Examining bribery in Papua New Guinea’s public sector: Forms and accountability implications

Abstract

Purpose - This study examines bribery and its accountability implications within Papua New Guinea’s (PNG’s) public sector.

Design/Methodology/Approach – Semi-structured interviews were conducted with 11 senior public servants from three central government departments. Perceptions, forms, and accountability dimensions compromised through bribery were analysed through an actor network theory (ANT) lens to understand the actors contributing to bribery and how it might be addressed.

Findings - Forms (and variations) of bribery included ‘promises’ by clients, pre-commitments by public servants, and expectations/obligations imposed by public servants. Multiple and interdependent actors (including compromised accountability perceptions) are identified.

Practical implications - Findings provide important insights for public servants and policy-makers within and beyond PNG’s government departments, highlighting the associated implications for individuals, the public sector, and the country more broadly.

Originality – The incorporation and analysis of accountability dimensions through an ANT lens provides new perspectives on bribery. Further, the significance and extent of compromised accountability dimensions within the network suggests a broken accountability system.
1. INTRODUCTION

Corruption has a long history yet remains a prominent, contemporary challenge (Keerasuntonpong, Manowan, and Shutibhinyo 2019).

Just as fish moving under water cannot possibly be found out either as drinking or not drinking water, so government servants employed in the government work cannot be found out (while) taking money (for themselves) (Kangle cited in Bardhan, 1997, p. 91).

Corruption has affected both developing and developed countries, large and small-scale economies (Tanzi, 1998), and is an international issue because it affects foreign policy (Leiken, 1996). However the broader costs of corruption go beyond the value of misappropriated funds (Bastida et al., 2019), extending to social, political, and legal issues. In particular, corruption depletes national wealth, degrades the environment, and represents a major obstacle to democracy and the rule of law (Transparency International, 2016).

Transparency International defines corruption as an abuse of entrusted power for personal gain. In a public sector context, it is considered as the abuse of public office for personal gain (Gray & Kaufmann, 1998). Corruption manifests in many forms, one of the most common being bribery (Theobald, 1990). The Organisation for Economic Co-operation and Development (OECD, 2014) estimates the cost of corruption at more than 5% of global Gross Domestic Product (GDP) equivalent to US$2.6 trillion per year. The International Monetary Fund estimates US$1.5 – US$2 trillion of this amount is paid in bribes (IMF, 2016).

Bribery is considered as a form of corruption typically carried out in secret by giving items of significant value to person(s) in a position of authority to influence a course of judgement in favour of a bribe giver (Ayius and May, 2007; Larmour, 2001). While bribery is considered illegal activity, there are various factors (or ‘actors’ (Callon, 1986) – human and non-human) which may influence the prevalence of bribery in different contexts. In the Melanesian cultural context of Papua New Guinea (PNG) for example, gift exchange and
reciprocity are traditionally valued (Larmour, 2006; Walton, 2016), potentially blurring the distinction between bribery and gifts. However, in a developed public sector context, expectations of accountability, transparency, and integrity are well established (Bovens, Goodin, and Schillemans, 2014). Accordingly, the purpose of this study is to examine the perceptions and forms of bribery in PNG’s public sector through an actor network theory (ANT) lens, in order to provide an understanding of how bribery is enabled and consider the ways through which it might be addressed.

A focus on the public sector is important, as corruption in general and bribery in particular is considered systemic and cancerous within PNG’s democratic system (Ayius and May, 2007, Pitts, 2001; Siaguru, 2001). Accordingly, an ANT lens is adopted to explore actors contributing to bribery, supporting a network of corruption. Based on public servants’ perceptions and accounts of bribery, analysis of accountability dimensions using ANT provides a new perspective on bribery. Further, the extent of accountability dimensions compromised through this network, suggests a broken accountability system.

The following sections of this paper review the contextual background of PNG’s public sector. A review of literature on corruption and bribery in PNG follows. Accountability and ANT are then considered, followed by details of the research methodology. Findings from an examination of senior public servants in three government departments are then presented, followed by discussion and conclusions.

2. CONTEXTUAL BACKGROUND: PNG’S PUBLIC SECTOR

PNG is the largest of the Melanesian countries\(^1\) with 22 provinces grouped in four regions: Highlands, Islands, Momase, and Papuan; and is culturally diverse with more than 800 active languages (Klaus, 2003). Although PNG has abundant natural resources both renewable

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\(^1\) An area of the Pacific Islands which includes Fiji, Vanuatu, New Caledonia, and the Solomon Islands
and non-renewable such as coffee, tea, cocoa, copra, palm oil, timber, gold, copper, and liquid natural gas (Brace, 2012), the country lacks basic services in most regions (Lovuru, 2009; Payani, 2015). The Asian Development Bank (2012) noted that the country enjoyed several years of strong economic growth due to high commodity prices but this did not translate into tangible developments in terms of roads, schools, hospitals, and other basic infrastructure services.

PNG was granted independence by Australia in 1975 and adopted the Westminster political system. However, concerns have been raised regarding the systems and structures imposed on PNG since independence, and their willingness to manage and embrace the underlying values (Ferns, 2017). While a series of Structural Adjustment Programs were undertaken in the 1990s to assist in PNG’s economic development, concerns regarding corruption have been raised by aid donors and lenders such as the World Bank, Australian Agency for International Development (AusAID), New Zealand Agency for International Development (NZAid), and the International Monetary Fund (IMF) when aid funds were seemingly ineffective in achieving the intended outcomes (see Feeny, 2005; May, 2004).

PNG has more than 30 public sector institutions. Pre-independence, most of PNG’s public service roles were occupied by expatriates, especially Australians². Post-independence, there were notable public sector reforms as the system inherited from the Colonial Administration was considered unsuitable for the independent country (Turner and Kavanamur, 2004). PNG’s radical public sector reform involved decentralisation, followed by localisation, public sector growth, training and restructuring. However, PNG’s public sector growth was considered ‘overgrowth’ (Cochrane, 1986) which eventually attracted downsizing

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² Australia assumed mandate from the League of Nations to govern Papua New Guinea and helped prepare economic policy and other key government policies before granting independence to PNG in 1975.
policy, while training of public servants was tempered by PNG’s wantok system\(^3\), nepotism, and favoritism after localisation. As a result, incumbent administrators lacked experience and qualifications to undertake specific roles effectively within the public sector institutions. Training of local staff failed to achieve the expected improvements in public sector management, with poor public sector performance attributed to lack of regard for socio-cultural milieu within public sector operations (Kepui, Chamala, and Shadur, 1996). In particular, strong traditional systems gave preference to tribal alliance over national allegiance, including distribution of public goods and services (Walton, 2016).

PNG’s Independence Constitution and General Orders prescribe political neutrality, impartiality, and security of tenure for public sector institutions (Payani, 2000). However, PNG’s public sector has been criticised by successive governments, citizens, and private sector organisations for failing to implement government policies effectively (Payani, 2000). Since independence, PNG’s public sector is considered to be in crisis due to the lack of financial accountability, high political influence compromising professionalism, and a lack of national identity (Asian Development Bank, 2008).

Economically, PNG continues to rely on international aid and support, with Australia being PNG’s largest aid donor (granting $607.5 million in overseas development assistance in 2019-2020 (Lannin, 2019). However in 2019, PNG’s Prime Minister, James Marape, publicly announced intentions to be economically independent within the next 10 years (The Advocate, 2019). This announcement was followed one month later by the PNG Government requesting $1.5 billion from the Australian Government, to address corruption and other infrastructure needs (Lannin 2019).

\(^3\) Literally, ‘one talk’ referring to belonging to the same ethnic, linguistic, or tribal group. This term denotes identification with those being ‘related’ or associated in some way. In practice, however, the resulting social ties also bring expectations or obligations to help and support ‘related’ others (Mana, 1999).
3. A REVIEW OF CORRUPTION AND BRIBERY IN PNG’S PUBLIC SECTOR

Corruption is considered systemic within PNG’s democratic system (Ayius and May, 2007; Siaguru, 2001); something which Pitts (2001) links to ethnicity, tribal, and political allegiances. Transparency International (2015, 2017) has consistently ranked PNG very high in public sector corruption (137 out of 198 countries in 2019, with 1 being very clean and 198 being highly corrupt), in contrast to neighbouring countries (e.g. Vanuatu, Solomon Islands). Table 1 summarises Transparency International’s corruption ranking of PNG, Vanuatu, and the Solomon Islands over the past three years.

Insert Table 1 here

There are numerous examples of publicly reported corruption in PNG (The National, 2009; 2017; Tien, 2017) involving politicians, public and private sector actors. Such activity is based on exploitation of power and relationships, impacting on the broader public and development of the country. Also of concern however, is the lack of consequences and accountability in relation to these incidents (Moi, 2014). Table 2 summarises a sample of media reports on incidents pertaining to corruption in relation to the Government program Rehabilitation of Education Sector Infrastructure (RESI) – intended to provide infrastructure development for schools throughout the country. As noted in the table, however, extortion, misappropriation, and corruption resulted, impacting on the intended outcomes.

Insert Table 2 here

Such incidents, however, are not rare. Based on a review of PNG’s newspaper articles over the past three years, corruption features regularly (average of two articles per month where corruption is in the headline, ranging up to five articles per month; with many additional articles broaching the topic). Discourse on corruption reflects it as cancerous (The National, 2019a), entrenched; a war against which all of the country must fight (The National, 2019b). Numerous reviews of PNG and its Government have been undertaken by organisations such as the World
Bank, Human Rights Watch, Transparency International, and PNG’s Public Accounts Committee expressing concerns regarding the high levels of corruption (PNG Government, 2019; The National, 2019c, 2020a). Thus, incidents of corruption continue to be reported involving local government (schools, universities, hospitals) and central government (Internal Revenue Commission, ministers), including the Auditor-General and Prime Minister (PNG Government, 2019; 2020; The National, 2018a; 2018b; 2019d).

However, consistent with concerns regarding the lack of accountability, rhetoric dominates, and effective action to address these issues by Government is limited. This is evidenced by steps taken to address corruption (e.g. whistle blower protection legislation introduced in 2020 and associated mechanisms) being slow to evolve and ineffective in their implementation (The National, 2020b, 2020c), and anti-corruption agencies being disbanded (Cochrane, 2014). These concerns are also reflected in the Chief Ombudsman’s assessment that there is “too much talk” and not enough action (The National, 2019e). This situation potentially indicates a lack of willingness, or inability to systematically address such issues within Government; and a broader social acceptance that corruption is embedded within it.

PNG has various anti-corruption organisations such as the Ombudsman Commission (OC) established in 1975, Royal PNG Constabulary, Office of Public Prosecutions, Auditor General’s Office, and Transparency International Papua New Guinea (TIPNG), formed in 1993. More recently, the PNG Government established an anti-corruption unit, Investigation Task Force Sweep (ITFS) in 2011, but disbanded its operations in 2014 after the incumbent Prime Minister Peter O’Neill was implicated in a case relating to more than A$30 million of legal fees dubiously paid to Paraka Lawyers (Cochrane, 2014). Few arrests were made after ITFS’s inception and subsequent investigations. Among these, former Minister for Planning
and Member for Pomio Paul Tiensten was sentenced to nine years for misappropriating approximately K10 million (A$4.4 million)\(^4\) of state funds (Moi, 2014).

Lack of public policies, high rate of poverty, and poor economic growth are attributed to corruption (Feeny, 2005; Mauro, 1995). Philp (1997) notes political culture is also an important part of political corruption. While corruption may take many forms (e.g. extortion, embezzlement, impunity, nepotism) bribery is the most common form of corruption in PNG (47.9\%) (Transparency International, 2015). The perception that government officials are underpaid is considered to be one of the key reasons for bribery, such that they rely on bribes to supplement their income (Mookherjee and Bardhan, 2005). Low wages combined with high cost of living (Besley and McLaren, 1993) often results in bribery (Van Veldhuizen, 2013). In addition to economic factors, a lack of robust internal controls, absence of checks and balances, and internal management weaknesses within public institutions create opportunities for bribery (Ndikumana, 2006). However, the effectiveness of internal control systems also depends on individual administrators; if they ignore the internal control procedures then it renders them ineffective practices despite robust and stringent systems being in place (Ge et al., 2014).

Bribery is often executed secretly and intentionally by giving an amount of money, reward or a gift of significant value to influence someone in a position of authority to favour the bribe-giver (Larmour and Wolanin, 2013; Whitaker, 1992). Bribery is not only paid to influence official behaviour, but also to influence judgment of the official (bribe-taker) in favour of the bribe giver (Lindgren, 1993). However, where bribery is systemic, rarely will it involve only two actors. Rather, structures and actors may be perceived as part of a network which exists to support or accommodate bribery, and it is this network which we seek to examine in this paper.

\(^4\) Kina, PNG’s currency, where 1Kina = A$0.44 (average exchange rate for 2019)
Coercion and public sector corruption are recognised as a systemic problem in PNG, with cultural values such as gift exchange and reciprocity considered to be major contributors (Mana, 1999). Payani (2015) describes reciprocity as a cornerstone of Melanesian culture based on the principle of ‘give-and-take’ or exchange system. Larmour (2006) notes that socially sanctioned public gifts representing a token of appreciation and a gesture of thanks are considered acceptable. However, the giving of valuable items with an intent or motive to influence someone with decision-making power amounts to bribery (Svensson, 2005). PNG Government’s Criminal Code Act 1974 (s. 97H) refers to secret gifts as illegal. However, it does not address gifts presented openly, which are valuable and have the potential to influence the gift-taker in favour of the gift-giver. In a developed public sector context however, delegation, representation, and accountability are considered cornerstones of democracy (Brandsma and Schillemans, 2012).

4. ACCOUNTABILITY AND ANT

Public sector governance, accountability, and transparency are essential foundations for sustainable economic growth and social cohesion (Hu, 2017). These principles are also central to an effective public sector management framework, promoting integrity and minimising opportunities for mismanagement (e.g. misappropriation, corruption). Among the wide range of contextual definitions of accountability, most scholars relate accountability to ‘account-giving’ processes whereby someone is to give an account of responsibilities delegated to them. As noted by various researchers, however, accountability has both internal and external dimensions, and encompasses both formal and informal aspects (see for example Bovens, 2007).

Accountability in the public sector has been considered in terms of relationships and dimensions relevant to individuals’ actions for which they are accountable to others (Garseth-
These dimensions typically include accountability to the public - *public accountability* (Dubnick and Frederickson, 2011; Paul, 1992; Sinclair, 1995) and political leaders - *political accountability* (Hu, 2017; Philp, 2009), involving department heads (administrators) being responsible to the political forums to whom they account, represented by ministry, society (voters), and members of Parliament (legislature). Other dimensions include accountability for administrative processes - *managerial accountability*, including monitoring of inputs, outputs, and outcomes (Kluvers, 2013; Sinclair, 1995), physical accountability (e.g. whether money has been spent as per budget projections), process accountability (e.g. whether particular procedures and processes have been adhered to), and program accountability (whether results have been achieved as planned). Accountability to the law - *legal accountability* (Mulgan, 2000; Romzek and Dubnick, 1987), reflecting public servants’ fiduciary duty to execute their assigned responsibilities appropriately, and accountability for expected standards - *professional accountability*, are also important, based on standards of practice, norms and internal values associated with these responsibilities (Bovens, 2007; Romzek, 2000; Selden, Brewer, and Brudney, 1999). Last, accountability to oneself - *personal accountability* plays a fundamental role (Mulgan, 2000), reflecting professional judgment and internalised moral and ethical values (Pollanen, 2005; Sinclair, 1995), being at the discretion of individuals. Arguably, in a context such as PNG, however, personal and internalised convictions based on traditional cultural values and accepted social norms are also relevant. Collectively these dimensions represent important factors (or actors) influencing bribery, particularly when viewed through an ANT lens (Callon, 1986). Thus, in examining corrupt networks it is important to consider not only individuals’ actions, but also their accountability perceptions or perspectives as actors, and the influence they have in facilitating corrupt networks. Details of ANT in the context of this study are considered below.
‘Network’ is used to refer to the often obscure boundaries between identities (Latour, 2005), and ANT is used in the context of this study to examine individuals, actions, and the influences on these by other human and non-human actors (e.g. resources, relationships, accountability perspectives). Various studies on corruption have considered the importance of networks in relation to being systemic, pervasive (Nielsen, 2003), institutionalised (Gingerich, 2009), and dynamic (Ribeiro et al., 2018); relying on the collaboration of others (Neu et al., 2013). In this study, ANT provides a useful lens to explore corruption networks as it considers actors or mechanisms which influence acceptance of bribery (Lowe, 2001) – both giving and receiving of bribes, as well as responses which effectively serve to accommodate such activity.

In a public sector context, the formal principal-agent relationship is an important one in establishing expectations and requirements regarding acceptable behaviour (Philp, 2009). Within PNG, for example, public service terms of employment specify consequences for breaches of expected behaviour including sanctions (e.g. dismissal, termination of employment) for serious misconduct, and criminal charges for unlawful action (PNG Government, 1974; 2014). However, agency in an ANT context also highlights freedom of choice, mobilisation or action, and the complex system within which such action often takes place (Steen, 2010). Accordingly, this study seeks to identify the actors and mechanisms facilitating or contributing to bribery through a consideration of translation (Callon, 1986). The key principles of this process involve the following four moments or phases; concepts which are subsequently considered in the context of incidents within PNG’s government departments:

a) problematisation - framing the problem in a way ‘that makes some actors indispensable to other(s)’ (Pianezzi and Grossi, 2020, p. 155), here, facilitation of bribery and misuse of funds,

b) interessement – consideration of the ‘relationships and alliances’ (Pianezzi and Grossi, 2020, p. 155) central to the issue of focus; here, bribery and responses to it,
c) enrolment - involving the ‘distribution’ of roles (Callon, 1986) to facilitate bribery; in this study based on individuals’ power, access to resources, and perceived or prioritised accountabilities, and

d) mobilisation – effectuation of practice (here, bribery) through ‘physical and social displacements’ (Callon, 1986), supporting the network’s existence or functioning; making translation possible. In this study, displacements are considered in terms of interactions, (compromised) records (e.g. forged signatures), and what is not formally reported (cases of employee misconduct), rather than what is reported.

Of note, is that while ANT considers rejection of actors and networks as ‘treason’ or betrayal (Callon, 1986), findings from this study highlight acceptance or accommodation of bribery by public servants violates allegiance to the state, with both national and international implications.

5. METHODOLOGY

Walton (2016) acknowledges that corruption is a multifaceted and contested issue in PNG, impacted by local politics, historical, cultural, and societal processes. Hence, to understand corruption in weak states5, researchers need to engage with societal perceptions and experiences in the state (Gupta, 1995), considering individual and collective actors facilitating a system of bribery. Accordingly, to understand the perceptions and forms of bribery in PNG’s public sector, this study adopts a critical realist view (Bhaskar, 2008; Burrell and Morgan, 1979) which holds that social reality consists of different levels of domains, existing independently of human conceptions and interpretations (Ritchie et al., 2013). A qualitative research methodology was adopted involving semi-structured interviews with senior public servants in three government departments (Gremler, 2004). Such interviews were valuable to

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5 Countries that fail to deliver essential public goods and services equitably to the general public.
access rich data addressing perceptions and forms of bribery, facilitating personal accounts (Chell and Pittaway, 1998) identified as most relevant to interviewees (Edvardsson, 1992), to analyse experiences, events, and associated accountability dimensions.

This study adopted purposive sampling, interviewing 11 senior public servants from three central government departments, selected based on their significant roles and responsibilities (e.g. responsibility for the National Budget, providing advice on finance and resource management, processing and disbursement of cash, planning infrastructure projects worth millions of dollars, and compliance enforcement roles). The final sample involved 7 males and 4 females (5 males, 2 females from Department A, and a male and a female each from Departments B and C). Due to privacy concerns, based on the sensitivity of the research topic and the associated terms of ethics approval, individuals and government departments are de-identified, and some specific incidents are referred to but not referenced with supporting publicly available data. However such data (where available), was analysed and compared with interview data, enabling triangulation. Further, a review of secondary data was undertaken including publicly available PNG Government documents (e.g. legislation, minutes and transcripts of Parliamentary sessions and debates) and media reports involving corruption (e.g. articles relating to corruption in general and mismanagement of RESI funds specifically, detailed in Section 3), to gain an understanding of how bribery is publicly reported in PNG (e.g. frequency, association with the public sector), and the discourse associated with it.

Senior public servants in this study refers to civil servants (30+ years of age) with experience (more than 10 years) in their particular department, or those appointed to senior roles (e.g. First Assistant Secretary or Deputy Secretary). All interviewees held university qualifications of either Bachelors or Masters degrees, and were considered to have relevant and valuable information regarding the phenomenon of interest given their experience and position.
Identifying and securing interviews with participants was challenging and time-consuming, taking several months. The departments were initially contacted via e-mail and phone, with only one senior public servant in one particular department (First Assistant Secretary, who the lead researcher knew in a professional capacity) responding positively to requests for participation in this study. Ethics approval was also a time-consuming process, given the nature of the study meant it was classified as high risk, and thus required high level approval, including extended detail regarding measures to address the safety of the interviewer and interviewees, and added measures regarding security and management of interview recordings. Once approval was received, the lead researcher travelled to PNG and met with the initial contact person, who then arranged contact with the Department Secretary for formal approval of data collection in that department. Participants from the other two departments were identified through general enquiries (based on publicly available information such as organisational hierarchy listings), and appointments were made to discuss the research in person with the relevant senior public servants in those departments. Standard ethical procedures were followed in terms of issuing participant information sheets, and obtaining signed consent forms prior to conducting the interviews. However, additional steps were taken to ensure approval from both individual interviewees and their respective Head of Department, due to the sensitivity of the research issues. Care was also taken to give interviewees the opportunity to meet in locations which provided privacy such that their participation in the research was not disclosed.

No direct questions were asked in relation to interviewees’ personal involvement in bribery, as it was unlikely they would provide this information and feel comfortable in the interview. Therefore, careful interview skills, professionalism, and sensitivity were required to guide the interview (Gremler, 2004). The interviewees were encouraged to provide a story or account of an incident when someone unrelated to them provided something of value to them
or a colleague in their department. They were then asked to describe what happened during that situation, the timing, potential reason, result or outcome, conditions (if any) attached, and interviewees’ perceptions in general regarding bribery in the public sector and whether they considered such exchanges affected accountability in the workplace.

Each of the 11 interviews was conducted primarily in English for approximately 60 minutes in a secure location of the interviewee’s choice (e.g. meeting room within their office building). Primary data for the research was collected within two weeks in 2017. Table 3 summarises the profile of interviewees and the duration of each interview.

Audio-recordings of the interviews were transcribed verbatim by the lead researcher, and thematic analysis was undertaken. This process involved uncovering patterns and themes (Rice and Ezzy, 1999) using open data coding to identify descriptive patterns in the data (Auerbach & Silverstein, 2003; Marshall and Rossman, 2011), and axial coding to group codes reflecting commonalities to conceptual categories (Strauss and Corbin, 1998). Analysis was considered from a localist perspective (given the lead researcher was from PNG) and a western perspective with an awareness of local context (given the other two researchers were from developed countries, but had previously lived and worked in PNG for several years). Table 4 summarises the development of the coding process, detailing initial themes, and final (revised) or higher order themes. This analysis provided the basis for identifying actors contributing to a network of bribery, through ‘physical and social displacements’ (Callon, 1986), based on the four phases of translation considered previously. Findings from this analysis are presented in the following section.

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6 Terms in Pidgin, PNG’s national language were occasionally used for ease of expression and clarity, given this was the native language of both the lead researcher (interviewer) and interviewees.
6. FINDINGS

6.1 Perceptions and forms of bribery

Bribery was perceived to exist in PNG’s government departments by almost all (10 of the 11) interviewees. Only one interviewee said that he had never seen bribery, but he had witnessed gifts or tokens of appreciation (Department A, 2M, 2017). Interpretations of bribery included payments for various activities regarding delivery of public goods or services, personal favors, a means of earning income, and an element of corruption.

Bribery is someone actually comes to you, give you money, and then ask you to do something in his or her favor (Department B, 1M, 2017).

Six interviewees perceived bribery as a form of corruption embedded within PNG’s government departments, and used the term bribery interchangeably with corruption. Four interviewees considered bribery as pervasive, noting some public servants habitually advised clients to give them money, before processing transactions. Further, senior public servants expressed concerns regarding the entrenched nature of bribery in the government departments.

[it] is deeply rooted in our systems and processes (Department C, 2F, 2017).

Bribery seems to become part of people’s daily activities. People take bribery as a normal way of doing things (Department C, 1M, 2017).

Several interviewees viewed bribery as an ‘inbuilt attitude’ of individuals compromising professional judgement.

When they see money, the greed overrides and controls them so I see that it is personal (Department A, 7F, 2017).

Further, one female interviewee observed that bribery cannot be separated from the Melanesian cultural context (Department B, 2F, 2017).

The three main forms of bribery identified from the interviews were promises, pre-commitments, and expectations/obligations; each of which is considered below.
Promises

The theme ‘promise’ was noted 30 times in the 11 interviews, and related to an assurance of money or other valuables (e.g. iPad, laptop, Android phones) by clients to public servants in positions of authority if decisions could be made in clients’ favour. Nine interviewees considered promises as either bribery, corruption or an unacceptable practice. Clients made promises of cash payments and other valuable items, typically based on the value of their expected transactions (Department A, 4F, 2017). If the transaction value was millions of dollars, for example, the promises were often made for hundreds of thousands.

For example, you put in my claim and I will give you K100,000 (A$44,000) or K200,000 (A$88,000). It is a kind of pressure on you because you want that money. (Department A, 4F, 2017).

When clients promised public servants significant amounts of money, they often worked beyond their duty statements to get things done.

…recently, somebody forged the Secretary’s signature for clearance of a cheque payment. Officers do this kind of things because they want the share or money out of the payment. The particular officer was acting on a promise of payment (Department A, 4F, 2017).

Promises of money by clients to responsible government officers were perceived to lure them to fraud and negligent practices. It also resulted in delayed work-in-process. Several interviewees noted staff had delayed urgent matters while waiting for clients to honour promises of payments. In ‘Department B’ a legal officer was delaying clearance for a royalty payment due to a promise of approximately K10,500 (A$4,620). This client approached the interviewee, and she met the officer delaying the payment clearance.

I told him, as a state lawyer, you must not be influenced by outside factors. You should make the best decisions on behalf of the state and take into consideration the interest of the people. Because we are public servants, serving the people of Papua New Guinea (Department B, 2F, 2017).

Thus, bribery and public servants’ role in it was problematised as a pressure, where promises were made by citizens to public servants (interessement) given their power to
facilitate or approve transactions (enrolment). This pressure ‘lured’ public servants to engage in bribery. However, acts of bribery (mobilisation) were also a reflection of individuals’ values and expectations - citizens by offering or making promises, and public servants by agreeing to them or delaying transactions.

**Precommitments**

Precommitment refers to public servants accepting payments prior to the delivery of expected goods or services. Public servants then felt obligated and pressured to deliver.

If you are taking anything prior to actually delivering the service, you have already committed yourself, whether you are in an authority or not, you have to find some way to deliver (Department A, 2M, 2017).

In accepting bribery, sometimes you bypass your responsibility and then you will go to somebody else’s responsibility (Department A, 4F, 2017).

By way of example, a public servant in ‘Department A’ collected approximately K5,000 (A$2,200) from landowners of an oil refinery plant by misrepresentation (falsely advising the client that he was the First Assistant Secretary (FAS)), and signing a cheque as FAS in order to receive the illicit payment. Upon presenting the cheque at the nominated bank, bank staff realised the signature was suspicious and based on their own internal controls, called the actual FAS who confirmed he had not signed the cheque, and thus his signature had been forged.

…the FAS was frustrated, he held [the staff member] up, and asked him; who signed this? How did you get my signature forged? he admitted receiving money from the client so he forged [the FAS’s] signature7 (Department A, 2M, 2017).

Another interviewee noted that if public servants make personal commitments and do not deliver, then their clients may expose them in public (Department A, 4F, 2017) or cause physical harm to them (Department A, 3M, 2017).

You can promise a person, yes I accept and will deliver, however, if the delivery fails then it will always come back to you (Department A, 3M, 2017).

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7 Attempting to replicate the official signature he had previously seen on other documents
Hence, in this context, bribery and public servants’ role in it was problematised as a commitment to deliver, again due to public servants’ power to facilitate transactions (legally or otherwise), effecting mobilisation. Again, however, this arrangement or network depended on citizens’ and public servants’ cultural and personal values, representing important actors.

**Expectations/obligations**

A third form (or variation) of bribery identified from the interviews was expectations or obligations linked to cultural norms of reciprocity. Some public servants intentionally delayed their responsibilities in expectation of receiving money. Three interviewees provided accounts of such incidents, recognising this impacted on the accountability relationships.

Some of these jobs are straightforward but then when you do not give them (public servants) money it will take them too long. However, to fast track the work, you play the game (bribery) you will see that things will be done within the short period of time (Department B, 1M, 2017).

Similarly, certain government departments delayed the progress of tasks requested by other government departments.

So when we see things delayed by these officers, we know that they are expecting something in order for them to do their job. We then communicate the information to our clients so that they can give us money and we pay them to get the work done (Department B, 1M, 2017).

Several public servants had also used their positions of trust to make money when they saw that clients were in critical need, or opportunistically to collect money (e.g. being aware of clients whose payments were approved, and withholding this information until informal payment was received from them).

…the delay was because the action officers (lawyers) who were working on his trial probably demanding their share of whatever claims that he is getting (Department B, 2F, 2017).

Hence, examples of individuals’ acts of dishonesty for personal gain were common within the Government departments examined. Such acts were mobilised through enrolment of citizens and public servants, supported by various actors such as a social and cultural values reflecting
an acceptance of bribery being deeply rooted, and perceptions of bribery in a range of ways not overtly illegal (e.g. promises, precommitments). This broader cultural acceptance is considered further below.

6.2 Responses to and consequences of bribery

Institutional responses to and consequences of incidents involving bribery were limited, largely attributed to cultural norms of compassion and understanding.

We Papua New Guineans, we are very strongly connected with our culture, even in our workplace (Department A, 5M, 2017).

However, cultural values induced favouritism and bias, often resulting in people from the same region or ethnic group receiving support in some form, rather than being held accountable under official rules and processes. Interviewees referred to public servants committing serious offences (e.g. bribery, forgery, misrepresentation) being transferred to another province, rather than being dismissed. Others noted colleagues had breached codes of conduct, but were not reprimanded or reported, as cultural obligations influenced workplace decisions (Department A, 5M, 2017).

Sometimes the department heads see people conducting activities that are not in line with the law that is governing our operations, yet they do not want to report because we got this Melanesian culture, which is driving us (Department A, 3M, 2017).

A culture of supporting tribal connections tarnished one department’s reputation and credibility (i.e. a 10% bonus syndicate, where staff in a particular department from the same ethnic group required clients to pay them 10% of the official transaction amount). Further, most of the government departments in PNG had not implemented punishment and reward systems appropriately. Thus, an unethical act such as bribery had no significant consequences.

Once many people repeat the corrupt activates such as bribery and escape without punishment, others emulate such bad practices. When officers commit illegal acts and are not caught in the first or second instances, they will repeat it (Department C, 2F, 2017).

Hence for some public servants, traditional values and organisational culture were important actors which conflicted with professional decision-making processes. Further, informal
accountability processes replaced formal accountability mechanisms, resulting in limited consequences. These processes resulted from compromised accountability perceptions, also representing important actors, which are considered further below.

**Influences on acceptance or rejection of bribery, and accountability implications**

In examining influences underlying the acceptance or rejection of bribery, and the accountability implications, themes emerged at three levels of analysis: personal/individual (moral obligations, personal beliefs, cultural values, leadership traits), organisational (internal control systems), and government (political interference); each of which is considered below.

At a **personal/individual level**, eight interviewees perceived that acceptance of bribery reflected employees’ **morals**, such that when public servants received bribes, their work morals slowly degraded. However, one interviewee expressed that most public servants work genuinely by adhering to processes and procedures to achieve individual goals for the sake of being productive, consistent with their professional accountability expectations.

I would say that there are number of people who have asked me favour but I have never put any of their claims through. I am somebody who goes by the book. I make sure what they are doing is correct because we learn ethics at school (Department A, 4F, 2017).

One interviewee (Department A, 5M, 2017) noted that he had worked with his particular department for more than 25 years and felt his job was to uphold ethical standards within the department so that his subordinates and colleagues may emulate higher moral values in the working environment.

Accountability within the government departments was also influenced by **personal** (e.g. religious) **beliefs**. Several interviewees perceived personal beliefs relating to honesty and upholding of values had a considerable impact on accountability.

It is an individual's decision that whether you receive it and be part of that or you reject it and do the right thing. It was my personal belief that everything I do in life I fear only one person and that is God alone (Department C, 2F, 2017).
I refused the offer [K50,000 (A$22,000)] and told them that I am a Seventh Day Adventist by Christian faith (Department A, 7F, 2017).

However, as noted previously, there were also numerous incidents representing established patterns of behaviour where cultural values influenced acceptance or rejection of bribery, highlighting the importance of individuals’ perceptions regarding the role (or prioritisation) of traditional cultural mores in the workplace. Hence, individuals’ personal accountability perceptions (e.g. showing compassion, inviting or expecting reciprocity versus upholding morals) represent important actors in the effectuation of bribery. These perceptions were both positive (personal morals) and negative (cultural expectations of receiving, compassion), such that bribery was considered ingrained, but not inevitable; influenced by actors’ individual perceptions and choices.

At an individual level, leadership traits were also considered important. Interviewees from one of the government departments spoke highly of their Department Secretary, acknowledging his leadership and proactive approaches in introducing enhanced internal controls (e.g. cashless transactions), changing the public perceptions about the department (previously branded as “corrupt” due to charging 10% on all payments). All interviewees in that department acknowledged the significant improvements as a result of a change in the Department Secretary, referring to demonstrated leadership (upholding public sector values such as integrity and accountability, leading by example), by introducing effective internal controls and changing the attitudes of employees, impacting on their accountability perceptions and priorities.

He came to this department and changed the perception of how people think about this department (Department A, 2M, 2017).

One interviewee noted that if all the government departments had leaders with similar traits and approaches, the culture of bribery and corruption could be changed over time. Such leadership impacted positively on professionalism and thus on the formal and informal
accountability of the department, extending to public, legal, managerial, and professional accountability, through ensuring integrity and effectiveness of the processes introduced.

At an organisational level, internal control systems were considered particularly important in supporting the effectiveness of responsibilities and account-giving relations. Interviewees in one department acknowledged their Department Secretary was very influential in initiating new changes and implementing control mechanisms within their department.

One of the good changes is our Department is going cashless to reduce risk of handling cash and increase collections in revenue (Department A, 1M, 2017). Clients paid fees either through bankcard using the EFTPOS terminal or with bank deposit slips. As a result of these processes, revenue collected tripled.

Due to weak internal control systems under the previous administration, millions of dollars were reportedly paid to individuals and firms for illegitimate claims. One interviewee referred to five payments of K5 million (A$2.2 million) made to a firm for excessive claims against the Government without proper documentation. The two interviewees from ‘Department C’ expressed similar sentiments that government departments lack proper standards and control systems to safeguard their operations.

There [is] no proper standard within the public sector unlike the formal private sector (Department C, 1M, 2017).

As noted above, this lack of internal controls extended to lack of consequences for those involved in illegal activity, highlighting compromised managerial accountability as an important actor in the corruption network. This compromised dimension of accountability also adversely impacted on legal, professional, personal, and ultimately public accountability, representing related and similarly compromised accountability dimensions or actors.

At a government level, political interference was also considered an important influence on the acceptance and prevalence of bribery. Interviewees considered that political interference
was persistent in all government departments and a factor influencing public servants’ involvement in unethical behaviour such as bribery (Department A, 3M, 2017).

Corruption is starting at the National Government level so people are following it. You cannot blame the public servants; it is the government of the day decides what is best for them (Department C, 2F, 2017).

An accepted culture of corruption within the public sector was also an important actor, such that administrators and responsible senior public servants did not impose tough penalties on subordinates involved in unethical behaviour, given they were often part of these practices within the department.

… the government of the day is corrupt so people down the line are corrupt. The Secretary is politically appointed, thus there is much political influence on the affairs of the department (Department C, 1M, 2017).

Two interviewees from different government departments alleged that they were shifted from their previous positions when they refused to engage in inappropriate transactions expected by the Government Ministers responsible for each department.

It is very unfortunate that the political influence is not at the level of the departmental head but also down the hierarchy (Department A, 5M, 2017).

Hence, the political environment as an actor, compromised public sector accountability, particularly in terms of organisational culture, which then impacted on how public servants considered their own accountability. Figure 1 shows the actors relevant to the network accommodating bribery and corruption, including the compromised (immediate and extended) accountability dimensions in terms of public, political, managerial, legal, professional and personal accountability.

Insert Figure 1 here
7. DISCUSSION

Based on the findings, bribery seems systemic in PNG, and its accountability implications are extensive. This section discusses several key findings relating to forms and understandings of bribery within the network, accountability perceptions and culture as important actors, and considers implications for ANT, accountability theory and practice.

7.1 Forms and understandings and of bribery within the network

Forms of bribery identified in the government departments included promises, pre-commitments (both initiated by clients), and expectations or obligations (initiated by public servants). However, the network of bribery extended beyond the government departments to include a range of actors such as the public, public sector, organisational culture, the political environmental and cultural norms and expectations. Hence, an examination of bribery in PNG’s public sector involves consideration of a broader network, beyond public sector boundaries.

Some interviewees blamed clients for persistently offering bribes to lure public servants. However, findings revealed that public servants largely contributed to bribery (mobilisation) through accepting payments and imposing expectations or obligations on others to make payments, in order for services to be provided. Thus, an organisational culture where bribery seems well established and widely accepted is an important actor within the network, yet one that was largely overlooked. Similarly, personal accountability for public servants’ individual actions, and public and professional accountability within the government departments also represent important actors facilitating bribery. This is evident from Figure 1, where compromised personal, public, and professional accountability lead politicians and public servants to engage in acts of bribery. Thus, examining accountability dimensions through an ANT lens is particularly valuable in highlighting the relevance of accountability perceptions or dimensions as actors contributing to bribery, and forms of bribery resulting.
is particularly so given diverse views of accountability must first be understood, before considering how they might be addressed (Sinclair, 1995). Hence, in this study, different accountability dimensions play an important role in facilitating (mobilising) a network of bribery and need to be identified and understood before they can be addressed.

Interviewees’ understanding of bribery as someone paying or promising money or valuables to public servants to influence their decisions or actions is consistent with the definition of bribery provided in the literature (Ayius and May, 2007; Ryvkin and Serra, 2012). However, incidents involving public servants having expectations or creating obligations on clients to pay amounts in order to receive government services to which they were entitled, broaches extortion: the act of obtaining money by misuse of authority (Corruption Dictionary, 2019). Thus, education is required to clarify the nature of various actions undertaken by individuals, and the resulting (extended) implications of these actions, compromising various (formal and informal) accountability dimensions fundamental to the effectuation (mobilisation) of a corrupt network.

While individuals’ involvement in bribery indicates compromised personal, professional and public accountability, other dimensions of compromised accountability are noted as important actors, facilitating stabilisation of a corrupt system or network through lack of action (formal sanctions not being exercised by public service managers). This inaction is reflected in compromised managerial and legal accountability, through lax controls, inadequate legislation, and at times disregard for both. In addition, compromised political accountability is noted through the disregard for expected standards and processes, impacting on political leaders and forums, and the public sector more broadly.

7.2 Accountability perceptions and culture

Examining the findings at different levels of analysis indicates the acceptance or rejection of bribery can be considered a reflection of individual, organisational, and
governmental influences. Hence, each compromised accountability dimension associated with these influences become important actors in the network and viewing incidents of bribery through an ANT lens highlights this. While personal accountability has an inward dimension based on internalised moral and ethical values (Luke, 2010; Pollanen, 2005), an important finding from this study is the prioritisation of cultural values to justify or explain acts contributing to the network effectuating (mobilising) bribery, influencing consensus or understanding regarding what is accepted practice (Sinclair, 1995). Perceptions of personal accountability were at times guided by traditional and/or accepted cultural norms (compassion and reciprocity or ‘give-and-take’). Further, some interviewees considered personal accountability in terms of perceived obligations of ‘felt responsibility’ to deliver once a bribe had been accepted. However, there were other accounts where individuals’ morals and ethics positively influenced public servants’ and public service leaders’ actions resulting in rejection of bribery, preventing mobilisation. Hence personal accountability based on morals, ethics, and leadership, needs to be reinforced over personal notions to deliver on a promise or opportunity for personal gain if established networks are to be challenged and changed.

However, the relevance of culture and cultural values was not limited to personal accountability, but also applied at an organisational or institutional level (i.e. organisational culture), given distinctions were made between accepted practice in the public sector versus private sector, and the acceptance of bribery as unavoidable given a broader political culture of corruption. Thus, culture becomes an important actor on several levels, facilitating a network of bribery. Such findings highlight the multiple ways both accountability and culture are understood (Sinclair, 1995), and the range of actors and mechanisms contributing to a corrupt network. However, such understandings and actors need to be challenged if PNG is to progress from a developing to developed, financially independent country.
Findings indicate that reciprocity and support for others was considered part of the Melanesian culture, consistent with literature (Walton, 2016a). However, these systems of reciprocity conflicted with formal accountability dimensions, and at times involved prioritisation of self-interest, rather than supporting others. Further, findings show that reciprocity was an expectation adversely influencing the distribution of public goods and services (Mana, 1999); exchange typically involving public servants giving public funds and receiving personal benefits. Thus, compromised perceptions of culture are also important actors supporting and sustaining a network of corruption.

Interviewees also noted that Melanesian culture permitted compassion and forgiveness for those who had breached codes of conduct within government departments. Thus, external (cultural) values become important actors, judgement being influenced by these rather than internal (organisational) policies (Romzek, 2000), or legal process and procedures (Bovens et al., 2014; Mulgan, 2000). However, variation in the interpretation of traditional and organisational cultural values was noted, with respect to engaging in illegal activity, indicating not all interviewees considered traditional cultural values were inconsistent with formal and informal accountability dimensions. This reinforces mobilisation within a network of bribery is an individual choice, based on accountability perceptions and priorities, as well as environmental (cultural, political) influences.

7.3 Implications for theory and practice

One issue which is particularly noteworthy from the findings, and has implications for both practice and theory, is the multiple and interrelated nature of compromised accountability dimensions as actors within the network, effectively accommodating and stabilising corruption. Thus, a wide range of compromised accountability dimensions must be addressed to eliminate bribery (see Figure 1), given accountability perceptions and decisions at a personal level have significant and extended implications for public, political, managerial, legal, and professional
accountability. Hence, it is important individual public servants understand the extended implications of their actions, as candid analysis of specific aspects may potentially resonate with them (e.g. illegal conduct, violation of public trust or professional expectations) to provoke change and alter network ties. Alternatively, highlighting the extended accountability implications may provoke reconsideration of what is appropriate based on multiple (legal, public, and professional) accountability perspectives.

Despite PNG’s Criminal Code Act (1974) stipulating a penalty for bribery of up to seven years imprisonment, impunity was high. This is perhaps a reflection of PNG being considered a weak state (Walton, 2016b) where legal frameworks are slow to develop, with implementation poor and often ineffective. Further, the reference in PNG’s Criminal Code Act 1974 (s. 97H) to ‘secret gifts’ amounting to bribery, without addressing gifts presented openly with the intent to influence public servants, requires attention. Thus, from a developed country logic, defined roles and responsibilities in the public sector must be supported by appropriate legislation (legal accountability), and professional organisational values and processes (professional and managerial accountability).

Consideration of bribery at an individual level suggests personal accountability needs to be addressed. However, examination of bribery as an organisational cultural issue suggests it also requires attention at a public sector (institutional) level. Political intervention in PNG’s government departments (i.e. government ministers (mis)using their positions) significantly and adversely impacted on PNG’s public sector culture more broadly, and is perhaps the most challenging aspect to address. However, findings revealed incidents of positive leadership and strong department performance which could be rewarded and promoted as examples for others to follow.

PNG’s Prime Minister has acknowledged the need to address corruption (Lannin, 2019). However, prior concerns regarding cultural misalignments between PNG’s traditional
values and international funding bodies’ expectations (Ferns, 2017), and contemporary concerns regarding misappropriation of funds and corruption more broadly (in this study) are noted. Hence, careful consideration is required regarding how this task might be effectively achieved and financing of it effectively managed. Reflecting on public sector actors within the network of bribery, training of staff, establishing clear leadership expectations, improved governance and internal control systems are essential. Further, enhanced legislation, and more appropriate institutional responses to breaches of it (reward and punishment systems) within the public sector institutions offer significant collective benefits and the opportunity to restore a broken accountability system. Arguably, however, such change must be supported by an organisational culture embracing ethics and professionalism if PNG is to progress.

From a theoretical perspective, the embedded nature of multiple accountability dimensions within the network has important and extensive implications for ANT, in particular, the importance of deliberately assessing not only individuals but also their accountability perceptions within corrupt networks is underscored. Whether viewed from a personal, professional, or legal perspective, the consideration of accountability dimensions through an ANT lens highlights the importance of accountability perspectives and cultural influences as actors facilitating bribery. Thus, both aspects need to be addressed, in order to restore a broken accountability system.

8. CONCLUSION

This study contributes to literature on corruption and bribery in developing countries, capturing incidents relating to bribery within PNG’s public institutions, and examining perceptions and forms of bribery, in order to understand how social and economic development in the country might be enhanced. However, without first understanding and analysing the complex issue of bribery and associated accountability perceptions (Sinclair, 1995) through the
use of ANT, it is difficult to consider how it might effectively be addressed. Examination of bribery from a theoretical perspective highlights the multiple actors and mechanisms including accountability dimensions and perceptions contributing to a network of bribery, underscoring the need for individual, organisational and political change.

A culture of dishonesty within the public sector results in misappropriation of public funds. Further, regular mismanagement in terms of distribution of public goods and services contributes to a cultural acceptance of bribery. Hence, a network perspective facilitates consideration of the various actors contributing to bribery, and is necessary to understand how it might effectively be addressed. Crocombe (2001) notes that beneficiaries of corrupt proceeds may not support corruption, but may condone, rationalise, or accommodate it (Larmour, 2006). ANT becomes a useful lens to highlight this, given interviewees’ awareness of such networks as established, systemic, and at time entrenched. The impact of corruption on basic services such as health, education, and infrastructure development intended for the benefit of the general public (Walton, 2016), highlights the extended implications at a national and international (aid) level. This is particularly relevant given PNG’s reliance on aid, and public announcement of intentions to be financially independent in the next 10 years. Thus, the findings in this study provide important insights for public servants and policy-makers within PNG’s Government Departments to reconsider their future.

Despite the limited sample size in this study, findings provide a basis for theoretical generalisation in relation to bribery in other developing countries such as PNG, providing important insights. An enhanced awareness of this issue from an academic perspective calls for studies involving a larger sample, examining differences in actors, mechanisms, and accountability perceptions in a wider range of developing countries. However, other developing countries which face problems similar to PNG, may consider the findings in this study useful in reviewing their own public governance systems and the actors (including
accountability perspectives of individuals) within these systems. Thus, examining actors contributing to bribery and alerting public servants and the public sector collectively to the extended implications of their choices, may provoke much needed change. Such provocation potentially provides the foundations for collective action to address an extensive social and economic problem which extends beyond the borders of any individual country.
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### Table 1 Corruption Perception Index: PNG, Vanuatu, and Solomon Islands

| Year |PNG ranking|PNG % rating |Vanuatu ranking|Vanuatu % rating |Solomon Islands ranking|Solomon Islands % rating |
|------|------------|-------------|---------------|------------------|------------------------|-------------------------|
| 2019 |137¹        |28           |64             |46               |77                      |42                      |
| 2018 |138¹        |28           |64             |46               |70                      |44                      |
| 2017 |135²        |29           |71             |43               |85                      |39                      |

1. 2019 and 2018 rankings are based on 198 countries
2. 2017 rankings are based on 180 countries
3. Ratings are out of 100

### Table 2 Incidents of corruption in relation to RESI fund

| Issue       | Details                                                                                                                                                                                                 |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Extortion   | A senior public servant in PNG’s Department of Finance demanded approximately K30,000 (A$13,200) upfront payment for the release of RESI funds allocated to a school in the capital city of PNG. Due to extortion by the public official, the expected school project (duplex classroom) was incomplete (The National, 2017). |
| Misappropriation | A businessperson was found guilty of misappropriation of approximately K6.4 million (A$2.81 million) of the RESI funds allocated for a particular National High School in his province (Tien, 2017).                     |
| Misappropriation | A director of a contracted company was arrested over misappropriation of RESI funds for approximately K4 million (A$1.76 million) earmarked for rehabilitation of Aiyura National High School in the Eastern Highlands Province (The National, 2010). The contractor used less than K600,000 (A$264,000) on the maintenance of school classrooms and diverted the balance for his personal use. |
| Misappropriation | In Madang province, approximately K9.3 million (A$4.1 million) was allocated by the Government of PNG, but contractors did not follow contract specifications results in substandard work and funds being unaccounted for (The National, 2011). |

### Table 3 Interview details

| Department A Interviewees | Interview duration | Department B Interviewees | Interview duration | Department C Interviewees | Interview duration |
|---------------------------|--------------------|---------------------------|--------------------|---------------------------|--------------------|
| 1 male                    | 1 hr 10 mins       | 1 male                    | 1 hr 3 mins        | 1 male                    | 1 hr 8 mins       |
| 2 male                    | 1 hr 12 mins       | 2 female                  | 1 hr 5 min         | 2 female                  | 1 hr 15 mins      |
| 3 male                    | 59 mins            |                           |                    |                           |                    |
| 4 female                  | 1 hr 11 mins       |                           |                    |                           |                    |
| 5 male                    | 58 mins            |                           |                    |                           |                    |
| 6 male                    | 1 hr 5 mins        |                           |                    |                           |                    |
| 7 female                  | 1 hr 1 min         |                           |                    |                           |                    |
| Initial codes | Revised (final) codes | Description of final codes |
|---------------|-----------------------|----------------------------|
| **Forms of bribery:**  | **Forms (and variations) of bribery:** |  |
| • promises  | • promises  | • offers made in advance |
| • pre-commitments | • pre-commitments | • payments accepted in advance |
| | • obligation/expectation | • requirements imposed by public servants |
| **Influences on bribery:** |  |  |
| • morals | • personal/individual accountability | • driven by individuals’ personal values |
| • personal beliefs | | • impacting on public, political, managerial, legal, and professional accountability |
| • cultural values | • organisational/managerial accountability | • driven by organisations’ / managerial values |
| • leadership traits | | • impacting on public, political, legal, professional and personal accountability |
| • internal controls | • governmental / political accountability | • driven by government’s political values |
| • organisational culture | | • impacting on public, managerial, legal, professional and personal accountability |
| • political influence / political culture | | |
Figure 1 Network of bribery and corruption, and associated accountability dimensions

- political culture & environment
- cultural & personal values (compassion), organisational culture
- cultural expectations, personal values

- public accountability*
- managerial accountability*
- personal, professional, public & legal accountability*
- personal accountability*

- Politicians
- Public service managers / management
- Public service employees
- Citizens

- offering/agreeing to:
- accepting / imposing:
- pre-commitments
- promises
- obligations/expectations
- overlooking internal controls and exercise of them
- political influence

* Compromised accountability perceptions/dimensions