AN ASSESSMENT OF THE IMPLEMENTATION OF SUSTAINABLE PROCUREMENT POLICIES IN PUBLIC SECTOR: CASE OF ZIMBABWE REVENUE AUTHORITY

BY

DELIGHT TSIGA

REG NO: B1336684

A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE BACHELOR OF COMMERCE (HONOURS) DEGREE IN PURCHASING AND SUPPLY OF BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

27 FEBRUARY 2017
THE RELEASE FORM

Name of author: Delight Tsiga

Title of project: An assessment of the implementation of sustainable procurement policies in public sector. Case of Zimbabwe Revenue Authority.

Year granted: 2017

Bindura University of Science Education is hereby granted authority to produce copies of this project, use or lend such copies for scholarly research only. The author does not reserve the publication rights and the dissertation nor may extensive extracts from it be permitted or otherwise reproduced without the author’s written permission.

Student’ Signature………………………..

Date ……………………………………………. 
The extent of implementation of sustainable procurement policies in public sector: Case of Zimbabwe Revenue Authority.

To be completed by the student:
I certify, that this dissertation meets the preparation guidelines as presented in the faculty guide and instructions for typing dissertations

..................................................  ......../........../...........

(Signature of student)  Date

To be completed by the supervisor:
I certify, that this dissertation is satisfactory and acceptable for submission to Bindura University of Science Education and should be checked for conformity with the faculty guidelines

..................................................  ......../........../...........

(Signature of supervisor)  Date

To be completed by the chairman of the department.
I certify, to the best of my knowledge, that the required procedures have been followed and preparation criteria have been met for this dissertation.

..................................................  ....../....../....................

(Signature of the chairman)  Date
DEDICATION

I wish to dedicate this dissertation to my parents who have been a pillar of support thought out this research study. Thanks Dad and Mum.
ABSTRACT

There has been increased call to implement sustainable procurement policies in the procurement process of organisations in the public sector. World over there has been reporting cases of malpractices and lack of adherence to laid guidelines despite the recommendations made by researchers. This study therefore, sought to carry out an assessment into the extent of implementation of sustainable procurement policies in public sector using a case study of ZIMRA. The research objectives were to assess the benefits of effective implementation of sustainable procurement policies and to establish the extent of implementation of sustainable procurement policies. The research also sorts to suggest recommendations for effective implementation of sustainable procurement policies to ZIMRA. The results of the study were based final sample of 43 taken from a population of 68 employees. The sample was selected using stratified random sampling. Questionnaires and interviews were used on this study. Data collected was well presented, analysed using SPSS version 21.0 and interpreted using related literature. The researcher found out that ZIMRA was not effectively implementing some of the sustainable procurement policies due to lack of management support, high cost of sustainable product and lack of knowledge by employees in the procurement, stores and administration departments. The study recommends that, employees be trained on the effective implementation of sustainable procurement policies and its benefits. The researcher recommends that further studies be done on the impact of sustainable procurement policies on the environment and on organisational performance.
ACKNOWLEDGEMENTS

I express my gratitude to all individuals that assisted in making my project a success. I would like to thank Mehluli, my boyfriend for his support. I could not have done it without him. However, I am extremely grateful to the following people;

- Mr Felix Chari, Economics Department, Bindura University of Science Education.
- Mr Bongani Mushanyuri, Economics Department, Bindura University of Science Education.
- Mr C Ndlovhu, Manager, Zimbabwe Revenue Authority.
# Table of Contents

THE RELEASE FORM ........................................................................................................... I
APPROVAL FORM ............................................................................................................... II
DEDICATION ....................................................................................................................... III
ABSTRACT ........................................................................................................................ IV
ACKNOWLEDGEMENTS ..................................................................................................... V
LIST OF FIGURES ............................................................................................................. X
LIST OF APPENDIX ........................................................................................................... XI

## CHAPTER I .................................................................................................................. 1

1.1 INTRODUCTION ......................................................................................................... 1
1.2 BACKGROUND OF THE STUDY ................................................................................. 1
1.3 STATEMENT OF THE PROBLEM .............................................................................. 3
1.4 RESEARCH OBJECTIVES ......................................................................................... 3
1.5 RESEARCH QUESTIONS ........................................................................................... 3
1.6 IMPORTANCE OF THE STUDY ................................................................................ 4
1.7 ASSUMPTIONS OF THE STUDY ............................................................................... 4
1.8 DELIMITATIONS ......................................................................................................... 4
1.9 LIMITATIONS ............................................................................................................... 5
1.10 DEFINITION OF KEY TERMS ................................................................................ 5
  1.10.1 Procurement Policy ............................................................................................ 5
  1.10.2 Public Sector Organisations .............................................................................. 5
  1.10.3 Sustainable procurement ................................................................................. 6
1.11 ABBREVIATIONS ..................................................................................................... 6
1.12 CHAPTER SUMMARY ............................................................................................. 6

## CHAPTER II ............................................................................................................... 7

2.1 INTRODUCTION ......................................................................................................... 7
2.2 THEORETICAL LITERATURE .................................................................................. 7
  2.2.1 Leadership theory ............................................................................................. 7
  2.2.2 Institutional theory ........................................................................................... 8
  2.2.3 Transaction cost economics theory .................................................................... 8
2.3 THE BENEFITS OF SUSTAINABLE PROCUREMENT POLICIES IN PUBLIC SECTOR ...... 9
  2.3.1 ENHANCE VALUE FOR MONEY ....................................................................... 9
  2.3.2 IMPROVED SERVICE DELIVERY ..................................................................... 10
  2.3.3 Improved health and safety standards for employees ....................................... 10
  2.3.4 Improved long-term efficiency savings ............................................................ 10

VI
2.4 FACTORS AFFECTING THE IMPLEMENTATION OF SUSTAINABLE PROCUREMENT POLICIES IN PUBLIC SECTOR ................................................................. 11
  2.4.1 Organizational structure ..................................................................... 11
  2.4.2 High cost of sustainable products ...................................................... 11
  2.4.3 Organization resource capacity .......................................................... 11
  2.4.4 Lack of management support .............................................................. 11
2.5 THE EXTENT OF IMPLEMENTATION OF SUSTAINABLE PROCUREMENT POLICIES IN THE PUBLIC SECTOR .................................................. 12
2.6 EMPIRICAL LITERATURE ........................................................................ 12
  2.6.1 Muniru (2013), Ghana ......................................................................... 12
  2.6.3 Mazharul and Siwar (2013), Australia .................................................. 14
  2.6.4 Branner and Walker (2011), UK ............................................................ 14
  2.6.5 Young, Nagpal and Adam (2015), UK .................................................. 14
  2.6.6 Chelangat, Ombui, and Omwenga (2013), Kenya ............................ 15
  2.6.7 Chari and Chiriseri (2014), Zimbabwe ................................................. 15
2.7 Chapter Summary .................................................................................... 16

CHAPTER III .................................................................................................... 17
RESEARCH METHODOLOGY .......................................................................... 17
3.1 INTRODUCTION ....................................................................................... 17
3.2 RESEARCH DESIGN ................................................................................. 17
3.3 POPULATION ............................................................................................. 18
3.4 SAMPLING TECHNIQUES ......................................................................... 18
3.5 SAMPLE SIZE ............................................................................................ 19
3.6 RESEARCH INSTRUMENTS ....................................................................... 19
  3.6.1 Questionnaires ................................................................................... 19
  3.6.2 Interviews .......................................................................................... 20
3.7 DATA COLLECTION PROCEDURE ............................................................. 20
3.8 DATA VALIDITY AND RELIABILITY .......................................................... 21
3.9 ETHICAL CONSIDERATION ................................................................. 21
3.10 DATA ANALYSIS AND PRESENTATION PROCEDURES .................... 22
3.11 Chapter Summary .................................................................................... 22

CHAPTER IV ................................................................................................... 23
PRESENTATION OF RESEARCH FINDINGS, ANALYSIS AND DISCUSSION .......... 23
4.1 INTRODUCTION ....................................................................................... 23
4.2 RESPONSE RATE .................................................................................... 23
4.3 DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS ..................... 24
4.4 HIGHEST ACADEMIC QUALIFICATION OF THE RESPONDENTS ............ 26
4.5 WORKING EXPERIENCE OF THE RESPONDENTS ............................... 27
4.6 POSITION AT ZIMBABWE REVENUE AUTHORITY ............................... 28

VII
4.7 THE BENEFITS OF SUSTAINABLE PROCUREMENT POLICIES ZIMRA ....................... 29
4.8 THE EXTENT TO WHICH ZIMBABWE REVENUE AUTHORITY HAS IMPLEMENTED THE FOLLOWING SUSTAINABLE PROCUREMENT POLICIES............................................. 32
4.9 THE EXTENT FACTORS AFFECTING THE IMPLEMENTING SUSTAINABLE PROCUREMENT POLICIES AT ZIMBABWE REVENUE AUTHORITY. ........................................ 36
FIGURE 4.10: FACTORS AFFECTING THE IMPLEMENTING SUSTAINABLE PROCUREMENT POLICIES .......................................................................................................................... 36
4.10 CHAPTER SUMMARY .......................................................................................... 37

CHAPTER V ................................................................................................................. 38

CONCLUSIONS AND RECOMMENDATIONS .......... ERROR! BOOKMARK NOT DEFINED.
5.1 INTRODUCTION ..................................................................................................... 38
5.2 SUMMARY ............................................................................................................. 38
5.3 CONCLUSIONS ..................................................................................................... 38
5.4 RECOMMENDATIONS ......................................................................................... 39
5.6 RECOMMENDATIONS FOR FUTURE STUDIES.................................................... 40
LIST OF TABLES

Table 3.1 ............................................................................................................... 18
Table 3.2 ............................................................................................................... 19
Table 4.1 .............................................................................................................. 24
Table 4.2 .............................................................................................................. 27
LIST OF FIGURES

Figure 4.1 .............................................................................................................. 25
Figure 4.2 .............................................................................................................. 26
Figure 4.3 .............................................................................................................. 28
Figure 4.4 .............................................................................................................. 29
Figure 4.5 .............................................................................................................. 30
Figure 4.6 .............................................................................................................. 31
Figure 4.7 .............................................................................................................. 32
Figure 4.8 .............................................................................................................. 33
Figure 4.9 .............................................................................................................. 35
Figure 4.10 ............................................................................................................ 36
LIST OF APPENDIX

Appendix 1: Questionnaire…………………………………………………………60

Appendix 2: Interview guide……………………………………………………….63
CHAPTER I

INTRODUCTION

1.1 Introduction
The purpose of this research is to investigate the extent of implementation of sustainable procurement policies in the public sector. This chapter will explore at the general background, statement of the problem, research objectives and questions. The chapter also focuses on the research assumptions, significance of the study, limitations as well as delimitations of the research then concludes by defining some key concepts.

1.2 Background of the study
Sustainable procurement is a budding phenomenon being driven by the gradually involvement of organizations in sustainability programs and can be thought of as environmentally and socially responsible purchasing. (Young, Nag pal and Adams, 2015; Brammer and Walker, 2011; Walker and Phillips, 2006). In response to the call of World Summit on Sustainable Development various governments organizations have been active in promoting sustainable public procurement through various policies, awareness raising and capacity building activities (International Green Purchasing Network, 2008; Commission For Environments Cooperation, 2008, World Summit on Sustainable Development, 2002). This is because Sustainable Procurement processes ensures balancing of economic, social, environmental protection against business needs (Boomsma, 2008).

There has been growing wave of the risks associated with sustainability issues in the supply chain. This has led to growing demands for transparency regarding sustainability issues in the supply chain, something which the Global Reporting Initiative responded to in the development of the G4 Sustainability Reporting Guidelines (Young, Nagpal and Adams, 2015; ACCSI 2013; Econsense 2013; Harms, Hansen and Schaltegger, 2013)
It is important to note that, the vast of writings in the Sustainable Procurement (SP) field primarily concern themselves with debating issues such as the drivers of SP, the barriers and opportunities for SP implementation and not the actual extent to which Sustainable Procurement Policy (SPP) has been implemented by public sector agencies. Implicitly, the literature seems to assume that SP implementation automatically brings about positive outcomes for local enterprises, workers and the environment (McCrudden, 2009).

Public procurement is a serious governance system that is essential to the delivery of goods, works and services by the government to its citizens (OECD, 2011; Seuring and Muller, 2008; Nawrocka, 2008). In many countries, public sector procurement is increasingly being seen as an influential tool in achieving environmental and social benefit (Arrowsmith and Trbus, 2008; Shaw, 2010).

According to Roos (2012), SPP in developing countries is still in its infancy even though the negative consequences of climate change worsen existing development problems. Public procurement in the European Union (EU), for example, is governed by a set of guiding principles such as best value for money and fairness coupled with an overall policy framework designed to open up the EU’s public procurement market to competition within the Union. Policy discussions concerning sustainable public procurement have a predominantly environmental character (AEA Group 2010; European Commission 2007; Brammer and Walker 2007).

Although sustainable procurement has an increasingly high profile in policy circles around the world, very little is known about the extent to which sustainable procurement policies are fixed within the practice of public procurement professionals globally (Walker and Brammer, 2009; European Commission, 2005). In Zimbabwe, the public sector has a fiduciary responsibility when it comes to sustainability matters although the government has demonstrated tremendous efforts in achieving the objective by encouraging sustainable procurement practices in these sectors, these public sectors have been guided by the Procurement Act Chapter 22:14, the Statutory Instrument 171 of 2002 and the subsequent procurement regulations of 2012. However there still exist significant hurdles blocking the full implementation of these policies.
A review of the literature shows that very little research has been conducted regarding implementation of sustainable procurement policies (SPP) in the public sector. Also the public sectors like ZIMRA have not done much progress in implementing the sustainable procurement policies. Therefore, it is against this background that this study carries an assessment on the implementation of sustainable procurement policies in public sector with a particular focus on ZIMRA.

1.3 Statement of the problem

There has been increased call to implement sustainable procurement policies in the procurement process of organisations in the public sector. The world over there has been reported cases of malpractices and lack of adherence to laid guidelines despite, the government directives to implement sustainable procurement, ZIMRA has not made much progress. This has therefore, compelled the researcher to carry out an assessment of the implementation of sustainable procurement policies in Zimbabwe, specifically at ZIMRA.

1.4 Research objectives

The study is guided by the following objectives:

- To assess the benefits of effective implementation of sustainable procurement policies at ZIMRA.
- To establish the extent of implementation of sustainable procurement policies at ZIMRA.
- To examine factors affecting implementation of sustainable procurement policies at ZIMRA.
- To suggest recommendations on effective implementation of sustainable procurement policies at ZIMRA.

1.5 Research questions

The study is aimed at answering the following questions:

- What are the benefits of effective implementation of sustainable procurement policies to ZIMRA?
What is the extent of implementation of sustainable procurement policies at ZIMRA?

Which factors affected the successful implementation of sustainable procurement policies at ZIMRA?

What should be done to effectively implement sustainable procurement policies at ZIMRA?

1.6 Importance of the study

Sustainable procurement policies have proved to offer considerable benefits to the many public sector organisations following the increasing pressure from the government to put sustainable procurement into practice. A review of existing literature can reveal that effective implementation of sustainable procurement has the potential to cut costs, enhance value for money, reduce risks, enhance reputation and improve margins. According to, Kennard (2006) who indicated that, the benefits of adopting Sustainable Procurement Policy will be mainly to control costs by adopting a wider approach to whole life costing. It is envisaged that this study will be beneficial to the following: ZIMRA (the unit of analysis), the Government of Zimbabwe especially the Ministry of Finance and the State Procurement Board, the academia and other organisations with a procurement function.

1.7 Assumptions of the study

The key assumptions underlying this study are as follows:

- There will be cooperation from top management for the researcher to access sensitive data sources and answering questionnaires.

- The responses that will be obtained will be relevant, reliable, true and sufficient.

- The research will receive full support from the targeted population.

1.8 Delimitations

The study investigates the extent of implementation of sustainable procurement policies in public sector largely because the public sector is the biggest employer
particularly in Zimbabwe context. Hence the study was based on one case study of ZIMRA with particular reference to the stores and procurement department with the population of 50 because of time which was limited. ZIMRA was selected because of its high degree of standardisation.

1.9 Limitations

The study was characterized by the following limitations that were appropriately managed in order to improve the validity of the research findings:

- Financial constraints: The study was not funded, hence the financial resources for stationery and printing was limited. To overcome this constraint, the researcher managed to get financial help from family members. A sample was also used instead of the whole population. Furthermore, economical means of communication such as emails was used to conduct the study.

- Time constraints: The issue of time limitation was overcome by using a case study instead of a survey of the whole population. The use of samples focusing on one organisation was done as a way of overcoming the issue of time.

- Limited access to information: This was owing to organisational protocols. Also, this constraint was overcome by using a case study of ZIMRA instead of taking all the organisations in the public sector.

1.10 Definition of key terms

1.10.1 Sustainable Procurement Policy

Wisegeek (2013) defines sustainable procurement policy as a set of rules and regulations put in place to govern the process of acquiring goods and services needed by an organization to function efficiently.

1.10.2 Public Sector Organisations

The public sector consists of government departments and public entities that provide goods or services to the public (Uyarra and Flanagan 2009). It is the aim of the
government through the public sector organisations, to improve the standards of living of citizens by ensuring that the essential services are provided (World Bank 2014).

1.10.3 Sustainable procurement

Sustainable procurement is defined as a process of acquiring goods and services from a supplier that takes into account the social, environmental and the impact of whole life costs to meet the customer's requirements (Walker, 2008). Even though there are many definitions for sustainable procurement in the literature, sustainable procurement can be defined as the process of meeting an organization’s needs for goods and services in a way that achieves value for money as a benefit not only to the buying organization but to the society, economy and environment.

1.11 Abbreviations

SP - Sustainable Procurement.

SPP - Sustainable Procurement Policy

ZIMRA- Zimbabwe Revenue Authority

1.12 Chapter Summary

This chapter dealt with the background of the study, statement of the problem, purpose of the study, research questions and significance of the study, delimitations, limitations and definitions of key terms. The chapter that follows will look at literature related to the study.
CHAPTER II

LITERATURE REVIEW

2.1 Introduction

Literature review is defined as the process of exploring the existing literature to ascertain what has been written or otherwise published on a research topic. (Walker and Brammer, 2009). This chapter focuses on the theoretical framework and empirical evidence concerning related literature. The chapter also provides an analysis of similarities and differences of ideologies suggested by various authors enabling the researcher to identify gaps in literature on implementation of sustainable procurement policies.

2.2 Theoretical Literature

This research mainly focused on the assessing the implementation of sustainable procurement policies in the public sector. The underpinning theories include; leadership theories, Institutional theory and Transaction Cost Economics Theory.

2.2.1 Leadership theory

According to CPA Ireland (2013) visionary leadership style, managerial style and strategic style are the three major leadership styles. The visionary and managerial added together add up to the strategic manager who is the most important asset of an organisation. Leadership is essential to the management and to the success of any organisation. There is a clear relationship between the abilities and performance of senior management team of an organisation. The senior management team influence every stage in the strategic management process. The decisions and actions of the senior management, whether it is setting the strategic direction of the organisation, or exploiting the organisation’s core competences for competitive advantage, impact on the development and implementation of the strategy of the organisation.

The organisation and senior management need to utilise an appropriate balance of leadership styles to enhance the likelihood of longer term strategic effectiveness.
Senior management would utilise a strategic leadership style, but senior management team should seek a balance between the more visionary leadership style and more managerial leadership style. In long run, appropriate senior management leadership actions and leadership styles are integral to an organisation’s strategic effectiveness. This means sustainable procurement will be successful if all the management styles of the senior management are incorporated when strategy is being formulated and implemented.

2.2.2 Institutional theory

The theory was propounded by John Meyer and Brian Johnson in their study on institutionalized organizations in 1977. The theorists avow that the institutional environment can strongly influence the development of formal structures in an organization more than extreme market pressures. They also put forward that the innovative structures that improve technical efficiency in early adopting organizations are legitimized in the environment when these innovative structures reach a certain level of legitimization. Failure to adopt them is seen as irrational and negligent.

Johnsen, Howard, and Miemczyk (2014) assert that a fundamental hypothesis of the institutional theory is that it explains why organizations often adopt similar responses and practices. The institutional theory can be used to examine how different organizational strategies lead to the adoption of environmental management practices (Fowler, 2007; Tate, 2010).

The relevance of this theory to this study is that it tries to explain the unique role of the institutional environment of public procurement and how the social structure components are created, diffused, adopted and adapted over time. These will help to examine the factors that influence the adoption and implementation of sustainable procurement policies at Zimbabwe Revenue Authority.

2.2.3 Transaction cost economics theory

According to Williamson (2008), the theory identifies and explains the conditions suitable for a firm to manage an economic exchange internally and the conditions under which it should manage economic exchange externally. Buchanan (2001) opined that the theory shares a good common ground with the Game theory in that the
parties to a contract are assumed to have an understanding of the strategic situations which they are located and position themselves accordingly.

Brammer and Walker (2011) highlighted the importance of transaction costs in an organization when analysing bidding process. They noted that parties have to bid for the right quality of goods and services.

The Transaction cost economics theory is relevant to this study because it tries to explain the economics associated with making a transaction at Zimbabwe Revenue Authority. This will help to understand all the necessary costs that constitute a transaction and how they impact on effective implementation of sustainable procurement practices.

2.3 The benefits of sustainable procurement policies in public sector

“A review of existing literature can reveal that if implemented effectively, sustainable procurement has the potential to cut costs, shorten timescales, enhance stakeholder relationships, increase sales, reduce risks, enhance reputation and improve profit margins” (Voon, 2014).

2.3.1 Enhance value for money

Williams, Chambers, Hills and Dowson, (2007) postulated that sustainable procurement policies secures wider social and environmental benefits at little or no extra costs. Beyond the whole life cost savings that can be easily gained, sustainable procurement addresses a wide range of social and environmental externalities (Williams et al, 2007). Roos (2012) postulated that the direct purchase price of a product of service is only one element of the total cost of ownership. She further observed that to ensure value for money over in the long run, establishing the lowest whole life cost can result in significant financial savings. Correspondingly, the National Agency for Public Procurement (2016) agreed that sustainable public procurement might save both money and resources when life-cycle costing is considered. It also confirmed that goods and services with better efficiency often have a higher purchase price but will generally allow for the organization to save money in the long-run.
2.3.2 Improved service delivery

Davies (2014) asserts that SPP is a factor influencing service delivery in public sector organizations. He added that the implementation of SPP is spreading through-out the Public Authorities both as a policy instrument and as a technical tool. The high purchasing power of Public Authorities is a market factor with enormous potentialities. By operating as a market trigger sustainable procurement policies can act a strong stimulus for eco-innovation (Iraldo, Melisa and Testa, 2007).

2.3.3 Improved health and safety standards for employees

Roos (2012) pointed out that sustainable procurement can enhance commitments to social development goals such as International Labour Organization Conventions. She also opinioned that sustainable procurement practices can contribute to attractive conformity with national and international social and labour laws. Sustainability Purchasing Network (2007) pointed out that organizations that choose environmentally preferable products can reduce health and safety costs while improving worker health and safety. For example, toxin-free products reduce the need for personal protective equipment, safety training, handling and storage incident thereby reducing associated costs of worker compensation claims and the labour time resulting from accidents. Frequent accidents can also increase an organization’s worker compensation premiums and may result in significant legal expenses (Sustainability Purchasing Network, 2007).

2.3.4 Improved long-term efficiency savings

Sustainable procurement policies help organizations to make greater savings and enable an organization to forecast future costs accurately. Williams et al (2007) postulated that choosing sustainable products and services is often a sound financial decision because sustainable procurement includes: reduced usage of consumables, lower hazardous material content, longer life and greater upgradability, ease recycling and energy saving. The development of a sustainable procurement policy can identify additional operational efficiencies and cost savings through more effective procurement practices. Strategic sourcing creates opportunities for improved supplier performance, better volume discounts, elimination of red-tape and bureaucracy (Sustainability Purchasing Network, 2007).
2.4 Factors affecting the implementation of sustainable procurement policies in public sector.

2.4.1 Organizational structure

Mensah and Ameyaw (2012) postulated that the absence of internal management is a critical factor affecting the implantation of sustainable procurement practices in public sector. They noted that, without proper structures, organization will face problems in making its operations sustainable, since sustainability demands intricate and simplified structural systems within the supply chain like quality controls.

2.4.2 High cost of sustainable products

Blair and Wrigh (2012) postulated that sustainable products are often perceived as being expensive or requiring a big capital investment. Similarly, Brammer and Walker (2011) postulated that the increased cost of green products is a barrier to the adoption of sustainable procurement. The principle underpinning this result is because the marginal economic and sustainability benefits of sustainable. Conversely, the United Nations (2008) which pointed out that green goods, services and works do not cost more in the long-run.

2.4.3 Organization resource capacity

The dedication of resources is of paramount importance to the successful implementation of sustainable procurement Zhu, Sarkis and Lai (2008). Telewa (2014) noted that procurement professionals occasionally face many challenges in the implementation of sustainable procurement practices which include lack of budget for internal or external support. According to Defra (2006), many parts of the public sector lacked professional procurement expertise. The United Kingdom Task Force (2005) posits that lack of training; information and accountability are barriers to integrating sustainable procurement

2.4.4 Lack of management support

Blair and Wright (2012) have identified lack of top management support as one of the key factors affecting the implementation of sustainable procurement. Organizational culture, structures and processes that are supportive and conducive towards sustainable solutions are key basics for sustainable procurement implementation.
Sustainable procurement Task Force (Defra, 2006) concurs that lack of top management support is a driving force in delivering sustainable development goals through procurement priority.

2.5 The extent of implementation of sustainable procurement policies in the public sector.

The degree to which Sustainable Procurement Policies are implemented concerns organizational attitudes and incentives for SPP. In other respects, this includes the extent to which there is support for SP at senior levels in organizations and the degree to which an organization and the process and structures support or retard the development of sustainable procurement (Walker and Brammer, 2011).

Public procurement in the European Union is governed by transparency, competitiveness, accountability, legality, efficiency and integrity. Its ultimate aim is of supporting the delivery of “best value for money” in public procurement (Brammer and Walker, 2011). For example, in Italy, there is a mandate that 30% of goods purchased by public administration comply with ecological criteria while in Denmark, France, Netherlands and the United Kingdom have public procurement policies specifically for wood and paper products. Belgium ensures that 50% of government vehicles comply with specific environmental criteria. Kahlenborn et al., (2011) observed that these countries have achieved a high level of adoption of sustainable procurement policies through organizational procurement strategies and procurement procedures.

2.6 Empirical Literature

2.6.1 Muniru (2013), Ghana.

Muniru (2013) conducted a study entitled “Towards a sustainable procurement in Ghana” in the Greater Accra region. The study used scientific and social science tools like the statistical packages for social sciences (SPSS). Structured questionnaires were used on procurement personnel. No sample was used, the study focused on a variety of industries ranging from consulting firms, building and engineering firms, government ministries, metropolitan, municipalities, district assemblies and manufacturing companies. This study used the Likert scale strategy and the
questionnaires were distributed randomly. He distributed 100 questionnaires and 56 were returned, which is 56% of the questionnaires distributed.

A major finding from the study was that most people do not adopt effective sustainable procurement practices. The study also found out that the Public Procurement Act for Ghana succeeded in harmonizing the process of procurement in public entities but failed to address issues of green procurement. It also failed to offer effective monitoring and evaluation of procurement activities. The study recommended that Ghana should amend the Public Procurement Act to include the effective green procurement as this would ensure sustainable procurement in Ghana. The study also found out that efficiency gains, energy usage reductions, financial savings and improved access to resources will be improved if that Procurement Act incorporates the green procurement.


Another research was carried out by Hussein (2014) on “effects of sustainable procurement practices on organizational performances in manufacturing sector in Kenya. This study focused on one company, Unilever Kenya Limited. This was different from Abudul’s but is similar to the current study in that it focuses on one particular organisation.

This study used a descriptive design. The procurement and finance staff of Unilever Kenya Limited were the target population which consisted of 400 staff members and made use of a sample size of 40 staff members. It was found that the majority at 83% agreed that corporate social responsibility (CSR), product re-usability and ethical practices contribute to green procurement in the company, with product re-usability making the larger contribution with 80% of respondents supporting this. On ethical practices 67% respondents agreed that ethical practices contribute to green procurement in organisation. The study recommended policy and practices for green procurement should be evaluated and feedback be given.

Hussein (2014) tested relationship between variables on sustainable procurement practices using the linear multiple regression analysis and also used statistical package for social sciences version 21 (SPSS) to code, enter and compute the multiple
regressions. It was found out that product re-usability contributed more too sustainable procurement.

The gap provided by this research was that it was Kenya and it would be best to conduct an almost similar one in Zimbabwe, since Zimbabwe has a different set up from Kenya hence results could be different. However, the study’s use of statistical methods was good and there no flaws.

2.6.3 Mazharul and Siwar (2013), Australia.

Mazharul and Siwar (2013) conducted a study to compare and contrast current sustainable procurement practices including opportunities and barriers to engagement with sustainable procurement between Australia and Malaysia. The study found out that sustainable procurement is evident in the public sector and the extent and nature of sustainable procurement varies significantly between two countries. The study revealed that the Australian public organizations placed stronger emphasis on safety aspects of sustainable procurement while Malaysia placed greater importance on diversity. The public sector organizations in both countries reported that financial pressures are the most significant barrier to sustainable procurement implementation while organizational efficiency and transparency provided opportunities for implementing sustainable procurement practices.

2.6.4 Brammer and Walker (2011), UK.

Brammer and Walker (2011) carried a study on the sustainable procurement practices in the public sector in the UK. They found out that financial constraints, the perception that sustainable products are expensive, lack of senior management support and the non-availability of sustainable products were some of the limitations to sustainable procurement. They recommended that governments need to provide clear legislative support for sustainable procurement and also to provide sufficient budgetary flexibility for organizations to make investment in SP that may be financially efficient only when viewed from a long-run perspective.

2.6.5 Young, Nagpal and Adam (2015), UK.

Young, Nagpal and Adams, (2015) conducted a study on factors affecting the implementation of sustainable procurement practices in universities in Australia and
the United Kingdom. The study findings suggest that a significant role that the institutional environment plays is creating the organizational impetus for sustainable procurement in terms of institutional structures, funding pressures and regulation. UK universities, appear to account for pressures from their institutional stakeholders and students in their decision making around sustainable procurement whereas the Australian universities sustainable procurement implementation is affected by lack of funding. The study also found out that sustainable procurement in universities is occurring in some areas such as food, stationery, waste, travel and recycled paper.

2.6.6 Chelangat, Ombui, and Omwenga (2013), Kenya.

Chelangat, Ombui, and Omwenga (2015) carried out a study to determine factors affecting effective implementation of sustainable procurement practices in government public sector of Kenya. The study specifically determines the effect of organizational structure, organizational resource capacity, legal framework and cost of sustained products on effective implementation of procurement practices in government public sector of Kenya. The study showed that these factors significantly influenced implementation of sustainable procurement in government public sector in Kenya. The study recommended that the government and other stakeholders should ensure that there is structural and organizational change to support implementation of green procurement. Organizations should also improve on relationships with stakeholders and they must also be top level management support. The study recommends that the government needs to enact environmental policies that promote sustainable procurement and those that already have such policies need to be reviewed inorder to integrate other sustainability issues. The legislature also needs to enact laws to govern sustainable procurement and such laws be enforced to enhance compliance.

2.6.7 Chari and Chiriseri (2014), Zimbabwe

In Zimbabwe, Chari and Chiriseri (2014) researched on the factors affecting the adoption of sustainable procurement in Zimbabwe. The researchers used questionnaires and interviews on a sample of 300 procurement and administration staff to collect data. The researchers used the descriptive research design using interviews and questionnaire. They also made use of existing documents. The found out that sustainable procurement practices were not being practiced. Purchase orders
were being awarded based on the lowest bid whilst other considerations such as the social and environmental factors were not included in purchasing decisions. They also revealed that lack of management support was a limiting factor in the adoption of sustainable procurement. In availability of sustainable products, lack of knowledge about the concept and the view that sustainable products are expensive was a contributing aspect to the adoption of sustainable procurement. Their study recommended that employees should be trained and educated on sustainability practices.

The above research did not mention the study population, despite coming up with the sample and did not highlight the techniques used in selecting the sample.

2.7 Chapter Summary

The relevant issues discussed in this chapter included scholarly views. The literature indicates that, there is need to gather and conduct more research on sustainable procurement in order to fill the gap in the literature. The next chapter will focus its attention on the research methodologies used by the researcher to gather data on the extent of implementation of sustainable procurement policies in public sector.
CHAPTER III

RESEARCH METHODOLOGY

3.1 Introduction
In the previous chapter, the research discussed the literature review on the extent of implementation of sustainable procurement policies. This chapter covers research design, target population and the sample population. It also covers the sampling techniques, data collection instruments and procedures. Validity and reliability of data is also covered in this chapter.

3.2 Research design
The study used a descriptive research design in the form of a case study. This design was used because the researcher wanted to concentrate on a specific area that would be able to provide more accurate results on assessment of the implementation of sustainable procurement policies. Descriptive research design was used as it allows the researcher to cover a reasonable sample of respondents that is representative of the total population under study and also enables the researcher to organize data in a meaningful way. (Kothari, 2013). Descriptive research design was used because it enables the research objectives to be accomplished by carrying out a field survey using questionnaires as a major instrument and carrying out interviews.

In addition, a case was used in order to satisfy internal validity as the researcher strives to understand the real issues affecting the ineffective implementation of sustainable procurement policies (Chipiro, 2009). Moreover, a case study also has the ability to cope with technically distinctive situations in which there are many variables and data sources thus triangulation of data becomes possible. Furthermore, a case study was chosen because of its in-depth analytical way of giving results on a particular department of an organization eliminating generalizing component.
3.3 Population

The target population for this study comprised of 68 employees of Zimbabwe Revenue Authority employees. The study comprised of purchasing manager, stores manager, buyer, stores clerks and procurement were chosen because they are the ones who are involved in the implementation of sustainable procurement policies at ZIMRA.

<table>
<thead>
<tr>
<th>Target group</th>
<th>Target population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement manager</td>
<td>1</td>
</tr>
<tr>
<td>Stores manager</td>
<td>1</td>
</tr>
<tr>
<td>Key Suppliers</td>
<td>10</td>
</tr>
<tr>
<td>Administrators</td>
<td>10</td>
</tr>
<tr>
<td>Buyers</td>
<td>10</td>
</tr>
<tr>
<td>Stores Controllers</td>
<td>12</td>
</tr>
<tr>
<td>Procurement Clerks</td>
<td>14</td>
</tr>
<tr>
<td>Users</td>
<td>10</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>68</strong></td>
</tr>
</tbody>
</table>

3.4 Sampling techniques

This study used stratified random sampling technique at the initial stage according to occupation as depicted in table I. The researcher also used judgmental sampling when selecting the respondents within the strata. The researcher opted the stratified random sampling because it produces estimates of the overall population with greater precision and ensures that a more representative sample is derived from a relatively homogeneous population. The researcher determined the sample size of each category of employees using disproportionate stratified random sampling where the sample selected from each stratum is independent of the strata’s proportion of the total
defined target population. This was so because the researcher needed to have a larger proportion of the management in her sample. Management members of the stores and procurement departments are the ones who are familiar with the sustainable procurement policies as compared to the other strata. The researcher applied judgmental sampling in order for her to only get information from the members that have the knowledge of the sustainable procurement policies.

3.5 Sample size

The sample size for this study was 43 participants using the Raosoft formula. The sample represented 90% of the target population. According to Bougie (2010), who stipulated that following the rule of thumb for determining sample sizes; sample sizes that are larger than 30 and less than 500 are appropriate in most research studies. (Kothari, 2013). Descriptive research design was used because it enables the research objectives to be accomplished by carrying out a field survey using questionnaires as a major instrument and carrying out interviews people selected for interviews. The two managers were chosen for the interviews using judgmental sampling method as the researcher regarded this two offer valid information regarding the research under study considering their level of education. This was first postulated by Cronbash’s Alpha,(1970).

3.6 Research Instruments

The researcher used self-administered questionnaires and interviews as instruments for data collection as historical data was difficult to obtain since the employees were reluctant to release this due to confidentiality concerns. Questionnaires were administered and the interview guide was administered to the Procurement manager and the Stores manager.

3.6.1 Questionnaires

The research used questionnaires to collect primary data. Both open-ended and closed questions were used to provide data respectively. The questions were closed to make it easier for the researcher to analyse responses. Closed questions came as a result of the pilot study that the researcher had conducted were most respondents were unable to answer the questions. At the same time some questions were open to allow
respondents to give his/her opinion on what they know, like, dislike and think. (Kothari, 2013).

The questionnaires were designed in such a way to reflect the objectives of the study. Some of the motivations for the use of questionnaires are that, they cover a wide number of respondents at a lower cost hence affordable to researcher. The fact that the researcher was absent, led to the respondents feeling unrestricted and free to give accurate responses.

3.6.2 Interviews

The researcher used interview guide in collecting data and the interview questions were based on the research questions. Questions relating to sustainable procurement policies were posed to the interviewees as a means of accessing first-hand information. Interviews were conducted with the Procurement manager and Stores manager.

The interview guide enabled the researcher to scrutinize the answers that were given in the questionnaire and which enabled the researcher to obtain further information on the extent of implementation of sustainable procurement policies. The researcher was also able to make use of the information relayed by the respondents through non-verbal communication and the responses are spontaneous. This means that the researcher was able to gather first-hand information from the respondents, despite the fact that there can be bias in terms of the tone in voice.

3.7 Data collection procedure

After having obtained prior authority from ZIMRA questionnaire were designed and personally distributed to each respondent. The administering and collection of questionnaire was done over a period of three days. Interviews took only a few hours since all the managers and the procurement manager were available on the appointed day. The researcher also used secondary data which included data obtained from newspapers, textbooks and journals and Zimbabwe Revenue Authority website page. This secondary data was used as it is cheaper to collect, easy to gather, saves money and time.
3.8 Data Validity and Reliability

The researcher determined the data validity of the research instruments by discussing the research instruments with her supervisor. The valuable comments and corrections given by the supervisor assisted her in the validation of the instruments.

On data reliability, a pilot study was done on the questionnaires. The pilot study enabled the researcher to yield data concerning deficiencies. Questionnaires do also have some disadvantages like, the wording of questions that may result in wrong interpretation. To try and counter this, the researcher conducted a pilot study first, whereby there was a pre-test of the questionnaire and vagueness clarified. Respondents may not complete the questionnaires. To counter this, the researcher made personal follow-ups. The researcher used semi-structured interview questionnaire, which allowed comparisons between respondents.

To address the critical issues relating to the quality of research instruments, the interview schedule were pre-tested before being administered to the sampled population. This was to reveal ambiguities, poor worded questions that were too long, unclear choices and also indicate whether the instruments to the respondents were clear. Data reliability was also ensured when the researcher used Statistical Package for Social Sciences (SSPS) in data analysis as a way of ensuring data reliability.

3.9 Ethical Consideration

The study included only participants who freely consented to participate. During the course of this research study no harm or offence was caused to any participant. The researcher referenced all the used sources from different authors and any data or ideas without due acknowledgement and permissions were not used. Permission to conduct the research was sort from Zimbabwe Revenue Authority’s management before engaging the research. Also on the questionnaires instructions was given to the respondents that the study was solely for academic purposes. The researcher also took into cognisance the rights of respondents to informed consent, anonymity, privacy, confidentiality and voluntary participation in the study.
3.10 Data analysis and presentation procedures

Descriptive statistics method of analysis which provides a general overview of the results was used for the analysis. The descriptive method analysed the responses in percentages. The frequency distribution was used in this study. The organized data was interpreted on account of research objectives using Statistical Package for Social Scientists (SPSS) version 21 to communicate the research findings. The results from both the primary and secondary data was presented using tables and graphs. Tabulation was also used as it involves arranging the data in a tabular form. Pie charts were also used as a method of data presentation as it summarises and communicate the meaning of the data.

3.11 Chapter Summary

This chapter has discussed the methodology which was used to collect data on the extent of implementation of sustainable procurement policies at Zimbabwe Revenue Authority. The chapter discussed the research design, research instruments techniques, sampling method, sample selection, method of data collection and data analysis as well as the generalization, validity and reliability of the study. The collected data was analysed and presented in the next chapter.
CHAPTER IV

DATA PRESENTATION OF RESEARCH FINDINGS, ANALYSIS AND DISCUSSION

4.1 Introduction
This chapter focuses on presentation of research findings, analysis and discussion covering each aspect underlined in the every research questions which were contained in the questionnaire and interview guide used for this study. The research findings are presented in the form of tables, charts and figures where possible. Analysis and discussion of the research findings will both qualitative and quantitative in nature. Data analysis was done using Social Statistical Package for Social Sciences (SPSS) version 21.

4.2 Response rate
The researcher used questionnaires and interview guide for data collection. Questionnaires were distributed targeting the procurement and stores department as well as from end users. Interviews were done with the procurement manager and stores manager who happened to have most of the valid answers pertaining to the research questions of the study. Out of 43 questionnaires distributed, 33 were returned. Therefore 33 were selected to answer questionnaires and 2 managers were interviewed. The managers were selected for the interviews largely because they the senior management team influence every stage in the strategic management process. The decisions and actions of the senior management, whether it is setting the strategic direction of the organisation, or exploiting the organisation’s core competences for competitive advantage, impact on the development and implementation of the strategy in the organisation .This means sustainable procurement policies were formulated by the senior management. Table 4.1 below shows the response rate with respect to questionnaires.
Table 4.1: Response rate on questionnaires

(n=33)

<table>
<thead>
<tr>
<th>Stratum</th>
<th>Number of questionnaires administered</th>
<th>Number of questionnaires returned</th>
<th>Response rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buyers</td>
<td>6</td>
<td>5</td>
<td>83%</td>
</tr>
<tr>
<td>Stores Controllers</td>
<td>12</td>
<td>10</td>
<td>80%</td>
</tr>
<tr>
<td>Procurement Clerks</td>
<td>12</td>
<td>8</td>
<td>80%</td>
</tr>
<tr>
<td>End Users</td>
<td>13</td>
<td>10</td>
<td>76.7%</td>
</tr>
<tr>
<td>Total</td>
<td>43</td>
<td>33</td>
<td>76.7%</td>
</tr>
</tbody>
</table>

Source: Primary data

Table 4.1 clearly shows that out of 43 questionnaires, 33 were responded, which is represented by 76.7%. There was high response since respondents were given enough time to complete the questionnaires, their right to privacy was guaranteed and that their identity was not required as well as the fact that the questionnaire was clearly mentioned that it was primarily for academic purposes. This then enabled the respondents to give precise information which was more valuable to this study.

4.3 Demographic characteristics of respondents

The respondents were asked about their gender status and their responses are shown on Figure 4.1 below
Source: Primary data

**Figure 4.1: Gender of respondents**

The gender distribution shows that males are dominating with 67% while females represented 33% of the respondents. This appears not to be the representative of the gender structure of the Zimbabwean population where female to male ratio stands at 52:48 respectively (Zimstats, 2014). However, the research results are very close to the formal employment sector where the gender ratio stands at 32% and 68% for female and male respectively. This can be attributed to patriarchy, where men are given priority over their female counterparts when it comes to education and personal development which culminates into less females being found in formal employment. Against this background the development, implementation, monitoring and evaluation of sustainable procurement policies in the organisation under study is currently and may continue to be skewed towards men.
4.4 Highest academic qualification of the respondents

The highest academic qualifications of respondents are given in Figure 4.2 below (n=33)

Source: Primary Data

Figure 4.2: Highest academic qualifications

The findings revealed that 2 of the respondents had their academic background to GCE ‘O’ level, 10 of the respondents had GCE ‘A’ level while 13 hold diplomas. Further 8 of the respondents indicated that they had degrees and above qualifications. The two managers who were interviewed responded that they hold degrees. This evidenced the high literacy rate of the Zimbabwean population. The highest academic qualifications implied that most respondents were qualified to understand the nature of the study problem. These results imply that those with degrees and higher are exposed to policy development and implementation from an academic and practical perspective. This means that ZIMRA had the opportunity to implement SPP with the requisite employees based on their qualifications. These results contradicts to the results of the previous research carried out by Hussein (2014) on “effects of sustainable procurement practices on organizational performances in manufacturing
sector in Kenya were it was found that the majority at 83% agreed that corporate social responsibility (CSR), product re-usability and ethical practices contribute to green procurement in the company, with product re-usability making the larger contribution with 80% of respondents supporting this. Meaning most of the respondents were qualified to understand the problem in question unlike in this current study.

4.5 Working experience of the respondents

The study determined the working experience held by respondents in order to ascertain the extent to which their responses could be relied upon to make conclusions on the problem under study using their working experience. The respondents’ working experience within ZIMRA is given.

Table 4.2: Working experience of the respondents

<table>
<thead>
<tr>
<th>Number of years</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 5 years</td>
<td>10</td>
<td>30%</td>
</tr>
<tr>
<td>6 to 10 years</td>
<td>6</td>
<td>18%</td>
</tr>
<tr>
<td>11 to 15 years</td>
<td>15</td>
<td>46%</td>
</tr>
<tr>
<td>16 years and above</td>
<td>2</td>
<td>6%</td>
</tr>
<tr>
<td>Total</td>
<td>33</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary data
4.6 Position at Zimbabwe Revenue Authority

The work positions of respondents are presented in Figure 4.3 below

\[(n=33)\]

![Position Frequency Chart]

**Figure 4.3: Respondents interviewed**

**Source: Primary data**

Figure 4.3 reveals that 6 of the respondents were procurement clerks, 10 were stock controllers, 5 buyers and 10 were users. This helped in validating the reliability of the study findings since top managers are involved in the formulation of sustainable procurement policies. In addition, the study involve people who were close to the situation, meaning those who are involved in the procurement activities of Zimbabwe Revenue Authority as well as those involved in the storage of procured goods. These results agree with the results carried by Chari and Chiriseri in 2014 researched on the factors affecting the adoption of sustainable procurement and administered their questionnaires and interviews on mostly the procurement staff that happened to have enough knowledge on the problem in question.
4.7 The benefits of sustainable procurement policies ZIMRA

The respondents were required to rank the benefits of sustainable procurement policies to the public sector on a five point scale where points 5, 4, 3, 2 and 1 represented ‘strongly agree,’ ‘agree,’ ‘not sure,’ ‘disagree’ and ‘strongly disagree’ respectively. The first benefit was enhanced value for money which is shown in the Figure 4.4 below.

![Enhanced Value for Money](image)

**Figure 4.4 Enhanced value for money**

**Source: Primary data**

Figure 4.4 show that of 12% of the respondents strongly agreed while 27% of the respondents agreed that sustainable procurement enhance value for money. The two managers who were interviewed also agreed to this benefit. This is due to the ultimate aim is of sustainable procurement policies is supporting the delivery of “best value for money” in public procurement. This can be attributed to the fact the top management are the ones that understands the concept of “best value for money.” These results can also be supported by National Agency for Public Procurement (2016) that sustainable
public procurement might save both money and resources when life-cycle costing is considered.

The next benefit was that sustainable procurement policies ensures long term efficiency and the results of this view is shown on Figure 4.5 below

\[(n = 33)\]

![Figure 4.5: Long term efficiency savings](image)

**Figure 4.5: Long term efficiency savings**

**Source: Primary data**

Figure 4.5 reveals that 11% of the respondents strongly agreed while 14% of the respondents agreed that sustainable procurement lead to long term efficiency savings. The study findings revealed that 40% were not sure, 17% disagree and 17% strongly disagreed that sustainable procurement policies improve long-term efficiency and savings. These results implied that the most of the employees at ZIMRA were not familiar with the benefits of sustainable procurement save for the top management. Sustainability Purchasing Network, 2007 is also in agreement when they said the development of a sustainable procurement policy can identify additional operational cost savings through more effective procurement practices.
Another benefit was that of improved health and safety of the employees and these results is shown on Figure 4.6 below

(n=33)

**Figure 4.6: Improved health and safety**

**Source: Primary data**

The results also show that 20% of the respondents strongly agreed while 44% of the respondents agreed that sustainable procurement improve health and safety. The rest were not sure because the issue about health and safety. The highest number of respondents who were in agreement of this view was also supported by Sustainability Purchasing Network (2007) who pointed out that organizations that choose environmentally desirable products can reduce health and safety costs while improving worker health and safety.
The last benefit of sustainable procurement policies was that of improved service delivery which is shown in the Figure 4.7 below

![Figure 4.7 Improved service delivery](image)

**Source: Primary data**

The results also show that 6% of the respondents strongly agreed while 42% of the respondents agreed that sustainable procurement policies lead to improved service delivery. The rest of the respondents disagreed and were not sure of this benefit as a result of their low level of their education where such view is not taught. Those who agreed to this view are in agreement with Davies (2014) who asserts that effective implementation of SPP can act as a technical tool in influencing service delivery in public sector organizations.

### 4.8 The extent to which Zimbabwe Revenue Authority has implemented the following sustainable procurement policies.

Respondents were asked the extent of implementation of sustainable procurement policies at Zimbabwe Revenue Authority. They were required to rank the extent of implementation of various sustainable procurement policies on a five point scale.
where points 5, 4, 3, 2 and 1 represented ‘strongly agree, ‘agree, ‘not sure, ‘disagree and ‘strongly disagree’ respectively.

The first factor was making the commitment known to the public as shown in Figure 4.8 below

\[(n=33)\]

![Figure 4.8 Publicising the Commitment](image)

**Figure 4.8 Publicising the Commitment**

**Source: Primary data**

The results also show that 30% of the respondents strongly agreed and 33% of the respondents agreed that ZIMRA had made effort enough to ensure that the public are aware that they have SPP in place. The view was supported by the procurement manager who confirmed that there is an environmental policy but which it a shaky one so much it not effective. Also this view was attributed to the fact that the government of Zimbabwe had made enough effort in ensuring that its public sectors have SPP in place and also make the commitment known to the public. The move by the government of Zimbabwe can be supported by Italy, which has a mandate of 30%
of goods purchased by public administration to comply with ecological criteria while in Denmark, France, Netherlands and the United Kingdom have public procurement policies specifically for wood and paper products. Belgium ensures that 50% of government vehicles comply with specific environmental criteria. Kahlenborn et al., (2011) observed that these countries have achieved a high level of adoption of sustainable procurement policies through organizational procurement strategies and procurement procedures.

Another factor was that is causing public sectors to effectively implement SPP is that that sustainable products are expensive as shown in the Table 4.3 below

<table>
<thead>
<tr>
<th>Valid</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>5</td>
<td>14</td>
</tr>
<tr>
<td>Agree</td>
<td>20</td>
<td>57</td>
</tr>
<tr>
<td>Not sure</td>
<td>5</td>
<td>14</td>
</tr>
<tr>
<td>Disagree</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>4</td>
<td>12</td>
</tr>
<tr>
<td>Total</td>
<td>35</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 4.2: Buying sustainable products

Source: Primary data

The results also show that a majority of 14% of the respondents and 57% agreed to this view while 14% were not sure 3% disagreed and 12% strongly disagreed to this view. Findings reviewed that a high rate of those who agree to this view were giving the reason that ZIMRA was not able to buy sustainable products due to the fact that sustainable products are expensive. Blair and Wrigh (2012) concurs that sustainable products are often perceived as being expensive or requiring a big capital investment. This finding concurs with the study done by Chari and Chiriseri (2014) who reviewed
that employees have a perception that sustainable products are expensive hence will act as a contributed factor in the adopting of sustainable procurement.

The last factor identified by the researcher as a factor impeding the effectively implement SPP is the lack of suppliers audit as far as sustainability issue is concerned. The results of this view is shown in the Figure 4.9 below

![Figure 4.9 Environmental audits for suppliers](image)

**Source:** Primary data

The results also show that a 6% of the respondents strongly agreed while 27% of the respondents agreed that ZIMRA audit its suppliers for sustainable products. This is because sustainable products are regarded as expensive. This is in agreement with a study by Mazharul and Siwar (2013) who stipulated that the public sector organizations in both countries reported that financial pressures are the most significant barrier to sustainable procurement implementation. This concurs with the study done by Chari and Chiriseri where they found purchase orders were being awarded based on the lowest bidder yet other considerations such as the social and environmental factors were not included in purchasing decisions
4.9 The extent factors affecting the implementing sustainable procurement policies at Zimbabwe Revenue Authority.

**Figure 4.10: Factors affecting the implementing sustainable procurement policies**

*Source: Primary data*

Figure 4.10 is on a five point scale where points 5, 4, 3, 2 and 1 represents ‘strongly agree’, ‘agree’, ‘not sure’, ‘disagree’ and ‘strongly disagree’ respectively. Cumulative majority of 47% of the respondents strongly agreed, 34% agreed, and a cumulative minority of 9% disagreed that lack of support from top management was a factor that affected sustainable procurement policies during the period understudy. This can be attributed to the fact that top management are involved in strategy formulation as well as in formulating policies in order to achieve mission of the organization that is why there is more support. The majority of 57% strongly agreed and 43% agreed that lack of information on sustainable procurement was a factor which affected the extent of implementation of SPP by Zimbabwe Revenue Authority. This can be attributed to a lack of qualified procurement professionals in the organisation. All these factors are in agreement with the Institutional theory that can be used to examine how different organizational strategies lead to the adoption of environmental management practices (Fowler, 2007; Tate, 2010). This view is in agreement with the ZIMRA Procurement Manager who was interviewed and indicated that the major factor that affect the
effective sustainable procurement was lack commitment support by top management. These findings are also in agreement with findings by Arthur (2009) that procurement managers in Kenyan State Corporations lack competitive knowledge and skills on how to formulate sustainable procurement policies. This results also concurs with the study carried out by Chari and Chiriseri (2014)

The study findings revealed that 23% of the respondents strongly-agreed, 62% agreed, 5% were not sure, 8% disagreed and a minority of 2% strongly-disagreed that organizational capacity affected the extent of implementation of sustainable procurement policies by ZIMRA. This can attributed to lack of financial resources and lack of performance metrics. This result is consistent with other empirical studies by Young, Nagpal and Adams, (2015) who conducted a study on factors affecting the implementation of sustainable procurement practices in universities in Australia and the United Kingdom. They found that the implementation of SPP in Australian was affected by lack of funding. A study by Chelangat, Ombui, and Omwenga (2015) on factors affecting effective implementation of sustainable procurement practices in government public sector of Kenya also concurs with these findings.

4.10 Chapter summary

The data collected for this study was adequate to meet the research objectives and will immensely contribute to the drawing of meaningful conclusions. All research questions were analysed and interpreted depending on the information gathered. The respondents provided valuable data on the extent of implementation of sustainable procurement policies in the public sector. The researcher made conclusions of the study and gave recommendations on which was presented in the next Chapter.
CHAPTER V

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction
In this chapter, the researcher will provide a summary of the findings, conclusions drawn and recommendations to the findings. The conclusions are based on research findings and each research objective has a conclusion. The chapter ends by suggesting feasible policy and recommendations to identified gaps.

5.2 Summary
The study started by exploring background of the study. The statement of the problem was stated, objectives of the study, scope and limitations of the study were highlighted in Chapter One. Chapter two mainly centred on what had been said by other authorities on the subject under study. Relevant available literature was extracted from international, regional and national community and these were discussed in line with the research. Chapter three dealt with research methods and methodology and various aspects like research philosophy, research design, population and sample, research instruments and data collection procedures were handled. After the collection of data, the researcher stored and analyzed it using Social Statistical Package for Social Sciences (SPSS) version 21. Chapter four was concerned with data presentation, analysis and interpretation. Data was presented through tables, bar charts and pie charts. The response rate was 76.7%, which shows that most correspondents responded to the questionnaires and interviews conducted therefore, the results were adequate to draw general conclusions on the investigation on the extent of sustainable procurement policies at ZIMRA.

5.3 Conclusions
The following conclusions concerning the objectives set up at the start of the project which were drawn from the findings of the study:
➢ To establish the extent of implementation of sustainable procurement policies at ZIMRA.

It was concluded that Zimra implemented sustainable procurement policies to a lesser extent because of high cost of sustainable products and also lack of audit on suppliers as far as sustainable issues are concerned.

➢ To assess the benefits of effective implementation of sustainable procurement policies at ZIMRA.

Zimra will benefit from improved health and safety of its employees. Also ZIMRA will achieve value for money and so is the service delivery if it manages to effectively implement its sustainable procurement policy. The reduced benefit on the value for money was because of the little sustainable procurement that was practised by Zimra.

➢ To examine factors affecting implementation of sustainable procurement policies at ZIMRA.

It was concluded that the factors affecting effective implementation of sustainable procurement policies at Zimra was lack of support from senior management and high cost of sustainable products.

➢ To suggest recommendations on effective implementation of sustainable procurement policies at ZIMRA.

There is no company policy which will ensure effective implementation of sustainable procurement at ZIMRA. Despite Zimra staff being highly qualified the procurement department is not professionalized. Zimra has no resources capacity.

5.4 Recommendations

From the findings, the following recommendations were made:

➢ ZIMRA must enact company policy on sustainable procurement. This concurs with the research done by Brammer and Walker (2011) when they recommended that companies must provide clear regulatory support for sustainable procurement and also to provide sufficient budgetary flexibility for
organizations to make investment in SP that may be financially efficient only when viewed from a long-run perspective.

- Procurement department must be professionalized. This is in agreement with the research done by Chari and Chiriseri, researched on the factors affecting the adoption of sustainable procurement in Zimbabwe. Their study recommended that employees should be trained and educated on sustainability practices.

- ZIMRA must ensure that there is top management support in ensuring that sustainable procurement policies are effectively implemented. This is also in agreement with a study done by Chari and Chiriseri when they also revealed that lack of management support was a limiting factor in the adoption of sustainable procurement. Blair and Wrigh (2012) also concurs that lack of top management support as one of the key factors affecting the implementation of sustainable procurement. Defra, (2006) is also in agreement as he found out that sustainable procurement practices were not being practiced that lack of top management support is a driving force in delivering sustainable development goals through procurement priority.

- Zimra must restructure the entity. This concurs with the research done by Chelangat, Ombui, and Omwenga (2015) when they recommended that they must be structural and organizational change to support implementation of green procurement, organizations should also improve on relationships between management and stakeholders. The study also recommends that such laws be enforced to enhance compliance.

5.6 Recommendations for future studies.

This study focused on the extent of implementation of sustainable procurement policies in the public sector on one entity. It is recommended that further studies be done on the impact of sustainable procurement policies on the environment and organisational performance.
References


Bougie, E., 2010). *rule of thumb for determining sample sizes*.

Buchanan, E., 2001. *Transactional cost theory* a comparison with the Game theory in that the parties to a contract are assumed

knowledge Summary (December 2008 issue); Balancing commercial and sustainability issues purpose: Are these issues mutually exclusive?


Chelangat, Ombui, and Omwenga, 2015. **Factors affecting effective implementation of sustainable procurement practices** A case study of Kenya.


Cronbash’s Alpha, 1970., **Sample size determination. Best practices in quantitative methods.**

Defra . C., 2006. **Public sector professional procurement expertise.**

Fowler,E., 2007 **The institutional theory**. environmental management practices ,


Econsense ,2013. **Sustainability in Global Supply Chains**, Econsense, Copenhagen, Denmark


International Institute for Sustainable Development, 2011. **IISD Country Projects on Sustainable Public Procurement.**


Kennard, M., 2006. **Sustainable procurement, commercial management**, shaping the change

Kothari, N., 2013.sustanablity procurement issues  descriptive research design

Kwadzo, Z., Sustainable procurement in Ghana,health services http//handle.net. (accessed 21 February 17).
Lysons, K. and Farrington, B. (2012):  
**Purchasing and Supply Chain Management**, 8th Ed, Pearson: London

Mazharul and Siwar (2013) current sustainable procurement practices including  
opportunities and barriers to engagement with sustainable procurement  
. A case study between Australia and Malaysia

**Using public procurement to achieve social outcomes**,  
Natural Resources Forum, 28 (4) 257-67.


Minura, K., **Journal of Sustainable procurement**. A study OF Ghana .

Musanzikwa, M., 2013,  
**Public procurement system challenges in developing countries:** The case of Zimbabwe’, International Journal of Economics, Finance and Management Sciences 1(2), 119–127

National Agency for Public Procurement .2016.,  
**sustainable public procurement**  
A journal of life-cycle costing is considered

**Aid Effectiveness 2005-10**: Progress in implementing the Paris Declaration. Available at:  

OECD, March 2003,  

OECD, March 2011  
Roos, R., 2012. **Sustainable Public Procurement**, Mainstreaming sustainability criteria in public procurement in developing countries, Centre for Sustainability Management (CSM) Leuphana University


Tate, W. T., 2010. **Corporate social responsibility reports**: a thematic analysis related to supply chain management. J. Supply Chain Manag., 46 (10), 19–44.


The United Kingdom Task Force , 2005. **barriers to integrating sustainable procurement.**


Williams, E., Chambers, D., Hills, L and Dowson , W., 2007 *Sustainable procurement policies secures.*

Williamson , E., 2008, *Transactional cost theory* the conditions suitable for a firm to manage an economic exchange internally..


Zimstates. 2014, extended analysis of mics results.
APPENDIX 1

QUESTIONNAIRE
SECTION A

Instructions to the respondent:

a) Please do not provide your name.

b) Please kindly answer the following questions by placing a tick (✓) in the appropriate box provided for each question below.

c) Please feel free to provide additional information or elaboration of your responses by way of commenting in the spaces provided.

d) The questionnaire will take 15-20 minutes to complete.

e) The information provided will be solely for academic purposes and shall be treated as grouped data with the necessary confidentiality.

1. State your gender

<table>
<thead>
<tr>
<th>Male</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Female</td>
<td>2</td>
</tr>
</tbody>
</table>

2. Your highest academic qualification

<table>
<thead>
<tr>
<th>GCE ‘O’ level</th>
<th>GCE ‘A’ level</th>
<th>Diploma</th>
<th>Degree</th>
<th>Master’s degree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

3. Please indicate your working experience in the Public sector

<table>
<thead>
<tr>
<th>0 to 5 years</th>
<th>6 to 10 years</th>
<th>11 to 15 years</th>
<th>15 years and above</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>
4. Please indicate your position

<table>
<thead>
<tr>
<th>Position</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement Manager</td>
<td>1</td>
</tr>
<tr>
<td>Stores manager</td>
<td>2</td>
</tr>
<tr>
<td>Buyer</td>
<td>3</td>
</tr>
<tr>
<td>Stores clerk</td>
<td>4</td>
</tr>
<tr>
<td>Procurement Clerk</td>
<td>5</td>
</tr>
</tbody>
</table>

**SECTION B: Benefits of sustainable procurement policies**

To what extent do you are the benefits of sustainable procurement policies in your organisation? Please indicate the level of agreement in the table below:
<table>
<thead>
<tr>
<th>Benefits</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Enhanced value for money</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>6. Improved long-term efficiency savings</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>7. Improved health and safety of employees</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>8. Improved Service delivery</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

In your own opinion, commitment on other benefits of sustainable procurement

…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………
…………………………………………………………………………………………

SECTION C: Implementation sustainable procurement policies

To what extent do you agree that the following sustainable procurement policies have been implemented by your organisation? Please indicate the level of agreement in the table below:
<table>
<thead>
<tr>
<th>Policies</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Making the commitment public</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>10. Buying Sustainable products</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>11. Environmental audit for suppliers</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

In your own Opinion, Comment

…………………………………………………………………....................................
.............................................................................................................................
.............................................................................................................................
.............................................................................................................................
.............................................................................................................................
.............................................................................................................................
.............................................................................................................................

SELECTION D: Factors affecting implementation of sustainable procurement policies

To what extent do you agree that the following factor(s) has affected the effective implementation of sustainable procurement policies in your organisation? Please indicate the level of agreement in the table below:
<table>
<thead>
<tr>
<th>Factors</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not Sure</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Organizational structure</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>13. Resistance of employees</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>14. High cost of sustainable products</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>15. Organizational resource capacity</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>16. Lack top management Support</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>17. Lack of information on sustainable procurement</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

In your opinion, comment on the other factors to consider

.................................................................
.................................................................
.................................................................
.................................................................
.................................................................
APPENDIX 2

INTERVIEW GUIDE

1. In your opinion to what extent has your organization implemented the sustainable procurement policies?

2. In your opinion which factor(s) are affecting the implementation of sustainable procurement policies in your organisation?

3. Which factor(s) drive sustainable procurement policies in your organization?

4. In your view what are the benefits of sustainable procurement policies in your organisation?

5. What are the challenges being faced by your organisation in implementing sustainable procurement policies?