	1	2	3	4	5
EN	**Enforceability**					
EN1	There are sanctions established for misuse of public resources	1	2	3	4	5
EN2	Citizens are informed about sanctions established for misuse of public resources	1	2	3	4	5
EN3	Public officials can be disqualified for misuse of public resources	1	2	3	4	5
EN4	Citizens are informed public officials can be disqualified for misuse of public resources	1	2	3	4	5
EN5	Legal actions are usually taken for misuse of public resources	1	2	3	4	5
EN6	Citizens are informed that legal actions can be taken for misuse of public resources	1	2	3	4	5
EN7	Punitive actions are usually taken for misuse of public resources	1	2	3	4	5
EN8	Citizens are informed that punitive actions can be taken for misuse of public resources	1	2	3	4	5

Appendix II. List of Public Sector Entities in Bukavu

1. Actions Humanitaires
2. Agence Nationale des Renseignements (ANR)
3. Assemblée Provinciale
4. Auditorat Militaire
5. Banque Centrale du Congo (BCC)
6. Brigade de la Police Judiciaire
7. Bureau Communal d'Ibanda
8. Bureau Communal de Bagira
9. Bureau Communal de Kadutu
10. Bureau des Anciens Combattants
11. Cour d'Appel
12. Direction Générale des Douanes et Assises (DGDA)
13. Direction Générale des Impôts (DGI)
14. Direction Générale des Migrations (DGM)
15. Direction Générales des Recettes Administratives et Domaniales (DGRAD)
16. Direction Provinciale des Mobilisation et d'Encadrement des Recettes (DPMER)
17. Division Provinciale de Communication et Médias
18. Division Provinciale de Culture et Arts
19. Division Provinciale de Genre, Famille et Enfant
20. Division Provinciale de l'Agriculture, Pêche et Elevage
21. Division Provinciale de l'Economie
22. Division Provinciale de l'Emploi et du Travail
23. Division Provinciale de l'Energie
24. Division Provinciale de l'Enseignement Primaire Secondaire et Professionnel
25. Division Provinciale de l'Environnement de Conservation de la Nature
26. Division Provinciale de l'Habitat
27. Division Provinciale de l'Industrie
28. Division Provinciale de l'Intérieur et Sécurité
29. Division Provinciale de l'Urbanisme
30. Division Provinciale de la Décentralisation et Affaires Coutumières
31. Division Provinciale de la Fonction Publique
32. Division Provinciale de la Jeunesse
33. Division Provinciale de la Santé
34. Division Provinciale de Prévoyance Sociale
35. Division Provinciale des Affaires Sociales
36. Division Provinciale des Droits Humains
37. Division Provinciale des Finances
38. Division Provinciale des Hydrocarbures
39. Division Provinciale des PME
40. Division Provinciale des Postes et Télécommunications
41. Division Provinciale des Sports et Loisirs
42. Division Provinciale des Titres Immobiliers
43. Division Provinciale des Transports et Voies de Communication
44. Division Provinciale des Travaux Publics et Infrastructures
45. Division Provinciale des Mines

46. Division Provinciale du Budget
47. Division Provinciale du Cadastre
48. Division Provinciale du Commerce Extérieur
49. Division Provinciale du Développement Rural
50. Division Provinciale du plan
51. Division Provinciale du Tourisme
52. Fonds National d'Entretien Routier (FONER)
53. Gouvernorat
54. Inspection du Travail
55. Inspection Provinciale de l'Enseignement
56. Inspection Provinciale des Affaires Sociales
57. Inspectorat Provincial des Services Judiciaires
58. Institut National de Préparation Professionnelle (INPP)
59. Institut National de Sécurité Sociale (INSS)
60. Institut National des Statistiques (INS)
61. Justice et Garde des Sceaux
62. Mairie de la Ville de Bukavu
63. Office Congolais de Contrôle (OCC)
64. Office des Routes (OR)
65. Office Général de Fret Maritime (OGEFREM)
66. Office National de l'Emploi
67. Office National des Postes et Télécommunications
68. Office National du Café (ONC)
69. Parquet de Grande Instance
70. Parquet Général
71. Radio Télévision Nationale Congolaise (RTNC)
72. Régie des Eaux (Régie des Eaux)
73. Société Nationale d'Electricité (SNEL)
74. Société Nationale des Assurances (SONAS)
75. Société Nationale des Chemins de Fer du Congo (SNCC)
76. Tribunal de Commerce
77. Tribunal de Grande Instance de Bukavu
78. Ministère Provincial de l'Education
79. Ministère Provincial de l'Intérieur
80. Ministère Provincial de la Justice
81. Ministère Provincial de l'Agriculture
82. Ministère Provincial des Mines
83. Ministère Provincial du Plan
84. Ministère Provincial des Infrastructures
85. Ministère Provincial de Transport
86. Union Nationale des Travailleurs du Congo
87. Centre d'Expertise, d'Evaluation et de Certification des Substances Précieuses et Sémi-Précieuses (CEEC)

Source : Division Provinciale de la Fonction Publique à Bukavu (in English: Provincial Division of Public Service in Bukavu)