THE EFFECTIVENESS OF ICT IN CURBING CORRUPTION IN THE PUBLIC SECTOR IN ZIMBABWE. A CASE OF ZIMRA.

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CHAPTER 1

GENERAL ORIENTATION

1.0 Introduction
The main focus of this chapter is to introduce the research problem, background of the study, the aims, objectives, the research questions as well as the challenges to be encountered during the research which are the limitations and delimitations of the research study. This chapter shall also look on the significance of the study.

1.1 Background of the study
With the evolution of societies and economies, various crimes have emerged and some increasing their intensity and propensity in affecting the flourishing of businesses within the commercial sector globally. Governments and Corporate Entities have been adversely affected by white collar crimes because of their magnitude and negative consequences. Crimes including drug trafficking, human trafficking, terrorism, advance fees scams, fraud, embezzlement, extortion have been rampant in different nations resulting in failure to deliver services to stakeholders as expected. Corruption has been largely blamed across nations as the chief crime resulting in poor service delivery by governments and corporations. In the business sphere, corruption has disrupted a business free environment within the global village of which Zimbabwe can’t be excluded. In the country, the Zimbabwe Revenue Authority is one such government body which possesses high risk of corruption due to the nature of its duties of collecting revenue across the country at all costs.

In an article published by the Sunday Mail (2018), the Zimbabwean head of state, President Mnangagwa made remarks that Zimbabwe is facing serious challenges being fuelled by corruption. He emphasised that there is special need for the government to embrace ICT and e-governance to fight corruption. Considering such statements, it is of great concern that corruption has been an area of focus and concern in various sectors of the Zimbabwean economy hence there is need to accommodate ICT as the modern tool for fighting such commercial crimes.
In Nigeria a fellow African nation, Adamu (2007), pointed out that on average, Nigerians have accepted corruption as inevitable and uncontrollable as they tend to believe that the society as a whole is corrupt and beyond remedy. Similarly, various business entities and parastatals have seen it as an uncontrollable commercial crime within the Zimbabwean economy. With the harsh economic conditions experienced in the Zimbabwean economy, cases of corruption have been rampant and seem to be accelerating at a tremendous speed within the society and business environment thereby contributing to underdevelopment and slow growth rate of the economy.

The government and parastatals have been adversely affected with corrupt activities involving the abuse of power by top officials for private gain. Funds meant for development might be converted to personal use by employees in parastatals thereby resulting in diminished quality of services. In some cases funds meant for public benefit are misused for individual benefits. This can also involve a bias in the procurement of goods and services in which a tender might be awarded to a non-deserving supplier due to works of bribery or bid rigging schemes.

Corruption is an area of serious concern and this has prompted the researcher to conduct a study looking the extent at which it is affecting service delivery and how can ICT help in curbing corrupt activities. ZIMRA is one of Zimbabwe’s parastatals which has been affected by corruption. The study was extended to look on the possible ways of solving the scourge of corruption taking into consideration technological advancement which necessitate the use of Information and Communication Technologies to curb the phenomenon in question. The research also examined the causes of corruption and the ways forward to curb corruption mainly by the use of ICTs.

The Zimbabwe Revenue Authority, descends its mandate from the Revenue Authority Act as enshrined in Chapter 23:11 and other subsidiary pieces of legislation. It is the responsibility of ZIMRA to assess, collect and account for revenue on behalf of the state through the Ministry of Finance. Revenue is collected through various departments such as the Value Added Tax (VAT), Pay As You Earn (PAYE) and Capital Gains Tax (CGT) among others. ZIMRA also carries the duty to protect civil society by making sure that smuggling and other forms of international trade crime are curbed as well as enforcing import, export and exchange controls. More so, ZIMRA facilitate trade and travel which is achieved by ensuring smooth movement of goods and people through inland and border ports of entry/exit. Having these objectives of the Revenue board, good service delivery means fulfilment of those services to the public and the government in an efficient and transparent way free of illegalities such as corruption.
1.2 Statement of the problem

Corruption has been a day to day discussion in different spheres of the Zimbabwean economy and the blame for poor service delivery to the public. Transparency and integrity in the course of doing work by employees is greatly undermined by corrupt activities resulting in the diminishing of good service delivery by organisations and corporate entities. Fighting corruption in most developing countries is explained to be costly due to lack of resources. The introduction of ICTs and the move towards E-Government is one of the technical ways to control corrupt activities. According to Gasco (2003), “The advent of Information Communication Technology (ICT) has ushered in new ways of doing things in almost all spheres of life.”

Corruption in Zimbabwe’s parastatals is prevailing and one of the case involving abuse of office by senior government officials has been witnessed as former Energy minister Samuel Undenge was charged with corruption in 2018. According to the Herald (2018), “the former Former Energy was accused of prejudicing the Zimbabwe Power Company (ZPC) of $12 650. It is alleged that in 2016 he handpicked a public relations company owned by Psychology Maziwisa and former ZBC news anchor Oscar Pambuka to do work for ZPC without going to tender” (The Herald 2018).

In 2017, former ZIMRA Chief Gershem Pasi was accused of abusing his office for private benefit. According to the Sunday Mail (2017), a forensic audit linked Mr Pasi to corruption and other crimes including tax evasion and fraud. It was estimated that ZIMRA was deprived of over US$ 20 million. He was also accused of flouting tender regulations and allegedly allocating himself US$ 374 451 in vehicle allowances between the periods 2014 to 2016 without board approval. Furthermore it is repeatedly said that he received excessive allowances amounting to over US$ 320 000 for holiday and other unexplained allowances. Vehicle import scams were also connected to him were also identified (Sunday Mail 2017).

In 2012, the Examination Council (ZIMSEC) tender scandal was unearthed by an audit report. The report uncovered financial irregularities at ZIMSEC involving close to US$2 million. ZIMSEC contravened tender procedures, paid service providers US$1,8 million without appropriate invoicing, overpaid some suppliers and bought a Nissan UD truck for US$149 000 that had not been delivered for a significant period after the time the audit was conducted.
Considering the above cited cases of corruption in some of Zimbabwe’s parastatals, the researcher has found it worthwhile to carry out a study in order to address the phenomenon.

1.3 Objectives
The study was guided by the following objectives:

1. To document the nature of corruption at ZIMRA.
2. To evaluate the ICT systems that are in place to curb corruption at ZIMRA.
3. To recommend appropriate measures to curb corruption at ZIMRA.

1.4 Research questions
This study was mandated to answer the following research questions

1. Which corruption schemes are prevalent at ZIMRA?
2. How effective are the current ICT systems to curb corruption at ZIMRA?
3. What measures can be taken to curb corruption at ZIMRA?

1.5 Significance of the study

To the researcher
To the researcher it is in partial fulfilment of the Bachelor of Commerce Honours Degree in Financial Intelligence at Bindura University and it enables the researcher to obtain knowledge on the impact of corruption on various businesses and sectors of the economy. In the discipline of Financial Intelligence, it is of paramount importance to have extensive knowledge on the causes, impacts and how to curb economic crimes of which corruption is one of them.

To ZIMRA
The parastatals can use the information to reduce corruption as well as ways to improve the quality of service delivered to various customers and stakeholders. The findings of the research can be used to develop the parastatal by pinpointing areas of weaknesses.

To Bindura University
To the University, if the findings are found worth working fellow students can use as resource material in their studies.
To the society
To the society, the research aim to warn members of society at large of the illegality of corruption as well as the problems generated by corruption specifically to the delivery services. If the findings are found worth, Zimbabwean citizens can make use of ICTs in reducing risks of engaging in corrupt activities.

1.6 Delimitations
The research focussed on the role of ICTs and E-Government services in combating corrupt activities by ZIMRA officials. Harare and Bindura were chosen as the main regions for collecting information because of easy accessibility to the researcher. The period of study was 2018-2019. Most of the information to support this research was derived from ZIMRA employees.

1.7 Limitations
Restricted access to some pertinent information due to confidentiality of needed information for use by the researcher might have limited the scope of the research to a certain degree. As a remedy the researcher utilised all sources of data from newspapers, published records and articles regarding the area under study.

Limited time might have narrowed the results of the research since it was conducted on a limited time scale.

Limited resources was a challenge which the researcher experienced because the research was self-funded hence the researcher utilised available resources to conduct the research.

Unwillingness of respondents to answer questionnaires were other obstacles which the researcher experienced during data collection. As a solution, the researcher accommodated other research tools and techniques like interviews to gather sufficient data about the phenomena.

1.8 Assumptions
For the purpose of improving the accuracy of research findings, the following assumptions were taken into consideration.

- There would be no bias in respondents’ answers.
- The selected sample would be a representative of the total population.
The respondents or responsible authorities would be cooperative in providing relevant information about the area under study.

1.9 Structure of the research project

The research project comprise of five chapters. The first chapter covers the introductory part of the research project which include the research problem, background of the study as well as objectives and research questions to be answered by the research. Chapter 2 covers literature which support the veracity of the research project. At chapter three, research instruments and techniques used to carry out the project are highlighted. Chapter 4 covers how data collected is analysed and presented so that findings can be drawn. The final chapter covers the summary, conclusions and recommendations for the research project.

1.10 Summary

This section has covered the reasons for carrying the study thus including the objectives and aims of carrying the research as well as the challenges faced by the researcher in carrying the research.
CHAPTER II

LITERATURE REVIEW

2.0 Introduction
This section looked on the available literature that has been used to support the study. The review comprises of definition of terms, theoretical and empirical evidence supporting the research as well as gap analysis.

2.1 Conceptual framework
The conceptual framework helps in introducing an in-depth understanding of the area under study. It involves defining the major terms as well as an explanation and analysis of the main facets of the research.

2.1.1 Corruption defined.
The word corruption was derived from the Latin action word corruptus which actually intends to break or crush (United Nations on Drugs and Crime, 2005). Hypothetically, corruption is a type of conduct which withdraws from morals, ethical quality, custom, law, and civic virtues, (United Nations on Drugs and Crime, 2005). It symbolizes any lead of conduct in connection to people holding official duty which abuses their obligations as public authorities and which is aimed at gaining an unfair advantage of any sort for themselves or for other people, (Klitgaard, 1991).

Akinseye (2000), depicted corruption as a mother all criminal activities and recognizes four types of corruption which are bribery, prebendalism, graft and nepotism. The definition by Akinseye highlights that corruption is multidimensional and it fuels other financial crimes.

In his expansive perspective on corruption, Ekiyor (2005), characterized corruption as the unlawful utilization of authority or influence by a person holding government position either to enrich himself or further his course in opposition to the traditions or laws that are in place.
In a similar way Spenser et al (2006), described corruption as numerous sorts of irregular influences, the goals of which is to enable the members to obtain gains they are not qualified for, the technique being the breaking of interior or outer doctrines.

Wells (2011), defined corruption as an act done with the plan to give some favourable position conflicting with authority obligation and the privileges of others. It is the demonstration of an official or fiduciary individual who unlawfully utilizes his station or character to get some advantage for himself, or for someone else as opposed to obligation and the privileges of others.

In a simplified version, Transparency International defines corruption as the abuse of entrusted power for private gain. In consensus, the Anti-corruption strategy of the World bank announced in September 1997 defined corruption as the use of public office for private gain. Having such a simple but rich definition it gives an insight that corruption does not always means the involvement of money but also extends to where public office is abused for a gain or illicit advantages. Corruption is explained as violation of a position of trust for an individual benefit or for the benefit of others. In such a view corruption encompasses crimes in form of illegal gratuities in business, bid rigging, economic extortion, conflict of interest, kickback schemes and bribery among others.

The concept of corruption was viewed by other scholars as a result of the agency- principal relationship or agency-client relationship. In the case of the agency-client relationship, a client can offer a bribe to a bureaucratic official in return for a favour for example paying a bribe to a custom official which is less than the actual tax for an imported good. According to Ackerman (1978), bribery shows that there is an established relationship between two corrupt parties.

The term corruption was conceptualized by many scholars to explain abuse of public office. In many of the definitions, the term is explained as the abuse of public office for private benefit. The World Bank 1997 viewed corruption as the abuse of public office for private benefit. Many definitions highlight focus on the private interest and public establishment. These definitions mean that in order to achieve the private gain, the political office is abused. This definition needed a rethinking when the private firms like World com and Enron involved in the scandals. Hence, corruption was defined by the establishments like Transparency International as the practice of abusing the trusted authority for the sake of public gain.

Many authors around the world have different views when defining the so called financial crime monster, corruption. Corruption is transversal hence it has been noticed in almost every nation around the global village with its intensity varying from one nation to the other and from
area to area. This shows that corruption cuts across societies, it is found in both developing and
developed countries, in both lower, middle and upper classes. This is why some authors have
described it as a social phenomenon. Sources from a Nigerian perspective for example
pinpointed that various cultural groups have defined it differently and various names tagged to
it. In Zimbabwe the media has found it a day to day page story as it has been speculated to be
the order of the day in all sectors of the economy. Due to varied and divergent definitions in an
attempt to define corruption, the term is explained by acts of abusing entrusted or official power
at a disadvantage to others.

2.1.2 Typology of corruption
Corruption exists in many forms depending on its nature. It is mostly classified into grand,
petty, systematic or sporadic, and political corruption varying and depending on the value of
economic loss experienced. The common types of corruption are summarised below:

(a) Systemic corruption
The corruption that is deep-rooted and pervasive which happens in a routine manner within
and between the companies, public sector establishments, or individuals is called the systemic
corruption (World Bank 1997). When systematic corruption penetrates government parastatals,
it becomes difficult to control hence it is explained as deep rooted. The only remedy might be
the restructuring of the whole system thus breaking the chain of corruption.

(b) Sporadic (individual) corruption.
Sporadic corruption, on the contrary, is the opposite of systemic corruption, where it occurs at
times (Pinter et al., 2007). Hence, there is no threat to economy or mechanism for control in
this type of corruption. However, it might cripple the resources of the economy.

(c) Political Corruption
As indicated by Kandukuri (2015), political corruption is a control of strategies, institutions
and policies by political leaders so as to further their private gains or influence. Political leaders
can also misuse state resources to enrich themselves while the populace suffer the most. This
type of corruption is also referred to as kleptocracy. Corrupt political rulers use their power to
exploit resources and the whole system by embezzling funds and resources at the expense of
the populace. The documented cases of political corruption included Mobutu Sese Seko of
Zaire, Sani Abacha of Nigeria and Mohamed Suharto of Indonesia who used political power
as a means to extend their riches at the expense of their citizens.
Political corruption involves a deal between players in private and public sector where collective goods are grabbed illegally for personal gains. Usually, political corruption is counted as high-level corruption, where it is renowned clearly from bureaucratic as the former one involves political decision-makers. Political corruption takes place at the higher stratum of the political system, where politicians and state agents at the wheel of enforcing the laws use their authority to get wealth and status. Moreover, political corruption involves the misallocation of resources but alters the decision-making process. Also when the laws and regulations of the state are exposed to misuse by the leaders to meet their interests, it is recognized as political corruption.

(d) Grand corruption

According to Kruger (1993), a corrupt political elite can change either the national policies or the implementation of national policies to serve his own interests at the expense of the populace. As the name indicates, it involves the act of corruption at a higher level of government that modify the laws and the functions of the respective state which permits the political officials to gain profit at the expense of the public. At the time of execution of policy, grand corruption takes place. This means that the corrupt political elite may not advocate for the use of technology like ICT if the implementation is going to hinder their illegal activities. This type of corruption may have serious consequences on the society due to loss of vast resources to the economy. When grand corruption penetrates government parastatals it results in the loss of government revenue and a low GDP when public officials abuse their power to further their private interests.

(e) Petty Corruption

According to Rose Ackerman (1998), petty corruption are the bribes to buy judiciary decisions. Petty corruption is often referred to as bureaucratic corruption. Petty corruption is viewed as a daily illegal activity which often take place during the interaction between public officials and the civil society. This is perpetrated when ordinary citizens try to access public basic services such as education, health, attention at a police camp or when they want to access public documents at Registry offices, Vehicle licensing offices or Deeds office or business documents like Tax certificates and company registration documents. The need by ordinary citizens to
speed bureaucratic procedures leads to petty corruption in form of small gifts or bribes in order to access the services timeously.

Transparency International (2016), stated that petty corruption is of low level and it is perpetrated by bureaucrats who demand a small gift from the public in order for them to get basic public services which they are already entitled to. This type of corruption usually takes place daily and regularly in the public sector. Petty corruption also involves bribery related to the implementation of existing laws, rules and regulations. Usually, the modest sum involved in this type of corruption is called to be of low level as it is associated with low to middle level public officials. This form of corruption takes place on a day-to-day basis in organisations hospitals, local licensing authorities, schools, police, tax authorities, and so on. A customs official (bureaucrat) may be paid a bribe by a smuggler which is far below the amount of import duty one was supposed to pay under normal circumstances to facilitate smuggling.

2.1.3 Defining Information and Communication Technologies (ICT)
Bature (2007), defines Information and Communication Technologies as the technologies which give access to information through telecommunications. It is the channel in which information can move timeously and cheaper across the world to assist in the execution of tasks for faster decision making and development, (Ahmed, et al, 2006). ICT is mainly concerned with integrating the use of the Internet, mobile devices, wireless networks and other communication mediums in the performance of defined tasks.

Due to globalisation and rapid industrial growth ICTs have developed to help in the execution of tasks by people. Communication channels have been modified through ICTs. There has been enormous developments in software and applications to improve the easiness of communication. Applications like Facebook, WhatsApp, Twitter and other various online video- conferencing platforms have allowed people to communicate and contact each other regularly and efficiently.

Due to positive advancement in technology, ICT has created a global village in which people can communicate efficiently and timeously. The benefits of ICT have been utilized by various countries and corporations to increase efficiency in service delivery as well as mitigating risks on employees engaging in fraudulent activities. ICT is closely related to E-government hence making it difficult to separate the two terms.
E- Government generally refers to the use of information and communication technology (ICT) to simplify and automate government processes. Based on this definition, e-government can be seen as a tool to fight corruption as it aims to reduce the likelihood of interaction between an individual and a corrupt government official. In addition, e-government also serves as a means to increase transparency, as e-government allows for timely feedback and transmission of information. In support of that, E-government refers to the application of information and communications technology devices use, including applications, websites, satellites, mobile devices and any other hardware and software that fall under ICTs and services by government, to improve the delivery of services to its stakeholders.

Yildiz (2004), believed that various definitions of e-governance have been put forward but still there is no single stipulated definition about the term. Considering Yildiz views, the term e-governance has no sole universal definition but generally refers to the use of ICTs such as the Internet, software applications and mobile devices by government officials so that they can modify their relationship with the public, businesses, various segments of the government and with other governments. According to Moon (2002), ICT inventions and e-governance are helping governments in delivering services to their citizens, interactions with various sectors of the economy and interaction with other governments around the globe. More so, information access is being made easier than before.

The Department of Economic and Social Affairs of the United Nations also defines e-governance as ‘utilizing the internet and the world-wide-web for delivering government information and services to citizens’, (United Nations, 2008). Kotler et al (2006) further identified that e-governance is concerned with the use of emerging ICTs in the facilitation of government processes inclusive of both public and business administration.

2.1.4 ICT and E-government initiatives as an Anti-Corruption strategy in developing and emerging economies.

The OPEN system implemented in Seoul, South Korea in 1999

One of the first major e-government initiatives to succeed was the OPEN system implemented in Seoul, South Korea in 1999 (Kim et al., 2009). The system was at least partly a direct response to the prevalence of corruption in the local government, particularly bribery. Kim et
al (2009), further argued that OPEN introduced a significant degree of transparency into public services, allowing citizens to track the progress of bureaucratic procedures they had initiated online without the need to first request a status update from bureaucrats. Moreover, the new system made it possible to see who had made what decision at what stage, essentially allowing citizens to audit the process and spot potential irregularities. Finally, the personal interactions between citizens and bureaucrats were limited by the system, reducing opportunities for bribery.

The JAGA app In Indonesia (released on 1st December, 2016)
In Indonesia, the JAGA app (released on 1st December, 2016) aims generally to increase the quality of public services like health care and education (Kossow and Dykes, 2018). The app was developed by Indonesia’s Corruption Eradication Commission (KPK) in cooperation with the GIZ program Assistance in Preventing and Combating Corruption in Indonesia (APCC). The total cost for both the mobile application and the web service was around 40,000 euros. A major way JAGA combats corruption is by gathering data from various government ministries about the services they provide (including information like the number of doctors employed or beds available at a given hospital) and empowering citizens to check whether the government-provided data matches reality. The app points citizens to where they can report discrepancies they find. The app can also be used to access information about licensing services. Kossow and Dykes (2018), further argued that the app also integrates government budget data and further information about public services. The app aims to combat corruption by giving citizens easy access to information on public services provided by the government. This is intended to help citizens identify gaps and disagreements between what the government presents to be the case and the actual reality of public service delivery. The app is said to be actively used by around 2,000 people.

Kenya’s Integrated Public Complaints Referral Mechanism since 2013
According to Transparency International Kenya, Kenya’s Integrated Public Complaints Referral Mechanism (also known by its Swahili name Sema! Piga Ripoti, meaning Speak Out! Submit your complaint) is a joint effort between five government agencies and one NGO to develop a more efficient process for handling citizen complaints regarding hate speech, human rights violations, maladministration, discrimination, and corruption. It has been in use since 2013.
Feruglio and Misoi (2017), argued that, the mechanism is used by the Kenyan Anti-corruption Commission, Transparency International Kenya and several government bodies who are responsible for handling citizen complaints.

As highlighted by Transparency International Kenya, the referral mechanism is an internal tool that enables participating organizations to re-route complaints submitted to them to the body with the appropriate mandate. Participants in the system know who the other bodies are and what the scope of their oversight is. This creates a more efficient process for citizens, who do not have to resubmit their complaints to the proper body or travel long distances or incur other hardships required to report to the correct institution. The system has increased the ease with which citizens can report corruption incidents and has resulted in complainants receiving feedback on these reports in a more timely fashion.

The BHOMI project of India
As indicated by Zhang and Zhang (2009), the BHOMI ventured in an online conveyance of land records in one of India's twenty six (26) states called Karnataka. It is contended that BHOMI was worked by the Revenue Department in Karnataka with specialized help from the National Informatics Center (NIC) in Bangalore. They demonstrated that through BHOMI, twenty (20) million records of land ownership for about six million farmers in Karnataka were computerised. BHOMI is esteemed to have diminished the attentiveness of government workers by making arrangement for land registration online. Considering this improvement, it is said that Indian natives are currently ready to monitor the progress of a transaction and raise grievances of inconsistencies if vital. Zhang and Zhang (2009), hypothesized that the achievement of BHOMI is ascribed to two things specifically solid and deliberate political authority by the departmental head in control and dynamic citizen’s interest and participation.

Ghana’s Community Network – GCNet
Ghana introduced the GCNet system so as improve service delivery for its trade and customs department. According to (Schuppan, 2009), the presence of stiff procedures in trade and customs registration was accused of breeding corruption. Therefore a move for online registration and clearance of import and export services was cheered for reducing corruption
in Ghana. Several factors were noticed to have geared the success of the system, these included financial help from the business community and active political support from the Ministry of Trade and Industry.

**COMPRA in Chile**

According to Orrego, Osorio, and Mardones (2001), the COMPRA e-procurement system is internet-based. It is proposed that the COMPRA was supported by a presidential act. It was a replacement of a manual system called DAE. Through the Act it was made mandatory for all public entities to use this electronic system in all procurement processes. All companies who wanted to do business with Chile’s public sector were mandated to register the state’s e-procurement system specifying their interested business area. The e-procurement system also required government agencies to request orders for the purchase of goods or services electronically. Government agencies are tasked to specify though the system, the type of goods or services including all the documentation needed for the purchase to be completed, (Orrego, Osorio, & Mardones, 2001). The authors further highlighted the key factors that led to the success of COMPRA are a very strong political leadership in the fight against corruption by the President and regulatory compliance in forcing procurement through COMPRA.

**Whistle blowing (GlobaLeaks) and crowdsourcing platforms (IPaidABribe) in India**

Noveck et al. (2018) also highlight the importance of online whistleblowing systems in the context of anti-corruption strategies. In the context of anti-corruption, crowdsourcing platforms invite citizens to provide input on incidences of corruption, often in the form of sharing personal experiences. These sites can help identify specific trends as to what type of corruption is happening most frequently or where corruption is most likely to happen (both in terms of what branches of the government and where corruption is physically happening). One of the most famous examples of this type of tool is the website IPaidABribe in India (Ang 2014), where users can report on their bribe experiences, including times they paid a bribe, times they declined to pay a bribe, as well as honest officials they interacted with.

Ang (2014) accedes that the website originated in India, but versions of it have sprung up across the world with support from the original developers. A similar project, Bribespot, was active between 2012 and 2016 in several countries around the world. The project was originally envisioned for anonymous reporting only, but later the option for reporters to provide their
name was added in order to allow for the ability to follow up on reports and for the possibility of prosecutions.

For Whistleblowing platforms, GlobaLeaks is the famous mainly found in India. The platform has been also present in Kenya and Indonesia. GlobaLeaks is an open-source and free software developed by the Hermes Center for Transparency and Digital Human Rights, based in Milan, Italy. Initiated as a project in 2012, GlobaLeaks has been adopted to several different settings, both in the public and private sectors. Since 2014, the software has been applied in several anti-corruption projects. As an NGO, the Hermes Center helps clients to adopt the software to their needs, while the software itself remains open-source and free to use. It provide a way for citizens to report wrongdoing on the part of public officials, or in some cases on corrupt business people.

Moreso, Apaza and Chang (2011), found that whistleblowing was an efficient tool in fighting corruption in Peru and South Korea. Similarly, Asiimwe, Wakabi, and Grönlund (2013), argued that ICT whistle blowing platforms have a degree of reducing corruption through anonymous reporting of corrupt acts by entrusted officials.

Ang (2014), posits that Crowdsourcing platforms fight corruption through collecting a large number of reports from citizens who report corrupt activities anonymously. In contrast, whistleblowing platforms fight corruption through collecting detailed reports of wrong doing with the intent of constructing possible legal cases against corrupt actors. They aim at a lower number but higher quality of reports. Because protecting the identity of reporters is so important, whistleblowing platforms usually deploy some sort of encryption or anonymization process to protect whistle blowers’ identities and encourage reporting without fear of retaliation.

2.2 Theoretical framework
The theoretical framework provides an understanding of the study by giving an in-depth analysis of the theories which support the research.
2.2.1 The Public Choice Theory

According to Rose Ackerman (1978), public officials are corrupt for a simple reason, they perceive that the potential benefits of corruption exceed the potential costs. The public choice theory assumes that corruption takes place where there is a rational individual decision to involve in corrupt behaviour. It assumes that for the independent variables to explain corruption it primarily looks at the level of the individual. The casual chain is that of an individual making a rational decision that leads to a predetermined outcome. Individuals engage in corruption when they are caught with the syndrome of trying to maximize their own utility.

The public choice also known as the rational theory point out that people are rational decision makers so they calculate the costs and benefits of engaging in criminal behaviour for example in awarding of tenders for business, the business owners may found it worthwhile to pay bribes in order to win a tender than to lose that tender in genuine business conduct. On the other side, the procurement officer may accept bribes and gifts from the corrupt business person so as to increase his or her utility for private benefit. When the chances of being caught or if the penalty is not so stiff as weighted inversely to the benefit, the chances of engaging in unethical business conduct is found to be very high.

In support of that, Klitgaard (1988), states that “if the benefits of corruption minus the probability of being caught times its penalties are greater than the benefits of not being caught, then an individual will rationally choose to be corrupt. In this theory actions of corrupt officials are caused by a rational conscious and deliberate weighing process of an individual.”

Having such a theory, ZIMRA employees can be in a dilemma of choosing being corrupt and not to engage in such activities. When an Individual found that the punishment of being caught is less than the gains then he or she might choose to engage in corrupt activities especially if it is grand corruption which involves huge economic benefits. As a deterrence measure the punishment must be so swift so that it outweighs the potential benefits from corruption.

2.2.2 Bad Apple theories

Similarly, the Bad Apple theories primarily look at the level of the individual corrupt agent for the causes of corruption, (Naim 1995).The theory looks on people with faulty morals who are tagged as bad apples. It suggests that there is casual chain from bad character to corrupt acts, the root cause of corruption is found in defective human character and predisposition toward criminal activity. This theory point out corruption as determined by morals because
morality is assumed to determine behaviour. People are assumed to act on the basis of ethical codes like good and bad, right and wrong. Having such a view, wrong morals are therefore the causes of corruption in the society. Strong moral values are seen to be an antidote to corruption (Naim, 1995).

Considering the Bad Apple theory, corruption within ZIMRA could be as a result of some officials with bad characters. If some of the employees have bad morals from their background they most likely to foster corrupt activities within the organisation.

2.2.3 Organizational culture theories

The organizational culture theory looks at corruption on a structure or culture of a certain organization rather than on the individual only. A certain group culture is assumed to be leading to a certain mental state and the mental state leads to corrupt behaviour. The theory adds on that failure in the proper machinery of government, nor faulty character, leads public officials to act corruptly. For example Punch (2000), postulated that when talking about corruption within police departments around the world pointed that it is no longer the individual behaviour but the extreme cultural practices located within the organization which breeds corrupt behaviour among police officers everywhere.

The organizational theory explains corruption as a product of deviant culture of the organization involved in corruption as a whole for example when it becomes a norm for ZIMRA employees to accept gifts this can manifest into bribery within the whole organisation.

2.2.4 Differential Association theory.

This theory looks on criminality as a product of learned behaviour. It was propounded by Edwin Sutherland in 1939 in an attempt to evaluate and explain criminal behaviour as a result of imitation from the people whom we associate with in the society. The differential association theory connects the inclination towards criminality with learned behaviour, which is appropriated from other groups the delinquents associate themselves with. Through interaction and sharing the same norms and values, deviant behaviour can develop among individuals. Through social learning values, attitudes and opinions are adapted, leading to a change in individual behaviour, possibly towards deviation from their initial intrinsic motivation. In an organization employee’s can imitate corrupt behaviour by interacting with corrupt superiors or managers who negatively influence others to see criminal behaviour as a norm.

In having such a view, corruption in ZIMRA can increase when some employees imitate the bad behaviour from other corrupt employees through socialising or associating with them.
2.2.5 The principal agent theories to corruption

Groenendijk. N. (1997), postulated that a principal-agent problem is a problem in which an agent (individual or organisation) is entrusted with authority to act on behalf the principal (individual or group). Depending on the scenario, the principal can be someone like a manager of a company or a bureaucratic supervisor who holds a top position on any officer performing a public. In some instances the principal might be the society who want to acquire services to elected political leaders or public servants as their distinguished agents. Political leaders as agents of the community are supposed to act in the interests of the community members. Corruption happens through rent seeking by politicians (agents) who want to gain at the expense of their principals. This relationship results in one actor manipulating resources at the expense of the other through acts of abusing the position of trust thereby corruption coming into play.

Corruption is clearly a principal-agent problem (Groenendijk, N. (1997). The most frequently used definition of corruption defines the term as the abuse of entrusted official power for private gain. The aspect of one party possessing entrusted power point out for the implication of the agency relationship when one party act to help another party in return for a reward. Considering these proposed facts, the principal-agent theory provide essential insights of how corruption take place in the public sector and can result in offering new tactics for Anti-corruption frameworks

Within ZIMRA the principal- agent theory to corruption might apply in circumstances where a corrupt agent forms a relationship to act outside his or her official duty in favour of the corrupt principal, which in return the agent receives a reward.

2.3 Empirical evidence.

Various studies have been conducted to establish the relationship between ICT, E-Government and corruption in different countries, to investigate the effectiveness of ICT in reducing various forms and types of corruption. Studies have demonstrated that ICT can make a climate of receptiveness that stems corrupt conducts, (Bertot et al. 2010) by expanding the odds of government functionaries getting captured in bribery and related practices and by making a general consciousness of corruption among the public. Presence of large network system of media on the web has additionally indicated a deterring impact on corruption, (Goel et al. 2012). Other studies done are summarised below:
Twinomurinzi and Ghartey-Tagoe (2011), conducted a study on corruption in developing countries with an emphasis on the role of ICT in fighting corruption. The study was mainly focused in the success of various ICT initiatives in developing counties and how they are used to manage corruption. The findings of the study was used to generalize the impact if ICT and E-government in South Africa’s Anti-corruption and ICT agency. Their results stipulated that regardless of the success of some e-government initiatives in many Developing countries, the lack of transparency in government process remain a hindering factor in an effort to fight corruption.

Another study by Shrivastava et al. (2010), focused on the development of ICT structures as a remedy for controlling corruption. The authors investigated the relationship between Information and Communication Technology (ICT) development at the country level and prevailing corruption after controlling for political, economic and social factors. They also studied the relationship between corruption, government effectiveness, and economic efficiency. They used the ICT Development Index (IDI) as a measure of ICT development. The Corruption Perception Index (CPI) was also used to measure the country’s level of corruption. After doing an analysis of a number of ninety-eight countries (98) for the year 2010, they pulled out that there is a negative relationship between ICT development and corruption. They also found out that ICT development is negatively related to government and economic efficiency.

A research directed on the role of Information Communication Technology (ICT) in Combating Corrupt Business Activities in Nigeria was conducted by Ayuba and Aliyu (2014). Their study examined the role of Information Communication Technology (ICT) in combating corrupt business activities in Nigeria. They examined that ICT has the capability to reduce organization spending, ghost workers and the elimination of corrupt practices and also help in the tracking of fraudulent activities in the banking institutions through transparency and accountability. They recommended Nigerian public and private sectors to employ ICT services as a deterrent measure to corruption.

Shim and Eom (2008), conducted a study to analyse the effective use of ICT systems in detecting and reducing corrupt behaviour in the public sectors. According to Shim and Eom (2008), e-government can bring down corruption levels by bridging gaps between public officials and the public itself. The ICT frameworks can be utilized to screen all the work processes between the public authorities and the public thereby finding ways to pinpoint
corrupt activities by an analysis digitalized information, and this makes identification of corrupt acts more efficient, (Shim and Eom, 2008). The authors referenced that e-government can convey more prominent straightforwardness to the public sector through reinforcing reforms, enabling citizens to track activities and monitor and control civil servants (accountability) (Shim and Eom, 2008).

The above highlighted authors carried out their study by analysing how the use of ICT techniques can alter corruption levels. The Corruption perception Index generated by the TI and the E-government index were their sources of examination. During their study, they also take into consideration of traditional ways of fighting corruption in order to make comparison and determine the most useful tool in curbing corruption. As proved by other researchers, (Husted 1999; Wilhelm 2002), Shim and Eom found that the Corruption Perception Index is useful in determining corruption levels.

They concluded that e-government and e-participation are noble ways of curbing corruption through increasing bureaucratic quality and efficient law enforcement. The weakness of this study is that these two e-government indexes do not show why e-government can reduce corruption. This is also mentioned by the authors themselves, admitting that further research in this field is needed.

More so, Andersen (2009) carried out a study on the same phenomenon. Andersen (2009), posits that there are multifarious ways how e-government can wipe out corruption. He pointed that it can diminish contact between government servants and the clients of public services, thus eliminating the "middle man", who may utilize corrupt practices and can engage citizens to challenge corruption and arbitrary bureaucratic activity (Andersen 2009). Andersen assesses the effect of e-government on corruption through two indices which incorporated the World Banks Corruption Control (CCI) index over the time of 1996 to 2006 and contrasts it with e-government development level data, taken from West (2006) e-government index. The examination demonstrates that expansion in the utilization of e-government will prompt the decrease of corruption levels, explicitly in non-OECD nations. Likewise the investigation demonstrates connection between e-government index and corruption index, hence reasoning that e-government is a helpful apparatus for decreasing corruption in nations. Anyway Andersen (2009), neglects to point the reason why e-government can diminish corruption.
A study by Abu-Shanab, E.A., Harb, Y.A. and Al-Zoubi, S.Y. (2013), investigated the relevance of E-Government as a tool to fight corruption in Jordan. Their major findings from citizen’s perceptions towards E-Government indicated that it leads to reduction in time of service and simplification of processes. The results of the study also highlighted that E-Government helps in reducing costs and it provides an open system where citizens can easily access needed information. In addition to that, Jordanian citizens stressed that E-government lead to transparency and objectivity, helps in better recruitment and selection, provides an objective system to evaluate employee performance among other things.

More so, Csapodi (2010), examined corruption as a deviant behaviour. Csapodi found out that to curb corruption, several factors should be taken note of. Social factors should be closely scrutinised as they are major causes of deviant behaviour. The researcher pointed out that corrupt behaviour can be traced back to several causes like the social and cultural aspects. After an examination of states in the Central Eastern Europe, the author stated that these counties are moderately infected with corruption. The author proposed that a national strategy to curb corruption is an important requirement. The study highlighted that the goal of corrupt individuals is to gain privately but however disadvantaging others economically and socially. In such circumstances, corrupt behaviour often becomes a social norm Csapodi (2010).

Furthermore, a study by Serrat (2014), titled as fighting corruption with ICT: strengthening Civil Society’s role concluded that with information and communication technology, civil society plays an increasing role in governance, promoting transparency and accountability to tackle corruption. It was also emphasized that development agencies can strengthen civil society- led, ICT driven anti-corruption initiatives by funding projects and programs that nurture institutional environments conducive to participation in public affairs, promote cooperation and mobilisation and develop capacities.

2.4 Gap analysis

The studies listed in the above empirical evidence are similar to this current research but there exist some gaps which differentiate the previous studies and this research. None of the above studies was done in Zimbabwe. All of the above researches tend to ignore the theories which explain the causes of corruption and this study have put five theories to explain the causes of
corruption for example studies by Serrat (2010), Shim and Eom (2008) and Shrivastava (2010) did not consider the veracity of theories in understanding corruption which this study did. The above researches in the empirical evidence did not put emphasis on the typology of corruption the likes of Anderson (2009), however this study highlighted that. None of the above researches have investigated corruption in a revenue board of a country which this study did since it is the backbone for the revenue base of every economy hence prone to different types of corruption. These gaps have prompted the researcher to add more on the phenomenon for a better understanding.

2.5 Summary
The section of literature review helps in giving an insight of what corruption is by giving various definitions of corruption from different sources. By giving the theoretical framework of corruption, it gives a picture of how corruption is having a chance to grow in business. The next chapter is going to look on the methodology used for data gathering on the research project.
CHAPTER III

RESEARCH METHODOLOGY

3.0 Introduction
The research methodology chapter seeks to explore the techniques that were employed by the researcher in gathering data for the reliability and validity of the research. It also involves an examination and analysis of the methods used in collecting the data and information. The research design and research instruments are to be introduced and their reliability and validity assessed.

3.1 Research Design
Considering that a research design refers to the planning of the approaches to solve a research problem and it is itself a master plan specifying the methods and procedures for collecting and analysing needed information (Zikmund, 2000), an exploratory research enabled the researcher to examine the effectiveness of ICT in curbing corruption in the public sector in Zimbabwe specifically on ZIMRA. In this sense, an exploratory study helped the researcher in bringing an insight of the role played by ICT and E-Government in reducing acts of corruption. According to Robson (2000), an exploratory study is a valuable means of finding out what is happening to seek new insights, to ask questions and to assess phenomenon in a new light. An understanding of the extent to which business life is hindered by corruption was brought to light by the use of exploratory research strategies. Whilst this was an exploratory study, it adopted a case study research design.

3.1.1 Case study
A case study was employed to gather important data on fighting corruption through use of technology by the Zimbabwe Revenue Authority. The researcher used a case study to conduct the exploratory research because of its effectiveness in gathering insights regarding the research problem. In addition, the case study successfully helped in the interpretation of statistical relationships on curbing corruption through ICT. The case study helped to offer explanations in the causes, types, effects and ways of curbing corruption by employing ICT
and E-Government strategies. The researcher selected ZIMRA as the only area of study hence making it difficult to generalize the conclusions.

3.2 Target population
The research targeted responsible low employees, managers and staff from various departments at ZIMRA. Due to the fact that it was difficult to approach some high rank officials, alternatively the information was attained from documentaries published, newspapers and articles. ZIMRA is a government parastatal which is mandated to collect revenue in form of duties and taxes from businesses, employees and corporate entities on behalf of the Zimbabwean government.

3.3 Sample size
Tab 3.1 Sample size

<table>
<thead>
<tr>
<th>Sample elements</th>
<th>Sample size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lower employees from the Domestic Taxes Division, ICT, Customs and Audits departments.</td>
<td>30</td>
</tr>
<tr>
<td>Managers from the above departments</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>40</strong></td>
</tr>
</tbody>
</table>

The researcher chose a sample size of 40 respondents. Of the targeted 40 respondents, some of them comprised of senior managers, employees and personnel in the ICT department at ZIMRA.

3.4 Sampling techniques
The researcher used a combination of probability and non-probability sampling techniques in order to yield the best results. Simple random sampling and purposive sampling were employed to make sampling easy and efficient.

Simple random sampling was used by the researcher because it provide an opportunity for everyone to be selected. According to Christina Quinlan (2010), simple random sampling involves selecting a sample at random from a sampling frame. Simple random sampling was used in distributing questionnaires to respondents in various departments of ZIMRA which included the ICT, Customs, Domestic Taxes Division and Audits. The researcher used this method by picking any employee from these departments meaning to say every officer had an opportunity of being selected.
The researcher also utilised the use of judgmental sampling also called purposive sampling because the selected respondents gave direction on where to collect data. Purposive sampling was employed mostly when conducting interviews with ZIMRA managers and department supervisors so as to obtain important data efficiently. According to Polit and Hungler (1991), the logic behind choosing judgmental sampling method is information richness. Purposive sampling was used to 6 of ZIMRA’s managers to obtain more data about the research questions.

3.5 Data collection instruments

Questionnaires in conjunction with face to face interviews were the methods employed by the researcher to collect data from ZIMRA officials.

3.5.1 Questionnaires

According to Brynard and Hanekom (1997), questionnaires allow the collection of a lump sum of data to many respondents at a given period of time. Questionnaires are a list of pre-set questions which are given to the respondents to yield results or answers to a given phenomenon on question. Questionnaires are classified into two classes namely open and close ended questionnaires. Open ended questionnaires are a set of pre-set questions which allows the respondents to answer in a less limiting style unlike close ended questionnaires which are a list of pre-set questions in which the manner of responses is limited by determining a way of answering.

The researcher combined both open ended and closed questions on the same questionnaire so as to get rich information about the research topic. The use of both types of questionnaires, open and closed ended questionnaires contain numerous advantages. During the study, the researcher noticed the following merits of the questionnaire method.

- It was cheap to administer questionnaires through hand delivery.
- It provided a written record of questions and the responses.
- Questionnaires were easy to distribute to many people in a short space of time
- The respondents liked the anonymity and were more willing to answer questions.

However the researcher noted the following disadvantages of questionnaires.
• Some respondents did not fully complete the whole questionnaire, they left some questions unanswered. The researcher minimised the effect of this challenge by giving respondents ample time to complete the questionnaires.

• It was difficult to gauge respondents’ motives, attitudes or thoughts when responding on some of the questions hence the researcher had to employ questionnaires with short interview questions to some participants.

• Some of the questionnaires took very long to be completed as some of the respondents were busy with their duties. The researcher was helped by ZIMRA managers to identify and gather information from respondents who were not busy with their duties.

3.5.2 Personal interviews
The researcher also used personal interviews to obtain some information because of their merits in research. Personal interviews involve the collection of data through face to face question and answer where the interviewer completes questions based on what the participant say. The interviews allows great flexibility in the questioning process which was also experienced by Kumar(2005), who states that interviews permit the research worker to follow up leads and thus obtain more data and greater clarity. When interviewing ZIMRA officials, the researcher noted the following advantages:

• Interviews provided an immediate data collection.
• The method was time saving.
• The face to face with the participant allowed the interviewer to collect rich information about the research questions in detail.
• Through studying nonverbal responses the researcher enabled to notice the significant of responses provided.
• The interview platform allowed the interviewer to probe and ask follow up questions in order to have a comprehensive understanding of the interviewee opinions.

The researcher also encountered some challenges when using the interview method. These are outlined below.

• Some of the interviewees felt that anonymity was hindered through face to face encounter and audio voice recording. To tackle this challenge, the researcher abandoned audio recording and opted to take down notes of the responses.
• The majority of the employees refused to be interviewed as they opted for completing questionnaires only. To solve this the researcher had to rely on information from open ended questionnaires which provided more detail about the asked phenomenon.

3.6 Methods of data collection.
Questionnaires consisting of a combination of open and closed ended questions were hand delivered by the researcher to ZIMRA employees. 40 questionnaires were used to collect data from respondents. Collection of questionnaires was done from respondents only after they have completed the questionnaire.

For face to face interviews, 10 interviews was the target for the researcher. Data was collected through taking down notes during the interview. Audio recording through a mobile phone was used to interviewees who feel comfortable with the criteria.

3.7 Data presentation and analysis.
Data was analysed qualitatively and quantitatively in order to yield better results. Microsoft Excel was used to present tables, graphs and charts for the collected information.

The researcher used both the inductive and the deductive analysis methods. Through coding data from interviews and open ended questionnaires, the researcher was able to group and analyse qualitative data. These techniques were used to draw conclusions on the implications of the results.

3.8 Ethical Considerations.
Ethics are an important aspect in conducting every research. Therefore this research was bound by an array of ethical considerations one of which was anonymity. Anonymity implies the protection of identity of respondents. This helped in motivating respondents’ participation during data collection.

Another important aspect this research cautiously take note of was confidentiality of information. The information from this research shall remain confidential and use mainly for academic purposes.

The researcher asked permission of entry into ZIMRA offices from ZIMRA Head Office because it is an ethical instrument for every research. The researcher was granted permission
by ZIMRA to carry out this academic research. The researcher also informed the respondents about the area of the study so that they became fully aware of it.

More so, the researcher also guaranteed that this research was conducted with high levels of honesty and integrity.

3.9 Summary
The methodology section helps in answering the research questions as well as highlighting how data was collected through questionnaires, interviews and observations. The next chapter (4) specifically deals with presenting the collected data as well as analysis to get a comprehensive meaning of the project until conclusions are drawn.
CHAPTER IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction
This chapter focuses on the presentation and analysis and interpretation of the data collected from ZIMRA employees on the effectiveness of ICT in curbing corruption. Data was presented using bar graphs, tables, pie charts. Both qualitative and quantitative data analysis methods were employed so as to give an in-depth understanding of the results. The researcher used interviews and questionnaires to data from respondents.

4.1 Response rate

Table 4.1: Questionnaire response rate

<table>
<thead>
<tr>
<th>Research subjects</th>
<th>Questionnaires administered</th>
<th>Questionnaires returned</th>
<th>(%) Response rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lower employees</td>
<td>35</td>
<td>27</td>
<td>77.14</td>
</tr>
<tr>
<td>Managers/ senior employees</td>
<td>5</td>
<td>4</td>
<td>80</td>
</tr>
<tr>
<td>Total</td>
<td>40</td>
<td>31</td>
<td>77.5</td>
</tr>
</tbody>
</table>

Source: Primary Data 2019

As indicated on tab 4.1, 40 questionnaires were distributed by the researcher to ZIMRA employees from various departments which included the Customs Division, Domestic Taxes Division, IT section and the Audits department. Out of the 40 questionnaires, 31 were returned to the researcher indicating a 77.5% response rate.
Table 4.2: Interview response rate

<table>
<thead>
<tr>
<th>Research subjects</th>
<th>Interviews scheduled</th>
<th>Interviews conducted</th>
<th>Interviews not conducted</th>
<th>(%) Response rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior employees/managers</td>
<td>10</td>
<td>6</td>
<td>4</td>
<td>60</td>
</tr>
</tbody>
</table>

**Source: Primary Data 2019**

The researcher managed to carry out 6 interviews with managers out of a targeted number of 10 thereby representing a 60% response rate for the interviews.

Collectively, the researcher recorded an overall response rate of 77.8%. This enabled the researcher to draw conclusions based on this response rate which is fairly representative of the total population.

4.2 Demographic Data

**Tab 4.3 Demographic Data**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Description</th>
<th>Frequency</th>
<th>Percentages(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>Male</td>
<td>18</td>
<td>41.94</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>13</td>
<td>58.06</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>31</td>
<td>100</td>
</tr>
<tr>
<td>Age</td>
<td>Below 20</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>20-25</td>
<td>3</td>
<td>9.68</td>
</tr>
<tr>
<td></td>
<td>26-30</td>
<td>7</td>
<td>22.58</td>
</tr>
<tr>
<td></td>
<td>31-35</td>
<td>8</td>
<td>25.81</td>
</tr>
<tr>
<td></td>
<td>36-40</td>
<td>7</td>
<td>22.58</td>
</tr>
<tr>
<td></td>
<td>Above 40</td>
<td>6</td>
<td>19.35</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>31</td>
<td>100</td>
</tr>
<tr>
<td>Level of education</td>
<td>‘O’ Level</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>‘A’ Level</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Diploma/HND</td>
<td>3</td>
<td>9.68</td>
</tr>
<tr>
<td></td>
<td>Undergraduate degree</td>
<td>18</td>
<td>58.06</td>
</tr>
<tr>
<td></td>
<td>Postgraduate degree</td>
<td>10</td>
<td>32.26</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>31</td>
<td>100</td>
</tr>
</tbody>
</table>
The above table 4.3 shows the demographic data for this research which was grouped according to gender, age, level of education and the years of working experience at ZIMRA.

### 4.2.1 Gender distribution of respondents.

The gender distribution of respondents indicated that males constituted a large percentage of 58.06 whilst a percentage of 41.94 was covered by females. This could be as a result of low women empowerment in Zimbabwe.

### 4.2.2 Age distribution of respondents.

The researcher found that the majority of respondents were distributed between the ages of 31-35 years. A few respondents were between the ages of 20-25. However an equal number of respondents was noticed for the ages of between 26-30 and those between 36-40 years. Those above 40 years were also found to be few.

### 4.2.3 Respondent’s level of education distribution.

A closer look on the level of education of respondents shows that the researcher found out that the majority of respondents were holders of undergraduate degrees with a percentage of 58.06 followed by those with postgraduate degrees with 32.26%. A lowest percentage of 9.68 was noticed for the holders of a diploma or a Higher National diploma. None of the respondents were holders of ‘O’ Level and ‘A’ Level as their highest educational qualification. This shows that the organisation recruits employees who are competent and well educated to get quality services.
4.2.4 Respondents’ technical department distribution.
For the respondents’ technical department distribution, the researcher found that 51.61\% of the respondents were from the Domestic Taxes Division which constituted a large part of the population. 19.36\% of the respondents were from the Audits department. From the Customs division a 22.58\% was noticed while 6.45 \% were from the ICT section.

4.2.5 Respondents’ working experience distribution.
More so, it was pinpointed by the researcher that the majority of ZIMRA employee’s experience ranges between 5 and 9 years indicating a 35.48\%. This indicated that the majority of ZIMRA employees have a good working experience. The experience period range also point out that the organisation effectively retain its staff. The working experience for the majority of ZIMRA employees assured the researcher of getting high quality data during the collection process.

Those beyond 5 years of working experience with ZIMRA were noticed to be 32.26\%. Employees with experience ranging between 10 and 14 years showed a 22.58\% whilst those with over 15 years of experience recorded 9.68\%. 
4.3 The types of corruption at ZIMRA.

N=31

![Bar chart showing types of corruption at ZIMRA]

**Fig 4.2 Prevailing types of corruption**  
*Source: Primary data 2019*

The majority of respondents (70.97%) from questionnaires considered bribery as the most prevalent corruption scheme within ZIMRA. Procurement fraud recorded a 51.61%. The researcher also noted that nepotism was considered at 12.9%. Abuse of power as a corruption scheme recorded a 29.03%.

Through interviews with ZIMRA supervisors and managers, the researcher found out that 3 of them added collusion as a type of corruption existing within the organisation. All of the 3 interviewees argued that collusion is a type of corruption when an officer on duty secretly enters into an agreement with another party to deceive the organisation by circumventing the laid procedures in order to gain an illicit advantage. They argued that there is an established connection between the parties which is usually referred to as a ‘cartel ‘collusion. Their responses were in line with the Transparency International (2009) which pinpointed that collusion is “a secret agreement between parties, in the public and/or private sector, to conspire
to commit actions aimed to deceive or commit fraud with the objective of illicit financial gain.” The parties involved often are referred to as ‘cartels’”. More so, the executives argued that corruption is heavily linked to bid rigging schemes in the procurement process. The views of the respondents about collusion corruption is supported by the US Department of Justice Antitrust Division (2010) which stated that procurement officials are being paid a kickback or bribe to facilitate a collusion. This information is graphically shown below.

4.4 Presence of ICT systems and effectiveness.

The researcher asked questionnaire respondents and interviewee participants the forms of ICT systems which are in use at ZIMRA as well as their opinions on the effectiveness of the current ICT systems in curbing corruption. The following responses from ZIMRA employees were obtained:

4.4.1 Available ICT systems.

Respondents were asked to indicate whether ICT systems are available at ZIMRA and their responses are presented on figure 4.2.

![Presence of ICT](Fig 4.3 Presence of ICT)

Source: Primary data 2019
When asked about the presence or availability of ICT systems to make the delivery of services transparent, the majority of the respondents consensually agreed that ICT systems have been introduced to perform their tasks in a transparent and efficient way than before. However a few of the respondents from the Domestic Taxes Division highlighted that there are no ICT systems in their department. This is shown on the pie chart on figure 4.2.

Respondents were also asked to state the available ICT systems. The researcher found out that ZIMRA has employed various ICT systems to facilitate the easy of doing business. The mostly used ICT systems within ZIMRA include the Automated Systems for Customs Data (ASYCUDA World) system, Scanners, the Systems Applications Products (SAP), E-Cargo-tracking system, the E-Customer Relationship Management (CRM) system and the Workflow system. One of the senior executives pointed that these systems have been introduced so as to minimise the risks and challenges involved with manual systems.

More so, the researcher dig out that the majority of respondents recognised ASYCUDA World as an ICT system entrenched within ZIMRA’s business for customs and trade processes. Some respondents also appreciated the use of Systems Applications Products (SAP) software in their departments for revenue accounting and management tasks. Also a large number of the respondents were on the same page that the Scanners system which is designed to fight the smuggling of goods and substances exists within ZIMRA specifically at border posts. However the recognition of the cargo tracking system within the organisation to curb transit fraud and smuggling by vehicles in transit was found to be low. A few respondents pinpointed that the Workflow management system which is a software to help in facilitating the arrangement, monitoring and execution of organisation’s workflows. Also a few respondents recognised the use of e-CRM management for the analysis of client relationship as an ICT tool used in some departments.

4.4.2 Effectiveness of the current ICT systems in curbing corruption.

Respondents’ perception towards effectiveness of the current ICT systems at ZIMRA in dealing with corruption.
The researcher asked the respondents (ZIMRA employees) to measure how effective are the current ICT systems in dealing with corruption. Information from respondents’ opinions is summarised below.

A collection of responses from research respondents and participants revealed that 71% of the respondents argued that the current ICT systems are effective in reducing corruption at ZIMRA.

The majority of ZIMRA employees argued that the ICT systems at ZIMRA increased transparency in the delivery of services. It was also pointed that the E-service platform within the organisation managed to reduce interaction between ZIMRA officers and the public and this resulted in the reduction of bribe taking.

However some respondents indicated by a 16% agreed that to some degree, ICT systems are effective in dealing with corruption. A distinguished 7% of the respondents posited that the current ICT systems are less effective in curbing corruption within ZIMRA. When asked the
reasons why ICT systems are ineffective in reducing corruption at ZIMRA, some of the senior managers argued that this is due to a number of factors which included opportunity of some top officials to tamper with the established procedures for example interference in the procurement processes.

An interview by one of the executive at ZIMRA dig out that ICT found it difficult to curb some of the corruption types like cronyism, nepotism, and collusion which are considered to be present within the organisation due to some weak corporate governance controls.

A small percentage of the respondents (6%) were of the opinion that some of the current ICT systems are not effective in curbing corruption at ZIMRA. They explained further that high corruption especially at border posts by some ZIMRA customs officials is rendering the effectiveness of the Scanners systems due to bribe taking. They posited that smuggling of prohibited products and substances is facilitated by bribery of entrusted customs officials.

### 4.5 Responses to other ways of curbing corruption at ZIMRA

#### Table 4.4 Ways of curbing corruption.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Ways of curbing corruption</th>
<th>Frequency</th>
<th>(%) Percentage score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Upholding transparency and accountability</td>
<td>25</td>
<td>80.65</td>
</tr>
<tr>
<td>2</td>
<td>Increasing salaries</td>
<td>21</td>
<td>67.74</td>
</tr>
<tr>
<td>3</td>
<td>Law enforcement and stiffer punishment</td>
<td>9</td>
<td>29.03</td>
</tr>
<tr>
<td>4</td>
<td>Anti-Corruption involvement</td>
<td>5</td>
<td>16.13</td>
</tr>
<tr>
<td>5</td>
<td>Conducting awareness campaigns</td>
<td>16</td>
<td>51.61</td>
</tr>
</tbody>
</table>

Source: Primary data 2019

The researcher found that the majority of respondents were of the opinion that upholding transparency and accountability is an effective way to curb corruption as shown by a record score of 80.65%. These respondents were in the same boat in viewing that upholding transparency and accountability values help in the fight against corruption. Two of the participants argued that transparency in procurement and government expenditure is the best tool to minimise corruption by top officials. The respondents also postulated that when top officials found that there is no transparency, they are presented with the opportunity to be corrupt because they know that the chances of being caught are slim. This is supported with the Public choice theory of corruption which was proposed by Ackerman (1978). Ackerman
argued that public officials become corrupt when they found that the benefits of corruption outweigh the chances and risk of being caught.

A score of 67.74% indicated that the increase in employee remuneration also serves as an efficient way of reducing corruption by officials. It was also pointed by one of the respondents that the organisation should increase salaries to cover the gap created by the current change in prices of basic commodities in Zimbabwe during the 2018-2019 period.

Conducting awareness campaigns as an instrument to fight against corruption logged a score of 51.61%. The majority of the respondents and participants argued that educating employees and the general public about corruption can help in reducing corruption. It was also noted that through and public awareness campaigns, the civil society can help in minimising the costs of engaging in corrupt activities. At workplace employee seminars are also a helpful technique in educating revenue and customs officers of the dangers of facilitating corruption.

The use of law enforcement ways and stiffer punishment scored a 29.03% indicating that it is also a vital method of curbing public sector corruption. This is in support with deterrence theory by Cessare Beccaria (1764) which outlined that punishment can stop individuals from committing crime when it is so swift that it outweighs the estimated pleasures. Beccaria further pointed that punishment must be certain for offenders to know the negative consequences of involving in crime and it must be proportional so that a criminal it outweighs the benefits of its commission.

Moreover, involvement of the Anti-Corruption Commission as a measure to curb corruption showed a score of 16.13%. Some of the respondents held the opinion that the Anti-corruption can help in fostering a strong Anti-corruption framework in the public sector. It was further noted that the Anti-corruption commission as an independent body also helps in the investigation of corruption cases as well as assisting in the prosecution of corrupt public officials.

Some respondents added that whistleblowing platforms are the best tool in curbing the corruption scourge. They argued that through anonymous reporting from the public and offering reporting incentives to whistle blowers, corruption can be dealt with. It was added that reporting of corruption related cases like bribery to the responsible authority makes investigation of corruption easier hence can bring good results for controlling corruption within ZIMRA. This can be an efficient instrument in fighting as supported a study by Apaza & Chang (2011), who found out that whistleblowing was an efficient tool in fighting corruption in Peru
and South Korea. More so, Asiimwe, Wakabi, & Grönlund (2013), argued that ICT whistle blowing platforms have a degree of reducing corruption through anonymous reporting of corrupt acts by entrusted officials.

In addition, other respondents posited that lowering taxes and duties to improve compliance serve as an antidote to curb corruption. They argued that when taxes and duties are cut off compliance rises and bribery falls respectively. It was pointed out that high taxes possess the public with the risk of paying bribes to bureaucrats in order to gain a service illegally. One of the respondents from the Customs Department highlighted that high import tariffs and duty at points of entry into Zimbabwe is leading to high bribe taking by ZIMRA customs officials after being engaged by the public. Some of the respondents further pointed that high import duty also leads to increase in smuggling activities.

An interview with an employee supervisor at ZIMRA found out that rotating employees is another way which can help in reducing corruption especially when an employee is suspected to have a connection with corrupt people. This is supported by the Bad apple theories which states that corruption is as a result of people with faulty morals who are referred to as ‘bad apples’. Therefore rotation of employees can cut ties and connections between corrupt individuals.

4.6 Summary
This chapter was a coverage of the presentation as well as analysis of data through various means including charts, graphs and tables. The next chapter is the final chapter which focus on summaries and recommendations of the research thus it answers the research questions of the study.
CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction
Chapter four covers the presentation and analysis of data, however, this chapter presents this study into summary, conclusions and recommendations.

5.1 Summary of study.
This research was a process from chapter one which covered the introductory part of this research. The second chapter (2) covered the literature review in relation to the research topic. On Chapter 3 the research instruments used in the research process were introduced. Chapter 1 pinpointed that the background of the study was derived from the prevalence of corruption in the public sector as witnessed by several cases which occurred in the country’s public sector. Also in this chapter the aims and objectives were pinpointed based on what the researcher found to be worth in understanding how corruption can be curbed at ZIMRA and in the public sector. Chapter 2 looked on the proposed theories of corruption and how they relate to the situation in Zimbabwe’s public sector. Also on the same chapter the researcher pinpointed the conceptual framework of corruption as well as empirical evidence on the use of ICTs in curbing corruption. Chapter 3 covered how the researcher organised the methodology and how the sample size, sampling techniques and research instruments were chosen to collect data from research respondents and participants.

5.2 Summary of findings
This unit outline the summary of the research study centred on the effectiveness of ICT in curbing corruption in the public sector in Zimbabwe, a case study of ZIMRA. Below is a summary of the research findings.
The research established that bribery and procurement fraud are the most prevalent corruption schemes within ZIMRA. Bribery was found to be high within the organisation. This indicates that most ZIMRA officers accept bribes from the public to perform a task whenever an opportunity to do so arise. Procurement fraud was also noticed to be on high levels. This shows that most procurement procedures are flouted so as to favour a party which do not possess to qualify for the tender. Abuse of office was also noticed to be present within ZIMRA which is argued to be necessitated by circumvention of corporate governance procedures by high ranking officials. Nepotism which implies the recruitment of relatives and close associates also prevails within the organisation. Collusion was also considered as a form of corruption scheme present at the organisation. Collusion was noticed to be necessitated with connection of some officers with some public or political figures.

The study also noted that the majority of the employees appreciated the presence of ICT systems in the organisation however a few pointed that ICT systems are limited in some of their technical departments.

The ICT systems employed by ZIMRA include the ASYCUDA World system, SAP, Scanners, Workflow, CRM management as well as the Cargo-tracking system. It was recognised that the current ICT systems within ZIMRA are more effective in curbing corruption as compared to manual systems. The research pinpointed that ICT systems fight against corruption by reducing interaction between ZIMRA officials and the general public thereby increasing transparency in terms of service delivery.

ICT systems are considered to be effective in reducing corruption by minimising the use of paperwork and manual systems which are prone to manipulations by corrupt public officials. The research pinpointed that ICT systems have the effect of minimising bribery by bureaucrats through increase in accountability and transparency. ICT can bring greater transparency to public sector through citizen participation in the control of public service delivery. Also through ICT systems, the public can access government services at the comfort of their homes and at any time of the day. At ZIMRA the E-Services platform was applauded by business people as they can submit their Tax returns without getting contact with ZIMRA officials thereby minimising the chances of involving in corruption circles. More so, through the E-Services platform at ZIMRA, business entities and organisations can apply for tax certificate
documents like the VAT tax certificate online. This has been praised for increasing transparency and saving time for the conduction of business in the country.

The research also noted that the causes of corruption within ZIMRA are being necessitated by the prevailing harsh economic conditions in the country. Some individuals are tempted to circumvent the legal procedures of doing business by offering bribes to ZIMRA officials so that a service can be attained at low cost. It is argued that tax rates are seen to be high by some business entities and individuals hence they find cheap but illegal ways to survive the heat. Another cause of corruption within the organisation was attributed to poor incentives as heightened by some respondents that there is need to increase incentives to motivate employees from performing tasks transparently and shun acceptance of gifts and bribes.

5.3 Conclusions

Basing on the findings of the research, the researcher concluded that bribery and procurement fraud are the most prevalent corruption schemes at ZIMRA. More so, other corruption schemes in the form of nepotism, abuse of office and collusion are also present within the organisation at lower levels.

More so, it has been noticed that ZIMRA has employed a number of ICT systems in an attempt to enhance effective and transparent service delivery to the public. The parastatal has employed a vast number of ICT systems which help in the fight against corruption and other related crimes. The research concluded that ICT systems which included the ASYCUDA World, SAP, E-Cargo tracking, CRM and Scanners have been employed by ZIMRA.

It was drawn that the current ICT systems are effective in curbing some of the corruption schemes at ZIMRA. However some of the corruption schemes like nepotism and collusion are difficult to detect and control through the use of ICT systems because they involve manipulation of overall procedures.

The researcher also found that for the public sector to fight corruption, a number of techniques have to be used in conjunction. These include stiffer punishment, increase in employee incentives, increasing transparency as well as educating the public about corruption.
5.4 Recommendations

Basing on the research findings and conclusions drawn, the researcher recommends the following as ways to curb corruption in the public sector in Zimbabwe specifically at ZIMRA.

5.4.1 Integration of ICT systems

The researcher recommends that ICT systems within ZIMRA should be integrated with a holistic approach of employing other techniques such as public awareness campaigns to educate the general Zimbabwean public to help in fighting against corruption. There is also need organise capacity building and educating existing and new employees continuously through seminars at workplaces about the adverse consequences of corruption to the organisation and the economy.

5.4.2 Maximum utilisation of ICT systems

ZIMRA should consider by all means the usage of ICT systems to conduct its work not half backed. The organisation should minimise the use of paper at all costs so that every activity is managed through various software and the internet. There is need to consider ICT in the procurement process to minimise procurement fraud in the organisation. There are also chances of officials in engaging in corruption when the E-services platform is down hence there is need for a strong backup of the ICT systems to minimise the undertaken of corrupt acts when the system experience faults.

5.4.3 Establishment of online reporting platforms

There is also need for ZIMRA to establish vast online reporting platforms to shun corruption. Online whistle blowing platforms helps in capturing corruption cases from parts across the country. These reporting platforms can serve as a deterring mechanism for public officials to accept bribes as they fear of being exposed by the public through whistleblowing. The government should also provide for a whistle- blowers fund in the public sector so that the general public is motivated to report all corruption cases to responsible bodies.

5.4.4 Use of electronic surveillance systems

The researcher also recommends ZIMRA to use electronic surveillance systems including cameras and drones at all border posts to monitor the movement of goods and people. This can help in fighting corruption by customs officials because they cannot engage in those scandalous
activities if they have the idea that monitoring controls are in place. Smuggling of banned or prohibited substances can also be controlled through the use of this facility.

5.5 **Recommendations for future research**

The researcher recommends that there is need for more research on this topic regarding how public sector corruption can be mitigated as it has manifested into a cancerous financial crime in all sectors of the economy.
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