Effect of Boards of Directors in Promotion if Public Sector Accountability in Rwanda; A Case of Rwanda Energy Group

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***Abstract*: This aim of this study was to establish the effect of boards of directors in promotion of public sector accountability in Rwanda with reference to Rwanda Energy Group. The study's specific objectives were: to assess the effect of board size on promotion of accountability in Rwanda Energy Group; to evaluate the effect board structure on promotion of accountability in Rwanda Energy Group; to ascertain the effect board independence on promotion of public sector accountability in Rwanda Energy Group; to establish board the effect board committees on promotion of public sector accountability in Rwanda Energy Group. The key primary source of data which is questionnaires were distributed to a group of 120 respondents whereas the REG annual reports were considered for documentary review. Firstly, findings revealed that 83.3% of the respondents strongly agreed that board size of the REG is virtuously determined based on the size of the corporation. Secondly, 96.7% of the respondents strongly agreed that the REG appointing authority can change boards structures of running their institutions based on players, public views or new innovations. Thirdly, 66.7% of the respondents strongly agreed that there is mandatory rotation of board of directors in REG to improve their independence and credibility. Furthermore, 81.7% of the respondents strongly agreed that board comminutes are formed out need to carry out the necessary charge at any point in time. Finally, the regression analysis results indicated that board size, board structure, board independence and board committees have strong relationship but insignificant contribution to the public sector accountability in Rwanda. Thus, the null hypotheses were not accepted. However, the board of directors in REG ought to ensure effective written and verbal communications within their structures; and the board of directors at REG ought to perform their duties freely and objectively.**

***Key Words*: Board of directors, Performance, Accountability, Public sector, Rwanda.**

I. INTRODUCTION

Corporations formed around the world today have boards of directors. However, to trace the roots of boards of directors one has to look back to the 17th century when large European companies had boards of directors, but fairly large businesses owned and operated by nonEuropeans did not. This suggests that the corporate board of directors originated in Europe (Clark, 2019). By historic origin, boards originally were the investors—the three or four affluent members who funded an energetic entrepreneur. The peculiarity between investors and boards developed over time as the number of investors grew large and, in more modern times, enormous; boards then took on the role of bodies representing stockholders. While there are some similarities between the two sectors in governance terms, there are also significant differences that shape the way government departments, authorities, corporations and even government business enterprises are organised and governed (Boelhouwer, 2019).

In Europe, there have been two main waves of reform of board rules in the post-war period. The first wave concentrated on the third set of principal/agent problems and in particular on company and employee relationships. The best known expression of this reform movement was the extension in Germany of employee representation rights at supervisory board level from one third of the seats to one half in the case of companies employing more than 2000 workers, although this was done in such a way as normally to retain the right of the shareholders to prevail in case of deadlock. The extension of co-determination rights in Germany in the 1970s was much more significant than the adoption of the one-third scheme in the early 1950s (Booysen, 2019).

To ensure accountability, the presence of boards of directors in Latin America's public sector is a substantive marker of the difference between developing and developed nations. In Argentina, there is a common inclination concerning greater professionalization of the board of directors, and beginning an equal connection related to the shareholding of the State in each

State Owned Enterprise (SOE) through guidelines for commercial corporations comprising of SOEs. In Brazil, the managers of SOEs are prerequisite to meet the subsequent mandatory desires: be a citizen of unaffected status; have a well-known understanding wellmatched with the role for which it was designated; have academic training well-suited with the role for which it was indicated; and have at least one of the dedicated involvements below; and ten years in the unrestricted or private sector, in the area of activity of the state innovativeness or in an area connected to that for which they are selected in meaning of greater management (Beuningen et al, 2018).

African governments have pursued political and economic reforms since the 1980s in a bid to promote economic growth, reduce poverty, and encourage democracy and good governance. It's however, in bigger circumstance the political class that tend to hand-pick corporate governance members, given their role in economic growth and development was certainly not a misplaced choice as an instrument to ensure successful implementation of the a number continental programs aimed at rapid economic and social transformation of the African continent. In addition, good corporate governance lowers the cost of capital and associated higher firm valuation which makes more investments attractive to investors, indirectly promoting growth, investment and increased income (Boelhouwer, 2019).

Regionally, a number of conferences were held in Kampala, Uganda, in June 1998 and September 1999 to create awareness and promote regional co-operation in matters of corporate governance. At the June 1998 Conference, it was resolved that each East African member state be encouraged to develop both a framework and a code of best practice, to promote national corporate governance, and that efforts be made to harmonize corporate governance in the East African region under the auspices of the East African Cooperation, and through the establishment of a regional apex body to promote corporate governance (Muga, 2019).

The government of Rwanda has eighteen ministries. These ministries are responsible for developing policies and have entities that are responsible for implementing developed policies. The management of those entities is entrusted to board of directors and general directorate. The boards of directors are responsible for the governance of their entities. The responsibilities of the board include setting the entity's strategic aims, providing the leadership to put them into effect, supervising the management of the business and reporting to shareholders on their stewardship. Boards of directors are responsible for the governance of their organizations. They perform an advisory and supervisory function to their respective institutions (OAG, 2013).

This study therefore established the effect of boards of directors in promotion of public sector accountability in Rwanda with reference to Rwanda Energy Group.

Statement of the Problem

Performance in the public sector is indeed a necessity and public establishments are always recommended to ensure public sector accountability of any decisions taken and one ought to be accountable of any public funds spent to boost their respective institutions (Egbide, 2015). A 2021 report from the Ministry of Finance and Economic Planning

(MINECOFIN) stated that the management of public projects in Rwanda continue to face some challenges despite the country's short backs of aid reliance and debt. For stance, according to Public Accounts Committee (2021), their report faulted authorities in the Eastern province for failure to follow up on the implementation and supervision of some public sector projects. In addition, although all the above continue take place in the public sector, the boards of directors have always been appointed in some institutions.

Furthermore, the Office of Auditor General (2020) report discovered that government incurred financial losses due to low levels of budget execution and stalled projects. It was discovered that between 2016/17 and 2018/19 financial years, 98 public sector projects, worth Rwf95.67 billion, were either abandoned or significantly delayed. According to Transparency International (2019), lack of accountability in public funded project performance mostly comes as a result of loopholes in corporate governance including dormant boards of directors, project planning, unethical public servants, administrative errors, bribery, as well as public funds embezzlement.

This study, therefore, established the effect of boards of directors in promotion of public sector accountability in Rwanda with reference to Rwanda Energy Group.

Specific Objectives

1. To assess the effect of board size on promotion of accountability in Rwanda Energy Group;
2. To evaluate the effect board structure on promotion of accountability in Rwanda Energy Group;
3. To ascertain the effect board independence on promotion of accountability in Rwanda Energy Group;
4. To establish the effect board committees on accountability in Rwanda Energy Group.

Research Hypotheses

These research hypotheses aided this study's effect of boards of directors in promotion of public sector accountability.

$H0_1$: There is no significant effect of board size and promotion of accountability in Rwanda Energy Group;

$H0_2$: There is no significant effect of board structure on promotion of accountability in Rwanda Energy Group;

$H0_3$: There is no significant effect of board independence on promotion of accountability in Rwanda Energy Group;

$H0_4$: There is no significant effect of board committees on promotion of accountability in Rwanda Energy Group.

II. LITERATURE REVIEW

Boards of directors also termed as boards are primarily responsible for the corporate governance of their organizations. They perform an advisory and supervisory function to their respective institutions. Boards are advisory in the sense that they provide advice to the institution on issues within their remit, such as strategy and the deliverability of policies. Corporate governance is the system by which an organization is directed, controlled and led so that it effectively fulfils its mandate. It defines relationships and the distribution of rights and responsibilities among those who work with and in the organization, determines the rules and procedures through which the organization's objectives are set, and provides the means of attaining those objectives and monitoring performance (Peursem, 2016).

A board of directors fulfils various functions and they could be depend on the size of the institution for stance large corporation could have 8 to 12 directors; medium-size corporation could appoint 6 to 8 directors while small ones could have 4 to 6 directors (Hendriks, 2018). To a number of studies, board size is positively associated with an institution's accountability, larger boards provide a host of advantages. From an agency perspective, it may be argued that a larger board is more likely to be vigilant with regard to agency problems simply because a greater number of people will be reviewing management actions. Alternatively, it may be argued that it is not the size of the board that is critical, but rather the number of independent non-executive members on the board. This study therefore tests both of these dimensions (Graham, 2017).

For effectiveness, boards of directors must take steps, both in their structures and in their nominating procedures, to ensure that insiders and executive owners are unable to exercise undue control over the board's activities and decisions. For guaranteeing stakeholders' interests are served, boards of directors must be applicably independent so as to provide a variety of views, including those of investors, on strategy, governance, and financial performance. In doing so, boards should seek competent professionals while refraining from nominating individuals with a large number of existing board memberships. The primary responsibility of a corporate board of directors is to protect the assets of shareholders and ensure they receive a positive return on their investment (Jude et al, 2018).

In corporate governance, independence is significant in a number of contexts. It is vital that external auditors are independent of their clients that internal auditors are independent of the colleagues they are auditing, and that nonexecutive directors have a degree of independence from their executive colleagues on a board. In the same line, one may task themselves what do we mean by 'independence' as a perception or impression. Independence is an excellence that can be influenced by personalities and is an indispensable constituent of competence and proficient comportment. The entire concept may denote to the dodging of being disproportionately predisposed by a bestowed concentration and to being free from any restrictions that would prevent a precise course of action being taken. It is an aptitude to

'stand apart' from inappropriate influences and to be free of decision-making capture, to be able to make the correct and unmodified decision on a given issue (Beuningen et al, 2018).

Board committees may largely be a concrete way to structure and manage the board's work within the organization. At times a smaller group can be more focused and efficient in dealing with issues than the full board. A committee is created to provide counseling and advice for the board or to handle a task on the board's agenda. Any recommendations made by a committee needs to be approved by the board, but remember, the board is not obligated to go with committee suggestions. Board committees are more effective when their charter and scope of work is clearly defined by the board. Some boards do not form any standing committees; rather a need is identified, and a task force or an ad hoc committee is formed to carry out the necessary charge (Clark, 2019).

Accountability does abolish the time and effort an organization or individual spends on distracting activities and other unproductive behavior. When an organization makes people accountable for their actions, it's effectively training them to value their work. When done right, accountability can increase an organizational team members' skills and confidence. An organization which follows the principles of accountability – transparency, participation, reporting and feedback – will, according to the developing best practices, be more likely to be successful Boards of directors and management are sometimes not always aware of the adequate assessment of their organizational effectiveness to ensure there is transparency in the organization. Plethora of models, frameworks or methods for conducting entities valuation creates unnecessary stress for management to select the path that is congruent with organizations believes and cultural philosophy (Paxton, 2019).

For an organization to be accountable, they ought to involve stakeholders. Stakeholder involvement approaches have become a major demand by the development agencies the world over; the United Nation, World Bank and other donors. The bottom-up method has extended currency for its improvements in project or program performance and sustainable development; it makes application and enactment healthier than the top-bottom methodology (Beuningen et al, 2018). In the worldwide scene, it is recognized that the bottom-up methodology makes individuals close to the development happenings and establishes ownership. A well-managed stakeholder engagement progression supports the project stakeholder to work together to upsurge comfort and quality of life, while lessening negative environmental impressions and snowballing the economic sustainability of the project.

Stakeholder engagement should consequently be considered as a fundamental element of any "sustainable development" disposition (Bal *et al*, 2019).

Another indicator of accountability is timely reporting. According to Wolfang (2018) to maximize the output of suggests the elimination of six losses, which are: reduced yield from start up to stable production; process defects; reduced speed; idling and minor stoppages; set-up and adjustment; and equipment failure. The fewer the inputs used to generate outputs, the greater the efficiency. There is a difference between business efficiency and organizational efficiency. Business efficiency reveals the performance of input and output ratio, while organizational efficiency reflects the improvement of internal processes of the organization, such as organizational structure, culture and timing. Excellent organizational efficiency could improve entities performance in terms of management, productivity, quality and profitability.

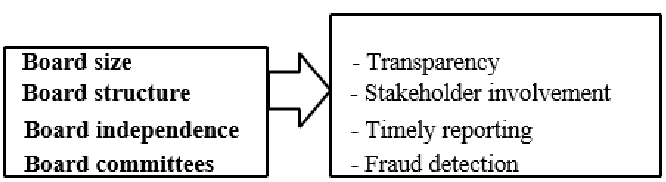
Fraud detection is a set of activities undertaken to prevent money or property from being obtained through false pretenses. Fraud detection is applied to many industries such as banking or insurance. In banking, fraud may include forging checks or using stolen credit cards. Other forms of fraud may involve exaggerating losses or causing an accident with the sole intent for the payout. Activities such as reorganization, downsizing, moving to new information systems or encountering a cybersecurity breach could weaken an organization's ability to detect fraud (Bal *et al*, 2019).

More recently a portion of economic crime connected with public sector entities involves accounting fraud, including accounting or reporting manipulations. This has increasing relevance as public sector entities and governmental agencies introduce numerical performance indicators as an important measure of success and move towards accrual based accounting and financial reporting. This can raise incentive and pressure for management to misstate statistical and financial reporting to meet targets rather than focus on achieving outcomes. Other examples of fraud and illegal activities include money laundering (the transforming of profits of crime and corruption into legitimate assets); tax evasion (Barahona & Elizondo, 2020).

Conceptual Framework

According to McKenzi (2016), a conceptual framework is an analytical tool with several variations and contexts. This conceptual framework primarily is based on three theories which include; agency theory, contingency theory and system theory and these theories enhanced understanding of concepts boards of directors and indicators of public sector accountability aspects for effective and efficient understanding of the study variables.

Independent Variable — Dependent Variable
Boards of Directors — Accountability
Public sector accountability



III. METHODOLOGY

In order to have a successful study in as far as achieving the set objectives is concerned, two research designs were embraced. The study applied both descriptive and correlational research designs. By gathering and analyzing the descriptive statistics, the researcher ably assessed the significance of the board of directors practices undertaken by Rwanda Energy Group, evaluated the institution's accountability levels; and established whether there has been a positive impact on accountability levels in the institution. On the other hand, correlational design was used to find out the relationship between the board of directors' practices and the accountability levels in REG with the help both correlation analysis and regression analysis.

This study was conducted at Rwanda Energy Group. Data were collected from the REG board members, REG directors and the REG branch managers from across the country. The main branch is located in the city center in Nyarugenge district while the rest 3 branches within Kigali city and the rest are in each district of the country. These are targeted population because they are believed to have much information as regards to the topic that is under the study. Hence, the population of this research was 120 respondents and these included 71 ordinary staff, 33 branch managers, 8 directors and 08 members of board of directors at Rwanda Energy Group. In the same line, the ordinary staff included team leaders and supervisors in the departments of finance, legal, audit and planning.

A sample, according to Hajizadeh (2017) is a set of entities drawn from a population with the aim of estimating characteristics of the population. Mugenda & Mugenda (2018) further define a sample size as the number of cases or entities in the sample studied. They suggested that the question of an appropriate sample size is a complex issue which depends on many factors. One significant factor is the researchers' expectations of the trend of responses. However, according to Groves et al (2017), a case where a study total population is 100 or less, the researcher can as well go ahead to use the whole study population size as the study sample size. Thus, due to the fact that the number of the targeted population is small enough (120), they were all contacted.

In order to ensure that the end results of this study were successful and more especially effective, the researcher applied reliability and validity. In addition to pilot study, the instrument was as well tested using Cronbach's Alpha coefficient. Cronbach's alpha results had to range from 0 to 1 and in case of negative number, the instrument was retested. This is because a negative number indicates that something is wrong with the data. In other words, the researcher went by a general rule of thumb that a Cronbach's alpha of 0.7 and above is good, 0.8 and above is better, and 0.9 and above is best. After data collection, the researcher used the Statistical Package for Social Sciences (SPSS) version 22.0 in coming up with the statistical analysis for the study.

IV. RESULTS AND FINDINGS

Findings were presented in form of correlation analysis and regression analysis. In particular, Spearman test was considered for correlation analysis whereas regression analysis considered model summary, ANOVA and correlation analyses.

Correlation Analysis

Table 1: Spearman test

Model	Variables	BOD	ACC
Spearm an's rho BOD	Correlation Coefficient	1.000	.776**
	Sig. (2-tailed)	.	.001
	N	120	120
ACC	Correlation Coefficient	.776**	1.000
	Sig. (2-tailed)	.001	.
	N	120	120

Table 1 presents results of the Spearman test results. Spearman Correlation Coefficient is also referred to as Spearman Rank Correlation or Spearman's rho. All correlation analyses express the strength of linkage or co-occurrence between two variables in a single value between -1 and +1. A positive correlation coefficient indicates a positive relationship between the two variables while negative correlation coefficients express a negative relationship.

As it is revealed in table 1, the value of rs=0.776 and p=0.001 which explains that there was a strong, positive monotonic correlation between board of directors and project performance of Rwanda Energy Group (= .776, n = 120, p < .001). From the spearman test therefore, the researcher learnt that board of directors in terms of board size, board structure, board independence and board committees have strong relationship on the accountability in Rwanda.

Regression Analysis

The regression analysis presented results that were all about model summary, ANOVA and correlation findings.

Model Summary

Table 2: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.811[a]	.676	.622	.2131
a. Predictor: (Constant), Board size, Board structure, Board independence and Board committees				

The model summary findings presented in table 2 revealed the value of adjusted R squared was 0.436. This is an indication that there was variation of 43.6% on project performance due to changes in board size, board structure, board independence and board committee.

The results indicated in the table show that 43.6% of the changes in accountability in REG could be accounted on board size, board structure, board independence and board committees among the public sector accountability whereas 56.4% could be accounted on other factors. Hence, there is significant and positive relationship between the study variables marked the model summary table.

Analysis of Variance (ANOVA)

Table 3: Analysis of Variance (ANOVA)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.344	4	.086	2.048	.000[a]
	Residual	4.833	115	.042		
	Total	5.177	119			
a. Dependent Variable: Accountability						
b. Predictors: (Constant), Board size, Board structure, Board independence and Board committees						

As presented in table 3, the ANOVA findings revealed that independent variables are statistically significant to the dependent variable. The ANOVA test discovered that Pvalue of 0.000 less than alpha (5%), the significance level. This means the given data fit well with the multiple regression models which is an indication that board size, board structure, board independence and board committees have a contribution to accountability in REG. Hence, the significance value which was also less than 0.05 is an indication that the model was statistically significant.

Coefficients

Table 4: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Con stant)	1.702	.927 .622		1.836	1.00 0
	BOZ	.791		.320	1.272	.020
	BOS	.833	.739	.010	1.127	.000
	BOI	.167	.244	.558	0.684	.000
	BOC	.129	.450	.089	0.287	.004
a. Dependent Variable: Accountability						

From the study presented in table 4, the established regression equation was: Public sector accountability (PSA) = α + β1BOZ (Board size) + β2BOS (Board structure) + β3BOI (Board independence) + β3BOC (Board committees) + ȩ

Thus: PSA = 1.702 + 0.320 (BOZ) + 0.010 (BOS) + 0.558 (BOI) + 0.089 (BOC) + 0.927

Based on the regression equation and findings presented in table 4, it was revealed that holding board size, board structure, board independence and board committees to a constant zero, public sector accountability would be 1.702. Indeed, this constant called y-intercept is not realistic but it is a needed parameter in the model. As per the findings, there is positive and significant effect of board size on accountability in REG (β = 0.320; t test = 1.272; p-value < 5%). This implies that a unit increase in board size would lead to increase accountability by a factor of 0.320. Thus, null hypothesis was rejected. Likewise, there is positive and significant effect of board structure on accountability in REG (β = 0.010; t test = 1.127; p-value < 5%). This implies that a unit increase in board structure would lead to increase in accountability by a factor of 0.010. Thus, null hypothesis was rejected.

Further, there is positive and significant effect of board independence on accountability in REG (β = 0.558; t test = 0.684; p-value >5%). This implies that a unit increase in board independence would lead to increase in accountability in REG by a factor of 0.558. Thus, null hypothesis was rejected. Finally, there is positive and significant effect of board committees on accountability in REG (β = 0.089; t test = 0.287; p-value >5%). This implies that a unit increase in board committees would lead to increase in accountability in REG by a factor of 0.089. Thus, null hypothesis was rejected. From these positive results which each component of board of directors would contribute to accountability in REG by a big range, this evidences that all the variables were statistically significant in contributing to public sector accountability in Rwanda in particular REG.

The researcher concluded that there was a strong positive and significant effect among the study variables as shown by the regression analysis since they all indicated positive effect of board of directors in terms of board size, board structure, board independence and board committees on accountability. However, like it was discovered in the descriptive statistics, the regression underscore the gaps in the board independence and largely affects the public sector accountability in Rwanda with reference to REG.

Therefore, since all independent factors were discovered to have strong and significant effect on public sector accountability, all the study's null hypotheses were not accepted.

V. DISCUSSION OF FINDINGS

This study's principal objective was intended to assess effect of boards of directors on promotion of public sector accountability in Rwanda. Based on the findings reached after the primary and secondary data, the study objective was achieved as indicated in previous section.

This study's findings are in line with findings of a study carried out in Europe and North Asia by World Bank (2019). The study findings revealed that boards of directors enabled federal government save over 60 million dollars by outsourcing the manual duplication and distribution documents. The study showed that implementation of boards of directors itself is not a guarantee for success in the finance management operations. For this system to succeed, there is a need for regulations and policies if the system is to succeed. The study also noted that 45.5% of boards of director programs fail because of poor technology and lack of leadership. Other factors that lead to such failures include: lack of awareness, resistance to change, poor coordination of functions and ineffective implementation programs.

More so, the study's results supported findings of a research conducted by Lee (2017) in Japan and China regarding the essentials of boards of directors. The study revealed that computerized systems can be used as a tool to reduce process time, generate sourcing savings and to drive incremental revenues. He further found out that implementation of boards of directors starts with selection of a tool to complement an organizational strength, followed by change in management and training of the staff and other stakeholders where possible. Similarly, Barahona & Elizondo (2021) conducted a study on the critical factors that influence successful implementation of boards of directors systems in the public sector in Asia and identified that end-user's uptake and training, supplier adoption, system integration, security and authentication, re-engineering process, performance measurement, top management performance, change management program and communication systems as the critical factors that determine the success of implementation of boards of directors.

Furthermore, the study results are in line with the study results by a Russian researcher named Wolfang (2019) in his study; the impact of board of directors systems on the performance of NGOs in East Russia. The study results stated that having in place competent board of directors is a strategy widely used by most institutions that eases people's roles and responsibilities. NGOs which may be powerless to encounter the predictable efficacy and consistency prospects may lose stakeholder assurance. Ibrahim & Dauda (2018) discussed that boards of directors aims in North Africa at enhancing services delivery to citizens, businesses, and other stakeholders, and that it encompasses internal and external dimensions and despite the challenges faced, most people would agree that the new information technologies hold vast potentials for improving public administrations, and better administrations in turn would have a positive influence on the economy and on society thereby improving stakeholder confidence.

The findings of this study about board of directors are as well in line what was discovered by Muhumuza (2018). From his research findings, boards of directors in Uganda strengthens financial controls, facilitating a full and updated picture of commitments and expenditure on a continuous basis. Once a commitment is made, the system should be able to trace all the stages of the transaction processing from budget releases, commitment, purchase, payment request, reconciliation of bank statements, and accounting of expenditure. For example, through boards of directors, a procurement plan is used to provide information about the purchase of goods and services, how vendors will be chosen, what type of contract (s) will be used, how vendors will be managed and who will be involved at each stage of the process.

In the same way, Muga (2019) submitted that a well-designed boards of directors in Rwanda can provide a number of features that may help detect excessive payments, fraud and theft. These features include, for example, automated identification of exceptions to normal operations, patterns of suspicious activities, automated cross-referencing of personal identification numbers for fraud, crossreferencing of asset inventories with equipment purchase to detect theft, automated cash disbursement rules and identification of ghost workers. For example, the aim of boards of directors procures to pay system is to develop an efficient and streamlined procurement and payment system by fully automating the procurement and payment process to increase control and visibility over the entire life cycle.

VI. CONCLUSION AND RECOMMENDATION

This research inquired assess effect of the board of directors and public sector accountability in Rwanda with reference to REG. Not only it does add to the extensive literature, but also contributed in terms of assessing board of directors to the all sectors. Based on a sample of 120 employees and review of reports, all specific objectives were achieved as indicated in the previous section. The three practices of board of directors were studied fully and the findings indicated that REG has all of them and they are fully supported under their specific departments but with weaknesses in board independence. Strong relationship between the study's variables was revealed after the correlation analysis which was done out of the data gotten from the respondents.

The study concluded that there was a strong positive and significant effect among the study variables as shown by the regression analysis since they all indicated positive effect of board of directors in terms of board size, board structure, board independence and board committees on accountability. However, like it was discovered in the descriptive statistics, the regression underscore the gaps in the board independence and largely affects the public sector accountability in Rwanda with reference to REG.

Based on the study findings the researcher recommends the following:

As regards to board size, the institution should ensure that the size of the board is virtuously determined based on the size of the corporation and its operations. When the organization grows, the size of the board should be enlarged as well.

As regards to board structure, the board of directors in REG ensure effective written and verbal communications within their structures.

Concerning board independence, the board of directors at REG ought to perform their duties freely and objectively without interruption.

As a way of improving the board independence, the board of directors ought to offer impartial and unbiased judgments on issues to do with accountability within the institution.

Finally, the board committees get involved in all organization's activities in order to allow directors to deepen their knowledge of the organization.

For other future researchers on similar topic are suggested to involve the public in evaluating the same impact to obtain a more representative of the population. Besides, the researchers are also recommended to carry out studies on internal controls; and electronic system user perception on the promotion public sector accountability in Rwanda

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