

**EXPLORING CORPORATE COMMUNICATION GAPS IN PUBLIC
INSTITUTIONS NECESSITATING ACCESS TO INFORMATION LAW IN
ZAMBIA: THE CASE OF ZAMBIA REVENUE AUTHORITY**

BY

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Requirements for the Award of the Master of Science in Corporate Communication

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DECLARATION

I, **Robert Zawe**, do hereby declare that this research Project is my original work and has not, wholly or in part, been presented for an award of a diploma or degree in any other University. Other people's work used or quoted in this paper have been indicated and duly acknowledged as complete references. Any errors and or omissions in this paper are solely the author's.

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APPROVAL

This dissertation by Robert Zawe has been approved as fulfilling the requirements for the award of the Master of Science Degree in Corporate Communication by the University of Zambia.

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ABSTRACT

Corporate organisations in Zambia, whether public or private, are expected to effectively communicate with their various stakeholders. It is ideally expected that these organisations will keep their stakeholders well informed about what is happening in their respective organisations more especially that most of them have Public Relations (PR) officers whose role is to communicate. Though there is no legal provision in Zambia that mandates organisations to disclose information to the public, principles of good governance demand that they are open, transparent, accountable and responsible to the public. Weak disclosure and non-transparent practices can contribute to unethical behaviour and loss of market integrity at great cost, not just to the company and its shareholders but also to the country's economy as a whole (OECD, 2015:41). However, the corporate communications practices in most public organisations including Zambia Revenue Authority leave much to be desired. On 18th March, 2019, Cabinet reaffirmed its commitment to enacting the Access To Information (ATI) law which would compel public institutions to provide information to the public on request (Mwila, 2019). The enactment of the ATI law is expected to change the way government ministries and public institutions disclose information and communicate to the public. The overall objective of the study was to examine public institution's communication gaps which are necessitating the enactment of the Access to Information law in the country. The study employed exploratory and descriptive research designs. It adopted a mixed methods approach where both the qualitative and quantitative methodologies were employed. It was a case study of Zambia Revenue Authority which is one of the critical public institutions mandated to collect revenue on behalf of the government. The research concluded that public institutions are not doing enough to satisfy the information needs of the public hence the need for the ATI law in the country. ATI law would therefore bridge the gap if enacted by allowing members of the public to access the information they want. The research however recommended that ZRA as a public institution immediately deals with the challenges that members of the public face when accessing information from the institution.

Keywords: *Corporate communication, access to information, transparency and accountability*

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DEDICATION

This research is dedication to my two children Messiah Chipso and Romy Zawe who endured my long absence from home during the time of study. The sacrifices I make are all aimed at giving you a better future.

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ACRONYMS

ATI	Access to Information
BIC	Bank Information Centre
EITI	Extractive Industries Transparency Initiative
FOI	Freedom of Information
HR	Human Resource
ICCPR	International Covenant on Civil and Political Rights
LAZ	Law Association of Zambia
MISA	Media Institute of Southern Africa
NGOCC	Non-Governmental Organisations' Coordinating Council
OECD	Organisation for Economic Co-operation and Development
OSI	Open Society Institute
PR	Public Relations
PWYP	Publish What You Pay
RWI	Revenue Watch Institute
SPSS	Statistical Package for the Social Sciences
TADAT	Tax Administration Diagnostic Assessment Tool
TV	Television
UNESCO	United Nations Educational, Scientific and Cultural Organization
UN	United Nations
VAT	Value Added Tax
ZNBC	Zambia National Broadcasting Corporation
ZRA	Zambia Revenue Authority

CHAPTER ONE

INTRODUCTION

1.1. Background of the study

In a democracy, the quest for information from the government, public and private organisations by members of the public cannot be over-emphasised. Morley et al. (2002: 69) illustrate how: ‘organisations that develop effective communication processes are more likely to both have positive work environments and be more effective in achieving their objectives’. Public institutions are, essentially, all of the agencies, offices, and other entities that constitute local, state and federal governments. These organizations are funded by taxpayers’ money and operate in the service of the citizens that pay those taxes. Therefore, public institutions are expected to be open and transparent in their dealings in line with corporate governance principles. However, the communication practices in most public organisations in Zambia including the Zambia Revenue Authority (ZRA) leave much to be desired. Hence many public organisations in Zambia have been accused of lacking transparency in their operations. This practice denies members of the public critical information they need for informed-decision making. The lack of effective communication in public organisations has prompted the government to initiate the enactment of the Access to Information (ATI) legislation that will compel all public organisations to disclose information to members of the public on request. Currently, the lack of ATI law in the country seems to have encouraged the culture of secrecy in public and private organisations. On 18th March, 2019, Cabinet reaffirmed its commitment to enacting the ATI Act by approving what it called an ‘amended’ proposed Bill and told the public that the Bill would soon be taken back to Parliament for enactment (Mwila, 2019). The enactment of the ATI law is expected to change the way government ministries and public organisations disclose and communicate information to the public. Therefore, this study was conducted to explore the communication gaps that currently exist in public institutions that are necessitating the move by the government to enact the ATI law with Zambia Revenue Authority as a case.

Modern public relations (PR) can be traced back to the early 1900 during the establishment of the "Publicity Bureau". P. T. Barnum, of circus fame, made his mark by originating and employing many publicity or press agency tactics to generate attention for his shows and

attractions. Barnum was famous for coining the phrase, “There’s no such thing as bad publicity” (Grunig and Hunt, 1984:28). He was even known to pen letters to the editor under an assumed name outing some of his attractions as hoaxes just to generate publicity and keep a story alive. Unfortunately, Barnum’s ethics left much to be desired. Barnum thought that honesty was not the domain of a press agent, and infamously stated, ‘The public be fooled’ (Grunig and Hunt, 1984: 29).

The next historical phase resulted in a new model of public relations that Grunig and Hunt termed public information. In this approach to public relations, a former journalist works as a writer representing clients, issuing news releases to media outlets in the same style as journalistic writing. The idea of the public relations specialist acting as a counsellor to management, as opposed to a simple practitioner of press agency tactics, was born. The pioneering public information counsellor was a man named Ivy Ledbetter Lee, who revolutionized public relations practice at the time with the idea of telling the truth. Rather than tricking the public, Lee saw his role as one of educating the public about truthful facts and supplying all possible information to the media. Ivy Lee opened the third public relations agency in the United States in 1904, representing clients such as the Pennsylvania Railroad, the Rockefeller family, and the Anthracite Coal Roads and Mine Company (Grunig and Hunt, 1984: 32). Lee became the first public relations practitioner to issue a code of ethics in 1906, based on his declaration that “the public be informed”—to replace railroad tycoon Commodore Cornelius Vanderbilt’s infamous statement, ‘The public be damned’ (Hiebert, 1966: 54). Ivy Lee ushered in a more respectable form of public relations that is objective and factual. His public information approach is still in use today, especially in government reporting, quarterly earnings statements, and similar reports intended simply to inform.

Both the press agency and public information models of public relations are based on writing and technical skill with images, words, websites, and media relations. These concepts are based on a one-way dissemination of information. They are not management-based models because strategic management is based on research. Research is what makes management a strategic pursuit based on knowledge and data that comprise two-way communication, as opposed to a simple one-way dissemination of information based on assumptions.

The next two models of public relations are based on research. Using research to gather public opinion data led scholars to label these models two-way rather than one-way because

they more resemble a conversation than a simple dissemination of information. Grunig and Hunt termed the two management models asymmetrical and symmetrical. The asymmetrical model was pioneered between 1920 and 1950 by Edward Bernays, nephew of psychoanalyst Sigmund Freud, and is based on the principles of behavioural psychology. Public relations research seeks to determine what publics know and understand or believe about the client organization, issues of importance, and so on. Then, in the asymmetrical model, once these beliefs are learned through polling and other means, they are incorporated into the public relations messages distributed by the organization. It is called asymmetrical because it is imbalanced in favour of the communicator; the communicator undergoes no real change, but simply uses the ideas she knows will resonate in communicating with publics with the purpose of persuading them on some issue or topic. The symmetrical model was also pioneered by Edward Bernays and several prominent public relations practitioners and educators between about 1960 to 1980. It seeks also to use research on public opinion just as the asymmetrical model does. However, it does not use research with the intent to persuade, but to build mutual understanding between both publics and organizations. Organizations are open to changing their internal policies and practices in this model based on what they learn from their publics. It is a collaborative approach to building understanding, and, although not perfectly balanced, it is a moving equilibrium in which both sides in the communication process have an opportunity to have input and change an issue.

In modern public relations, we often see a mixing of the public relations models among multiple tactics or communication tools within one public relations campaign. In most cases, public relations professionals not only want to aid their employer or client but also to assist the publics outside the organization to access and understand the inner workings of the firm. This mixed-motive approach is based on the real-world contingencies that impact public relations decisions, and the desire to facilitate communication on both sides of an issue, both for organizations and for publics. In Zambia, many public and private organisations have appreciated the role public relations plays in creating mutual understandings between organisations and the general public. Hence they have Public Relations departments mandated to enhance communication with their various stakeholders in order to gain mutual understanding. Zambia Revenue Authority (ZRA) is an example of a public institution with a well-established PR Unit in the country.

Zambia Revenue Authority is a public institution established in 1994 under an Act of Parliament; ZRA Act, Chapter 321 of the Laws of Zambia. The core mandate of the institution is to timely collect revenue on behalf of the Government of the Republic of Zambia within the framework of the prevailing legislation. Under its mandate, it administers various pieces of legislation which include: the Customs and Excise Act, Chapter 322, Income Tax Act, Chapter 323, the Value Added Tax Act, Chapter 331 and Property Transfer Act, Chapter 340 of the Laws of Zambia. ZRA is one of the most strategic government institutions due to the critical role it plays to the economy of the country. In carrying out its mandate, the institution endeavours to create a sustained relationship with its various stakeholders. Its critical stakeholders include: the government, taxpayers, employees, civil society organisations, professional bodies, investors, bilateral institutions, the media and the general public. ZRA's relationship with stakeholders is expected to be sustained through constant and effective communication as guided by its Communications Policy and Procedures of 2018. The Policy aims at creating a framework within which all corporate communication activities by the institution are optimised in order to help the organisation meet its strategic business objectives through building excellent stakeholder relations, both internally and externally (Communications Policy, 2018: 3). In carrying out its corporate communication, ZRA, like many other public institutions is only responsive to the provisions of the various pieces of legislations that govern its operations.

While Article 20 of the Constitution of Zambia (Constitution of Zambia, 1996) guarantees freedom of expression in the country, there are no specific laws that directly promote access to information for the public as well as influence corporate communication in the country. 'Except with his own consent, a person shall not be hindered in the enjoyment of his freedom of expression, that is to say, freedom to hold opinions without interference, freedom to receive ideas and information without interference, freedom to impart and communicate ideas and information without interference, whether the communication be to the public generally or to any person or class of persons, and freedom from interference with his correspondence' article 20 states.

To enhance transparency in public institutions, in 2002 the Government took to Parliament a proposed ATI Bill formerly referred to as Freedom of Information (FoI) for enactment, an Act which is expected to influence corporate communication in the country. The law is expected to influence how public institutions disclose information to the public. Although the

ATI Bill of 2002 was later withdrawn and has never been taken back to Parliament, the move set in motion the enactment of the ATI law in the country. The Government seems determined to enact the law anytime following the approval of the proposed 'amended' Bill by Cabinet in 2019.

The provision of information services in Africa has been dispersed and access to various information services has become more difficult; the principal victims of these developments have been rural people without having any individual means of becoming literate, due to them being too illiterate, too young, too old, too poor or too ill because of the economic and information poverty (Kamba, 2009). Rural communities in Africa constitutes the larger percentage of the population whose information and developmental needs are not adequately met and consequently they have not been able to productively participate in the development process and enjoy the benefits thereof (Chester, & Neelameghan, 2006). Therefore, the enactment of ATI laws in different countries has been seen as the only remedy to this challenge of lack of information.

According to the United Nations Educational, Scientific and Cultural Organization (UNESCO), Freedom of information (FOI) is upheld as an integral part of the right of freedom of expression in the African Charter of Human and Peoples' Rights, the Declaration of Principles on Freedom of Expression in Africa. A review of UNESCO's literature shows that eleven African countries have passed national FOI laws (Angola, Ethiopia, Guinea, Liberia, Niger, Nigeria, Rwanda, Sierra Leone, South Africa, Uganda and Zimbabwe), while draft FOI laws in other African states including Zambia are at different stages in the process towards their adoption. The organisation however says the implementation of FOI legislation in Africa has faced important challenges.

1.2. Statement of the problem

Corporate organisations in Zambia, whether public or private, are expected to effectively communicate with their various stakeholders. It is ideally expected that these organisations will keep their stakeholders well informed about what is happening in their respective organisations more especially that most of them have PR officers whose role is to communicate. Though there is no legal provision currently in the country that mandates organisations to communicate or disclose information to the public, principles of good

governance demand that they are open, transparent, accountable and responsible to the public. 'The corporate governance framework calls for timely and accurate disclosure of material matters regarding corporations, including the financial situation, performance, ownership and governance of companies. Weak disclosure and non-transparent practices can contribute to unethical behaviour and to a loss of market integrity at great cost, not just to the company and its shareholders but also to the country's economy as a whole' (OECD, 2015:41). However, the communication and information disclosure practices in most public organisations including Zambia Revenue Authority leave much to be desired. Contrary to the principles of corporate governance, many organisations and institutions in Zambia have been accused of operating in secrecy.

The lack of ATI law in the country seems to have encouraged the culture of secrecy in public organisations. Media Institute of Southern Africa (MISA) 2010 Report on 'open and secretive public institutions in Zambia' revealed that Zambian public institutions operate in secrecy with a near 100 per cent failure to respond to citizens' requests for information. 'Secrecy is a major problem in government and public institutions in Zambia. Of the five institutions surveyed in 2010 during a MISA research, none but one, responded to a written request for information while the other four neither acknowledged receipt or provided reasons for not providing information requested for. In spite of empirical evidence from such studies of prevailing secrecy in most public institutions in Zambia, government is all talk and no action to enact the Freedom of Information (FoI) Bill since 2002 citing 'further consultations ' as the reasons for the delay,' the Report stated (MISA, 2010).

Though a democracy, Zambia as a country has never had a law that guarantees access to information for the media as well as members of the public since its independence in 1964. Despite reaching an advanced stage, the Access to Information Bill has stalled since 2002 when it was presented to Parliament for enactment. It was later withdrawn with the government claiming it needed to carry out further consultations on the Bill. To date, the Bill has not been taken back to Parliament. However, on 18th March, 2019, Cabinet reaffirmed its commitment to enacting the ATI Act by approving what it called an 'amended' proposed Bill and told the public that the Bill would soon be taken back to Parliament for enactment (Mwila, 2019). The enactment of the ATI law whose purpose is to enhance transparency in public institutions is expected to change the way government ministries and public institutions disclose information or communicate with the public. Under the provisions of the

proposed ATI Act, public institutions and quasi-government institutions like ZRA will be compelled to make available to the general public or, on request, to any person, information which is under its control as well as access to public meetings or to places where information may be obtained (FoI Bill, 2002).

Due to lack of an ATI law, no member of the public can take any public institution to task for failing to communicate vital information or provide requested information. As a result of lack of ATI legislation, members of the public have to struggle to access information from public institutions. Any request for information from any public institution by anyone is provided at the institution's discretion. The lack of access to information by members of the public has greater consequences on their ability to make informed decisions. Public debate on important national issues is also affected as a result of lack of access to critical information. Information still remains a privilege than a right for citizens.

Zambia Revenue Authority as a critical public institution has invested a lot of efforts in improving its communication with the public. However, members of the public and the government still feel that public institutions in the country are not open and transparent enough to the extent that ATI law needs to be enacted. Although the government is still taking its time, it seems its slowing bowing to public pressure to enact the ATI law. It seems there is a big discrepancy between the information public organisations communicate or disclose and what the public want. Efforts by freedom of information advocates and civil society groups to encourage public institutions including ZRA to disclose all necessary information or communicate more effectively have yielded little results. The situation has affected the perception of these institutions as evidenced by the MISA 2010 Report. Since all the public institutions in the country operate under the same political, legal and financial environment and are almost homogeneous, this study investigated the communication gaps that exist in them through a case study of ZRA that are necessitating the enactment of the ATI law in the country.

1.3. Aim of the study

The study aimed at examining corporate communication gaps that exist in public institutions that are necessitating the enactment of the Access to Information law in the country.

1.4. Specific objectives

The objectives for this study were to:

1. Assess ZRA's policy/guidelines on communication and public disclosure of information
2. Establish the type of information the public needs from public institutions like ZRA
3. Examine the challenges the public face when accessing information from public institutions like ZRA
4. Establish procedures for ZRA's effective communication with all stakeholders

1.5. Research questions

The main research question for this study was: What are the communication failures of public institutions in Zambia?

The specific research questions include:

1. What type of information does the public need from public institutions?
2. Why do we need the Access to Information law in Zambia?
3. What challenges do stakeholders face when accessing information from public institutions like ZRA?
4. How could public institutions use the proposed ATI Bill to develop effective corporate communication strategies?

1.6. Significance of the study

This study was important to public institutions including ZRA and its stakeholders, other as well as the government in that it highlighted best communication practices. The results would help to enhance transparency in most public organisations for the benefit of the public. Zambia Revenue Authority will be the greatest beneficiary as this research would avail practical recommendations that would have to be implemented in order to improve its communication. Individuals and various organisations would also benefit from the research since they would not go through challenges in accessing information from ZRA as a result of the recommendations from the research.

This study would further stimulate debate among readers, researchers and those in the field of academics. Furthermore, this research would act as basis for further research to cover other areas which might need further attention. Due to lack of empirical evidence, the real extent of non-disclosure of information and poor communication by public institutions is not well understood. Evidently, empirical research has not investigated the real motivation for the advocates to propel the government to enact the ATI law. In spite of all these gaps in knowledge, there has been no effort among researchers and corporate communications pundits to investigate the subject.

1.7. Assumptions of the study

It is assumed that the majority of public organisations in Zambia lack effective communication strategies to deal with external publics. Few public organisations are able to provide information solicited by individuals and only communicate what pleases them. It is assumed that all public institutions operate in similar political, legal and financial environment like ZRA and that is why ZRA has been used as a case study. The researcher also assumes that there is lack of capacity on the part of the people involved in corporate communication in most organisations leading to poor communication. This lack of capacity leads organisations to fail to communicate effectively to the public. Finally, it is assumed that with the pronouncements coming from government, the ATI law would soon be enacted despite the delay to do so and that the final Act will not be so different from the proposed Act.

1.8. Scope of the study

The research was a study of corporate communication gaps that exist in public institutions vis-à-vis the provisions of the proposed access to information law. ZRA has been used as a case study because the institution is a pure example of a public organisation in the country. The research endeavoured to explore the reasons why public institutions fail to communicate effectively thereby necessitating the enactment of the ATI law in the country. It intended to examine communication guidelines for ZRA with a view to promote best communication practices. It also looked at the information disclosure practices of public institutions versus the requirements of the proposed ATI law. In doing this the research also reviewed the provisions of the various tax Acts regarding information disclosure. ZRA, like other public institutions, has been accused of being secretive in its operations and this research aimed at

finding a practical solution to this problem. It therefore endeavoured to find practical solutions to ZRA's communication challenges. It further attempted to provide real and grounded recommendations to the institution in order to improve its communication.

The study covered the various departments of ZRA across its geographical span in the country. This was so because all the ZRA offices across the country act as gateways for information disclosure. The offices included: the Corporate Communications Unit, Research and Policy Department and Human Resource. Respondents for this study were drawn from key ZRA staff from all its divisions and departments involved in releasing of information to the public, journalists and all individuals and organisations who had requested for various information from ZRA in the past five years (2016-2020). ZRA during the time of the research had 1, 960 employees spread across its 42 offices across the country. Figure One below is a map showing ZRA's geographical spread across the country. All these offices act as gateways for receiving and disseminating information.

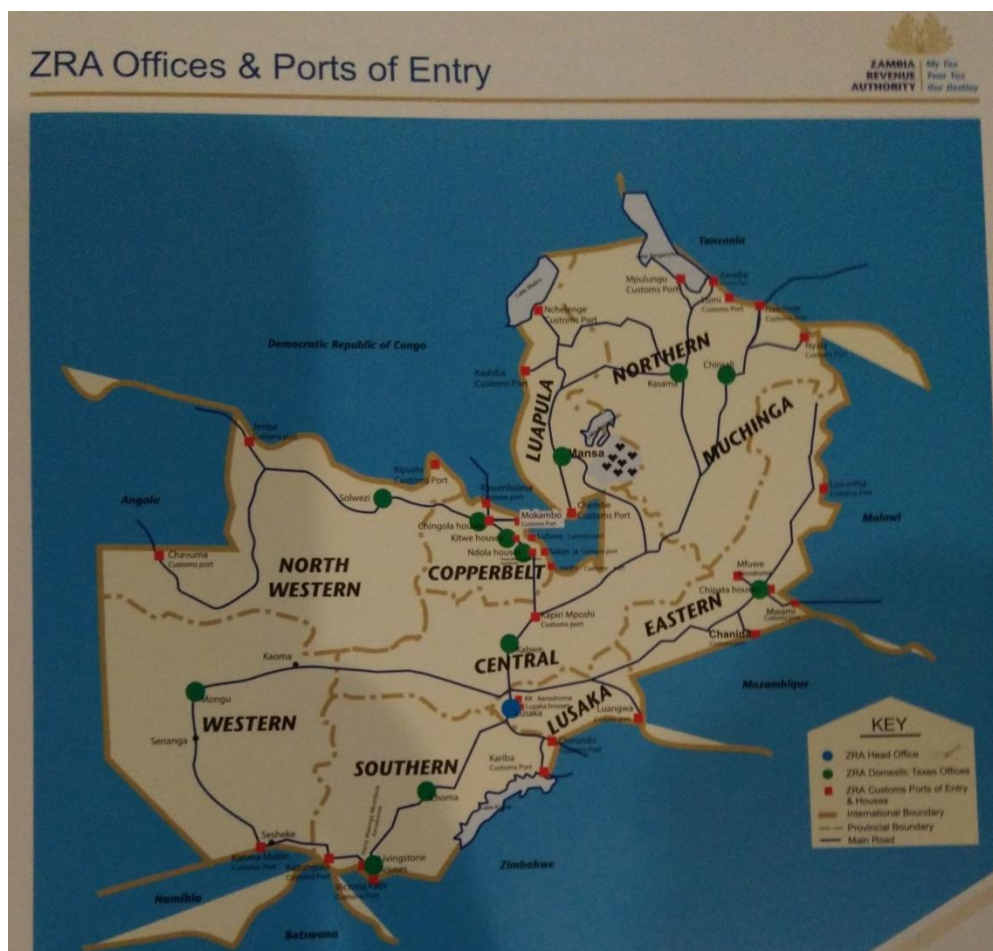


Figure One: ZRA's geographical spread in the country

1.9. Organisation of the Dissertation

The dissertation is divided into five chapters as highlighted below;

Chapter One covers the introduction to the dissertation and provides information on the background of ZRA's information disclosure practices and the proposed Access to Information Bill as well as the historical aspect of public relations. The statement of the problem is discussed, followed by the research aim and objectives. The research questions, scope, significance of the study and assumptions of the study are also covered in this chapter.

Chapter Two outlines the review of the proposed ATI law, ZRA policies and practices on the matter and the review of various literatures on the subject matter. It also covers the theoretical framework of the research.

Chapter Three highlights the research methodology that was employed to carry out the study. It discusses the research design and philosophy, study population, sampling technique, data collection techniques and data analysis techniques. The ethical considerations and the research limitation are also covered.

Chapter Four deals with presentation and analysis of data for both qualitative and quantitative. It describes the analysis of data followed by a discussion of the research findings. Quantitative data is presented in the form of tables, pie charts, bar charts and frequencies while qualitative is presented in the form of summaries and quotes.

Chapter Five presents the discussion of the research findings thereby answering the research questions presented in the first chapter.

Chapter Six presents the conclusions derived from findings in the previous chapter. Recommendations derived from the findings are also presented in this chapter.

CHAPTER TWO

LITERATURE REVIEW

2.1. Introduction

This chapter discusses the available literature on corporate communication and access to information, both theoretical and empirical. Saunders, Lewis and Thornhill (2012) highlight that literature is reviewed so as not to reinvent the wheel and to identify the research gap which the current research is contributing towards filling. It also provides the conceptual framework of the study by reviewing related literature. This chapter will examine the findings of different scholars which will then assist in giving a better understanding of corporate communication and access to information.

2.2. Conceptual framework

The key concepts in this study are: corporate communication, information, transparency, accountability and Access to Information.

Van Riel and Fombrun (2007) views corporate communication as a set of activities involved in managing and orchestrating all internal and external communications aimed at creating favourable starting points with stakeholders on which the company depends. This definition of corporate communication is founded upon notions of strategic management and relationship building. To some extent, this definition implies providing useful organisational messages to various stakeholders for informed decision making as well as responding to their various questions and concerns about the company. In short, through corporate communication the company is able to provide access to vital company information to its stakeholders such as the media, investors, regulators, civil society organisations, customers and the general public for better decision making.

The proposed Access to Information Bill (2002) defines “information ” as any material which communicates facts, opinions, data or any other matter relating to the management, administration, operations or decisions of a public authority, regardless of its form, characteristics or when it was created. And according to MISA Zambia “access to information is the ability for an individual to seek, receive and impart information effectively”. Matibini (2010) says freedom of information is essential for every country that has media institutions because it helps to convey important information to the public.

Transparency International defines “transparency” as a ‘characteristic of governments, companies, organisations and individuals of being open in the clear disclosure of information rules, plans, processes and actions’ (Transparency International, 2009: 44).

Defining “accountability” is more complex. Tisné states: ‘broadly speaking, accountability refers to the process of holding actors responsible for their actions. More specifically, it is the concept that individuals, agencies and organisations (public, private and civil society) are held responsible for executing their powers according to a certain standard (whether set mutually or not)’ (Tisné, 2010: 2).

2.3. Importance of effective corporate communication

In a democracy, the quest for information from the government, public and private organisations by members of the public cannot be over-emphasised. There is now a host of studies to demonstrate the centrality of corporate communication in the business world. For example, Morley et al. (2002: 69) illustrate how: “organisations that develop effective communication processes are more likely to both have positive work environments and be more effective in achieving their objectives”. In this way, corporate communication contributes to increased job satisfaction for employees and better bottom line benefits for the organisation. Likewise, Zwijze-Koning and de Jong (2005: 429) highlight that, “the importance of communication for the effectiveness of organisations and the wellbeing and motivation of employees is undisputed.” In Zambia, almost all government ministries, public institutions including private have PR officers responsible for all organisational communication. This is a sign that most organisations in the country appreciate the importance of corporate communication. However, the question is how effective is their communication?

‘Companies that continue to take a tactical, short-term approach to communicating with key constituencies will find it increasingly difficult to compete. Developing an integrated, strategic approach to communications will be critical to success. When done effectively, it streamlines communications among business functions, helping management, human resources and marketing maintain a unified voice and consistent messages. Developing a

solid corporate communications strategy can help a business thrive by preventing the costly mistakes that inevitably result from miscommunication’ (Barten, 2018).

Corporate communications, or public relations as it is sometimes known, has become an increasingly important function in organisations. Van Riel describes communication as the lifeblood of all organisations: it is the medium through which companies, large or small, access the vital resources they need in order to operate. ‘It is through communication that organisations acquire the primary resources they need (such as capital, labour, and raw materials) and build up valuable stocks of secondary resources (such as “legitimacy” and “reputation”) that enable them to operate’ (Van Riel and Fombrun, 2007: 1). It is considered as the sum total of a corporation’s effort to properly, pragmatically and ethically inform its various stakeholders so as to ensure a uniform basis of its vision and acts needed to remain competitive by gaining and properly using various competitive advantages compared to its competitors. ‘Companies should realise that effective corporate communication will ensure that their stated vision is understood and accepted by management and employees and so that the desired corporate culture will come to successfully permeate all levels of authority and responsibility of the organizational chart’ (Piperopoulos, 2013:94). According to Nickson and Siddons (1996), lack of communication is the cause of breakdowns in inter-organisational relationships and Makovsky (1992) says communication plays an important role in organizational success.

2.4. Current corporate communication trends in Zambia

While Article 20 of the Constitution of Zambia (Constitution of Zambia, 1996) guarantees freedom of expression, there are no laws in Zambia that directly promote access to information for the public as well as influence corporate communication in the country. Though there is no legal provision that mandates organisations to communicate or disclose information to the public, good governance principles demand that they are open, transparent, accountable and responsible to the public. ‘The corporate governance framework calls for timely and accurate disclosure of material matters regarding corporations, including the financial situation, performance, ownership, and governance of the company. Weak disclosure and non-transparent practices can contribute to unethical behaviour and to a loss of market integrity at great cost, not just to the company and its shareholders but also to the country’s economy as a whole’ (OECD, 2015:41).

In the spirit of fostering, promoting and enhancing professional development and practice of public relations, the Zambia Public Relations Association was born in 2011. The Association aims to provide professional development and personal networking opportunities for its countrywide membership and promotes the professional practice of public relations and the various forms of communication functions at country level in liaison with public relations bodies outside Zambia. As a result of the Association's efforts many organisations in the country have established public relations departments. However, the information disclosure practices in most public organisations including Zambia Revenue Authority leave much to be desired. Hence many organisations in Zambia have been accused of lacking transparency in their operations. This development has led to civil society organisations calling for the enactment of the ATI law in the country. The lack of ATI law in the country seems to have encouraged the culture of secrecy in public and private organisations.

Coming to the Zambia Revenue Authority, the organisation is one of the most strategic government institutions in the country. This is because of the strategic role it plays in the economy through its mandate of collecting revenue on behalf of the government. In carrying out its mandate, the institution endeavours to create a sustained relationship with its various stakeholders which range from: government, taxpayers, employees, civil society organisations, professional organisations, bilateral institutions, the media and the general public. This relationship is expected to be sustained through constant, open, transparent and effective communication. 'Tax administrations like the ZRA are critical public institutions holding critical confidential and non-confidential information which is always sought after by members of the public. To enhance community confidence and trust, tax administrations should be openly accountable for their actions within a framework of responsibility to the minister, government, legislature, and the general public' (TADAT, 2016:43).

While many of the public institutions including ZRA have websites and other social media platforms, the information provided on these platforms is basic and static information. The field of corporate communications in the country, with documented strategies to foster effective business communications, is emerging in response to the recognition that the better a business communicates, the more successful it tends to become. With the advent of social media more and more Zambian organisations are engaging in communication to win the support of stakeholders. For example, 'improved communications translate into a 29.5

percent increase in market value and employee turnover rates below or significantly below similar companies without formal, strategic corporate communications programmes, according to the "Communication ROI Study" conducted by human resources consulting firm Watson Wyatt in 2003' as quoted by Barten (2018).

2.5. History of Access to Information in Zambia

Over the past decades, several civil society organisations, the church and journalists fought tirelessly for the enactment of Access to Information law in the country. As a result of this pressure, in 2002 the Government took to Parliament a proposed Freedom of Information (FoI) Bill, now referred to as Access-to-Information Bill. The ATI Bill was first presented in Parliament on 22nd November, 2002, by then Information and Broadcasting Minister, Newstead Zimba, who described the legislation as the backbone of a representative government. Later, on 28th November, 2002, the Minister presented the Bill for second reading. During the second reading, the Minister pointed out that the Bill sought to accomplish the following:

1. Establish the public Information Commission and define its functions;
2. Provide for the right of access to information;
3. Set out the scope of public information under the control of public authorities to be made available to the public in order to facilitate more effective participation in the good governance of Zambia;
4. Promote transparency and accountability of public officers; and
5. Provide for matters connected with the foregoing (Matibini, 2010).

The context changed from Freedom of Information to Access to Information later along the way because it was realised that freedom of information corresponds the obligation of the state to refrain from actions which obstruct it while the right of access to information corresponds the obligation of the state to provide for the access by law.

In January 2008, the then President Levy Mwanawasa assured the nation that the ATI Bill would be presented in the House again and passed before the end of that year. His illness and death in August, 2008 were given as the reason why this did not happen and government then set 2010 as the new deadline for re-tableting the Bill. During the September, 2009 ceremonial opening of Parliament, the President then, Rupiah B. Banda, said consultations on the ATI Bill had reached an advanced stage. He called upon members of the public to take keen

interest in the development so that the proposed law meets their aspirations. On 16th August, 2010, then Minister of Information and Broadcasting Lt. Gen. Ronnie Shikapwasha was quoted in the media as saying that Zambia was not yet ready for the ATI Act. The Minister added that there was need for more consultations over the matter (Matibini, 2010).

With the coming in of the Patriotic Front (PF) government in 2011, various media institutions such as MISA, Zambian Union of Journalists (ZUJ), and the Press Association of Zambia (PAZA) had continued advocating the enactment of the Access to Information law in Zambia. These media institutions had continued discussions with other stakeholders such as Friedrich Ebert Stiftung (FES) and Non-governmental Organisations (NGOs) on the importance of having an ATI Act in Zambia and how it can help journalists in being proactive, effective, and efficient in their operations.

Former MISA Zambia chairperson Daniel Sikazwe was quoted on December 18, 2011, main news on Radio Phoenix as saying that it has become a major concern for the media and members of the public that it has taken Zambia more than 10 years from initial attempts at enacting the ATI law. He said that the reasons that were given for the delay in the enactment of the law by the previous government under the rule of the Movement for Multi-Party Democracy (MMD) Party were that firstly, there was need for more consultations over the issue and secondly, there was need for more funding on the programme because the government could not afford to sponsor the projects that were related to the ATI due to insufficient finances.

Former Minister of Information, Broadcasting and Tourism, Mr. Given Lubinda was also quoted in the same news item saying there was need for the enactment of the ATI law in Zambia. He said that the law would help journalists in the country operate freely without interference from the government and other powerful institutions that hinder them from doing their work appropriately. Mr. Lubinda added that there was need for putting logistics in place to make sure that before the law is enacted. Almost continually, Mr Lubinda was constant in assuring the media fraternity and the public at large that the PF government would allow the media unfettered freedom to function, as any media should in a democracy (Matibini, 2010: 4).

The history and development of the Zambian media has been intertwined with the process of democratization in the country. Since 1991, the trajectory of the Zambian media has been presented in the shadow of the political and economic factors at play during the transition to democracy. As part of the democratic transition, political elites promised media reforms, but subsequent developments have made the media increasingly more a prisoner of the political and economic realities, where the state retains control over the media. The government employs rhetoric to create an illusion of media reforms by repeatedly promising to privatize state-owned media (Hamusokwe, 2019).

While work on the ATI has a long history in the country, interests in and support for ATI legislation in the world have accelerated in the last two decades. As Neuman and Calland (2002) observes, ‘In 1990, just 12 countries had Access to Information laws, while today there are nearly 80 such pieces of legislation.’ Simultaneously, reflection has increased on the ‘state of the art’, with a series of recent Carter Centre conferences analysing gains made in the last 10 - 15 years, as well as future challenges.

Although the ATI Bill of 2002 was later withdrawn from Parliament and has never been taken back, the move set in motion the enactment of the ATI law in the country. Despite the delay, the Government remains determined to enact the law anytime following the approval of what it called an “amended” proposed Act by Cabinet in 2019. However, this “amended” Act has never been made public.

2.6. Key tenets of the proposed Access to Information law

The proposed ATI law has key provisions that would affect the way public organisations communicate or disclose information. Part Two of the proposed Act, states that the Act applies to information under the control of public authorities regardless of whether that information came into existence before or after the commencement of the Act. It further provides that the Act applies to:

- i. Information governed by confidentiality or privilege, to the extent to which the disclosure of the information is regulated, prohibited or restricted by the ethics of a profession or practice;
- ii. Records relating to proceedings before a court or tribunal after the commencement of those proceedings; or

- iii. Intelligence organisations specified in the Third Schedule or to any information under the control of any of those organisations.

Further, Part Three of the Act has the following key provisions;

- i. Every person shall have the right of access to information which is under the control of a public authority;
- ii. Every public authority shall make available to the general public or, on request, to any person information which is under its control;
- iii. Every public authority shall make available to the general public or, on request, to any person access to public meetings or to places where information may be obtained;
- iv. Every private body shall make available, on request, information which it holds on the person requesting for the information, if reasonable evidence is shown regarding the purpose of the request.
- v. A person who requests for information in pursuance of the right need not give any reason or justification for that person's interest in the information being requested for.

The proposed Act furthermore provides that a public authority reasonably determines that a request for access to information involves the confidential commercial interests of a third party, the authority shall forthwith notify the third party in writing of the specifics of the request and that the disclosure of the information is imminent unless the third party, within fifteen days of receipt of the notice, responds in writing that it considers the information to be confidential and gives reasons as to why harm would result from disclosure; and upon receipt of such response the authority shall claim an exemption.

Subject to the other provisions of the Act, every public authority shall cause to be published, as soon as practicable after the commencement of the Act but not later than twelve months after that commencement, by Gazette notice and in a newspaper of general circulation in Zambia, a publication that includes a description of its structure, functions, and responsibilities including those of any of its statutory officers or advisory committees and a general description of the categories of documents held by it. An additional provision is that all public authorities for purposes of the Act would be required to appoint one or more

officers as information officers; and establish procedures to deal efficiently with requests for information.

From these provisions of the proposed ATI law, one is able to deduce that the essence of the law is to entice public organisations to enhance their corporate communications practices for the benefit of the general public.

2.7. Relevance of ATI Law

Commenting on Papua New Guinea's ranking as number 144 among the 177 countries surveyed in 2013 in the 2013 Corruption Perceptions Index, Chairman of Transparency International Papua New Guinea Lawrence Stephens said 'this year we have again been awarded only 25 points, out of a total possible score of 100. Unfortunately, we are not seen to be improving. We still hold a low position. Once again countries like Denmark and New Zealand lead the world with the highest scores, 91 each because of their strong access to information systems and rules governing the behaviour of public officials. Countries like Australia and France score lower but still do well. And once again countries like Afghanistan, North Korea and Somalia are the lowest, with only eight each due to lack of accountability by leaders and ineffective public institutions,' (Ngutlick, 2013).

A study on the disclosure activities of 100 of the largest U.S public companies revealed that 55 companies made fewer than four voluntary disclosures during the seven years 1981-1987, and only 16 companies made at least one voluntary disclosure a year. Is such modest disclosure activity due to Managers' belief that the consequences of information releases are not significant and lasting? Or, is it the result of an ever-increasing disclosure related threat of litigation by disaffected investors?(Lev, 1992). Locally, Media Institute of Southern Africa (MISA) 2010 Report on 'open and secretive public institutions in Zambia' revealed that Zambian public institutions operate in secrecy with a near 100 per cent failure to respond to citizens' requests for information. 'Secrecy is a major problem in government and public institutions in Zambia. Of the five institutions surveyed in 2010 during a MISA research, none but one, responded to a written request for information while the other four neither acknowledged receipt or provided reasons for not providing information requested for. In spite of empirical evidence from such studies of prevailing secrecy in most public institutions in Zambia, government is all talk and no action to enact the Freedom of Information (FoI)

Bill since 2002 citing 'further consultations ' as the reasons for the delay,' the Report stated (MISA, 2010).

Many stakeholders in Zambia feel the proposed ATI law, if enacted, will enhance democracy in the country. With the new law, Zambians will finally have vital tools to uncover facts on corruption, and hold officials and institutions like ZRA accountable. The law will profoundly change how government works as citizens can use the oxygen of information and knowledge to breathe life into governance. A research conducted in Nigeria concluded that ‘The availability of timely and accurate information from authentic sources is a booster to national development. Freedom of information is a necessity in order to salvage the nation Nigeria and move it towards the part of economic and social transformation’ (Akanwa, Ossai-Onah & Anyanwu, 2013). A citizen-led movement for Right to Information laws in India is a very good example of a movement that has helped citizens define what they expect of their government. One of the things they expect of their government is information - and not just what the government defines as information but an expectation that any information about public practices should be public. This has really profoundly changed the power of officials because their actions are in the public realm and any information about those actions is in the public realm (Turkewitz, 2011).

Transparency means being open, communicative, and responsive. Based on this principle, it is the obligation of public authorities to make public all information related to the activity of administration, while on the other hand; interested parties should have equal access to data and information sources. Curtin and Meijer in their analytical approach about “Does transparency strengthen legitimacy”, they reach the conclusion that the principle of transparency is a key element of democratic institutions and can only be a starting point in building public understanding, participation and involvement, but in their opinion - naive assumptions about the relationship between transparency and legitimacy can and should be avoided (Curtin & Meijer, 2006). In the past decade the focus on transparency, as an aspect of improving governance and the fight against corruption has been related to pluralism, democratization and improvement of governance. Governments are required to open and ensure stakeholders access to various information about the public policy process, the budget allocation for the implementation of development policy, as well as monitoring and evaluation of policy implementation (Dwiyanto, 2008). The principle of transparency picks up where the principle of legality falls short and it can be seen as a functional counterpart of

the later (Bijsterveld, 2004). The aim of transparency influences the enhancement of accountability and citizens' participation in the decision-making process in public administration.

'It is beyond question that the most basic "lever" that citizens have in holding their state to account in terms of the use of the public purse, and the policies pertaining to rights and development, is the power to demand information about how decisions are made.' On the other hand, under this broad umbrella, there are a number of differing understandings of what kind of right the freedom of information entails. Traditionally, it is understood as a civil and political right, which can enable citizens to leverage other rights. Others see it as a key to delivering deeper and more participatory forms of governance, through providing citizens access to higher quality information through which to hold their governments to account' (AIE, 2006).

Thomson Reuters Foundation claims that despite receiving large sums of money through foreign aid, remittances and other means, Africa loses larger amounts to illicit financial flows - money that pours out of economies through aggressive tax avoidance, corruption, smuggling, and other means. It claims these illicit flows deprive African nations of vital tax revenues that could be spent on social programmes including healthcare, education and basic infrastructure, and bleed countries of funds that could otherwise be invested in projects to create jobs and drive development. Illicit financial flows cost Africa an estimated US\$ 30 - 50 billion annually, it further claims. But reporting on illicit flows is a major challenge for the media, requiring knowledge of complex financial agreements and access to carefully hidden information. This makes it a largely untold story due to lack of access to information by the media (Reuters, 2019).

Based on many empiric studies, it is understandable that there is a link between the principle of accountability and transparency, because only through transparency, the public officials prove that the principle of accountability and responsibility are being respected. Transparency refers to unfettered access by the public to timely and reliable information on decisions and performance in the public sector, while, accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet stated performance objectives (Armstrong, 2005: 4). As long as accountability remains a duty for the public officials to report for their actions, then, the transparency becomes a

practice. In a democratic country, under the principle of responsibility, public officials have an official duty before the citizens to report about their decisions and actions. Thus, the principle of transparency requires that administrative actions should be either opened for public review or accessible for citizens. So, accountability and transparency remain key values for democratic governance, of course considering that ‘many decision-makers do not seem to have a real interest in more transparency and are not convinced that being more open brings much to the efficiency and the credibility of these institutions’ (Sciso (ed.), 2017: 252).

Locally, the recent procurement of 42 fire trucks at \$42 million is an example of an ill reported issue due to lack of access to information. These are some of the examples being advanced by civil society organisations and other Non-Governmental Organisations to advocate for the enactment of the ATI Act in order to allow the public to walk to any public institution to seek correct information on any subject matter for informed decision making. On 29th September, 2017, the day the national budget was being presented to Parliament, a group of civil society activists including Laura Miti, Executive Director of Alliance for Community Action, and Fumba Chama, aka Pilato, a musician, held a peaceful protest on the side of the road leading to Parliament. Their protest was about misuse of public funds and the particular focus was a government contract for 42 fire trucks at a cost of US\$42 million. This seemed to the protesters to be a hugely inflated figure as some basic research indicated that similar vehicles could possibly have been purchased for around a quarter of that sum. Laura says. ‘It was a sense of conviction that what we were seeing was an example of extreme impunity on the side of government and abuse of resources that everyone had been talking about and that there had been no concrete example before. So what the fire trucks did was give us the first concrete example’ (Mulenga, 2017)

Access to Information is upheld as an integral part of the right of freedom of expression in the African Charter of Human and Peoples’ Rights, the Declaration of Principles on Freedom of Expression in Africa (UNESCO, 2019). A review of UNESCO’s literature shows that eleven African countries have passed national FOI laws (Angola, Ethiopia, Guinea, Liberia, Niger, Nigeria, Rwanda, Sierra Leone, South Africa, Uganda and Zimbabwe), while draft FOI laws in other African states including Zambia are at different stages in the process towards their adoption. UNESCO, however, says the implementation of FOI legislation in Africa has faced important challenges.

Advocacy actions to advance FOI both at the country and regional level have intensified in the past years, and a number of member states have shown increasing commitment to adopt FOI legislation. An important development was a regional plan of action to advance freedom of information in Africa agreed upon by the representatives of different sectors brought together in Accra on February, 2010, under the main auspice of the Carter Centre. Furthermore, the Special Rapporteur on Freedom of Expression and Access to Information of the African Commission on Human and People's Rights is promoting the drafting of a model FOI law tailored to the region. In September 2011, the African Platform on Access to Information was adopted at the Pan African Conference on Access to Information, organised by the Windhoek+20 Working Group (UNESCO, 2019: 18).

With ATI law, the media will be able to report on issues that are ill-reported such as women's rights, tax evasion, tax compliance, child abuse, gender based violence etc. Generally, specific issues of tax evasion and other related issues are ill-reported by the media. Questions of who is involved in tax evasion, the extent of the problem, tax compliance of corporations, all too often these questions are not answered - and yet African media is in an excellent position to uncover this industry and explain to citizens how it affects their lives. The media is probably unable to report on these subjects because it is unable to access information from authorities and the affected institutions. Increasingly, government and civil society are seeing access to information as the key to fighting corruption and enhancing the public's capacity to exercise their rights.

Extractive Industries Transparency Initiative (EITI) recently advocated for transparency and accountability in extractive industries, often at national and international levels. The Initiative aims to strengthen governance by improving transparency and accountability through verification and full publication of company payments and government revenues from oil, gas and mining. Groups such as the Bank Information Centre (BIC) and Revenue Watch Institute (RWI) have also campaigned for other forms of disclosure, for instance through the Publish What You Pay (PWYP) Campaign. The argument underpinning many such initiatives is that making information about revenue flows more transparent enables citizens, governments and other stakeholders to use the information to hold government to

account for the revenues, and ultimately ensure that the revenues are channelled to public ends (McGee & Gaventa, 2010: 26).

It is important to note that a lot of public institutions which are in custody of critical information keep the information secret on pretext of confidentiality. This behaviour is what has necessitated the enactment of legislation to compel them to provide the information to the public. According to Neuman (2002) in the United States of America and the Republic of South Africa, specific legislation has been considered desirable in order to guarantee access to information, not only for journalists but the public at large.

Matibini (2010: 11) further added that ‘freedom of information gives people the right to access records held by government departments and certain public bodies. Freedom of information is vital to the proper functioning of a modern representative government. Access to information is an indispensable concomitant of modern democracy and is, therefore, an effective tool for attaining the democratic goals of transparency, accountability and good governance.’ Tax administrations like the Zambia Revenue Authority are critical public institutions holding critical confidential and non-confidential information which is always sought after by members of the public. To enhance public confidence and trust, tax administrations should be openly accountable for their actions within a framework of responsibility to the minister, government, legislature, and the general public (TADAT, 2016:43).

Meanwhile, little or no research has been carried out to determine the level of transparency and disclosure of information by tax administrations and ZRA in particular. According to Carter Centre (2002), knowledge is power, and transparency is the remedy to the darkness under which corruption and abuse thrives. According to Neuman (2002), democracy depends on a knowledgeable citizenry whose access to a broad range of information enables them to participate fully in public life, help determine priorities for public spending, receive equal access to justice, and hold their public officials accountable. When the government and quasi-governmental agencies perform under a veil of secrecy, people are denied the right to know about public affairs, and the press is only able to speculate and subsist on rumours.

Commenting on performance of tax administrations, OECD (2015) says greater transparency can be one tool to help ensure public and stakeholder confidence that companies employ fair

tax strategies and demonstrate their contributions to society in the regions where they operate. This issue is closely linked to the sustainable development agenda, since corporate tax payments can play an important role in helping governments to address issues such as poverty and wealth inequality. The OECD report further says greater transparency in tax is correlated with reductions in ‘tax dodging’ practices (such as base erosion and profit shifting) and this in turn leads to governments having more revenue to put towards development programmes.

Meanwhile, the Law Association of Zambia (LAZ) argues that the purpose of the access to information law is to increase the capacity of ordinary citizen’s participation in the governance of our country through making informed decisions on matters of public interest based upon information that will be made available pursuant to disclosure procedures to be complied with by holders of public office. The Association says this will in turn enhance the transparency and accountability of Government for the betterment of all Zambians. LAZ recently said it does not agree with the position now espoused by the Republican President Edgar Lungu that the Access to Information Bill if enacted into law could be abused to publish State secrets by anyone.

The Association argued further that the public is aware that there are existing safeguards against abuse of public information in the present laws, such as the State Security Act Chapter 111 of the Laws of Zambia that provide penalties for such abuse. The Association meanwhile called upon the Government and President Lungu in particular to urgently enact the Access to Information law to accord the people of Zambia the freedom to know how the Government is conducting their affairs stating that the present constitutional and legal dispensation of our country makes it imperative for the public to always be kept informed about how leaders, who are given the mandate to run the affairs of the nation, are operating for and on behalf of those who put them in public office.

Access to information and freedom of expression are international human rights norms. Article 19 of both the UN Declaration on Human Rights and the International Covenant on Civil and Political Rights (ICCPR) states “the right to freedom of expression includes not only freedom to ‘impart information and ideas of all kinds’, but also freedom to ‘seek’ and ‘receive’ them ‘regardless of frontiers’ and in whatever medium.

As a leading civil society organisation in the country, Non-Governmental Organisations' Coordinating Council (NGOCC) in 2017 during the commemoration of World Freedom Day on 3rd May, also urged the government to expedite the enactment of the long-awaited Access to Information law. The organisation said the absence of the Access to Information law in Zambia meant that the media could not easily access relevant information that would assist in providing information to the masses. Access to information was a key component for citizens, especially women who needed the information to better develop their abilities, the Council said (NGOCC, 2017).

Further, The African Women's Development and Communication Network (2009) maintains that access to Information in any democratic society is a core principle of good governance as it enables citizens to understand and participate in public affairs and also hold those in public office accountable for their decisions, actions or non- actions. It said ATI empowers people to demand their rights and entitlements, and ensures that policy-making and implementation are geared towards bringing about equitable development. It further says ATI is a fundamental human right and its benefits include:

- Promoting transparency – ATI enables citizens to see how government, those in public office, are working;
- Promotes accountability – once citizens know what their government is doing they are in a position to hold those in office accountable for their decisions and actions. The same applies for designated oversight bodies such as parliamentary committees: They need information to be able to fulfil their mandate;
- Reduces corruption – secrecy and lack of information create a breeding ground for corruption and abuses of power. By promoting transparency and accountability ATI curbs such abuses;
- Improves service delivery and government functioning – by making those in office accountable for their actions and by giving citizens a voice (Hambuba and Kagoiya, 2009)

And Evan (2000) adds that access to information held by public authorities, is a fundamental element to the proper functioning of a democracy. This makes clear that democracy cannot be fully enjoyed in a country without access to information. The advocates see access to

information as an essential tool for accountability and a basis for checks and balances in governance processes.

2.8. ZRA's communication policy, procedures and processes

Zambia Revenue Authority has four Divisions namely: Customs, Direct Taxes, Indirect Taxes and Finance. It also has five departments namely: Research and Policy Department, Internal Audit, Investigations, Legal and Administration. All these Divisions and Departments report to the Commissioner General who is the Chief Executive Officer and the chief communicator of the organisation. The organisation currently has more than 1, 960 employees spread across its 42 offices around the country as shown in figure One above under Section 1.9. All these offices act as gateways for information dissemination or requests from members of the public. According to the ZRA Communication Policy (2018), all requests received from all offices are channelled to the Commissioner General who then gives a go-ahead to release the requested information or not. The Corporate Communications Manager who is the spokesperson of the institution also has to be given express permission by the Commissioner General to disclose any information to journalists or any stakeholder. The institutional procedure is that any officer before engaging in communication with any stakeholder to disclose any vital information should be given express permission to do so by the Commissioner General (ZRA, 2018). Contravening this provision is a chargeable offence.

Communication is one of the major strategic pillars of the Zambia Revenue Authority as emphasised in its Communications Policy (2018: 3). This is against the backdrop of the growing need by the Authority to build better mutual relationships with its diverse and complex stakeholders. To set the tone for transparency through effective communications, the ZRA Communication Policy emphasises:

1. To communicate every vital information which should be in public domain; while appreciating the importance of privacy and confidentiality involving various taxpayers,
2. The Authority will have no 'sacred cows' in public disclosure of material issues of public interest;
3. The Authority will be objective, truthful and fair in all its communications; and will be guided by relevant pieces of tax legislation and other statutes governing its operations in all decisions governing communications (ZRA, 2018: 9)

The ZRA Policy recognises that communication at the Authority takes place at different levels— the Governing Board, Management, and staff. The legal framework for these communications is described in the Zambia Revenue Authority Act and other specific pieces of tax legislation that require the express authorisation of the Commissioner General to be given for staff to publish certain documents or to make certain public statements. The prevailing situation in the institution is that any request for operational information is channelled to the Commissioner General who then responds or authorises the Director-Research and Policy or Manager-Corporate Communications or indeed any relevant department to provide the requested information. This is after assessing whether the information solicited does not constitute confidential information as prescribed in the relevant tax legislations. The institution promises to provide information with respect to communications about the business, operations, and affairs of the Authority, including, without limitation, the disclosure of information, whether positive or negative, to the general public, the media, and other stakeholders. The Communication Policy stipulates 48 hours as the timeframe for provision of responses to all information requests. Non-compliance to the ZRA Communication Policy is subject to disciplinary action, including in certain cases termination of employment.

Interestingly, the Authority as outlined in the ZRA Code of Corporate Governance (2018), recognises the fact that now, more than ever before, society demands greater transparency, accountability and responsibility. It promises to make regular, timely, balanced and understandable statements about its activities, performance and future prospects. As stipulated in the ZRA Board Charter, the Board provides oversight in ensuring corporate accountability to all stakeholders. This commitment by ZRA is in line with the provisions of the proposed ATI Bill which seeks to encourage public institutions to be more open and transparent in their operations. In practice, ZRA regularly holds press conferences aimed at providing information to members of the public through the media. The frequency of these press conferences is quarterly, though this is not rigid as circumstances may determine when to hold them. Over the years, press conferences have been the major platform for ZRA's information dissemination to the public. During these events journalists are given a chance to ask various questions concerning the institution's operations, performance and mandate. For individual members of the public or companies needing any type of information from the Authority, they are free to write to the Commissioner General to seek the needed information

which may or may not be given based on the assessment of their requests by the institution. Feedback is however, not always given in writing in case the information is denied.

In carrying out its corporate communication activities, ZRA is always alive to the provisions of various tax Acts it administers. For instances under the provisions of Sections 21 of the ZRA Act, Chapter 321; Section 175 of the Customs and Excise Act, Chapter 322; Section 8 of the Income Tax Act, Chapter 323; and Section 37A of the Value Added Tax Act, Chapter 331, it is a criminal offense to extract, copy or print taxpayer data and submit it to any unauthorized entity. Taxpayers' information is confidential under these tax laws. In any communication messages, the Authority always endeavours to respect these provisions.

2.9. Implication of the proposed ATI law

According to the Access to Information Bill (2002), every person has the right to access information, which is under the control of a public authority. It states that any person who wilfully conceals, destroys, mutilates, falsifies or otherwise alters a record containing information which has been requested with intent to prevent disclosure of the information commits an offence and is liable, on conviction, to a fine not exceeding ten thousand penalty units or to imprisonment for a term not exceeding five years.

Meanwhile, Goodman (2000) strongly believes that strategic action should be taken by professional managers to establish and maintain favourable and coherent corporate communication practices across different stakeholder groups. In this regard, Cornelissen (2008) further says that corporate communication practitioners must be abreast with the prevailing regulations in order not to abrogate any provision of the law. With the possible coming of the ATI law corporate communicators in the country will need to always mind the provisions of this law as they engage in communication, otherwise, they risk being found wanting. Goodman further argues that the main objective for strategic communication is to communicate effectively and advocate a positive attitude among workers and stakeholders. Most importantly corporate communication provides a potential route for competitive advantage for the organisations (van Riel, 1995). With the apparent contradictory provisions in the tax laws where confidentiality is respected and the proposed ATI Act which provide for provision of all requested information, it is unclear which direction ZRA would take if requested by members of the public to furnish information regarding the tax behaviour of some companies and individuals in the country which is otherwise confidential information.

For example, ZRA's Corporate Communications Manager Topsy Sikalinda was quoted in the media in February, 2020 that when a citizen bought and imported a Bugatti into the country, ZRA received overwhelming enquiries about the tax status of the individual. He said people wanted to know whether the individual has been paying his fair share of taxes. The requests however bordered on confidential information from ZRA perspective, he disclosed. The question, therefore, is: if Zambia goes ahead to enact the ATI Act in its current proposed state, what would be its effect on corporate communication in the country especially on public institutions?

ZRA being one of the most strategic government institutions, the demand for transparency and accountability by taxpayers and members of the public from the institution cannot be over-emphasised. It is, therefore, expected that the institution engages in effective communication at all times. The ATI law is therefore expected to force ZRA and other public institutions to be more open, transparent and accountable in the manner they disclose critical information to the public. If not compliant to the provisions of the law, the erring institutions are expected to be punished in accordance with the provisions of the law. Access to information legislation is, therefore, an effective tool for attaining the democratic goals of transparency, accountability and good governance (Matibini, 2010: 104).

2.10. Potential challenges in the enforcement of the ATI law

Neuman and Calland (2002) say the successful implementation of the access to information regime depends on a variety of factors such as nature of judiciary, technical and political willingness of the establishment. Implementation of an access to information law is complex, and common challenges may include difficulty in adjusting the mind-set of the bureaucracy and people who hold the information; a lack of capacity in relation to record keeping and record making; insufficient resources and infrastructure; inadequate staffing in terms of training, specialisation, and seniority; and a lack of capacity building or incentive systems. These challenges are therefore expected to be experienced in different organisations in the country when the ATI law is finally enacted. Though ZRA has a robust Information and Communication Technology system of storing information called Electronic Records Management System as established during the review of literature, it is expected that bureaucratic challenges in having the requests for information approved would continue.

For the countries that have enacted the Access to Information law like Nigeria, the challenge in the implementation of freedom of information has been observed. In Nigeria for instance the FoI law is a Federal law meaning that it only applies to federal institutions while states continue to operate in secrecy. ‘But many Nigerians have good cause to fret about the legislation as there are still fundamental obstacles like “how will the law be implemented”’. Although the National Assembly is empowered to make laws for the good of the entire nation the law as it is presently constituted is a Federal law applicable to federal institutions and agencies. The states, many of them bastions of corruption, will continue to run government as secret and private business if the law is not demonstrated’ (Anyanwu, Akanwa & Ossai-Onah, 2013). The authors further add that in Nigerian, there are many sacred cows who are seen to be above the law.

And the Open Society Institute (OSI) monitoring exercise of the implementation of ATI law in various countries including Jamaica, UK and South Africa said effective implementation of ATI law demands political commitment from the top, both to ensure that the necessary resources are allocated and to overcome entrenched mind-sets of opacity. The resource demands are significant, particularly in societies where a culture of secrecy has dominated the past and where there are no processes already in place to facilitate the archiving and retrieval of documents (Neuman & Calland, 2003).

It is, therefore, anticipated that Zambia would also face similar challenges when the ATI law is passed since most Africa countries operate under similar conditions. If precautionary measures are not put in place the entire implementation of the law might be very difficult.

2.11. Theoretical framework

In this study, the researchers’ theoretical framework was built around three theories namely: System theory, Public Sphere theory and Management theory. Apart from the Systems theory, as Figure Two indicates, perspectives on information disclosure have also been informed and guided by both the Public Sphere theory and Management theory to describe, map and explain how organizations communicate and manage relationships with individuals and groups within their environments. Also the management ability of the people involved in communication has been considered.

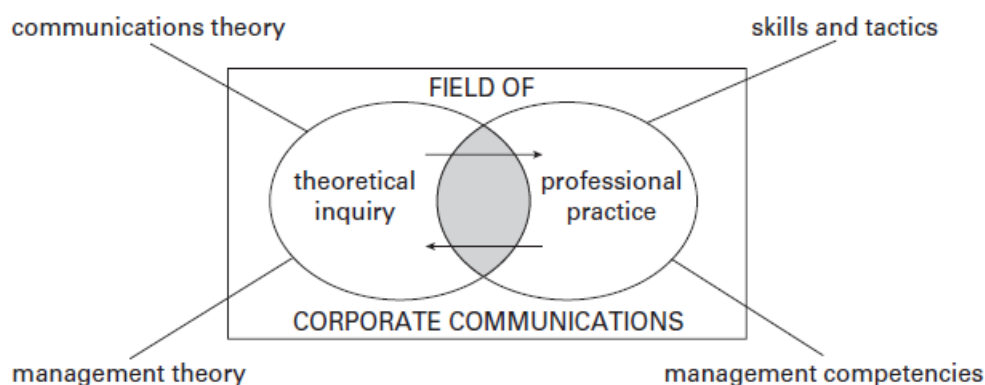


Figure Two. Theory and practice perspectives on corporate communications
Source: Cornelissen (2004).

2.12. Systems theory

Systems theory was first introduced in the 1940s by biologist Ludwig von Bertalanffy and furthered by W. Ross Ashby and George Bateson. Systems theory provides a framework through which to view organisations and their relationships with the environment. The public relations literature defines a system as a ‘set of interacting units that endures through time within an established boundary by responding and adjusting to change pressures from the environment to achieve and maintain goal states’ (Cutlip, Center & Broom 2006: 176). In this way, the organisation is seen as a system that exists to create and achieve goals that are beneficial to the organisation and the environment. It is firmly established as one of the guiding theories for public relations theory and practice. It is used to explain how public relations helps understand and manage the relationships an organisation has with its stakeholders and publics who make up its environment. This relationship is achieved through communication and the proposed Access to Information law would therefore enhance this relationship. For ZRA, communication with various stakeholders such as government, taxpayers, the media and donors such as IMF and World Bank is very key in creating a mutual understanding. Effective Public Relations, introduced the concept of ecology to public relations in 1952. Similar to ecological systems, organisations depend on their environment for support, growth, and, ultimately, survival (Morgan 1998). Ecological environments translate to the social environments of organisations that include governments, competitors, neighbours, customers, employees, the media, and investors.

This theory has been chosen because it works well with public institutions that are essentially expected to work for the mutual benefit of the organisation and the public since they are

funded by taxpayers' money. Public institutions are expected to satisfy the needs of all the various stakeholders. The theory however, may not be so applicable to private organisations that are not answerable to the public and are mainly interested in profit maximisation without regard to the environment (stakeholders).

2.13. Public Sphere theory

The Public Sphere theory was originally developed by German philosopher Jürgen Habermas who defined the public sphere as "made up of private people gathered together as a public and articulating the needs of society with the state". Habermas looked at the 'public sphere' as a "realm of our social life in which something approaching public opinion can be formed. Access is guaranteed to all citizens". In other words it is an area in social life where individuals can come together to freely discuss and identify societal problems, and through that discussion influence political action. It also covers 'part of the management of communication between an organisation and its publics' (Grunig and Hunt 1984, 6). The ideology of the public sphere theory is that the government's laws and policies should be steered by the public sphere and that the only legitimate governments are those that listen to the public sphere. "Democratic governance rests on the capacity of and opportunity for citizens to engage in enlightened debate". PR activities can thus be analysed as being part of the implementation of a policy governing all activities related to the exchange of all sorts of information, facts as well as opinions, between a public body and its environment. Access to information and documents may be complemented by public relations measures of actively disseminating information. Through this theory, information policy does not only result in certain strategies and means of active communication (public relations), but also in regulations of access to information (transparency regime). While PR deals with communication understood as active and purposeful exchange of information and opinion which includes strategic persuasive communication campaigns, transparency rules define the right of the citizens to access all sorts of information and not only the purposefully prepared messages of PR agents. PR might facilitate broad access to information but tensions might also arise between efforts of PR to withhold information and give it a certain "spin" and regulations that provide rights of full access to information. When people have access to information it is expected that they would engage in constructive debate from an informed point of view.

This theory has been chosen because it supports the free exchange of information between organisations and the public. The theory supports access to information which enable members of the public to access critical information for public discussion and opinion formation. However, this theory seems to work well in democratic environments and not in dictatorial environments where freedoms of association and expressions are limited.

2.14. Management theory

The management theory is not so much concerned with the act or process of communication by organizations and its influence upon targeted groups and society at large, but with the management processes that professionals engage in to build relationships with stakeholders. From this management perspective, the focus is thus not on the symbolic act of communicating, as this is only seen as a means to an end (the end being the building and maintaining of favourable reputations and relationships with key stakeholders), but on the analysis, planning, programming, tactical and evaluative activities engaged in for communications campaigns. This is where the qualification, skill and ability of the PR practitioners come in. If PR practitioners are ill-qualified it means they will not be able to engage in tactful and strategic communication on behalf of their institutions. This would lead to poor corporate communication on the part of the institutions. The ‘management mind-set’ has become ingrained in the heads of many communications practitioners, influencing how these professionals approach their work, and the higher education sector that caters for their development has increasingly shown a preoccupation with communications as a management function (Cornelissen, 2004). Communications as an area of professional practice was in itself seen as a vocation and in need of talented individuals who not only possessed a number of ‘personality characteristics’ such as charisma, patience, discretion and honesty, but had also acquired a talent for handling people and for coming up with startling new ideas. Edward Bernays, one of the most influential figures in the field, equally emphasized in 1952 that communications management ‘rests fundamentally on ideas’, generated by a practitioner who is a ‘man of character and integrity, who has acquired a sense of judgment and logic without having lost the ability to think creatively and imaginatively’ (Cornelissen, 2004).

This theory has been chosen in line with the assumption of this research that many organisations might be failing to effectively communicate with various stakeholders because of the lack of capacity on the part of the PR officers in those organisations.

However, the weakness of this theory is that it focuses mainly on the qualification, skill and ability of PR officers to engage in effective communication. The theory fails to recognise that some PR officers may have full capacity to engage in effective public relations but may be hindered due to restrictive legal or policy framework.

2.15. Knowledge gaps

After the review of above selected literature the following knowledge gaps were identified and summarised in the Table One below:

AUTHOR	TOPIC	FINDINGS	GAPS
Akanwa, P, Ossai-Onah & Anyanwa, E. 2013	Freedom of Information Bill, its relevance and Challenges in National Development: the Nigerian experience	The enactment of Freedom of Information was the right step as it facilitates social economic development of Nigeria	The research was done in Nigeria
Tochukwu, U 2012	Problems of right to information access	It highlighted the problems of Access to Information law	The research was based on the Nigerian ATI law
Nebo, C, Nwankwo, P & Okonkwo, R 2013	The role of effective communication in organisational performance: A study of Namdi Azikiwe University	Effective communication should be highly recommended in every organisation because it enhances performance organisation	It concentrated on the relationship between communication and organisation performance
Matibini, P 2010	The quest for freedom of information law- the Zambia experience	FoI is vital to the proper functioning of a modern representative government	The research only centred on the need for freedom of information in Zambia
Zwijze-Koning, Dejong, M 2005	Auditing information structures in organisations: A review of data collection techniques for network analysis	Need to use network analysis methods to audit information structures in organisations	It was a review of information structures in organisations
TADAT 2016	TADAT Performance assessment Report	Tax administrations should be openly accountable for their actions	It was a tax performance assessment and not centred on communication
Barten 2018	Small business communication and	Developing of integrated strategic	It centred on the importance of

	etiquette	approach to communication is critical	communication in small companies
Van Riel & Fombrun 2007	Essentials of corporate communication: Implementing practices for effective reputation management	Communication is lifeblood of all organisations	It only focussed on effective reputation management
Piperopoulos, G, 2013	Fundamentals of communication, PR and leadership	Effective communication leads to companies achievement of vision	It focussed on the benefits of effective communication
Hamusokwe, B 2019	Zambian media in transition: Media reforms in an economic and political context	Media reforms have not been a reality in Zambia	The paper focussed on media reforms and freedom
Neuman, L & Calland, R 2002	Making the access to information law work	Public institutions keep information secret on pretext of confidentiality	The research concentrated Jamaica, UK, USA and South Africa
Hambuba & Kagoiya. 2009	Freedom of Information (FOI) & Women's Rights in Africa	ATI law improves service delivery by public institutions	It focussed on the relationship between ATI law and women's rights

Table One. Literature review gaps

Source: Author's own compilation, 2020

CHAPTER THREE

RESEARCH METHODOLOGY

3.1. Introduction

This chapter focuses on the methodology used to carry out this research. It discusses the research philosophy adopted, the research approach, the research design, the population of the study and sampling methods. The other elements discussed under this chapter include: research instruments used, data collection methods, data validity and reliability enhancements, data analysis and presentation, and research ethics observed.

3.2. Research design

Rajasaker, Philominathan and Chinnathambi (2013) describe research design as the presentation of the different types of approaches used and a systematic outline of how the scientific research has been carried out in solving the identified research problem. The study employed exploratory and descriptive research designs. It adopted a mixed methods approach where both the qualitative and quantitative methodologies were employed. The mixed method is used when one or more pure research designs are combined, according to Saunders, Lewis and Thornhill (2012). In this vein, Tashakkori and Teddlie (2003) argue that multiple methods are useful because they provide better opportunities for the researcher to answer research questions and where they allow you to better evaluate the extent to which your research findings can be trusted and inferences made from them.

The researcher decided to use mixed method because it provided numerous advantages, namely: provides strengths that offset the weaknesses of both quantitative and qualitative research. Since the research aimed at exploring the communication gaps that exist in public institutions that are necessitating the enactment of the ATI law, the researcher felt a mixed method design was more appropriate to the study. Thus, by using both types of designs, the strengths of each approach made up for the weaknesses of the other. As Kothari & Garg (2014) further highlighted that quantitative method helps to numerically express the position of a phenomenon and are best in describing the relationships between variables.

3.3. Research Philosophy

The researcher adopted a pragmatism research philosophy. While the research was on public institutions the researcher chose to research on one particular public institution (ZRA) in order to have a deeper understanding of the subject matter and provide practical solutions to the institution. Saunders, Lewis and Thornhill (2012) define research philosophy as a set of assumptions underpinning a research strategy employed by the researcher. This enabled the researcher to employ any applicable data collection and analysis method that could critically uncover the communication gaps that exist in ZRA and the applicability of the ATI law if enacted.

Justification for a pragmatism philosophy

The pragmatic approach enabled the researcher to critically evaluate the communications gaps of one critical public institution-Zambia Revenue Authority in order to gain a deeper understanding of the gaps that exist and why the government feels it is important to enact the ATI law. This was also in order to be able to use all methods that could clearly articulate the research problem. Tashakkori and Teddie (1998) as quoted in Saunders, Lewis and Thornhill (2012) support the pragmatism philosophy chosen when they argued that best researches are neither purely quantitative nor purely qualitative, but somewhere between the two continuums in order to allow the researcher to study anything considered relevant to the study. Guba and Lincoln (2014) also supported pragmatism philosophy when they argued that the adoption of one position may become unrealistic; hence the researcher adopted a pragmatism philosophy in order to be more realistic. The nature of the study was unique in that it looked at a particular institution that would be affected uniquely by the enacted of the proposed access to information law though it operate in the same environment with all the public institutions.

3.4. Population

Curran and Blackburn (2016) define research population as the total number of elements that the research conclusions are to be attributed to. In this study, the population constitutes the total number of journalists, individuals and organisations that had requested information from ZRA in the past five years (2016-2020). It also includes ZRA employees in the communications, Research and Policy, Human Resource, Customs, Domestic Taxes, Legal and Finance Departments who are responsible for providing certain information to the public. Therefore, the total population size of the study was 216 as tabulated in Table Two below:

Population Category	Category Size
Civil Society Organisations	05
ZRA departmental officials HQ	06
ZRA provincial officers	48
Ministry of Information officials	5
Ministry of Justice officials	4
Media fraternity	25
Law Association of Zambia officials	3
Individuals & organisations that have requested for information from ZRA	120
TOTAL POPULATION	216

Table Two. Breakdown of the population

3.5. Sampling Technique and justification

For internal respondents, all the departments in ZRA that are responsible for disclosing of information to the public were identified and listed using purposive sampling. Purposive sampling was used because the researcher wanted to only deal with specific departments that are involved in information disclosure. Later specific officers in those departments that provide information were selected as respondents for the research purposively. This is because the researcher wanted to interview the specific people that disclose information to the public in order to understand the real situation. For external respondents, a list of all those who requested for information from ZRA in the past five years was obtained. Since the number was relatively small at 216, all the elements were picked as part of the sample. The reason for this was because the researcher wanted to get representation from all critical departments or groups from all the above-named population categories in Table Two in Section 3.4 above. This was also used so that the views from all population categories would be heard to get a more representative conclusion regarding the topic under investigation.

Purposive sampling was adopted in this study since it assisted in getting key informants who had rich knowledge of data because of their experience, expertise and role in information

dissemination in the organisation. Neuman (2005) defines Purposive or judgemental sampling as sampling methods that enables the researcher to use his/her judgement to select cases that will best enable him/her to answer the research question(s) and meet the objectives. He says this form of sample is often used when working with very small samples such as in case study research and when you wish to select cases that are particularly informative.

3.6 Sample Size and representativeness

Glaser and Strauss (2015) define a sample as a part of the population drawn from the population and studied, whose results are then generalised for the whole population. The sample for the research included the entire population of those organisations and individuals who had requested information from ZRA as well as purposively selected members of staff of ZRA as tabulated in Table Two in Section 3.4 above. The researcher used the entire population because it was manageable. This was also because the researcher wanted to increase the validity of the research results.

3.7. Data collection instruments

According to Robson (2014) a research instrument is a tool that is used to collect data. Robson (2014) also notes that an instrument can either be structured (with laid-down questions) or unstructured. Kersley et al. (2016) note that there are various instruments to collect primary data, including experiments, interviews, questionnaires and observations. This study used both the questionnaires (for journalists, individuals and organizations that have requested information from ZRA) and face-to-face in-depth interviews for ZRA staff. Self-administered questionnaires were used in order to give respondents ample time to fill them in at their own time due to their busy schedules. For internal staff detailed face-to-face interviews were conducted in order to understand the real circumstances surrounding their information disclosure practices. The detailed interviews were used for collection of deeper and detailed information as the respondents had no limit (unlike on questionnaires) on the amount of information they could give. To counter the problem of the inability of the interview to collect quantitative data, questionnaires were used.

3.8. Questionnaire

Self-administered questionnaires used in the research had an advantage that through the use of closed ended questions, the divergence of the responses from the respondents would be reduced for consistency and easier data analysis purposes, as supported by Morris and Wood

(2015). The questionnaire also had open-ended questions in order to allow respondents to freely express their opinions on some questions. The use of the questionnaire also allowed the researcher to collect both qualitative and quantitative data using one instrument, in line with the research philosophy and research design adopted. Another advantage of the questionnaire was that it enabled the researcher to collect voluminous data from a large sample in a shorter space of time. This is because it was possible for the respondents to complete the questionnaires without the assistance of the researcher, which allowed the researcher to concentrate on face-to-face interviews with internal staff. Therefore, the questionnaires saved much of the researcher's time since voluminous data from many respondents was gathered in a short space of time at a lesser cost. As for its inability to capture non-verbal expressions, one other instrument (face-to-face in-depth interview), was used to counter the problem through data triangulation.

Questionnaire administration

The researcher, after being granted permission by Human Resource Department emailed the questionnaires to the respondents. Email was used to administer the questionnaire in order to avoid a situation where the physical questionnaire was lost due to office bureaucracies. It was also easy for the researcher to confirm receipt of the questionnaire by respondents through follow-up phone calls. Each respondent was allowed to complete the questionnaire and email back the filled questionnaire within an agreed number of days. This strategy led to 99.5% response rate from respondents. Only one respondent declined to answer the questionnaire claiming his request for information from ZRA was not honoured hence saw no need for him to answer the questionnaire.

3.9. Interviews

Interviews are data collection instruments, structured or unstructured, involving a conversation between one person (interviewer who asks the questions) and the other (the interviewee, who responds to the questions), according to Curran and Blackburn (2016). Face-to-face in-depth interviews were restricted to internal staff and enabled the researcher to collect valuable qualitative data regarding the study. It also enabled the researcher to gain a deeper understanding of the communication practices, processes and procedures of Zambia Revenue Authority. Each interview session lasted for about 20 minutes. The researcher used interviews for internal staff because he wanted to have a chance to seek clarity from internal

respondents where applicable. This enabled the researcher to collect useful qualitative data that greatly informed the research findings.

Interviews were a useful instrument as they gave the respondents a chance to seek clarity on questions that were not clear and as such they enabled the respondents to have a clear meaning and understanding of the subject under review, as highlighted Coghlan and Brannick (2014). The researcher also had the chance to repeat and rephrase questions not understood by the respondents so as to help the interviewees have a clear understanding and meaning of the questions. In addition, the interview facilitated the judgement of the validity and appraisal of the responses that were given verbally by the respondents. The interview further allowed non-verbal cues to be noted. The facial expressions and other non-verbal cues during the interview were important aspects that were worth noting as they provided answers to questions that were deep within the interviews being held, as highlighted by Smith (2013).

3.10. Data analysis and presentation

Quantitative data from questionnaires was analysed using the Statistical Package for the Social Sciences (SPSS) while qualitative data was analysed inductively through discourse analysis and narrative analysis. The closed-ended questions from questionnaires were fed into the SPSS package for analysis purposes and presented using frequencies, tables, percentages and graphs. The weight of the type of response was used to generalise the position of all the respondents, for example, the total of those in agreement with a notion was compared with the total of those in disagreement. Whichever side weighs more than the other was regarded as, in general, every respondent's position regarding the notion. The open-ended question data and the interview data was analysed through discourse and narrative analysis as well as just summarized in writing. Presentation was done using Microsoft Office packages version 2013, specifically Excel and Word 2013, in form of charts, tables and graphs.

3.11. Validity and reliability

Validity is the extent to which the instrument measures what is intended to measure, according to Johnston (2009). Reliability is the internal consistency of the instrument, that is, the extent to which the same instrument can be used and getting the same responses, as highlighted by Sushanta (2014). In order to ensure validity and reliability, five questionnaires were pretested in a pilot study with ZRA employees and taxpayers who did not then

necessarily take part in the final data collection process. Questions were refined where necessary, depending on how the responses deviated from the expected limits.

3.12. Ethical considerations

Research ethics are defined by Saunders, Lewis and Thornhill (2012) as the appropriateness of the researcher's behaviour with respect to the rights of the subjects of the research. Firstly, the consent of the respondents was sought before data collection could begin. Ethical Clearance was also gotten from the University of Zambia before the questionnaire was administered. For internal staff permission was sought from the Office of Director-Human Resources for them to participate in the research. All the participants were allowed to withdraw at any time if they so wished since participation in the research was voluntary. No money was paid to any participant for taking part in the research. In addition, the participants remained anonymous throughout the research.

3.13. Limitations of the research

The research was a case study on Zambia Revenue Authority therefore the findings might not be generalised fully to other public institutions since they operate under a slightly different environment and legal framework. However, it is important to note that all the public institutions in Zambia face similar challenges and behave in the same manner. To make the findings generalisable to other public institution, the researcher will endeavour to "demonstrate through showing the linkages between findings and previous knowledge" (Babbie & Mouton 2001:283). Secondly, the findings were based on the proposed ATI law which might be amended before finally being enacted and therefore care should be taken when using the findings of the research. The response rate from respondents was 99.5%. Nevertheless, the research findings would be useful to gain insight on the communication gaps that exist in public institutions that are necessitating the enactment of the ATI law in the country.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.1. Introduction

This chapter deals with presentation and analysis of data both qualitative and quantitative. It describes the analysis of data. The findings relate to the research questions that guided the study. Quantitative data will be presented in the form of tables, pie charts, bar charts and frequencies while qualitative will be presented in the form of summaries and quotes.

4.2. Demographic details

Although it was not part of the purpose of the study, this set of data was intended to describe demographic variables of the sample and to assess for any influence on the research findings. The demographic data consisted of age and gender.

4.2.1 Gender

Out of the total of 215 respondents that were interviewed, 67 percent were male and 33 percent were female, as seen from Figure Three below. Though this gender representation may not mean much because the research involved interviewing both individuals and organisations who requested for information from ZRA, it simply means that the majority of people who filled the questionnaire were male. It does not in any way mean that more men requested for information from ZRA than females.

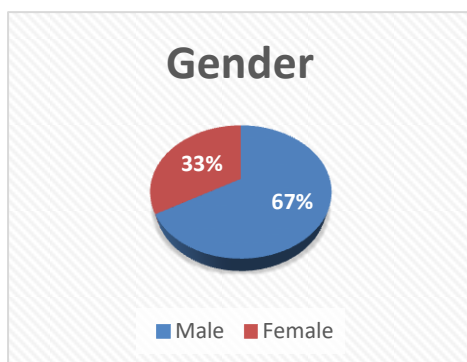


Figure Three. Gender

4.2.2 Age

Age	Frequency	Percent
Under 25 years	29	13.5
25 - 35 years	101	47
36 - 45 years	57	26.5
46 - 55 years	28	13.0
56 and above	0	0
Total	215	100

Table Three. Age

In terms of age distribution, Table Three above shows the percentages. Among the respondents, 47 percent were aged between 25 and 35 years, 26.5 percent were aged from 36 to 45 years, 13.5 percent were below 25 years while 13 percent were from 46 to 55 years. No respondent was above 56 years. The majority of the respondents were in the age range of 25 to 35 years while the minority were in the age range of 46 to 55 years as can be seen from Table Three.

The reason why there was no one in the age range of 56 and above could be because 55 is the age for early retirement in the country and that in most cases responsibility to fill a questionnaire or to request information for organisations is given to younger and energetic employees who are probably junior officers.

4.3 Level of education

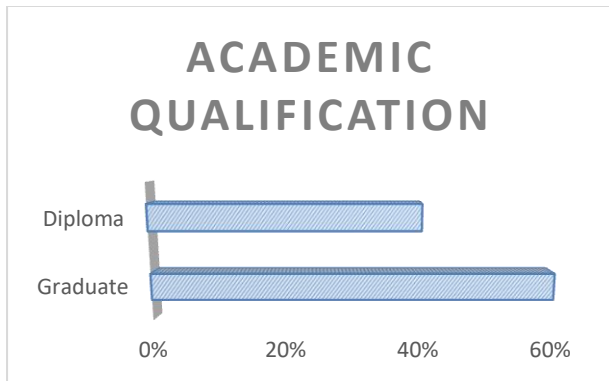


Figure Four. Level of education

As can be seen from Figure Four above, the minimum level of education of all the respondents was a diploma and this represented 40 percent of the respondents. The rest had gone beyond the Degree level in terms of education and these represented 60 percent of the respondents. This meant that all the respondents were well informed and able to make rational decisions regarding the researched subject matter. This high education rate led to the collection of quality data as all the respondents were well enlightened. In line with the Public Sphere theory adopted in Chapter Two above, it means all the respondents were able to engage in constructive public debate and able to influence public policy on critical issues.

4.4. Occupation

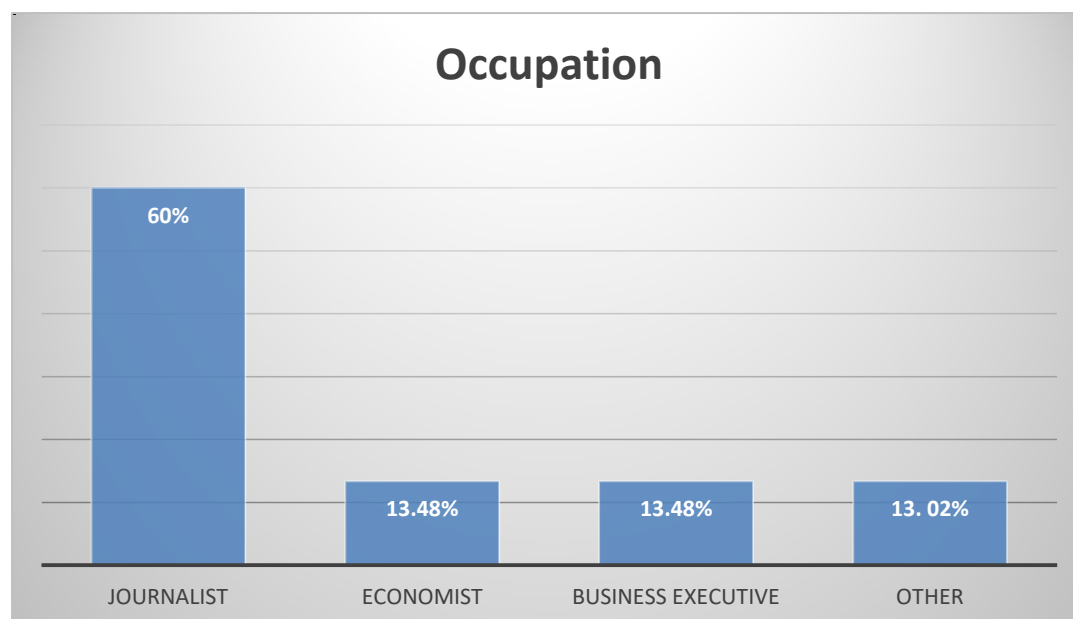


Figure Five. Occupation

The largest composition of the respondents were journalists who were 129 out of 215 representing 60 percent of the total respondents, followed by economists and business executives both at 13.48 percent and the rest of the respondents came from varying professions representing 13.02 percent. Journalists were the majority because of their nature of work of news gathering and information dissemination to the public. A respondent in the Corporate Communication Unit disclosed that the Institution received an average of four press queries per week from Journalists. ‘ZRA receives approximately four press queries per week from journalists seeking various types of information which we endeavour to respond to within 48 hours,’ the respondent said. The respondent disclosed that most of the information sought was to do with tax information and revenue collection performance. The respondent further revealed that that economists sought for various statistics from the Authority for their economic analysis and reviews while business executives also sought for tax statistics and information for their business planning, decisions and consultancy services. Others sought for tax information from ZRA for their academic purposes, the respondent said. However, the respondent disclosed that the institution does not respond to information requests that seek information that borders on confidential tax matters. The respondent said the institution can only divulge such information under a court order or under specific regulatory conditions. Figure Five above shows the distribution.

4.5. Awareness of the ATI Bill

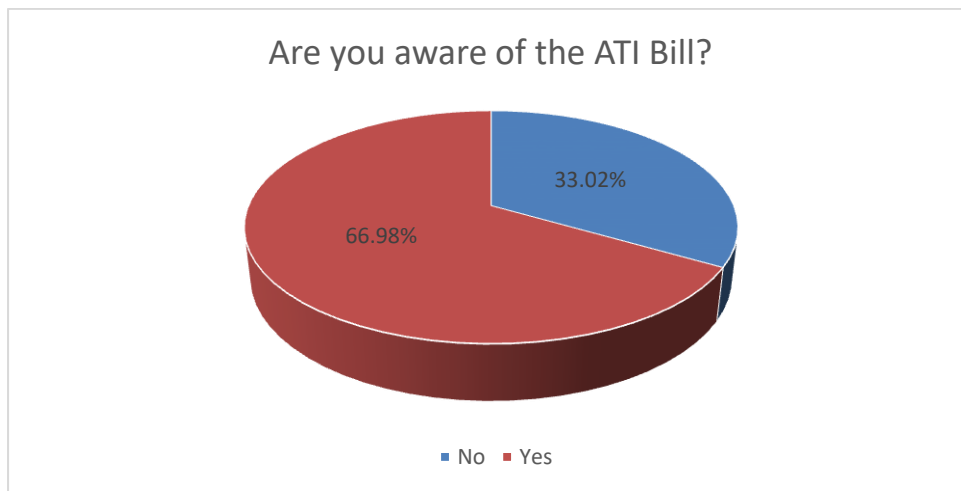


Figure Six. Awareness of the ATI Bill

From the sample of 215 interviewed, 144 or 66.98 percent of the respondents were aware of the proposed Access to Information Bill while the rest were ignorant. The information is presented in Figure Six above. The higher percentage of awareness was among the journalists who for obvious reasons are among the professions that have been advocating for the enactment of the ATI law. Journalists through their various mother bodies such as the Media Institute of Southern Africa (MISA) have been advocating for the enactment of ATI law to ease the challenges they face in accessing information from government ministries and public institutions. This is because the law is anticipated to help them in the execution of their work. The law if enacted will greatly serve the interests of the media who generally struggle to access critical information from public institutions.

The higher awareness rate is also due to the fact that there has been a lot of publicity surrounding the enactment of the ATI law in the recent years due to high profile corruption alleged cases involving various procurement cases. These cases include the procurement of 42 fire tenders at 42 million dollars, procurement of ambulances, construction of roads and other public infrastructure. These cases have led to various civil society organisations, the church and non-governmental organisations to advocate for the immediate enactment of the

ATI law in order for the public to be empowered to seek for correct information from relevant authorities on such matters of public interest.

Table Four below shows the detailed breakdown of respondents who had actually read the provisions of the Bill from various professions. It can also be seen from the same Table that 96.9 percent of all the journalists interviewed had actually read the Bill proving that journalists were more interested in the law. For the other professions, the majority had not read the proposed law obviously due to the fact that the proposed law doesn't really concern them much. It may also be due to the fact that the law was still in a proposed bill and therefore did not attract a lot of attention. For instance, out of the 29 economists interviewed, 24 of them had not read the proposed law representing 82.8 percent unawareness rate, similarly out of 29 business executives that were interviewed only one had read the proposed law representing 96.6 percent unawareness rate. For the other professions, only three out of 28 had read the proposed Bill. The higher unawareness rate could also be attributed to the fact that the proposed ATI release to the public was not highly publicised by the government for people to read it, understand and comment on it. The government was also quick to disclose that it had withdrawn the proposed Bill from Parliament for it to be refined further which obviously discouraged people from reading it. The unawareness rate could further be attributed to the poor reading culture by most Zambian.

			Have you read the proposed Access to Information Bill?		Total
			Yes	No	
Occupation	Journalists	Count	125	4	129
		% within Occupation	96.9%	3.1%	100.0%
	Economists	Count	5	24	29
		% within Occupation	17.2%	82.8%	100.0%
	Business executives	Count	1	28	29
		% within Occupation	3.6%	96.6%	100.0%
	Other	Count	3	25	28
		% within Occupation	10.3%	89.3%	100.0%
Total		Count	134	81	215
		% within Occupation	62.3%	37.7%	100.0%

Table Four. ATI Awareness

4.6 ZRA's disclosure of information

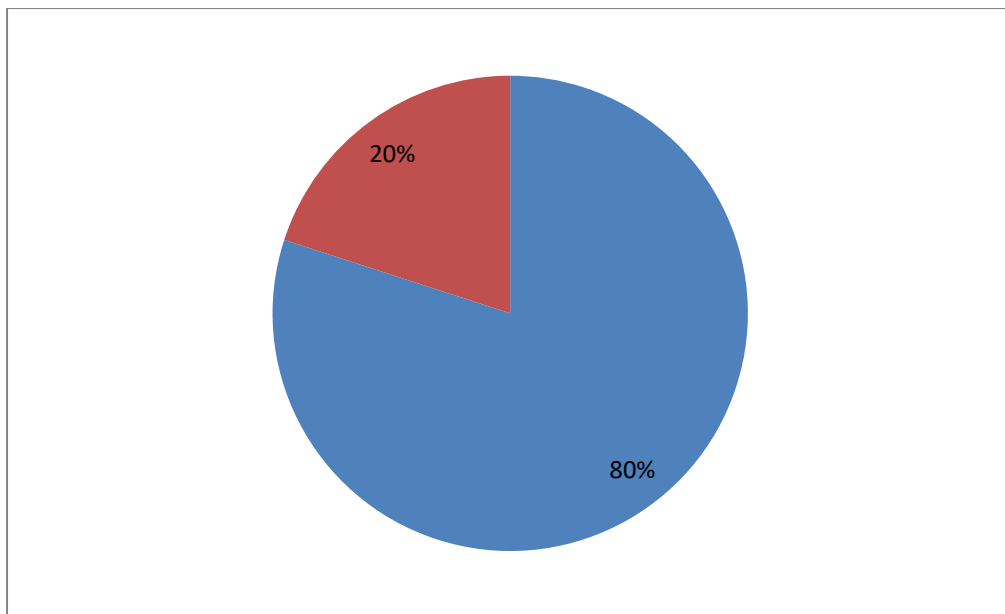


Figure Seven. ZRA's disclosure of information

The research involved the entire population of all those who requested information from ZRA in the past five years from 2016 to 2020. Out of the total number of 215 interviewed, 172 of them received the information they requested representing 80 percent while 43 did not receive the information representing 20 percent. The higher positive response rate was attributed to ZRA's emphasis on communication with external members of the public as guided by its Communications Policy and Procedures (2018). The Policy provided that all the queries received were to be responded to within 48 hours by the Corporate Communications Manager or any other person tasked to do so. For other requests for information, it was discovered that various requests for information were being received through various offices such as the provincial offices, Research and Policy Department, HR and the Commissioner General's office. It was established that such requests took longer to be responded to due to administrative or bureaucratic reasons. This situation created bureaucratic challenges as all the requests were channelled to the Commissioner General's offices for express approval. Feedback and actioning for these requests took a bit of time as established by the research. Cornellissen (2008) as highlighted in Section 2.9 above says corporate communications practitioners must be abreast with the prevailing regulations in order not to abrogate any provision of the law. Therefore, is expected that all corporate communication practitioners in public institutions will take keen interest in the pending law so that they don't fall victim to it when enacted.

A respondent in the Corporate Communications Office disclosed that some queries or information requests went un-responded to because they bordered on disclosure of confidential information or were not clear in terms of what information was being sought. However, a review of the information request flow in the organisation revealed that some physical information request letters were lost in the process as there was no proper filing system for the requests from different offices. The process review also discovered some bureaucracy in the process of handling information requests in the institution. The research discovered that some of the requests came through physical letters while others came electronically through emails hence very difficult to trace. The feedback mechanism was also not clear as some of the respondents disclosed that even if they were given the information they requested, they did not receive a call nor email informing them that their information was ready. They said they found their information when they physically followed up. The respondents claimed that there was no feedback mechanism to explain the reasons why the information was not given to them. But a respondent in the Corporate Communications office disclosed that feedback was always given even to those that request confidential information. Meanwhile, the in-depth interview with an officer in the Research and Policy Department revealed that feedback was not given to some of the information requesters because they did not provide any contact details. The respondent also disclosed that the Department received a lot of formal and informal requests for information which made it difficult to get back to all of the requesters.

In line with the Management theory adopted for this research it true that communication skill and ability of those that engage in communication is critical. Due to the fact that not all those that were involved in disclosure of information in the Institution were public relations officers, the levels of importance they attached to communication was different hence affecting the flow of communication with the public.

The analysis of data revealed that respondents solicited for various types of information ranging from personal tax information, tax statistics, tax profiles of other people/businesses and information regarding ZRA's performance/operations. They did not however, seem to

know that some of the information they were requesting for such as tax information about other individuals or companies was classified as “confidential information” in the tax laws. Although according to tax statutes reviewed, disclosure of some tax information about third parties was prohibited under confidential clauses, it was discovered that 29 out of 215 respondents representing 13.5 percent out of the 20 percent non-response was directly attributed to requests that sought for confidential information while the remaining seven percent could be attributed to requests that were lost administratively or not responded to for other reasons. The majority however requested for information on ZRA’s performance and operations representing 40 percent of the total number of respondents followed by those who asked for tax information at 26.5 percent. 43 out of 215 asked for personal tax information representing 20 percent. Table Five below tabulates this information.

What type of information did you ask for?	Responses	
	Frequency	Percent
Personal tax information	43	20.0
Tax statistics	57	26.5
Tax information of other people/business	29	13.5
Information on ZRA performance/operations	86	40.0
Total	215	100.0

Table Five. Type of information

Further, the respondents were asked whether they felt that they had the right to seek for information from public institutions like ZRA and the responses were as presented in Table Six below. Through the review of ZRA’s information channels such as website, social media platforms, annual reports and other printed materials, it was however established that some of the requested information was readily available. The information was also disseminated through ministerial budget speech, budget highlight, public presentations, press releases and public events such as agricultural shows as disclosed by a respondent from the Corporate Communication Unit. The research established that ZRA had a practice of holding quarterly press briefings for release of revenue collections and other information concerning the

operations of the Authority all aimed at enhancing transparency and accountability as well as to enhance mutual understanding with its various stakeholders in line with the System theory highlighted in Chapter Two. ZRA because of its nature of business of tax collection that affects everyone had a deliberate policy of engaging all its stakeholders in order to promote tax knowledge. It was, however, discovered by the researcher that some of the channels that the Authority used to disseminate information to the public were not widely accessed by members of the public hence making the information not reach the intended target. These channels included the website, television, radio, annual reports, Facebook and brochures. This led to the high unawareness rate among members of the public about ZRA's operations and performance despite the information being readily available on these platforms.

When respondents were asked whether they felt they had the right to seek information from public institutions, out of the total 215 respondents, 186 representing 86.5 percent felt that they had the right to seek for any information from public institutions like ZRA regarding their operations or mandate as compared to only 13.5 percent who thought they had no right to do so. On the other hand, 93.3 percent of the respondents felt that ZRA still needed to be compelled to provide information to members of the public and 6.7 percent felt the opposite. This majority view that ZRA and other public institutions should be compelled to provide information to the public is in line with what Matibini (2010) said that access to information is critical to the attainment of democratic goals of transparency, accountability and good governance. And Akanwa, Ossai-Onah & Anyanwu (2013) says freedom of information is important because it contributes to economic and social transformation. The Tables Six and Seven below show this information respectively.

Do you think you have the right to seek any information from public institutions regarding their operations or their mandate?	Frequency	Percent
Yes	186	86.5
No	29	13.5
Total	215	100.0

Table Six. Right to information

Do you think there is need for ZRA to be compelled to provide information to the public?	Frequency	Percent
Yes	201	93.3
No	14	6.7
Total	215	100.0

Table Seven. Need to provide information

Interestingly, among those who felt there was need to compel ZRA and other public institutions to provide information to the public, 86 percent thought that an Act of Parliament was the best way to compel them while 14 percent thought that self-regulation would work better. Table Eight below shows this information.

What do you think is the best way to compel public institutions including ZRA to provide information to the public?		
	Frequency	Percent
Through an Act of Parliament	185	86.0
Through self-regulation	30	14.0
Total	215	100.0

Table Eight. Ways of enforcing disclosure

And Figure Eight below indicates that 93 percent of the respondents were in favour of the Government's move to enact the Access to Information law which they felt would enable

them freely access information from public institutions. They indicated that the access to information would enable them to hold public officials accountable and also enable them make informed decision or participate in public discussion from an informed perspective in line with the Public Sphere theory. Only seven percent were not in favour of the move.

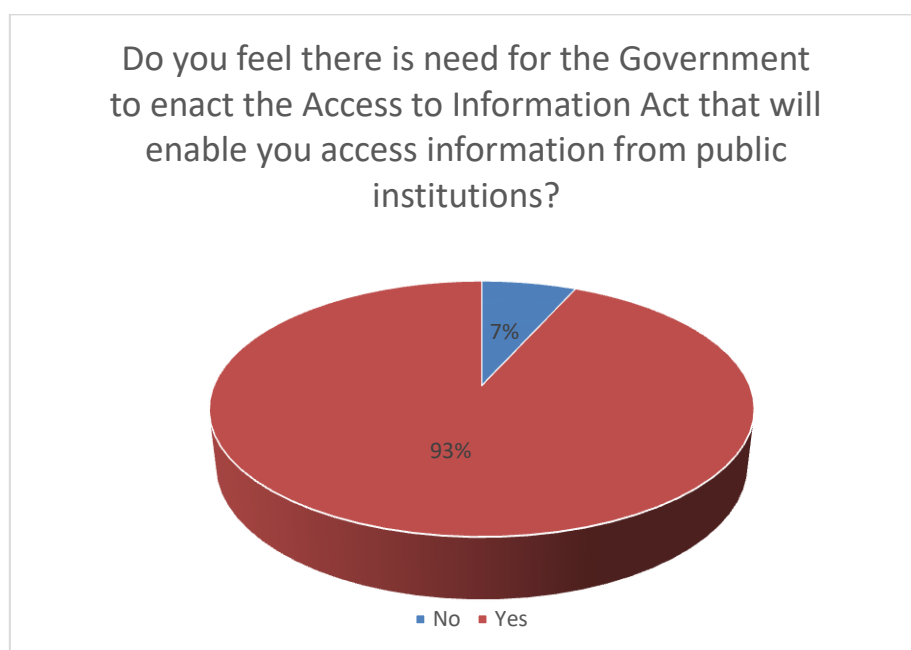


Figure Eight. Need for the enactment of ATI law

Further analysis of the information revealed that 100 percent of journalists, economists and business executives want the Access to Information Bill enacted into law while the other professions were equally divided. The high number of people calling for the enactment of the ATI law was probably because of the difficulty people face when accessing information from various public institutions. Public institutions are custodians of various information which is critical for decision making or business purposes and accessing this information is of great benefit to members of the public. Zambia Revenue Authority in this case is the only custodian of all tax information in the country. Any person wishing to access tax information has to deal with ZRA and if the institution is unable to provide the information then it means the person can only speculate or use incredible information from unverified sources. Similarly most public institutions are unique sources of specific information and their inability to provide information to members of the public affect their ability to make

informed decisions. Access to information is critical to informed decision making and public discussion as highlighted by the Public Sphere theory discussed in Chapter Two. The analysis of the information showed an interesting aspect because despite all the respondents from the three professions calling for the enactment of the ATI law some of them were unaware of the proposed law and had not even read it as indicated in Figure Six in Section 4.6 above.

The culture of secrecy is perceived to be very high in Zambia as highlighted by the MISA report of 2010 hence the reason why people want ATI law. For instance all the public procurements that have raised dust such as the 42 fire tenders, two years down the line no government official has offered satisfactory explanation to the public despite acknowledging that the supplier could have not been the best evaluated bidder and that the quoted purchase amount was way too high (Mulenga, 2017). This information about the need to enact ATI law is presented in Table Nine below.

			Do you feel there is need for the Government to enact the Access to information Act that will enable you access information from public institutions?		Total
			Yes	No	
Occupation	Journalists	Count	129	0	129
		% within Occupation	100.0%	0.0%	100.0%
	Economists	Count	29	0	29
		% within Occupation	100.0%	0.0%	100.0%
	Business executives	Count	29	0	29
		% within Occupation	100.0%	0.0%	100.0%
	Other	Count	14	14	28
		% within Occupation	50.0%	50.0%	100.0%
Total		Count	201	14	215
		% within Occupation	93.5%	6.5%	100.0%

Table Nine. Need for enactment of ATI law

		If the answer to Question 11 is "Yes", how long did it take for you to receive the information you solicited for?			Total
		Less than two days	More than two days but less than 14 days	More than 14 days	
Was the information given to you?	Yes	43	72	57	172
		25.0%	41.9%	33.1%	100.0%
	No	0	0	0	43
		0.0%	0.0%	0.0%	100.0%

Table 10. Duration to receive information

Table 10 above indicates that, among those who asked for information from ZRA and were given, 25 percent received the information they asked for in less than two days or 48 hours as stipulated by the ZRA Communications Policy. According to what was established, this number was mainly composed of journalists who requested for direct information through face-to-face interviews or press queries to the Corporate Communications Manager. These queries are instantly answered by the Corporate Communications Manager who is the spokesperson of the institution in line with the ZRA Communications Policy. The majority of respondents with a representation of 41.9 percent received the information in less than 14 days but more than two days. The remaining 33.1 percent received the information after 14 days. This means that the majority of requests (75 percent) were responded to way beyond the period stipulated by the Communications Policy, making ZRA fail to live to its own promises. ‘The delay in providing the sought information could be attributed mainly to either the information being sought is complicated and needs to be compiled or that the officers tasked to provide the information were pre-occupied with other important assignments as this was given as any other duties to them,’ the respondent in the Corporate Communications Unit disclosed. According to the proposed Access to information Bill, all information requests should be responded to within 14 days. This means that if the Access to Information Bill was passed into law in its current state, ZRA would be held accountable for not responding to 33.1 percent of requests within the 14 days period.

It was established during the research that ZRA had no information officers specifically tasked to provide information to members of the public. The responsibility to provide requested information was given to any officer who by his/her designation deals with the requested information. All press related queries were directed to the Corporate Communication Manager whose mandate is to communication. The current information request flow chart in the institution created some bureaucracy in the movement of the information requests from the entry point up to the Commissioner General and finally to the officer responsible in respective departments. Neuman & Calland (2002) says the successful implementation of the access to information regime depends on a variety of factors such as nature of judiciary, technical and political willingness of the establishment. This means that even if the access to information law is enacted into law the full implementation may not be possible due to the above highlighted factors.

When asked whether ZRA communicates effectively with various stakeholders, the majority of the respondents at 46.5 percent disagreed with the sentiment, seconded by those who were neutral about it at 26.5 percent while 13.5 percent strongly disagreed. Seven percent of the respondents agreed with the assertion and 6.5 percent strongly agreed. See the Table 11 below for the information.

ZRA communicates effectively with its various stakeholders including you. To what extent do you agree with this statement?	Frequency	Percent
Strongly disagree	29	13.5
Disagree	100	46.5
Neutral	57	26.5
Agree	15	7.0
Strongly agree	14	6.5
Total	215	100.0

Table 11. Effectiveness of ZRA's communication

Among the respondents who disagreed that ZRA effectively communicates with various stakeholders, a good number were journalists as seen from Table 12 below where 86 out of 100 of those who disagreed were journalists while 14 were from other professions. Out of all the professions, only journalists and business executives strongly agreed with the statement.

For economists, 15 out of 29 were neutral while 14 agreed with the statement and for the business executives, 15 out of 29 respondents strongly disagreed while 14 remained neutral.

			ZRA communicates effectively with its various stakeholders including you. To what extent do you agree with this statement?					Total
			Strongly disagree	Disagree	Neutral	Agree	Strongly agree	
Occupation	Journalists	Count	15	86	14	0	14	129
		% within Occupation	11.6%	66.7%	10.9%	0.0%	10.9%	100.0%
	Economists	Count	0	0	15	14	0	29
		% within Occupation	0.0%	0.0%	51.7%	48.3%	0.0%	100.0%
	Business executives	Count	15	0	14	0	0	29
		% within Occupation	51.7%	0.0%	48.3%	0.0%	0.0%	100.0%
	Other	Count	0	14	14	0	0	28
		% within Occupation	0.0%	50.0%	50.0%	0.0%	0.0%	100.0%

Table 12. ZRA's communication with stakeholders

Asked further, what information they wanted ZRA to be communicating to them, 42.3 percent of the respondents indicated that they would like ZRA to be communicating information on its performance and operations. Tax statistics and tax information of other people/businesses were each represented by 20.9 percent of the responses whereas personal tax information had 15.8 percent of the responses. This means that 20.9 percent of

respondents want ZRA to be communicating or providing information on confidential tax matters of third parties as indicated. It further means that this percentage would favour the enactment of Access to Information law which would enable them to access this type of information. Table 13 below shows this information.

What type of information would you like ZRA to be communicating to you?		
	Frequency	Percent
Personal tax information	34	15.8
Tax statistics	45	20.9
Tax information of other people/business	45	20.9
Information on ZRA performance/operations	91	42.3
Total	215	100.0

Table 13. Types of information

If the Access to information law was to be enacted today, ZRA would be compliant. To what extent do you agree with this statement?		
	Frequency	Percent
Strongly disagree	72	33.5
Disagree	100	46.5
Neutral	29	13.5
Agree	14	6.5
Total	215	100.0

Table 14. ZRA's rate of compliance

When asked further whether ZRA would be compliant with the provisions of the proposed ATI Bill if the Bill was enacted into law in its current state, the majority of the respondents at 46.5 percent disagreed, 33.5 percent strongly disagreed and only 6.5 percent agreed while 13.5 remained neutral. This information translates to the fact that the majority of the respondents felt ZRA was not doing enough in terms of provision of information to members of the public. It is such assertions that are making it necessary for the enactment of the Access to Information law in the country. As long as citizens feel public institutions are not doing enough to communicate effectively and are not transparent, calls for the enactment of the Access to Information law would continue. Table 14 above shows the information. However, the research discovered that ZRA has done a lot to improve its information

dissemination. To show this commitment, the institution revised its Communication Policy, modernised its website which is now rich in information, expanded its Corporate Communication Unit in terms of staff and consistently held press conferences to disseminate various information. The researcher however discovered further that despite ZRA's Corporate Communication's Unit being relatively big with eight staff compared to other public institutions, there was no specific officer or officers in the organisation specifically mandated to deal with information requests from members of the public. Therefore if the ATI was to be enacted today, ZRA would have challenges complying with the law in terms of lack of information officers responsible for providing information and duration taken to provide the requested information. While the law prescribed 14 days as the maximum duration, it has been seen from Table 10 in this Section that ZRA took more than 14 days to respond to 33.1% of the requests received as well as 20 percent of request went un-responded to as shown in Figure Seven in Section 4.6 above.

4.7. Channels of communication

Through detailed one-on-one interview with a respondent in the Corporate Communication Unit, it was discovered that the institution has enhanced its corporate communication activities through radio, television, website, newspapers, outdoor advertising as well as its social media platforms such as Facebook, Twitter, Instagram, YouTube and LinkedIn. The respondent disclosed that the institution had publicity contracts with the national broadcaster Zambia National Broadcasting Corporation (ZNBC), Diamond TV, three daily newspapers namely Zambia Daily Mail, Times of Zambia and Daily Nation and one radio station in all the 10 provinces of the country. The respondent said every week ZRA featured on these radio stations to disseminate information to the public. The respondent disclosed further that ZRA used these channels to disseminate information on tax performance and other tax education matters relating to the institution. He further disclosed that the institution printed various materials such as the Annual Report, brochures and leaflets that contained a lot of institutional information which were at the disposal of the members of the public. The respondent emphasised that the key things that guided the provision of information to members of the public were the tax laws and the Communication Policy of the institution. He said the institution always endeavours to avoid the disclosure of confidential information as prescribed by the various tax laws in order to avoid litigation. The respondent disclosed further that the institution had just revised its Communication Policy in order to effectively communicate with the public.

The researcher established in-depth interviews that every quarter and annually ZRA released information regarding its performance and operations through press conferences. The question that begged an answer was why the majority of the respondents claimed were not able to get this information which was in the public domain? This question was answered by Table 15 below which showed that most of the respondents did not access the communication channels used by ZRA. Table 15 below shows the ZRA communication channels commonly used for dissemination of information to the public and how accessible the channels were to members of the public. The Table shows that a majority of the respondents at 50.2 percent accessed ZRA information through the ZRA website and the internet, 25.1 percent accessed through the radio and TV, 18.6 percent through the newspapers and only a partly six percent had access to such information through social media.

How do you access general information from ZRA?		
	Frequency	Percent
Radio or TV	54	25.1%
Newspaper	40	18.6%
ZRA website or internet	108	50.2%
Social Media	13	6.0%
Total	215	100.0%

Table 15. Channels of communication

The respondent in the Corporate Communication Unit when asked about the pending ATI legislation said the institution would adjust accordingly if the ATI law was enacted which he believed would be in line with the current tax laws in terms of confidentiality clauses.

1.7.ZRA's accountability as a public institution

ZRA is accountable as a public institution. To what extent do you agree with this statement?	Frequency	Percent
Strongly disagree	72	33.5
Disagree	71	33.0
Neutral	72	33.5
Agree	0	00.0
Total	215	100.0

Table 16. ZRA's accountability as a public institution

In terms of accountability of ZRA as a public institution, none of the respondents agreed with the assertion that ZRA was accountable, while 33 percent disagreed. Equal percentages of respondents strongly disagreed and remained neutral. Accountability in this concept meant ZRA's obligation to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. Table 16 above shows this information.

On the relationship between access to information and good corporate governance, the majority of the respondents overwhelmingly (93.5 percent) said there was a relationship. Only 6.5 percent disagreed with the statement. Table 17 below shows the information. Additionally, the majority of the respondents at 80 percent believed that the access to information law if enacted would enhance corporate governance in the country since public institutions would be compelled to be transparent and accountable, thereby, providing information to members of the public. Out of the total respondents 6.5 percent said the enactment of the ATI law would not in any way enhance corporate governance while 13.5 percent did not know. This is shown in Table 18 below.

Do you think there is a relation between Access to information and good corporate governance?	Frequency	Percent
Yes	201	93.5
No	14	6.5
Total	215	100.0

Table 17. Relationship between ATI and good governance

Do you think the proposed Access to information law would enhance corporate governance in public institutions?	Frequency	Percent
Yes	172	80.0
No	14	6.5
I don't know	29	13.5
Total	215	100.0

Table 18. ATI and corporate governance

CHAPTER FIVE

DISCUSSION OF FINDINGS

5.1. Introduction

This chapter discusses research findings to answer the research questions developed in the first chapter.

5.2. Discussion

The discussion is presented in line with the research questions developed in the first chapter.

5.2.1 What type of information does the public need from public institutions?

This first research question was developed to try and understand what gap exists between the information communicated by public institutions like ZRA and the information the members of the public want to access. Ideally, communication is supposed to create mutual understanding and if there is no mutual understanding then it means the communication is not effective. The research established that respondents were interested in getting information on ZRA performance and operations, tax statistics, tax information of other people/businesses and personal tax information as indicated in Table 13 in Section 4.6 above. Though tax information about other people/businesses was classified as confidential information under the following tax clauses Sections 21 of the ZRA Act, Chapter 321; Section 175 of the Customs and Excise Act, Chapter 322; Section 8 of the Income Tax Act, Chapter 323; and Section 37A of the Value Added Tax Act, Chapter 331, people were interested in accessing this type of information. It was established further that respondents wanted public institutions to internal matters such as recruitments as disclosed by a respondent in the Corporate Communications Unit. It was disclosed that respondents wanted to know how certain officers in the organisation were recruitment in order to establish whether the recruitment process was fair. It is obvious that people would take advantage of the Access to Information if enacted to access this type of information. If the ATI law was enacted in its current form, it is obvious that members of the public would begin to request for this type of information. This would enhance accountability on tax matters since individuals and companies would be under scrutiny. This is part of the information that ZRA was not currently communicating to the public because of confidentiality clauses. This is one of the communication gap that was established that is leading to the calls for enactment of the ATI law. Secondly, it was also

established that as much as ZRA endeavoured to make available as much information as possible, some of the channels used for the dissemination of the information were not widely accessed by the intended recipients of the information, thereby making the information inaccessible. However, it has been established that ZRA has taken deliberate steps to improve its communication by expanding its Corporate Communications Unit and improving its channels of communication such as the website as well as entering into publicity contracts with media institutions in order to effectively communicate with its stakeholders.

5.2.2 Why do we need the Access to Information law in Zambia?

Under this research question, the researcher wanted to understand the real reasons why the country needs the ATI law. The review of the proposed ATI law as highlighted in Chapter Two above indicates that the essence of the law is to make public organisations more open, transparent and accountable to the public. It was highlighted in the proposed Bill that ATI law was a cornerstone of a democratic society. It was discovered through the research that respondents felt public institutions in the country were not very transparent in their operations and felt the ATI law would enhance transparency and accountability. According to Table 16 in Section 4.8 above, the majority of the respondents at 33.5% strongly believed that ZRA as a public institution was not accountable hence the need for the ATI. Additionally, as seen from Figure 8 in Section 4.6 above, the majority of the respondents representing 93% were in favour of government enacting the ATI law. It was further discovered that the enactment of the ATI law would enable public institutions like ZRA to satisfy the information need of members of the public thereby making the public more enlightened for informed decision making as well as engage in constructive public debate to influence policy as highlighted by the Public Sphere theory. The Act would make taxpayers to be more knowledgeable about the institution and taxes in general leading to enhanced revenue collection in the country. 46.5% of the respondents disagreed with the assertion that ZRA was communicating effectively hence agreeing with the move by the government to enact the ATI law.

5.2.3 What challenges do stakeholders face when accessing information from public institutions like ZRA?

To answer this research question, the respondents were asked what type of challenges they faced during their information request process. The majority at 46.7 percent said the only challenge they faced was that the requested information was not provided on time, 33.3

percent said they faced bureaucratic challenges where they were asked to visit different offices to follow up on their requests and 20 percent faced other challenges. The respondents disclosed that in most cases they had to follow up on their requests several times before being provided with the information. Internally, through in-depth interviews the respondents indicated that most of the information requests were not clear in terms of the information solicited which posed a challenge to officers tasked to provide the information. They disclosed that most of the times they needed to retrieve the solicited information from various sources which took a bit of time. See Figure Nine below which shows the information. The review of ZRA's information request procedure showed that the process was quite bureaucratic especially for the requests that came from outer stations. This is because the requests had to be channelled to Lusaka for approval. This process took a bit of time hence the delay to provide the requested information. It was also established that requests that came through emails were easily forgotten because they were very difficult to follow up.

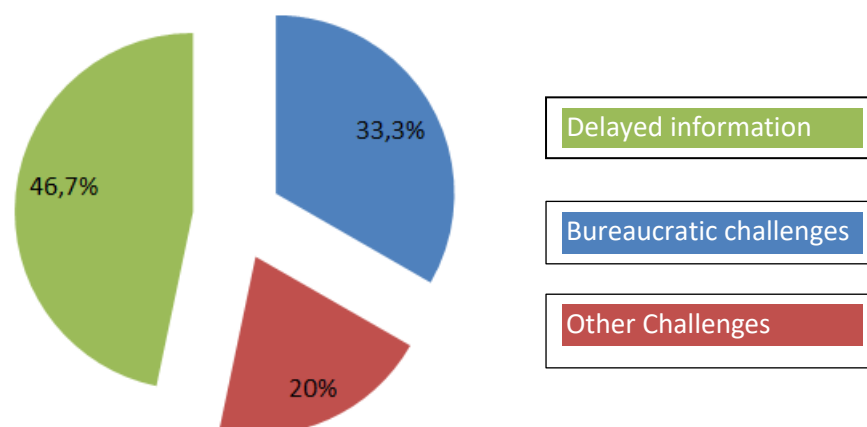


Figure Nine . Challenges faced by information seekers

5.2.4. How could public institutions use the proposed ATI Bill to develop effective corporate communication strategies?

As highlighted in Chapter Two above, the proposed ATI Act stipulates the procedure to be followed by members of the public in seeking information from public institutions as well as specifies the type of information that need to be made public by public organisations. It also highlights basic expectations from public institutions as regards information provision. The Bill also specifies that public institution should also be able to allow members of the public to access some meetings where information can be accessed. Part Four of the proposed Bill

states that all public organisations will need to publish ‘a description of its structure, functions, and responsibilities including those of any of its statutory officers or advisory committees; a general description of the categories of documents held by it; a description of all manuals, and similar types of documents which contain policies, principles, rules, or guidelines in accordance with which decisions or recommendations are made in respect of any person or body of persons in that person’s or their personal capacity; and a statement of any information that needs to be made available to members of the public who wish to obtain official information from the public authority which statement shall include particulars of the officer or officers to whom requests for official information or particular classes of information should be sent’ (FoI, 2002). It also directs public institutions to employ information officers to be responsible for providing information to members of the public. Therefore, ZRA as a public institution could use such provision to put systems in place and begin to make this type of information public and accessible. This provision of the proposed ATI can be used as a communication benchmark for public institutions for enhanced communication with stakeholders. By so doing public institutions will effectively enhance their corporate communication activities for the benefit of the public. Public institutions including ZRA can further adopt the proposed ATI law as a communication guideline. During the review of the information that has been made public by ZRA on its various communication channels such as the website, Facebook and brochures, most of the information specified in the proposed ATI law that should be made public is missing. To this effect, the institution can use the proposed law to cross check the information that it has not yet made public and begin to make it accessible for the benefit of the public.

Figure 10 below shows the current ZRA information request flow chart. As it has been established, this flow chart is quite different from what the proposed ATI law recommends and ZRA could do well to merge this flow chart with the one in the proposed Act where information officers are the gateway for information dissemination.

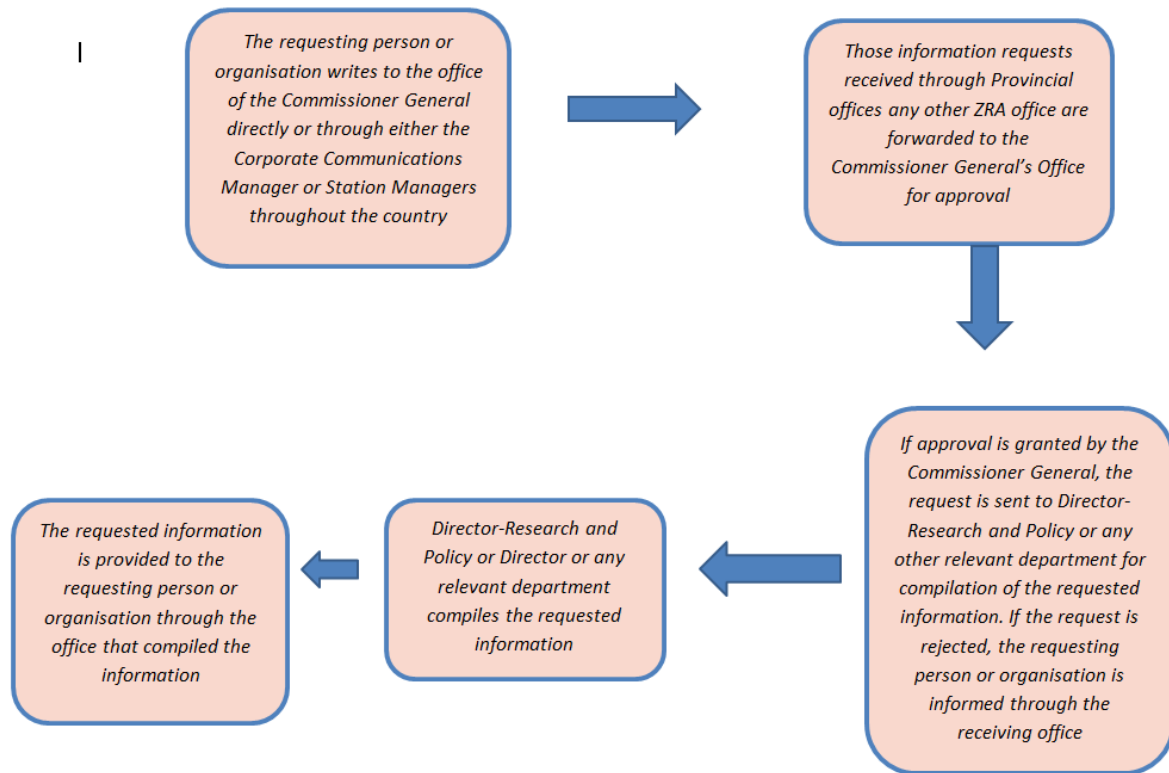


Figure 10. ZRA information request flow chart.
Author's own compilation, 2020

For the type of mechanism that ZRA should use to communicate effectively with the public, 64 percent of the respondents representing 75 percent indicated that publishing public information in the media and other channels would work best. The remaining 36 percent were of the view that establishing a public information desk would be the best solution. Table 19 below shows this information.

Percentage distribution of respondents by the type of mechanism ZRA should use for effective communication.

What mechanism should be put in place for ZRA to communicate effectively with you?			Percent of Cases
	Frequency	Percent	
Establish a public information desk	5	35.7%	41.7%
Publish public information in the media and other channels	9	64.3%	75.0%
Total	14	100.0%	116.7%

Table 19. Mechanism to communicate effectively

CHAPTER SIX

CONCLUSION AND RECOMMENDATIONS

6.1. Introduction

This chapter presents the conclusions derived from findings in the previous chapter. Recommendations derived from the findings are also presented in this chapter.

6.2. Conclusion

As Zambia moves towards the enactment of the Access to Information law, public institutions like ZRA need to be ready to be more accessible, transparent and accountable to the public. It has been established that members of the public go through various challenges in accessing information such as bureaucracy, delayed provision of information and other challenges. The institution needs to therefore deal with the bureaucratic challenges and other challenges that people face when requesting for various information since information is critical for informed decision making. To gain the support of all critical stakeholders, the institution needs to engage in strategic, open and effective communication at all times in order to meet the expectations of all its stakeholders in line with its mission statement ‘to optimise and sustain revenue collection and administration for a prosperous Zambia.’ It is through corporate communication that ZRA’s critical relations with various stakeholders such as taxpayers is enhanced leading to increased tax compliance.

Nevertheless, the enactment of the ATI law is expected to compliment corporate communication in the country by making public institutions like ZRA communicate and provide information to members of the public who solicit for it. Therefore, the ATI law needs to be enacted soon in order to enable the public access vital information from public institutions. The solicitation of specific information by members of the public means that there is a gap between the information the Authority discloses voluntarily and what the people want. This gap is what the Access to Information law intends to fill.

6.3. Recommendations

Based on the research findings, it is recommended that:

- a) Zambia Revenue Authority immediately develops a public information disclosure mechanism coordinated by the Corporate Communication Unit in order to deal with the challenges that members of the public face when seeking information from the institution. Ideally Corporate Communications Unit should be the gateway for all information requests and disclosure in the organisation.
- b) The proposed ATI Bill be enacted into law as soon as possible in order to enhance transparency and accountability in public institutions. The law is expected to compel public institutions to provide information to members of the public thereby eliminating the current culture of secrecy associated with most public institutions.
- c) The institution provides requested information within 14 days from the day of receipt of the request rather than the current situation where at least 34% of the requests take more than 14 days to be processed.

6.4. Recommendation for further research

It is highly recommended that another research looking at the effects of ATI on public institutions is undertaken immediately the ATI law is enacted into law.

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APPENDICES



THE UNIVERSITY OF ZAMBIA

GRADUATE SCHOOL OF BUSINESS

TOPIC: EXPLORING THE PROSPECTIVE EFFECTS OF THE PROPOSED
ACCESS TO INFORMATION LAW ON CORPORATE COMMUNICATION IN
ZAMBIA
(A Case Study of Zambia Revenue Authority)

Dear Respondent,

I am a student at the University of Zambia carrying out research for the award of the Master of Business Administration - Corporate Communications.

You have been selected to fill-in this questionnaire intended to capture data with regard to this research topic. The information provided will be used purely for my academic purposes, and will be treated with the utmost levels of confidentiality. Please answer each question as honestly and correctly as possible.

Your responses are important in enabling me to obtain as full an understanding as possible of this topical issue.

I hope that you will find completing the questionnaire enjoyable. Please return the completed questionnaire to me, Robert Zawe, through the following email robertzawe2000@yahoo.co.uk. If you have any questions or would like further information, please do not hesitate to telephone me on 0955-920520.

Yours faithfully,

Robert Zawe

INSTRUCTIONS

1. Do not indicate your name anywhere on the questionnaire
2. Please put the appropriate number of your response in the box provided against each statement according to the guidelines provided.
3. Please fill-in this questionnaire in full without leaving any questions unanswered.
4. Tick. Please tick (✓)

Part One: Background Information (Questions 1-5)

1. Sex

Male	[]
Female	[]

2. Age

Under 25	[]
25 - 35 years	[]
36 - 45 years	[]
46 – 55 years	[]
Above 56	[]

3. Academic qualifications

Certificate	[]
Diploma	[]
Graduate	[]
Master's degree	[]
Any other (specify).....		

4. Occupation

Journalist	[]
Lawyer	[]
Economist	[]
Business executive	[]
Any other (specify).....		

Part Two: Access to information (Questions 6-12)

5. Are you aware of the proposed ATI Bill?

a) Yes	[]
b) No	[]

6. Have you read the proposed Access to Information Bill?

a) Yes	[]
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b) No []

7. Have you at anytime asked for any information from ZRA?

a) Yes []

b) No []

8. If the answer to Q 7 is "Yes", did you face any challenges in accessing the information you asked for?

a) Yes []

b) No []

9. What type of challenge did you face?

a) Bureaucratic []

b) Wrong information given []

c) Information not given on time []

d) Information not given at all []

e) Any other; Specify.....

10. What type of information did you ask for?

a) Personal tax information []

b) Tax statistics []

c) Tax information of other people/business []

d) Information on ZRA performance/ operations []

e) Any other information; Specify.....

11. Was the information given to you?

a) Yes []

b) No []

12. If the answer to question 11 is "yes", how long did it take for you to receive the information you solicited?

a) Less than two days []

b) More than two days but less than 14 days []

c) More than 14 days []

Part Three: Transparency (Questions 13-24)

13. ZRA is transparent in terms of provision of information to the public. To what extent do you agree with this statement?

a) 5-Strongly agree []

b) 4- Agree []

c) 3- Neutral []

d) 2- Disagree []

e) 1- Strongly disagree []

14. Do you think you have the right to seek any information from public institutions regarding their operations or their mandate?

a) Yes []

b) No []

- c) I don't know []
15. Do you think there is need for ZRA to be compelled to provide information to the public?
- a) Yes []
- b) No []
16. What do you think is the best way to compel public institutions including ZRA to provide information to the public
- a) Through an Act of Parliament []
- b) Through self-regulation []
- c) Any other way; Specify.....
17. ZRA communicates effectively with its various stakeholders including you. To what extent do you agree with this statement?
- a) 5-Strongly agree []
- b) 4- Agree []
- c) 3- Neutral []
- d) 2- Disagree []
- e) 1- Strongly disagree []
18. How do you access general information from ZRA?
- a) Radio/TV []
- b) Newspapers []
- c) Its website/internet []
- d) Social media []
- e) Any other; Specify.....
19. Do you feel there is need for the Government to enact the Access to Information Act that will enable you access information from public institutions?
- a) Yes []
- b) No []
20. What type of information would you like ZRA to be communicating to you?
- a) Personal tax information
- b) Tax statistics
- c) Tax information of other people/business
- d) Information on ZRA performance/ operations
- e) Any other information; Specify.....
21. If the Access to Information law was to be enacted today, ZRA would be compliant. To what extent do you agree with this statement?
- a) 5-Strongly agree []
- b) 4- Agree []
- c) 3- Neutral []
- d) 2- Disagree []
- e) 1- Strongly disagree []
22. What mechanisms should be put in place for ZRA to communicate effectively with you?

- a) Establish a public information desk []
- b) Employ more Public Relations personnel []
- c) Publish public information in the media and other channels []
- d) I don't know []
- e) Any other; specify.....

Part Four: Accountability/good governance (Questions 25- 30)

23. ZRA is accountable as a public institution. To what extent do you agree with this statement?

- a) 5-Strongly agree []
- b) 4- Agree []
- c) 3- Neutral []
- d) 2- Disagree []
- e) 1- Strongly disagree []

24. Do you think there is a relation between Access to Information and good corporate governance?

- a) Yes []
- b) No []
- c) I don't know []

25. Do you think the proposed Access to Information law would enhance corporate governance in public institutions?

- a) Yes []
- b) No []
- c) I don't know []

26. What do you think will be the effect of Access to Information law on citizens like you?

.....

27. What do you think will be the effect of Access to Information on public institutions like ZRA?

.....

28. What is your opinion over the proposed Access to Information law?

.....

Thanks for your cooperation

IN-DEPTH INTERVIEW GUIDE FOR ZRA STAFF

RESEARCH TOPIC: Exploring the prospective effects of the proposed Access to Information law on corporate communication in Zambia: a case of Zambia Revenue Authority

1. What does your job in ZRA involve?
2. How does ZRA communicates to the public?
3. Explain your role in the communication process of ZRA.
4. What determines what ZRA communicates to the public?
5. Kindly categories the types of information ZRA communicates to the public?
6. What guides ZRA's communication with the public?
7. Explain the process flow of how ZRA handles information request.
8. On what basis do you accept or deny information requests from the public?
9. Describe some of the challenges that ZRA's communications team face.
10. How long does it take for you to respond to those who solicit information from ZRA?
11. How transparent is ZRA when it comes to its operations?
12. Are you aware of the proposed Access to Information Bill?
13. Have you read the provisions of the proposed Bill?
14. Describe how ZRA would be affected if the proposed law was to be enacted today?
15. Do you feel there is need for the government to enact the freedom of information bill?

NOTE that these questions will be followed by other follow-up questions based on the responses from the respondent.