**BINDURA UNIVERSITY OF SCIENCE EDUCATION**

**FACULTY OF COMMERCE**

**DEPARTMENT OF ACCOUNTANCY**

****

**AN INVESTIGATION ON THE EFFECTIVENESS OF INFORMATION COMMUNICATION TECHNOLOGY (ICT) IN CURBING CORRUPTION IN REVENUE AUTHORITIES.**

**CASE STUDY ZIMRA**

**By**

**KAKWERE TARIRO LORRAINE NYASHA**

**B191354B**

**SUPERVISOR: Mr N HOVE**

**Release form**

Registration number: B191354B

Author**:** Kakwere Tariro Lorraine Nyasha

Degree**:** Bachelor of Accountancy (Honors) Degree

Dissertation Title: An investigation on the effectiveness of ICT in curbing corruption in Revenue Authorities.

Year: 2023

The Department of Accounting and the Bindura University of Science Education Library are authorized to print, lend or sell copies of this dissertation for private, academic or professional research uses only. No substantial excerpts of it may be printed or otherwise reproduced without the author’s express written consent. The author also reserves other publication rights.

Student’s Signature Date

………………………. ……………………..

Permanent address: 3233 Batonga 1 Kariba, Zimbabwe.

**Approval Form**

TITLE: An investigation on the effectiveness of ICT in curbing corruption in Revenue Authorities.

.

**TO BE COMPLETED BY THE STUDENT**

I attest that the dissertation complies with the requirements for preparation outlined in the faculty guideline and instruction for preparing dissertations.

Student’s Signature Date

……………………. ……………………….

**TO BE COMPLETED BY THE SUPERVISOR**

Presentation of this dissertation to the faculty is appropriate. The document has been examined for compliance with the faculty policy.

Supervisor’s Signature Date

………………………. …………………..

**TO BE COMPLETED BY THE DEPARTMENT CHAIRPERSON**

I attest that, to the best of my knowledge, the necessary steps have been taken and the preparation standards have been reached in this dissertation.

Chairperson’s signature Date

……………………. …………………..

**Dedication**

I dedicate this research to my strong mother and to other parents who selflessly support their children's goals and ambitions, even if it means sacrificing their own.

**Acknowledgements**

Unto the Lord who led me all the way I give glory and honor for all I have done though Him who gives me strength.

Many thanks to my mom who made all my dreams come true and saw me through my academic life from pre-school till now. She truly is my all, true friend and loving parent.

To all my friends who became family throughout the years and I am grateful for such a blessing as you all are.

Not forgetting my supervisor who saw me through the completion of this research, giving me guidance and corrections.

Table of contents

[**Release form** 2](#_Toc137585216)

[**Approval Form** 3](#_Toc137585217)

[**Dedication** 4](#_Toc137585218)

[**Abstract** 5](#_Toc137585219)

[**Acknowledgements** 6](#_Toc137585220)

[**LIST OF ACRONYMS** 11](#_Toc137585221)

[**CHAPTER ONE** 13](#_Toc137585222)

[**1.0 Introduction** 13](#_Toc137585223)

[**1.1 Background** 13](#_Toc137585224)

[**1.2** **Problem Statement** 14](#_Toc137585225)

[**1.3** **Research objectives** 15](#_Toc137585226)

[**1.4** **Research Questions** 15](#_Toc137585227)

[**1.5** **Significance of the study** 15](#_Toc137585228)

[**1.6** **Scope of the study** 15](#_Toc137585229)

[**1.7** **Limitations** 16](#_Toc137585230)

[**1.8** **Summary** 16](#_Toc137585231)

[**CHAPTER TWO** 17](#_Toc137585232)

[**LITERATURE REVIEW** 17](#_Toc137585233)

[**2.0** **Introduction** 17](#_Toc137585234)

[**2.1** **Theoretical framework** 17](#_Toc137585235)

[**2.1.1** **Bad apple theory** 17](#_Toc137585236)

[**2.1.2** **Organisational culture theory** 18](#_Toc137585237)

[**2.1.3** **2.1.3 Systems theory** 18](#_Toc137585238)

[**2.2** **Information and Communication Technologies** 19](#_Toc137585239)

[**2.3** **ICT systems currently used by ZIMRA** 21](#_Toc137585240)

[**2.3.1** **Pre-clearance on imported vehicles** 21](#_Toc137585241)

[**2.3.2** **Automation on the issue of Customs Clearance Certificates on imported vehicles.** 21](#_Toc137585242)

[**2.3.3** **ZIMRA webpage (**www.zimra.co.zw**)** 22](#_Toc137585243)

[**2.3.4** **Fiscalisation** 22](#_Toc137585244)

[**2.3.5** **Electronic Cargo Tracking Systems (ECTS)** 23](#_Toc137585245)

[**2.3.6** **The Whistle-blower facility** 23](#_Toc137585246)

[**2.3.7** **ASYCUDA** 24](#_Toc137585247)

[**2.3.8** **Electronic services platform** 24](#_Toc137585248)

[**2.3.9** **Electronic Temporary Import Permits (E-TIPs)** 25](#_Toc137585249)

[**2.3.10** **Quota Management System** 26](#_Toc137585250)

[**2.3.11** **SAP Integrated system** 26](#_Toc137585251)

[**2.3.12** **Use of Media** 27](#_Toc137585252)

[**2.4.0** **Contribution of Information Communication Technology and E-Governance in curbing corruption in developing economies** 28](#_Toc137585253)

[**2.4.1** **BHOOMI project in India** 28](#_Toc137585254)

[**2.4.2** **(GCNET) Ghana’s Community Network** 29](#_Toc137585255)

[**2.4.3** **National Rural Employment Guarantee** 29](#_Toc137585256)

[**2.4.4** **E-grievance portals** 29](#_Toc137585257)

[**2.4.5** **Right to Information (RTI) requests** 30](#_Toc137585258)

[**2.4.6** **Peru and Brazil transparency portal** 30](#_Toc137585259)

[**2.4.8** **Corruption Defined** 31](#_Toc137585260)

[**2.5.0** **Types of Corruption** 32](#_Toc137585261)

[**2.5.1** **Bribery** 32](#_Toc137585262)

[**2.5.2** **Clientelism** 32](#_Toc137585263)

[**2.5.3** **Embezzlement** 32](#_Toc137585264)

[**2.5.4** **Extortion** 33](#_Toc137585265)

[**2.5.5** **Favouritism** 33](#_Toc137585266)

[**2.5.6** **Nepotism** 33](#_Toc137585267)

[**2.6.0** **Causes of Corruption** 33](#_Toc137585268)

[**2.7.0** **Empirical /Previous Research** 34](#_Toc137585269)

[**2.7.1** **A Transaction-Cost Approach to Understanding the Role of Technology in Reducing Corruption by Prasad and Shivarajan** 34](#_Toc137585270)

[**2.7.2** **An Empirical study on ICT Development and Corruption by Shrivastava and Bhattacherjee, 2014** 35](#_Toc137585271)

[**2.7.3** **E-governance, Internet Adoption and Corruption by Elbahnasawi 2014** 35](#_Toc137585272)

[**2.7.4** **E- governance as an anti-corruption tool: Citizens perception by Abu-Shanab, Harb, and Al-Zoubi, 2013** 36](#_Toc137585273)

[**2.7.5** **A Cross-National study on Anti-Corruption and E-Government by Kim 2013** 36](#_Toc137585274)

[**2.7.6** **Open Data by Davies and Fumega 2014.** 37](#_Toc137585275)

[**2.7.7** **Social media and Corruption by Ruben Enikolopov 2018** 37](#_Toc137585276)

[**2.7.8** **Social media, Internet and Corruption by Jha and Sarangi 2014** 38](#_Toc137585277)

[**2.7.9** **Role of ICT in Combating Corruption in Nigeria** 38](#_Toc137585278)

[**2.7.10** **Impact of ICT in Taxation: The case of Large Taxpayer Department of Tanzania Revenue Authority by Chatama 2013** 38](#_Toc137585279)

[**2.7.11** **The role of Technology in reducing corruption in public Procurement by Martini and Luijken 2014** 39](#_Toc137585280)

[**2.7.12** **Controlling Corruption through E-governance. Case study from Bangladesh by Banjamin 2015** 40](#_Toc137585281)

[**2.8.0** **Gap analysis** 40](#_Toc137585282)

[**2.9.0** **Summary** 40](#_Toc137585283)

[**CHAPTER THREE** 41](#_Toc137585284)

[**RESEARCH METHODOLOGY** 41](#_Toc137585285)

[**3.0** **Introduction** 41](#_Toc137585286)

[**3.1** **Research methods and philosophy** 41](#_Toc137585287)

[**3.2** **Research Design: Descriptive** 42](#_Toc137585288)

[**3.3** **Study area** 42](#_Toc137585289)

[**3.4** **Population** 42](#_Toc137585290)

[**3.5** **Sampling frame** 42](#_Toc137585291)

[**3.6** **Sample size** 43](#_Toc137585292)

[**3.7** **Data collection Procedure** 43](#_Toc137585293)

[**3.8** **Research instruments** 43](#_Toc137585294)

[**3.8.1** **Questionnaires** 44](#_Toc137585295)

[**3.8.2** **Face to face interviews** 45](#_Toc137585296)

[**3.8.3** **Published Articles** 45](#_Toc137585297)

[**3.9** **Data Analysis** 45](#_Toc137585298)

[**3.10** **Reliability and Validity** 46](#_Toc137585299)

[**3.11** **Ethical Considerations** 46](#_Toc137585300)

[**3.12** **Summary** 46](#_Toc137585301)

[**CHAPTER FOUR** 47](#_Toc137585302)

[**DATA ANALYSIS, PRESENTATION AND** 47](#_Toc137585303)

[**4.0** **Introduction** 47](#_Toc137585304)

[**4.1** **Analysis of Quantitative data** 47](#_Toc137585305)

[**4.1.1** **Questionnaire response rate** 47](#_Toc137585306)

[**4.1.2** **Gender of respondents** 48](#_Toc137585307)

[**4.1.3** **Work experience of respondents** 49](#_Toc137585308)

[**4.1.4** **Educational qualifications** 50](#_Toc137585309)

[**4.1.5** **knowledge on professional classification** 51](#_Toc137585310)

[**4.2.0** **Analysis, interpretation and discussions** 52](#_Toc137585311)

[**4.2.1** **Functionality of systems currently in use at ZIMRA** 52](#_Toc137585312)

[**4.2.2** **Effectiveness of ICT systems currently used in ZIMRA (Objective 2)** 52](#_Toc137585313)

[**4.2.3** **Measure of performance at ZIMRA (objective 3)** 53](#_Toc137585314)

[**4.2.4** **ICT Systems Detecting Corruption** 54](#_Toc137585315)

[**4.2.5** **Means of conducting corruption reviewed** 54](#_Toc137585316)

[**4.2.6** **Other measures that can be used in the fight against corruption within the Authority Apart from ICT,** 55](#_Toc137585317)

[**4.3.** **Summary** 55](#_Toc137585318)

[**CHAPTER FIVE** 56](#_Toc137585319)

[**SUMMARY, CONCLUSION AND RECOMMENDATIONS** 56](#_Toc137585320)

[**5.1** **Summary of findings** 56](#_Toc137585321)

[**5.1.1** **Corruption within Zimra** 56](#_Toc137585322)

[**5.1.2** **ICT at ZIMRA offices** 56](#_Toc137585323)

[**5.1.3** **Systems currently available** 57](#_Toc137585324)

[**5.1.4** **ICT advantages in the revenue authority** 57](#_Toc137585325)

[**5.2** **Conclusions** 57](#_Toc137585326)

[**5.2.1** **ICT effectiveness in curbing corruption** 57](#_Toc137585327)

[**5.2.2** **Other methods of curbing corruption** 58](#_Toc137585328)

[**5.3** **Recommendations** 58](#_Toc137585329)

[**5.3.1** **Integration of ICT systems** 58](#_Toc137585330)

[**5.3.2** **Establishment of online reporting platforms** 58](#_Toc137585331)

[**5.3.3** **Use of electronic surveillance systems** 59](#_Toc137585332)

[**5.3.4** **Handsome rewards** 59](#_Toc137585333)

[**5.3.5** **Lifestyle audits** 59](#_Toc137585334)

[**5.3.6** **Harsher penalties** 59](#_Toc137585335)

[**5.4** **Summary** 59](#_Toc137585336)

[**REFERENCES** 60](#_Toc137585337)

[**APPENDICIES** 63](#_Toc137585338)

[**Appendix 1 : Interview guide** 63](#_Toc137585339)

[**Appendix 2 : Questionnaire** 65](#_Toc137585340)

**Abstract**

The purpose of this study is to determine how well information and communication technology (ICT) can reduce corruption inside the revenue authorities like Zimbabwe Revenue Authority (ZIMRA). This research was done over a population of 95 individuals in Harare, sample size of 50 individual employees. The researcher carried out descriptive research and was able to learn about the corruption strategies that are common in ZIMRA, the ICT tools that are available in ZIMRA, their effectiveness in reducing corruption, and other measures that can aid in the fight against corruption by using questionnaires, interviews, and published articles. The researcher randomly selected a sizable number of respondents during data collection, allowed them enough time to answer, and respected their privacy in order to improve the validity and reliability of the study. The findings gleaned from the questionnaires were presented and analyzed by the researcher using Microsoft Word and SPSS. The study's findings were that ICT is effective in curbing corruption but however there is need to put in place some measures to eradicate corruption ICT being the starting point as recommended in this research. Areas of further studies are ZIMRA in Kariba at the border post, Beitbridge and in Plumtree.

**LIST OF ACRONYMS**

CCC Customs Clearance Certificates

CGT Capital Gains Tax

ECTS Electronic Cargo Tracking System

FED Fiscalised Electronic Devices

ICT Information and Communication Technology

NIC National Informatics Centre

PAYE Pay As You Earn

SAP Systems Applications and Products

VAT Value Added Tax

ZIMRA Zimbabwe Revenue Authority

**CHAPTER ONE**

**INTRODUCTION**

**1.0 Introduction**

In developing countries, institutional corruption plays a significant role in the problem of citizen poverty (Carballo 2010). The poorest and most vulnerable populations are impacted by corruption, which also raises prices and restricts access to vital services like healthcare, education, and licenses and passports. Therefore, there needs to be a serious effort made to combat corruption in emerging markets like Zimbabwe. One of the most effective tools in the battle against corruption, according to some, is ICT. Therefore, the purpose of this study is to determine if information and communication technology (ICT) is useful in reducing corruption at the Zimbabwe Revenue Authority (ZIMRA).

**1.1 Background**

Revenue leakages are caused by corruption. Because of this, the government will have less money to spend, which will result in subpar service. According to ZIMRA Integrity Management reports, a total of 176 employees have been suspended or fired as a result of corruption since 2016 up until the present. One strategy for decreasing corruption is said to be information and communication technology (ICT). By automating procedures, providing better services to taxpayers, and boosting compliance, information and communication technology (ICT) offers a significant potential to enhance revenue collection. ZIMRA is focused on the creation and application of ICT in its tax collection process in order to eventually eliminate or replace humans, according to the organization's former commissioner general Faith Mazani, who made the announcement in August 2018. She said that this approach is one strategy to lessen staff corruption and improve the effectiveness of tax collection.

ZIMRA's vice board chairperson, Josephine Matambo, stated in a different Business Weekly article (February 2022) that the authority will continue to implement the identified revenue enhancement strategies to expand its tax base. She added that the authority is in the process of acquiring drones to be used for border surveillance operations and emphasized that these drones will significantly help to reduce corruption and smuggling, which will increase revenue. The authority has implemented several measures to combat corruption, including the anticorruption hotline that anyone can use to report corruption done by any of the authority's members, according to Newsday (March 15, 2022), which quotes the head of technical staff, Idah Tawonezvi. One of the steps taken by the authority to minimize corruption and increase revenue collection is this one.

According to the Newsday (April 27, 2022), Shamu Moyo, head of ICT for ZIMRA, noted that the authority is aiming to automate customs systems in order to minimize human involvement in all border processes. In addition to increasing revenue collection, this would minimize human interaction and chances for corruption. She said the authority has put in place a thorough digitalization plan to support transformation. She added that there are also specialized initiatives aimed at battling corruption, minimizing human contact, automating manual tasks, and utilizing technology for monitoring and surveillance.

* 1. **Problem Statement**

When discussing why Zimbabwe's economy is not expanding despite being referred to as one of the nations with a lot of natural resources and rich in skilled labour, the word "corruption" is one of the most frequently used. It is also one of the factors that is raised when one asks why there is poor service delivery in the nation. In a 2018 Sunday Mail story, President Mnangagwa, the head of state of Zimbabwe, stated that corruption is a major contributor to the country's critical problems. He highlighted that in order to combat corruption, the government must embrace ICT and e-governance. It is clear from the President and ZIMRA Commissioner General's words above that corruption has a negative impact on many areas of the economy and should be avoided at all costs. In this study, it will be evaluated whether or not ICT is effective in curbing corruption in revenue authorities.

* 1. **Research objectives**
* To determine which ICT systems are currently in use at ZIMRA
* To assess the effectiveness of the current ICT systems in preventing corruption at ZIMRA;
* To determine the relationship between ICT usage and revenue collection in ZIMRA;
  1. **Research Questions**

The following research questions are the focus of this study.

1. What types of corruption are common in ZIMRA?

2. How well do the present ICT systems work to reduce corruption in ZIMRA?

3. What additional steps may be done to reduce corruption in ZIMRA?

* 1. **Significance of the study**
* **TO REVENUE AUTHORITIES**

The research will be a point of reference for revenue authorities in Zimbabwe on best practices to use when collecting revenue and service delivery. Stakeholders in this industry can use the research to establish the link between Information and communication technology and the organisation’s mission, vision, core values and mandate.

* **TO BINDURA UNIVERSITY OF SCIENCE EDUCATION**

The study will be a very useful tool in the database and literature of the University since students and staff can use it to conduct further research on the subject matter of this research.

* **TO THE RESEARCHER**

This study will be conducted in partial fulfilment of the requirements for the award of a Bachelor of Accountancy (BAcc) Honours Degree. The study will also ensure that the researcher gains adequate research skills to aid in her career as an aspiring professional accountant.

* 1. **Scope of the study**

The research was conducted in Harare only because the researcher could not cover the rest of Zimbabwe

* 1. **Limitations**

Lack of prior research studies on the topic, there is but a few research on this study from 2013 up to the current research period. This makes citation of prior research limited on literature review of this study.

Access to information due to the fact that the information required for this research is sensitive, respondents may not be willing to cooperate and provide adequate details on the subject matter under

* 1. **Summary**

What the researcher should learn by conducting this research has been discussed in this section. The context of the study and the researcher's perception of the challenges that would affect his ability to conduct the study are also included. The researcher will outline the pertinent literature for this study in the following chapter, as well as the gap in the literature that needs to be filled.

**CHAPTER TWO**

**LITERATURE REVIEW**

1. **Introduction**

This chapter focuses on analysing the literature that is currently available and pertinent to the investigation. It includes term definitions as well as theoretical and empirical justification for the research that the researcher has presented. It also demonstrates the techniques trusted people employ to conduct corruption.

* 1. **Theoretical framework**
     1. **Bad apple theory**

According to Naim (1995), the core of the Bad Apple ideas is the level of the single corrupt agent .The thesis focuses on those who are labelled as "bad apples" because of moral failings. It draws attention to the slender link between unsavoury character and unscrupulous behaviour. Defective human character is the primary cause of corruption. This thesis makes the claim that morality affects corruption. It is assumed that people behave according to moral principles such as right and wrong. With this point of view, bad morals are the root of society's corruption. Corruption is seen to be combated by having strong moral standards (Naim, 1995). According to the "Bad Apple" idea, corruption at ZIMRA may be a result of 24 officials with questionable backgrounds. If any employees have poor morals due to their upbringing, they are more likely to encourage corrupt behaviour within the organization. It also argues that the vast majority of police officers are good and the most of the issues are brought on by a small number of bad officers. And while there is some truth to it, it does not provide a whole picture. The flaw in that approach is that it undervalues the necessity of systematic policing reform and the implementation of an effective and closely adhered-to code of conduct within the organization. Furthermore, it will be challenging to distinguish between good apples and bad apples if they cooperate, the so-called good apples defend and justify the activities of those who are viewed as bad apples, or even fail to disclose corrupt behaviour of the bad officers.

* + 1. **Organisational culture theory**

The organizational culture hypothesis examines corruption within an organization's culture rather than just an individual's. It is believed that a particular group culture produces a particular mental state, and that the mental condition produces corrupt behaviour. The thesis goes on to say that corrupt behaviour in public officials is not brought on by a breakdown in the functioning of the political system or by personal failings. Punch (2000), for instance, made the implication that when discussing corruption in police departments around the world, it is no longer individual behaviour but rather the excessive cultural practices seen in such institutions that encourage corrupt behaviour among police personnel everywhere. According to the organizational idea, corruption arises as a by product of the organization's overall corrupt culture. Instead of placing the finger at specific individuals, the organizational culture theory suggests that the entire organization is corrupt. People, however, come from a variety of cultures, some of which are hard to eradicate. Therefore, it is inappropriate to claim that corruption is an organizational culture when the organization contains individuals from diverse origins and cultural backgrounds.

* + 1. **2.1.3 Systems theory**

Systems theory is a working hypothesis whose primary purpose is to offer a theoretical model for describing, predicting, and controlling phenomena, according to Bertalanffy (1968). According to Kuhn, "knowing one part of a system enables us to know something about another part, thus the information content or a piece of information is proportional to the amount of information that can be inferred from the information" (Kuhn, 1974). This is the most prevalent and fundamental part of every system. Cybernetic-controlled or uncontrolled systems are both possible. Information is detected in regulated systems, and adjustments are made in reaction to the information. According to Kuhn (1974), this "serves as the detector, selector, and effect on system functions."

The only intersystem interaction is between communication and transactions, where communication "is the exchange of information, while transaction involves the exchange of resources, and the detector is interested in the movement of data between systems, while the selector is characterized using laws and regulations used by the systems for decision making, or rather it's the method guiding how the operations and transactions take place between the systems. This theory is important to the investigation since it aids in the comprehension of organizations as systems. According to the notion, systems—which are how people engage with the outside world—interact with organizations. Organizational divisions cooperate with one another to achieve a common goal.

* 1. **Information and Communication Technologies**

Radio, television, cell phones, computer and network hardware, satellite systems, and other communication devices and applications that retrieve, store, alter, receive, or transfer information electronically in digital form are all included under the broad term "ICT."

(Ratheeswari, 2018)

ICT tools are digitalization technologies that can shorten wait times, make some public services available 24/7, enable remote services in many circumstances, and, most importantly, cut costs. (Ndou, 2004). They are also promoted as a tool against corruption since they minimize direct interactions between the public and public authorities. (Ndou, 2004)According to Bature (2007), information and communication technologies are those that enable telecommunication-based access to information. It is the means through which information can be swiftly and affordably transmitted over the globe to aid in the completion of tasks for quicker decision-making and progress. (Ahmed, et al, 2006). ICT focuses mostly on integrating the usage of the Internet, mobile devices, wireless networks, and other communication mediums in the accomplishment of certain activities.

ICTs have emerged as a result of globalization and the rapid expansion of the industrial sector to assist people in carrying out their responsibilities. Through ICTs, communication channels have changed. To make communication easier, there have been significant advancements in software and applications. People may now connect with each other often and effectively thanks to apps like Facebook, WhatsApp, Twitter, and other online video-conferencing services.

Reduced clearance times, increased openness in duty and tax computations, and the ability to detect fraud all contribute significantly to trade facilitation, which benefits both the government and traders. (World Customs Journal 2011). Automation makes trade more efficient, boosts productivity, raises values, lessens smuggling and corruption, and enhances revenue streams. (Yasui and Engman, n.d.) According to the Wulf and Sokol (2005) all information and communication technologies promotes customs and taxes modernisation and can assist administrations in improving efficiency, security and transparency. Wulf et al. (2005) also points out that ICT for customs and taxes administrations is not a solution or an end in itself but when managed and implemented properly can be a formidable tool in achieving effective customs and taxes administrations.

Although automated systems still run the danger of security breaches both internally and externally, automation of revenue administration operations through electronic service delivery decreases corruption and helps to detect corrupt activity. (Crandall and Kidd 2010). Automation of customs administrations results in improved taxpayer compliance, faster information exchange, more effective use of information obtained, a paperless environment thanks to electronic document submission, and timely detection of violations by customs administrations. (Simpson 2009)

ICT is a crucial instrument in facilitating timely and efficient communication because of the good advancements in technology. Many nations and businesses have taken advantage of ICT's advantages to improve service delivery efficiency and reduce the danger of personnel engaging in dishonest behavior. It is challenging to distinguish between ICT and e-government because of their tight ties. NGOs can use ICT tools to connect with citizens and support a united citizenry against corruption by doing so. (Kossow & Kukutschka, 2017). These programs promote civic engagement and participation by distributing information and energizing citizens.

ICT is said to decrease tax evasion and fraud in revenue collection for both taxpayers and government officials, enhance the funds collected, and enable the processing and presentation of massive amounts of data, according to Haimanote (2016). They continued by saying that the use of ICT ensures the effective use of stored data and aids in effective data encoding, which increases revenue collection. Therefore, ICT improves the efficiency and effectiveness of service delivery for taxpayers, reduces tax evasion and fraud, makes the tax payment system quick and convenient, increases transparency in terms of information access, and helps to complete tax assessment while improving quality and quantity of tax-related information on the side of the Revenue Office.

The World Customs Journal (2009) states that the main advantages of automation that UNCTAD, OECD, and WCO have identified include reduced corruption due to improved transparency and predictability of decision making, increased revenue collection due to automated computation of duties and taxes, built-in controls and uniform application of the law, and quicker clearance procedures due to automated processes that enable electronic transmission of information such as streamlining of customs procedures by separating payment of duties and taxes from the physical clearance of goods, less physical inspection of goods, improved management information systems that enable faster and more informed decision making, and electronic filing of declarations using direct trader input through the intern all contribute to the processing of information prior to the arrival or departure of goods and enable risk profiling to be done in advance.

Computers and other specific ICT devices can be imported duty-free, according to the ZIMRA website, as a measure to promote the growth of the ICT industry. The selected gadgets includes scanners, laptops, printers, braille computers, cordless handset, base stations, radar equipment, air communication or navigation apparatus among others.

* 1. **ICT systems currently used by ZIMRA** 
     1. **Pre-clearance on imported vehicles**

Public Notice 72 of 2020 states that ZIMRA implemented a system requiring pre-clearance of all products arriving by road in Zimbabwe. This started on November 1st, 2020. Under this procedure, prior to being sent to Zimbabwe, all privately imported motor cars that are driven or transported by car carriers must receive pre-clearance. To enable officers to calculate and inform importers of the customs duty due, importers or their agents submit scanned copies of invoices, bills of lading, export documents, proof of payment, freight statements, copies of passports, police clearance letters, letters of rebate (where applicable), and any other pertinent documents online. The required procedures will be carried out when duties are excused due to a non-duty paying regime, such as a rebate. Motor vehicles can only be brought into the country by being driven or put onto transporters when the required 10 processes have been finished, including any necessary duty payments. The carrier is then provided with clearance information so they can load automobiles. Before the Customs Clearance Certificate is processed and given, compliance checks will be performed on all imported automobiles. It is illegal to pre-clear the vehicle(s) or to give incorrect information on any paperwork.

* + 1. **Automation on the issue of Customs Clearance Certificates on imported vehicles.**

The Zimbabwe Revenue Authority (ZIMRA), according to The Herald (March 2021), streamlined import procedures that had in the past delayed the customs clearance of new and used automobiles at the nation's ports. Mr. Gadzikwa (Herald 2021) claims that as of March 16, 2021, the CCCs from clearance to registration will no longer need to be printed because all relevant information will be accessible in the computerized system used by ZIMRA and the Central Vehicle Registry. (CVR). The equipment number will be employed in this system as the foundation for confirming motor vehicle information in the computerized system. Thus, waiting for CCC results in a reduction in importers' or agents' waiting times. Thus, the likelihood of corruption is reduced.

* + 1. **ZIMRA webpage (**[www.zimra.co.zw](http://www.zimra.co.zw)**)**

The Herald (23 February 2011) reports that ZIMRA has an interactive website that is loaded with a range of information about Pay As You Earn (PAYE), Customs, and Value Added Tax (VAT), Corporate Tax (CGT), Presumptive Tax (PT), and General Information on ZIMRA and other things. The forms for all taxes and customs are available on the same website. Anytime an exporter, importer, or tax payer needs a document, they can only access without having to visit the ZIMRA offices, rather, receive it through the website. This lessens the tax payer and officer contacts, reducing the likelihood of corruption. The Herald (Feb 2011) also draws attention to the fact that website visitors may submit comments or questions using the site's built-in feedback system. The online survey is also intended to gauge how well the authority is serving its customers in terms of response time to inquiries, officer attitudes, ZIMRA officers' work expertise, and any instances of corruption. (Herald 2011). Customers can leave feedback on the authority's handling of alleged cases of corruption and other issues on the same website.

* + 1. **Fiscalisation**

Zimra launched fiscalized electronic registers and fiscal memory devices, which were then legal for all firms with a $240,000 annual turnover criteria, according to Techzim (September 2013). The Zimbabwe Revenue Authority (ZIMRA), on its website (http://www.zimra.co.zw), defines fiscalization as the configuration of fiscal devices to enable them to record sales and other tax information on the read-only fiscal memory at the time of sale for use by the tax authorities in value added tax administration.

The effort was developed primarily to minimize sales suppression, the failure to provide tax invoices, the failure to submit VAT collected, the undervaluation of tax collections, the use of numerous sets of business records, and the failure to disclose branches and affiliated enterprises. Since the daily sales transactions will be transmitted online via GPRS/mobile network access to the authority's central server, Fiscalized Electronic Devices (FEDs) give documentation of sales transactions in a technically simple and uncontested manner. Manufacturers, wholesalers, retailers, and service providers are the main users of these.

According to Newcomb (1943), the advantages of automation include a decrease in fraud, remote access to information, enhanced statistics gathering, and uniform execution of tax laws. Additionally, it lessens direct interactions between tax collectors and business owners, which lowers corruption. The system, in accordance with Malawi Revenue Authority (MRA), enables you to be responsible in your business. It aids tax operators in managing their inventories, data dependability, and audit conflicts. Additionally, it gives the client or general public the assurance that vat charges have been properly recorded and will be paid to the appropriate tax authorities.

* + 1. **Electronic Cargo Tracking Systems (ECTS)**

The Zimbabwe Revenue Authority (ZIMRA), the fifth revenue administration in Africa to have such an operational electronic cargo tracking and monitoring system, reportedly implemented the electronic cargo tracking system (ECTS) on July 27, 2017 (The Herald). The system went into force in January 2017 and was formally launched on May 15, 2017, by the minister of finance and economic development. Using electronic seals that are armed on the cargo, the reliable ECTS tracks and monitors transit freight from the point of entry into Zimbabwe until the point of exit. The system covers containerised cargo, break bulk cargo and fuel tankers. Currently, ZIMRA is using 21 geo-fenced transit routes for the convenience of its valued clients, covering all major commercial cargo. The monitoring is real time and the sealed cargo will constantly be under the ECTS control room radar throughout the geo-fenced route. The electronic device sealed to the transiting cargo is linked to the control room and reports any violations or any tampering. Any violation and tampering alarms are promptly attended by the stand-by ZIMRA Reaction Teams for corrective action, which may involve penalties or seizure of the cargo and/or the truck depending on gravity of the offence. The Electronic Cargo Tracking System is a effective counter-smuggling and transit fraud curbing system, which increase revenue to Treasury. The ECTS system has improved the efficiency of the border post clearance procedures and reduced congestion at the points of entrance and exit, making Zimbabwe a favoured commercial and travel route in the area. Through the use of contemporary automation techniques, which limit potential for wrongdoing, the system also serves as a tool for battling corruption.

* + 1. **The Whistle-blower facility**

A whistle-blower program is run by the Zimbabwe Revenue Authority (ZIMRA), and it allows individuals or businesses who evade taxes to be reported anonymously. The service is in accordance with Section 34B of the Revenue Authority Act (Chapter 23:11) as read with Statutory Instrument 150 of 2020, which compensates honest informants in cases of tax evasion. The same approach allows for the anonymous reporting of official corruption by ZIMRA personnel. In accordance with the Revenue Authority Act's confidentiality restrictions, ZIMRA also promises to always preserve the informants' identities. By emailing whistleblowing@zimra.co.zw or visiting ZIMRA HQ Revenue Assurance (RA) Division and filling out a form, the informant can register a case to the Revenue Assurance division under this procedure. Investigations will then start if the case is verified.

If correctly implemented, this is a great effort that reduces tax evasion and corruption. However, many people are reluctant to complain via this system out of concern that their identity would be discovered. Additionally, not all residents are aware of this facility.

* + 1. **ASYCUDA**

The ASYCUDA customs system is run by ZIMRA. The Herald (March 2012) said that ZIMRA unveiled ASYCUDA in October 2011. According to www.asycuda.org, ASYCUDA is a program that aims to speed up Customs clearance through the introduction of computerization and simplify procedures, thereby reducing administrative costs to the business community and the economies of countries. The system manages accounting processes, warehouse manifest and suspense processes, manifests, and Customs declarations. It generates comprehensive 13 data on international trade transactions that can be utilized for planning and economic research. On a relational database management system, transaction and control data are kept.

ASYCUDA reduces the average clearance time and makes trustworthy trade statistics available. The incentive to bribe ZIMRA officials in order to expedite the clearance procedure is lessened by the shorter clearing times. Additionally, it offers an audit trail that identifies the officials who submitted data into the system for accountability reasons. The Herald (March 2012) quoted ZIMRA's director of legal and business affairs as saying that ASYCUDA world helps fight corruption because entries may be evaluated by a team of national examiners situated in different centres across the nation.

* + 1. **Electronic services platform**

Zimbabwe achieved a significant milestone in the implementation of "ease of doing business" policies in 2015 when it implemented an electronic tax filing system. (Siavhundu 2020). The ZIMRA E-services platform aims to make it easy for Zimbabweans to file their tax returns online, pay their taxes securely and quickly, and keep track of their tax activities from anywhere in the globe. According to this approach, after successfully registering with ZIMRA, businesspeople or firms receive an E-Service password they can use to access their profile on the ZIMRA website. They can then electronically record their returns and upload them to the site, eliminating the need to physically submit them to ZIMRA. Therefore, there is less interaction between officers and clients, which lowers the likelihood of corruption. Customers cannot modify returns that have already been submitted, which reduces the possibility of fraud.

Some people have praised the system for its benefits. The ability for taxpayers to file tax returns from the comfort of their homes or offices, as well as the system's elimination or reduction of errors associated with manual filing as it automatically checks the application, are among the benefits of electronic filing, according to Osebe (2013). Simiyu (2013) lists further benefits like less work and expense for the tax collector. Other reasons for using e-filing include enhancing the accessibility and accuracy of tax records by minimizing errors produced by clerks under heavy data entry workloads and enhancing the effectiveness of tax administration by freeing up staff members from mundane tasks to concentrate on higher value activities.

However, if the taxpayers have access to the internet, the system works quite effectively. There are some isolated regions with sparse internet coverage. For instance, there is limited internet connectivity in the Muzarabani area, which prevents taxpayers from that side from using the E-Services facility. Azmi and Bee (2011) point out that there are difficulties with online filing, such as taxpayer perception issues, difficulties understanding the service provider's electronic filing system, and electronic filing system outages.

* + 1. **Electronic Temporary Import Permits (E-TIPs)**

The Authority is responsible for administering a duty rebate that is given to foreign-registered automobiles that are temporarily imported into Zimbabwe by tourists for their own personal use, but not for trade, disposal, or commercial purposes. Under the terms of a TIP (temporary import permit for visitors' automobiles), these vehicles have been imported. The rebate is given in accordance with Section 104 of the Customs and Excise (General) Regulations published in Statutory Instrument 154 of 2001 and Section 120 of the Customs and Excise Act [Chapter 23:02] as read together. It is designed to accommodate visitors, particularly Zimbabwean nationals living abroad who return home to visit in cars with foreign license plates to make traveling around Zimbabwe easier.

According to Herald 2018, a manual application process was formerly used at the port of entry to obtain this TIP. Due to the need to wait in line to apply for the permits, this resulted in numerous difficulties and delays for the travellers. In an effort to make traveling easier, ZIMRA created an internet application that allows visitors to Zimbabwe to apply for temporary import permits online from the comfort of their homes or offices.

The application is available on the Google Play Store, where one can download it and register for an account to submit a TIP application. You can also go to the e-TIP website by clicking on the following link: <http://ecustoms.zimra.co.zw/etip/>. One receives a reference number after submitting an online TIP application, which they can present to ZIMRA agents once they cross the border. This reduces border traffic and wait times, which reduces potential for corruption and favouritism. The application is internet-based, though, therefore those who are experiencing network issues may find it challenging to submit an application.

* + 1. **Quota Management System**

The Quota Management System was created by the Zimbabwe Revenue Authority (ZIMRA) in an effort to improve trade facilitation. In the ASYCUDA world system, ZIMRA reportedly started the use quota Management System in December 2020. To enhance the marking off of permits and licenses, the quota management system was implemented in 2015. Export quotas regulate the quantity of goods or volumes that may be exported from the country, whereas import quotas regulate the quantity of commodities that may be imported into the country during a specific period. In the ASYCUDA global system, the Authority began using the quota management system in June 2020. In accordance with this method, clearing agents provide the license or permit to ZIMRA prior to registering the bill of entry. After that, a ZIMRA officer develops a quota number for the pertinent permit or license and provides it to the agent for use on all bills of entry pertaining to the permit. For every import or export, the quota code should be entered in box 39 of the Bill of Entry, and the system will automatically mark off the quantities from the permits or license.

The cost of sending permits from one customs house to another is decreased via quota management. Additionally, it lessens pointless physical contact between ZIMRA representatives and clearing agents. It also keeps its balance up to date as the algorithm correctly subtracts quantities. The clearance procedure is expedited. The original permission or license can still be marked off using the quota code, should it become lost.

* + 1. **SAP Integrated system**

ZIMRA utilizes Systems Applications and Products (SAP) in a number of departments, including accounting, procurement, human resources, and domestic taxes. According to Jakovljevic (2000), the current generation of resource planning systems, or ERP (SAP), replaces "islands of information" with a single bundled software solution that combines all conventional company management activities. This system performs numerous tasks. Viewing taxpayer accounts, maintaining taxpayer accounts, sending ledgers, capturing returns, revising returns, applying for leave, capturing payments, issuing tax clearing certificates, etc. are a few examples of these functions. This system offers a thorough account of data regarding taxpayers. Each time someone modifies the system, an audit trail is left as a measure of accountability. Anyone will be able to determine who added data or changed existing data in the system as a result. Therefore, it will be much simpler for the authority to track down an instance of corruption from when it is discovered back to where the initial entry was made.

In addition to the aforementioned, data is immediately accessible as it is captured, and reporting may be done concurrently to review the state of any aspect of the organization. (SAP, 2010). This implies that any modification will 16 raise suspicions whenever an employee captures something in SAP. Turbit (2003) asserted that staff must receive enough training in order for the system to function well.

* + 1. **Use of Media**

Media, which Sehba (2016) defines as the collective communication sources or channels that include television, radio, newspapers, the internet, social media sites, and many pertinent websites and blogs, is the plural form of the word "medium." The Zimbabwe Revenue Authority employs all these channels of communication to make sure that nearly every Zimbabwean hears its message of condemning corruption. The authority also uses these channels to inform the public about new legislation, new systems, and how to carry out specific online procedures.

The three media mechanisms identified by Arnold and Lal (2012) that affect public perceptions and social norms are as follows. The first is that the media serves as a watchdog to keep an eye on government officials' actions and to safeguard the public's interests by promoting accountability and openness. In this instance, the media covers the government's corruption, abuse of authority, and poor management. The adoption of ICT is crucial for development and for boosting public engagement, which improves good governance and productivity, according to Arnold and Lal (2012). In order to address issues that concern the public and identify answers in this context, public engagement and community development can be added to the political and public agenda.

Second, the Agenda Setters, a media influence mechanism, is a crucial tool for putting corruption on the political and public agenda as well as for inspiring individuals to get involved in societal or local issues (Arnold and Lal 2012). If the media presents a corruption-related issue for discussion, the public will take an interest in it and work to comprehend the cases of corruption and the corrupt officials. Additionally, the media can exert pressure on decision-makers to take national laws and regulations into account. (Arnold and Lal 2012)

Third, Sehba (2016) emphasized that media imparts vast knowledge, disseminates information, and heightens consciousness by offering data that can be analysed to determine what is right and incorrect. The media serves as a watchdog to raise public awareness of political officials' and government employees' wrongdoing and as a weapon for democracy in a democracy. (Roy 2015). Additionally, the media engages the public in the fight against societal ills including gender discrimination, corruption, and dowry by educating the public and making them aware of what is occurring in their communities.

* 1. **Contribution of Information Communication Technology and E-Governance in curbing corruption in developing economies**
     1. **BHOOMI project in India**

In one of India's 26 states, Karnataka, according to Zhang and Zhang (2009), the BHOOMI ventured in an online transfer of land records. The Revenue Department in Karnataka is said to have worked on BHOOMI with expert assistance from the National Informatics Centre (NIC) in Bangalore. They showed that twenty million land ownership records for roughly six million farmers in Karnataka were computerized by BHOOMI. In addition to building a software method to control modifications to the district's property registry, attempts were taken to digitize paper land records (Gronlund 2010). By organizing land registration online, BHOOMI is thought to have reduced the attention of government employees. As a result, there are less opportunities for corruption because there are fewer interactions between the public and government officials.

However, despite the Bhoomi being lauded as an impressive use of technology and a jewel in India's e-governance crown, Bhoomi has not been able to end land conflicts in the state, claims Common Floor, an Indian real estate company. Land records and any changes in ownership of lands were previously maintained by village accountants employed by the state government. Allegations of government officials' involvement in corruption and exploitation of the impoverished in rural areas were widely reported, particularly when it came to "mutations" or changes in land ownership.

* + 1. **(GCNET) Ghana’s Community Network**

In order to enhance service delivery for its commerce and customs department, Ghana implemented the GCNet system. (Schuppan, 2009) claimed that the existence of strict regulations for trade and customs registration constituted a breeding ground for corruption. As a result, the decision to register and clear import and export services online was praised for lowering corruption in Ghana. It was determined that a number of variables, including financial assistance from the business community and active political support from the Ministry of Trade and Industry, contributed to the system's success.

* + 1. **National Rural Employment Guarantee**

Concerns that bureaucrats and politicians were inflating salary bills and diverting funds intended for the rural poor working on public works led the Indian government to transition to digitally transmitting payslips and employment cards and making them accessible online in 2005 (Grönlund 2010).

* + 1. **E-grievance portals**

The Odisha e-grievance portal is one illustration of the portal. The Sanjog Helpline was established in 2008 by the government of the Indian state of Odisha. The system makes it easy to send public complaints to the appropriate departments online. A ticket number is given to them, and they can use it to track the status of the complaints for both officials and civilians. Website like Fix My Street as an example. This website allows users to submit requests and routes them to the appropriate government entity. The public can view an issue log to determine whether or not the government is resolving issues. . . Numerous countries have embraced this British initiative, including Australia, Canada, Cyprus, Georgia, Germany, the Republic of Korea, Netherlands, New Zealand, Greece, Japan, Sweden, and Tunisia.. The website I Paid a Bribe is another illustration. This website was developed by members of India's civil society, and it compiles accounts of bribes taken (or not taken) by individuals throughout the nation. This website provides information on corruption trends and asks users to report corruption online or by mobile device.

Reports are given to the government directly but are also released to the public. The crowdsourcing of reports makes it possible to monitor and disclose trends in bribery and corruption. On August 15, 2010, India's Independence Day, the effort was announced, and a month later the website was fully operational. By converting the information gathered from citizen reports into knowledge that alerts the government to gaps in public transactions and by fostering citizen engagement to enhance the standard of service delivery, I Paid a Bribe seeks to clarify the role of bribery in the provision of public services. (Strom 2012)

* + 1. **Right to Information (RTI) requests**

Through internet portals, users can submit digital right to information (RTI) requests. These platforms are frequently created by government agencies, but they can also be created by civil society groups, usually when an official website is not available. They also reproduce the official responses. One example is the website What Do They Know. This website was created by a civil society organization named my Society. It enables users to submit requests for freedom of information to UK public authorities and governmental organizations online. Another Infomax example. Through this website, users can request information from the federal government of Mexico. By contacting the regulatory body, the Federal Institute for Access to Public Information (IFAI), they may also contest official decisions. The website was developed by the Mexican government after the enactment of the access to information law.

* + 1. **Peru and Brazil transparency portal**

Early in 2000, the Peruvian government put in place a thorough transparency plan. It included a number of measures, such as the passing of a legislation governing access to financial data, encouraging citizen participation in transparency initiatives, and launching a financial transparency portal. The portal first offered access to documents with information on the economy and finances. After more than ten years, it now makes available datasets on numerous economic and financial topics that have been provided by all the institutions in charge of collecting the data. In Brazil, a portal that enables users to track the financial development of all federal government programs and projects was developed in 2004. It provides information about, among other things, the federal government's direct expenditures on projects and services, contracts for such projects and services, money given directly to citizens, and money given by the federal government to state municipalities and the federal district. This enables citizens to hold public employees responsible for how they use tax dollars.

* + 1. **Use of short codes**

Crime Stoppers (111) and Anti-corruption (113) both have dedicated short codes in Kenya and Tanzania. In Tanzania, the Prevention of Corruption Bureau (PCB) can be reached by dialing 113. Then, you anonymously report 20 alleged corruption cases to the authorities. For quick resolution of complaints, the Inspector General of the Government (IGG) in Uganda accepts anonymous complaints through a dedicated hotline (347387). The Kenya Anti-Corruption Commission (KACC) employs a comparable system.

Researchers discovered, however, that the use of short codes frequently causes a platform's congestion by users attempting to test the system by sending useless messages and making irrelevant calls.

* + 1. **Corruption Defined**

According to Wells (2011), corruption is an act carried out with the intention of granting one person a favourable position at the expense of another's rights and obligations. It is the act of an official or fiduciary person taking advantage of their position or reputation to gain anything for themselves or someone else in violation of their obligations and other people's rights.

(Norad, 2009) also said that corruption is when someone abuses their power for personal benefit. This principle is applied where there is too much interaction between the public officers of the Authority and company representatives as well as the general public. Therefore, strategies to fight corruption should more focus on decreasing power discretion of individual ZIMRA officials and on giving both their superiors and citizens means to monitor their work.

Other academics also considered the agency-client or agency-principal relationship to be a factor in the concept of corruption. In the agency-client relationship, a client may bribe a bureaucrat in exchange for a favour, such as by paying a customs officer a sum of money that is less than the real tax on an imported commodity. Bribery, in accordance with Ackerman (1978), demonstrates the existence of a long-standing alliance between two corrupt parties.

Similar to this, Spenser et al. (2006) defined corruption as a variety of irregular influences whose objectives are to allow the members to receive benefits for which they are ineligible, with their method being the violation of internal or external doctrines.

In many nations, corruption makes it difficult for service delivery to be effective (Anderson, Recanatini, et al. 2004). Because it limits the ability to provide services to the populace, corruption hinders development (Campos, Estrin et al. 2010). It can take many different forms, such as when government employees ask residents for bribes in exchange for providing services (Moran 2001; Morris 2011).

* 1. **Types of Corruption**
     1. **Bribery**

Nam (2017) asserts that there is no accepted definition of bribery. All definitions agree that bribery occurs when a person appointed to a position willingly violates trust for their own benefit. He made a point of saying that the inducement could come in the shape of gifts, fees, cash, prizes, and other benefits including services, donations, and favours. Bribes can be offered for a variety of reasons. Favours, sway, and favourable treatment are some of them. When a present is provided to a government official in exchange for providing a service, this is considered bribery and is against the law (Nam 2017). Bribes are given to officials who have the capacity to provide the needed services. Business Dictionary (2018) defines bribery as the taking or receiving of anything with the intention of influencing the recipient in a way that benefits the party providing the bribe. According to the legislation, bribery is defined as the offering and acceptance of something of value in exchange for authority over a public figure, an employee, or a member of the government (Reuters 2018).

* + 1. **Clientelism**

According to Hopkin (2006), clientelism is a type of interpersonal trade that is frequently characterized by a sense of duty and an uneven distribution of power among the parties. A political or social system known as clientelism is based on the client-patron relationship, in which the client supports the patron politically or financially in exchange for the patron granting them a particular right or benefit. The 2018 edition of Merriam-Webster's Dictionary endorsed this meaning.

* + 1. **Embezzlement**

Incorrectly accepting money that has been provided to you but is truly someone else's property is described as embezzlement by Edori and Ogaluzor (2018). It is additionally referred to as employee stealing. For an embezzlement to be taken into account, several factors must be taken into account. Fremont-Smith (2004) asserts that the individual handling the money or property of another must be in a position of confidence and trust. In addition, the person may choose to utilize the money or property without the owner's permission by hiding it, taking it, or using it. Finally, without the owner's consent, the person decides to permanently assume ownership of the asset or sum of money.

Additionally, Morgan (2006) defines embezzlement as a felony committed by a person in a position of trust. Trade Press (2018) also emphasized that there needs to be employee motivation for fraud. For instance, economic factors like inaccuracies in bookkeeping, extravagant spending, financial difficulty, or the desire for employees to access business resources and data that makes them believe fraud may be committed and not covered

* + 1. **Extortion**

Depending on the type of corruption, extortion may also be used. Reuters (2018) defines extortion as a crime that takes place when someone threatens to harm the victim's property or loved ones in order to get money or property. It is emphasized that extortion is the act of obtaining property using threats of violence, physical force, or damage to one's reputation. Extortion in the context of ZIMRA can take the form of warning clients that large import tariffs will be imposed, or by assigning a high estimated value to the imported good.

* + 1. **Favouritism**

Mashal (2011) defines favoritism as the practice of treating one person or group more favorably than another within the same unit, such as a workplace, social group, or educational setting.

Depending on the nature of their relationship with a client, a ZIMRA official may treat them differently. Favouritism was also described as the unfair support given to one person or group, especially by a person in authority, by the Cambridge Dictionary (2018). In contrast to Mashal (2011), favouritism happens when two persons are acting in the same way, but one receives the benefit while the other does not (Tina 2018).

* + 1. **Nepotism**

The practice of giving family members or acquaintances the benefit of the doubt in matters of business or employment is known as nepotism, according to Legal (2016). When customers come to ZIMRA for various services, administrators may treat them differently.

* 1. **Causes of Corruption**

Corruption has a wide range of reasons. Political, social, and economic considerations are what these are. According to MacDonald and Majeed (2011), economic development has a good effect on lowering corruption since it impacts both those who offer and those who accept bribes, there is law enforcement, and citizens do not accept corruption and actively resist its activities. Begovic (2005) asserts that rent-seeking behaviour is one of the primary causes of corruption since it frequently leads to individuals committing crimes in order to benefit financially from the surplus of others.

Five main variables that contribute to corruption in Africa were listed by Mike (2017). These include poverty, avarice, lax accountability, inadequate governance, and a great desire for riches. Lack of leadership abilities leads to poor governance, which has the side effect of involving government personnel in corruption. Another aspect that contributes to corruption in Zimbabwe is greed, since many ZIMRA officials may take part in unethical behaviour in an effort to elevate their social position at the expense of the underprivileged. Additionally, when the officials are aware that the authority does not inquire about how they are conducting themselves, there is a lack of responsibility. According to Mauro (1996), cited in Mashal (2011), corruption is a problem in developing nations because the environment is favourable to corrupt individuals. These issues include political instability, a lacklustre political will, and weak legislative and judicial systems. Due to low wages and poverty, there are many opportunities for corruption and a strong incentive to gain additional money illegally.

Additionally, Mele (2014) listed eleven potential factors that contribute to corruption in African nations. These include personal greed, a lack of moral sensitivity, a loss of sense of duty among government officials and other private workers, admiration for corrupt acts and the presentation of arguments devoid of moral considerations, a lack of institutional transparency, and a lack of openness in some formal organizations where officials do not want the public to know how they operate.

* 1. **Empirical /Previous Research** 
     1. **A Transaction-Cost Approach to Understanding the Role of Technology in Reducing Corruption by Prasad and Shivarajan 2015**

The purpose of this essay by Prasad and Shivarajan is to shed additional information on the method by which computer-mediated transactions lessen corruption as well as the kinds of computerization initiatives that can do this. The authors argue that asset specificity, which is defined as the circumstance in which managers must interact with government agents for services that are not available through any other source related to government transactions, and uncertainty brought on by a lack of or ambiguity in information regarding the processes, rules, and regulations that are applicable to the transaction, allow bureaucrats to act. In order to reduce ambiguity and asset specificity, government functions are being computerized, which lowers perceptions of corruption. A study of 101 managers of domestic and foreign enterprises in India provided evidence to support these claims.

The authors of this study made the supposition that everyone involved in computerization activities was knowledgeable and well-trained. It should be understood, though, that not everyone will adhere to the ICT due processes. Some people will purposefully override the pre-set controls in order to obtain illegal benefits.

* + 1. **ICT Development and Corruption by Shrivastava and Bhattacherjee, 2014**

After adjusting for political, economic, and social aspects, this study looks into the connection between ICT growth at the national level and the level of corruption that is now present. Additionally, it investigates the connection between corruption, economic efficiency, and political effectiveness. According to an analysis of 98 countries for the year 2010 using the ICT development index (IDI) and the corruption perception index (CPI) as measures of ICT development and country-level corruption, ICT development is negatively correlated with corruption, which is in turn negatively correlated with economic efficiency and government effectiveness (Shrivastava and Bhattacherjee, 2014)

The authors came to the conclusion that corruption and ICT development are mutually exclusive, which means that as technology advances, corruption declines. The report, however, omitted to mention the kind of corruption that technology can lessen. Other researchers claim that there are some strategies that are challenging to eliminate. Some people claimed that certain technology lead to new corruption methods.

* + 1. **E-governance, Internet Adoption and Corruption by Elbahnasawi 2014**

The effectiveness of the internet and e-government in reducing corruption is empirically investigated in this study. The findings show that e-government, through telecommunications infrastructure, the breadth and quality of online services, and increased internet penetration, is a potent instrument for eliminating corruption. Internet usage and e-government contacts suggest that both are complementing tactics in anti-corruption campaigns. The effectiveness of law enforcement in eliminating corruption is also strengthened by e-government. The human competence component of electronic government does not seem to have an effect on corruption, regardless of the specification.

The authors come to the conclusion that e-government reduces corruption by enhancing information access and raising public knowledge of the problem, which strengthens accountability and fosters openness. This study provides evidence of the causal relationship between e-government and corruption, demonstrating that it does not flow from one to the other. (Elbahnasawi from 2014)

The writers neglected to mention the fact that, despite the fact that e-government increases access to information and raises awareness of corruption, not every citizen will have access to such information. For instance, in rural locations with a terrible internet connection.

* + 1. **E- governance as an anti-corruption tool: Citizens perception by Abu-Shanab, Harb, and Al-Zoubi, 2013**

This study tried to review the literature in that field in order to better understand how e-government aids in the fight against administrative corruption. It investigates Jordanians' perceptions of e-government and anti-corruption, evaluating how e-government is seen as a tool to fight administrative corruption, using a poll of 390 respondents. The effectiveness of public performance, the evaluation of transparency, and citizen satisfaction with public services were three crucial factors that were looked at in the fight against administrative corruption. Results emphasized each item's importance. Particularly e-government was held in high regard for its potential to expedite and enhance services while reducing the time and cost associated with providing them. An improved hiring process, a mechanism for objectively evaluating staff performance, access to budget data, and systems for expenditure control.

The study concentrated on how people perceived e-government as a tool to fight corruption. It's likely that some responses are merely common people with scant or no awareness of corruption. Additionally, some respondents might really engage in such behaviours, resulting in biased replies.

* + 1. **A Cross-National study on Anti-Corruption and E-Government by Kim 2013**

In order to determine links between e-government and anti-corruption in government, this article analyses numerous anticorruption programs and statistical analysis on aggregate data from more than 200 different nations. Despite the rule of law being the most potent predictor of anti-corruption and a crucial prerequisite of a clean government, findings suggest that e-government may be a useful instrument to reduce corruption in government. Through e-government, citizens may access government data and services, and government officials' arbitrary actions and needless interventions are reduced. According to research, attempts to combat corruption could more successfully reduce the levels of corruption in public affairs if digital government is enhanced with high-quality public bureaucracies made up of competent public agents (Kim, 2013).

However, the study did not demonstrate that it is challenging to guarantee that all individuals have access to government information and services in underdeveloped nations. Additionally, it wasn't done by the tax authorities but by other public organizations that might have engaged in different dishonest behaviour than the revenue authority.

* + 1. **Open Data by Davies and Fumega 2014.**

Open data refers to the government posting public information online so that it can be examined and used by others for a variety of purposes. In recent years, many countries, particularly a growing number in emerging nations like Brazil, India, and Kenya, have created open data projects. Publicly available data can include details on the locations of government services, statistics on how well those services are doing, schedules for public transportation, government spending plans, and information on environmental monitoring (Davies and Fumega 2014). Open data makes it possible for outside parties to analyze a variety of government information that may aid in identifying areas of concern, even though not all of this data is helpful for anti-corruption work.

Open data, however, can only have an effect on corruption if knowledgeable intermediaries have access to, evaluate, and use the public datasets (Davies and Fumega 2014). The open data's goal of decreasing corruption will be impossible to achieve if it is accessed by ignorant people.

* + 1. **Social media and Corruption by Ruben Enikolopov 2018**

In non-democratic nations were offline media are frequently repressed, this essay examines the potential for social media to encourage accountability. Using anti-corruption blog articles by well-known blogger and activist Alexei Navalny, the author (Ruben Enikolopov 2018) demonstrates how an anti-corruption blog can have a quantifiable, significant impact on accountability.

The study shows how the stock performance of the corporations whose wrongdoings he disclosed in his blogs was impacted. Additionally, there is circumstantial evidence that these blog entries were linked to a rise in responsibility at the state-controlled businesses he was writing about, which led to higher management turnover and fewer conflicts with minority shareholders. These findings collectively imply that social media can combat corruption even in nations with weak political competition and severely regulated media.

This study was conducted in a democratic nation. As a result, the outcomes may differ from what would truly be possible in a non-democratic nation.

* + 1. **Social media, Internet and Corruption by Jha and Sarangi 2014**

This study examines the connection between multi-way communication and corruption using data from more than 150 nations. Information can be exchanged in both directions via the internet and social media platforms. The authors demonstrate that Facebook penetration and corruption are adversely correlated using Facebook as a stand-in for social media. In terms of internet penetration, the same is true. Facebook use is increasing, which has a causal, significant, and detrimental effect on corruption. (2014) Jha and Sarangi

Although the writers came to the conclusion that social media has a detrimental effect on corruption, I firmly believe that social media can play a role in identifying corruption and exposing such incidents, particularly if the information is given to prominent journalists who can then use their pages to cover the story. Additionally, social media and the internet by themselves are insufficient to end corruption. It necessitates significant ICT development within organizations.

* + 1. **Role of ICT in Combating Corruption in Nigeria**

Although the writers came to the conclusion that social media has a detrimental effect on corruption, I firmly believe that social media can play a role in identifying corruption and exposing such incidents, particularly if the information is given to prominent journalists who can then use their pages to cover the story. Additionally, social media and the internet by themselves are insufficient to end corruption. It necessitates significant ICT development within organizations.

The study did not demonstrate how ICT can reduce corruption in an organization whose officials employ colluding techniques to commit and cover up corruption instances, even if it shown that ICT is more important in eliminating corruption in other organizations.

* + 1. **Impact of ICT in Taxation: The case of Large Taxpayer Department of** **Tanzania Revenue Authority by Chatama 2013**

This article explores how the Tanzania Revenue Authority's Large Taxpayer Department has enhanced revenue collection and modernized tax administration processes through the use of ICTs. ICTs were implemented in the department in 2001 for the purposes of facilitating, maintaining, and prompt access to records and quick return processing to eliminate postal delays, minimize operating expenses, stop fraud, and plug income loss. The time required to process returns and react to inquiries has been appreciably cut since 2001, according to 100% of both large taxpayers and the staff of the large taxpayer department. Actual revenue collection climbed from TZS204,397.5 million in 2001/02 to TZS1,605,751.2 million in 2008/09, according to TRA statistics, while the revenue contribution share jumped from 23% in 2001/02 to 41% in 2008/09. Even though other aspects of the economy, such as increased domestic trade, decreased imports, and a greater reliance on domestic goods, may be to blame for the rise, if there is poor tax administration, income won't be reflected in collections. Revenue growth serves as evidence that ICTs improve tax administration. (2013 Chatama)

The study found that the adoption of ICT increased the amount of money collected. It did not, however, demonstrate if corruption levels decreased. Additionally, a rise in revenue may be brought on by rising inflation rates or the creation of new businesses.

* + 1. **The role of Technology in reducing corruption in public Procurement by Martini and Luijken 2014**

A few of the many benefits of e-procurement are improved market access and competition, integrity promotion, cheaper information costs, easier information access, and better accountability and transparency. E-procurement in this case has the ability to prevent and reduce the likelihood of corruption in the various stages of public procurement. Countries like Albania, Georgia, and South Korea have improved their procurement systems and decreased the possibility of corruption by publishing procurement information online, standardizing and streamlining procedures, and facilitating control and monitoring over the procurement cycle. E-procurement's adoption as a standalone reform, however, is not expected to have a positive revolutionary influence. In order to fully benefit from the potential advantages of e-procurement in terms of reducing corruption,

But in this study, the procurement department of an organization was the only area of attention. The department's findings cannot be applied to the entire organization. Different departments employ various procedures and corrupt practices.

* + 1. **Controlling Corruption through E-governance. Case study from Bangladesh by Banjamin 2015**

The digitalization of land services and the introduction of mobile and electronic ticketing for the Bangladesh Railway are the main topics of this U4 Brief's examination of recent case evidence from Bangladesh's e-governance implementation. Despite the fact that the Bangladesh Railway's e-ticketing systems have limited employees' discretionary power, corruption levels seem to have remained mostly unchanged even after the deployment of e-governance in land administration. This tends to demonstrate that the effectiveness of e-governance varies depending on the level and type of corruption, and that it generally works better to address small corruption involving lower-ranking bureaucrats than significant corruption involving higher-level officials

The author comes to the conclusion that simply implementing e-governance is insufficient to combat corruption. It concerns how mature and what kind of e-governance it is. E-governance has the potential to enhance public service monitoring, but whether it actually does so will rely, among other things, on how well associated law enforcement operations are working. 2015 (Baniamin)

The study was more concerned with the e-ticketing system used by the Bangladesh Railway, even though the authors noted that corruption levels appeared to have been roughly the same even after the implementation of e-governance in land administration. This does not demonstrate the effectiveness of all ICT development in eliminating corruption.

* 1. **Gap analysis**

The studies mentioned in the aforementioned empirical evidence are comparable to this present research, yet there are several gaps that set this research apart from the other studies. The aforementioned studies weren't conducted in Zimbabwe. None of the aforementioned were carried out on the nation's revenue authority, but rather on other economic sectors. In order to shed more insight on how ICT affects Zimbabwe, particularly the revenue board when it comes to the fight against corruption, this research attempts to do just that.

* 1. **Summary**

The section on literature reviews provides definitions of corruption from a variety of sources, which aids in providing an understanding of what corruption is. It also describes what ICT is and how, per a number of sources, it is crucial to a company. The literature also described various initiatives that have been effectively carried out in some nations to increase transparency and gave the necessary information on how ICT may be utilized to combat corruption. The researcher provides a thorough explanation of the procedures used to get in touch with research participants and secure their cooperation in the following chapter.

**CHAPTER THREE**

**RESEARCH METHODOLOGY**

1. **Introduction**

This chapter aims to examine the methods the researcher employed to collect data for the reliability and validity studies. It includes the target population, sample design and size, developing and arranging the tools used to gather the data, as well as the process used to analyse the data.

* 1. **Research methods and philosophy**

The employment of two or more methodologies in a research project that produces both qualitative and quantitative data is referred to as using a quantitative and qualitative method (mixed method) (Cresswell & Plano Clark, 2007; Greene, 2007; Teddlie & Tashakkori, 2009). Inoder to obtain accurate and comprehensive results for this study, the researcher used both quantitative and qualitative methods. The study's theory was developed using a qualitative research methodology, and its validity was tested using a quantitative methodology.

* 1. **Research Design: Descriptive**

Descriptive research design was used for the study because it was effective for gathering data and facilitating the techniques used in analysis. Research design is a general plan or blueprint that enables a researcher on how to respond to research questions so as to achieve the study's objective.

* 1. **Study area**

The Zimbabwe Revenue Authority in Harare was where the study was carried out. The choice of this place was made since it was both familiar to the researcher and helped her gather the data she required.

* 1. **Population**

A population is a collection of people, things, or things from which samples are taken in order to make measurements. According to Kombo and Tromp (2006), it describes the total collection of individuals or components that have things in common. In a population of 95 people, the majority of the (ZIMRA) management team, who represent all age groups, sexes, educational levels, and socioeconomic statuses, make up the target audience. The researcher focused on managers, staff members, and low-level individuals. High level managers could not be reached, so the researcher had to rely on information from published documentaries, newspapers, and articles.

* 1. **Sampling frame**

Probability sampling techniques and non-probability sampling techniques are the two main categories of sampling. Stratified sampling, random sampling, cluster sampling, and systematic sampling are some of the most popular approaches used in probability sampling. Nonprobability sampling techniques most frequently used include convenience sampling, quota sampling, and judgemental sampling**.**

The whole list of all instances in the population from which the sample was taken is known as the sampling frame (Sullivan 2001). Employees and members of the management team of ZIMRA in Harare made up the sample frame for this study.

* 1. **Sample size**

An optimum sample is one that satisfies the criteria for efficiency, representativeness, reliability, and flexibility (Kothari 2004). This study used a sample of 50 respondents out of the total population of 60 staff and management team members of Zimra

Table 1: sample target

|  |  |
| --- | --- |
| Sample elements | Sample size |
| Staff members from customs department, | 10 |
| Staff from audit department | 10 |
| Staff from ICT department | 10 |
| Staff from domestic tax department | 10 |
| Supervisors or management (2 from each department) | 10 |
| Total | 50 |

Source Primary data

* 1. **Data collection Procedure**

To achieve the best findings, the researcher combined probability and non-probability sampling methods. Distribution of questionnaires to management and staff in the audits, ICT, customs, finance, debt management, fiscalization, and e-services departments using stratified and simple random selection. When deciding which departments will get questionnaires, stratified sampling was used. The researcher randomly distributed the questionnaires among the officers in various departments. The respondents had enough time to answer the researcher's questions. Every employee or member of management had an equal chance of being chosen thanks to the adoption of the random sampling procedure.

The researcher also used the judgmental sampling technique because not every responder who was chosen had the time to answer questions but instead referred to those who did. To quickly gather crucial data, judgmental sampling was used when interviewing ZIMRA managers and department supervisors.

* 1. **Research instruments**

In order to gather information from ZIMRA officials, the researcher used questionnaires, in-person interviews, as well as reading published publications and newspapers.

Primary data

The term "primary data" refers to information that has been gathered freshly and for the first time, making it unique. Direct experience and observation are required for primary data, which avoids distortion from outside observers and is hence trustworthy. These numbers were gathered through surveys.

* + 1. **Questionnaires**

This refers to a set of questions that have been created to gather data. Different respondents receive these questions, which they self-administer (Kothari 2004). The researcher applied this strategy of data collecting to several individuals who are knowledgeable and experienced about the internal controls at Zimra. Both closed-ended and open-ended questions were used.

Different divisions were created out of the questions. Open-ended questions encouraged respondents to think critically and gave the researcher access to a variety of responses. Quick responses and adherence to the required set of answers were guaranteed by closed-ended questions. The interviewees' identities were concealed, i.e., the questionnaires didn't have any names on them. The following benefits of the surveys were highlighted by the researcher.

Particularly for the closed-ended questions, it was a rapid approach to receive findings. Respondent anonymity was offered. On the actual questionnaire, there was no name section. Respondents felt more at ease because it was a more intimate communication, which encouraged them to provide accurate answers. Respondents received their questionnaires by hand, making administration simple and affordable. Some were quickly distributed by email. The researcher's capacity to choose the appropriate target at random was facilitated by the availability of email features like all audits, all liaison, all debt management, etc. The questionnaires also included written records of both the inquiries and the answers. Every facet of the subject could be covered by the questionnaires. The researcher made as many inquiries as necessary to shed light on the study questions.

With these questionnaires, the researcher did, however, faced difficulties: Some questions went unaddressed, whether on purpose or as a result of rushed responses from responders. The emotional responses or feelings of the respondents could not be properly captured by the surveys. There was no ability to read body language, responses, or facial expressions. Additionally, the researcher had no means of knowing if the responders had truly understood the questions. It was possible for respondents to choose answers to open-ended questions without first reading the question.

* + 1. **Face to face interviews**

Additionally, the researcher conducted in-person interviews with the cops to gather some information from them. Face-to-face interviews are a type of data gathering where the interviewer speaks with the respondents face-to-face while using the prepared questionnaire. The researcher identified numerous benefits throughout the interviews.

The interview method gave them a lot of questioning flexibility. This indicates that the interviews gave the researcher the opportunity to pursue leads, resulting in the collection of more information and a clearer picture. The interview questions yielded prompt responses for the researcher as well. The interview questions were simple for the responders who don't like to read or take the time to answer mail-in inquiries. The researcher also had the opportunity to observe the respondents' body language and other nonverbal cues. The researcher was able to determine whether or not the respondent is telling the truth thanks to non-verbal cues. To further comprehend, the researcher kept an eye on shifts in word choice and tone. The interview gave precise screening results. Additionally, the responders were unable to provide inaccurate information given in response to screening inquiries about gender, age, or race.

Overall, the interview procedure did not go well. The researcher ran into several difficulties. The following lists these. Some of the respondents preferred to complete questionnaires only rather than being interviewed. The researcher had to rely on data from open-ended questionnaires, which gave more specific information on the phenomenon being studied, to resolve this. The interviewing procedure took a long time. In order to maintain the respondents' confidentially, the researcher had to ask the same interview questions to each respondent independently.

* + 1. **Published Articles**

The researcher obtained crucial data from published newspapers and publications in addition to obtaining information through questionnaires and interviews. These comprise Zimbabwean newspapers, journals, and publications, as well as ZIMRA integrity management updates.

* 1. **Data Analysis**

Tables, graphs, and charts were used to present the data. Under each table, graph, or chart were written explanations and comments. The study's results were analyzed in order to determine their significance in light of the stated research goals and issue statement.

* 1. **Reliability and Validity**

The researcher carried out a pilot study to test if the research instruments were structured proper enough to attain results that meets the objectives of the research. 5 respondents were used for the pilot study, one from each department to ensure relevance from each department. The researcher made sure that the following conditions were met in order to generate results that are legitimate and trustworthy. The respondents' right to remain anonymous was upheld. The researcher took care to ensure that no names appeared on the interview guide or the research questionnaires. The responders were able to answer the questions fearlessly as a result. Additionally, the researcher chose a sizable sample size, increasing the likelihood that she accurately represented the entire population. Additionally, the respondents were given enough time to answer the researcher's questions.

Another recommendation section was also included on the questionnaire to provide the respondents the option of giving open-ended answers rather than being forced to choose specific options exclusively from the answer sets. Additionally, the interviews helped to avoid forcing the respondents to select solely the researcher's suggested responses. To test reliability of information, the researcher used SPSS

* 1. **Ethical Considerations**

The respondents' privacy was maintained, and the material gathered through the interviews and questionnaires was exclusively used for academic research. The data collection tools did not include the respondents' names. The researcher behaved honourably; he was upfront about the subject and what he anticipated from the responders.

* 1. **Summary**

This chapter described methods for addressing the study topics put forth by the researcher and described how data was gathered using various methodologies. The presentation and analysis of the research findings will be covered in the following chapter.

**CHAPTER FOUR**

**DATA ANALYSIS, PRESENTATION AND**

1. **Introduction**

In this chapter the research findings are presented, analysed and interpreted following the data collected from ZIMRA employees. The research questions where directed by the research objectives of this study. The researcher used SPSS for data analysis.

* 1. **Analysis of Quantitative data**

Table 2: reliability test

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alphaa | No. of Items |
| 0.766 | 22 |

**Source SPSS output**

The researcher conducted a reliability test on 22 items to test reliability and validity using Cronbach’s Alpha on SPSS. According to George and Mallery (2022), the required minimum for internal consistency if 0.7 of which the results showed 0.766 which confirms that there is high degree of internal consistency and the data presented is valid and very much reliable.

* + 1. **Questionnaire response rate**

The issued questionnaire were 50 on which 41 were responded to and returned from ZIMRA employees in Harare. This gives a response rate of 82% as shown below

Table 3: Respondent's department

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Respondent's Department** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | domestic taxes | 16 | 39.0 | 39.0 | 39.0 |
| Customs | 14 | 34.1 | 34.1 | 73.2 |
| audit department | 5 | 12.2 | 12.2 | 85.4 |
| ICT department | 6 | 14.6 | 14.6 | 100.0 |
| Total | 41 | 100.0 | 100.0 |  |

Source primary data

* + 1. **Gender of respondents**

The gender distribution shows that 68.29 % of the respondents were male and 31.71 being female. This is a representation of great male participation in this consultation as presented by the pie chart below:

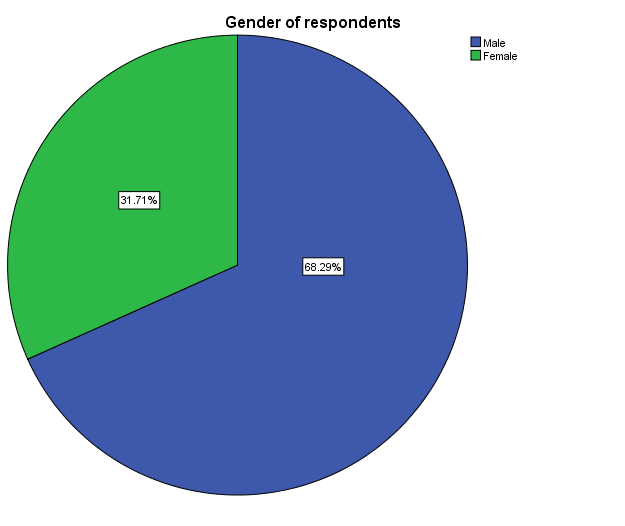
****

Figure 1: Gender of respondents

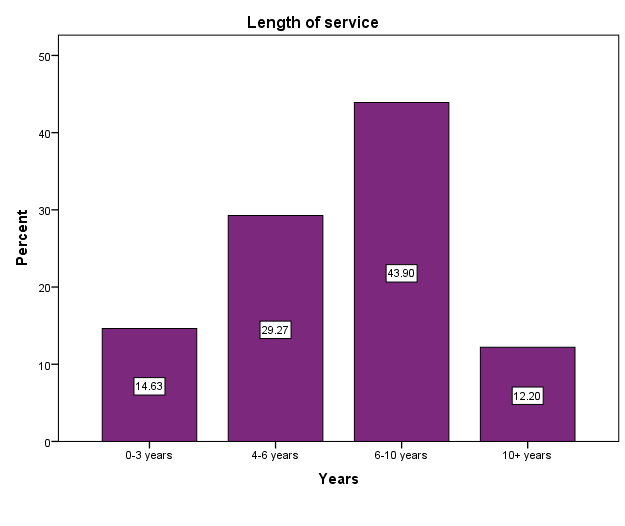
Source : Primary data

* + 1. **Work experience of respondents**

The results below show that most of the respondents fits in the 6-10 years working experience category. This shows that more than 55% of the respondents are more experienced and have more knowledge about ICT and corruption acquired along the way.

Figure 2: length of service

Source: Primary data

****

* + 1. **Educational qualifications**

A closer examination of the respondents' educational backgrounds revealed that the bulk of them held postgraduate degrees (Masters), accounting for 58.5 percent of the total, followed by those with only undergraduate degrees (36.6 percent). For those who held a diploma or a Higher National diploma, the lowest percentage was 4.9%. None of the respondents had both a "O" and a "A" level as their greatest level of education. This demonstrates that the company seeks out candidates who are qualified and well-educated to offer clients high-quality services.

Table 4: Educational qualifications

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Cumulative Percent |
| Valid | ‘A’ level  Diploma | 2 | 4.9 | 4.9 |
| Degree | 15 | 36.6 | 41.5 |
| profesional | 24 | 58.5 | 100.0 |
|  |  |  |  |
| Total | 41 | 100.0 |  |

Source: Primary data

* + 1. **knowledge on professional classification**

According to the pie chart below, 70.73% of respondents claimed to be familiar with every department. They have experience in both departments, according to this. This demonstrates the mentality of the authority, which was to ensure that all of its employees worked in both customs and taxes as well as closely with audit and ICT to make staff transfers simple. This assisted the researcher in obtaining more trustworthy data from the respondents.

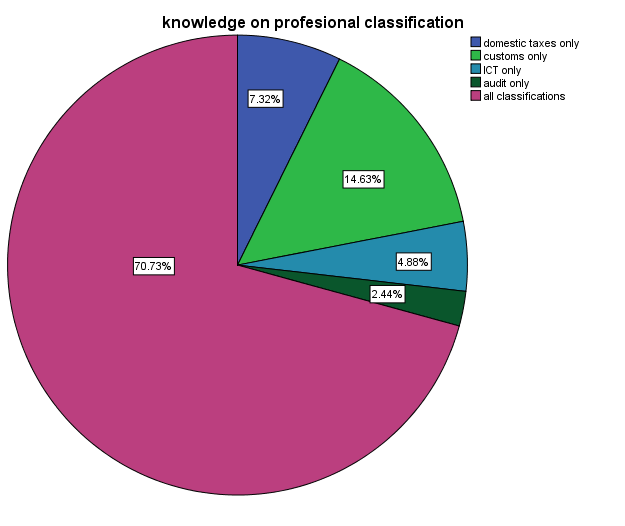


Figure 3: Knowledge on professional classification

Source : Primary data

* 1. **Analysis, interpretation and discussions**

The purpose of the findings in respect to the study's three particular objectives is to demonstrate whether or not the goals were achieved. The goals were to identify the ICT systems that ZIMRA now employs, evaluate how well such systems prevent corruption there, and ascertain the connection between ICT use and revenue collection there.

* + 1. **Functionality of systems currently in use at ZIMRA**

The information in the table below details how well ZIMRA's ICT systems for domestic taxes and customs are working. ECTS and ASYCUDA are the ICT systems used by the customs department to a very big extent and significant extent, respectively. Fiscalization and SAP are used concurrently in domestic taxes in the same order as below.

Table 5: Functionality of ICT systems

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **System** | **Extent of use**  **(%)** | | | | |
|  | **1** | **2** | **3** | **4** | **5** |
| SAP | 7 | 7 | 0 | 32 | 54 |
| Automated Custom Clearance Certificates | 32 | 46 | 7 | 0 | 15 |
| Fiscalised Electronic Devices | 0 | 0 | 5 | 46 | 46 |
| Electronic Cargo Tracking systems | 0 | 0 | 0 | 44 | 56 |
| Whistle Blower Facility | 27 | 67 | 7 | 0 | 0 |
| ASYCUDA | 0 | 0 | 0 | 73 | 27 |
| Media | 22 | 78 | 0 | 0 | 0 |
| **Total** | **100** | **100** | **100** | **100** | **100** |

Source Primary Data

* + 1. **Effectiveness of ICT systems currently used in ZIMRA (Objective 2)**

The table below lists the positions 1 through 7 in terms of percentages of ICT system effectiveness. The findings indicate that ECTS for customs and SAP for domestic taxes are the most successful systems, while ASYCUDA, media, and fiscalization are only somewhat successful, leaving Automated CCC and WBF as the least successful systems.

Table 6: Ranking of ICT systems

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **System** | **Position** | | | | | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **7** |
| SAP | 24 | 37 | 29 | 5 | 5 | 12 | 17 |
| Automated Custom Clearance Certificates | 5 | 2 | 2 | 2 | 15 | 56 | 17 |
| Fiscalised Electronic Devices | 2 | 2 | 2 | 10 | 49 | 12 | 0 |
| Electronic Cargo Tracking systems | 37 | 29 | 20 | 10 | 17 | 7 | 2 |
| Whistle Blower Facility | 5 | 0 | 5 | 17 | 0 | 4 | 56 |
| ASYCUDA | 20 | 27 | 42 | 10 | 2 | 4 | 5 |
| Media | 7 | 2 | 0 | 46 | 12 | 2 | 2 |
| **TOTAL** | **100** | **100** | **100** | **100** | **100** | **100** | **100** |

**Source: Primary Data**

* + 1. **Measure of performance at ZIMRA (objective 3)**

The table below shows measure of performance in ZIMRA using the current ICT systems of the revenue authority.

Table 7: Relationship between ICT and Revenue collection

|  |  |  |  |
| --- | --- | --- | --- |
| **Correlations** | | | |
|  | | SYSTEMS | Revenue collection |
| SYSTEMS | Pearson Correlation | 1 | .014 |
| Sig. (2-tailed) |  | .931 |
| N | 41 | 41 |
| Revenue collection | Pearson Correlation | .014 | 1 |
| Sig. (2-tailed) | .931 |  |
| N | 41 | 41 |

Source: SPSS output

From the above table analysis of relationship between ICT and revenue collection was done using Pearson Correlation. It shows a weak positive relationship between ICT systems and Revenue collection in ZIMRA. This implies that ICT can lead to better efficiency in Revenue collection as discussed by Chatama in 2013 Tanzania showing a positive relationship between revenue collected and ICT systems. However ICT alone is not effective in curbing corruption and other measures will have to be in place to curb corruption.

* + 1. **ICT Systems Detecting Corruption**

According to the interview responses, the present ICT systems are effective at spotting and combating corruption. Many employees, according to some bosses, were reported to the whistle-blower facility and called in for hearings. The same findings from the E-Grievance portals in India 2008 . They also mentioned that some border agents are tracked in the system (ASYCUDA) to determine who cleared specific undeclared products that were discovered while traveling to their final destinations in line with ZIMRA director’s words in 2012 that explained how the system will help fight corruption. Even with SAP, they said that it was quite doable to track down every individual involved in capturing inaccurate data in favour of clients. This confirms Jakovljevic’s findings in (2000). In terms of prevention, some managers claimed that once an officer or manager is aware that there are procedures in place to uncover corruption, they become hesitant to put themselves in precarious situations.

* + 1. **Means of conducting corruption reviewed**

The most typical strategies used by ZIMRA and whether any staff have been fired for corruption. In the interviews, every respondent said that a large number of employees had been fired because of corruption. They claimed that collusion, bribery, and the abuse of authority were the most often employed strategies. This indicates that bribery is actualy a common tpe of corruption as outlined by Nam in 2017. They claimed that collusion is another form of corruption when an officer on duty makes a secret arrangement with another person in order to deceive the organization by avoiding the established procedures in order to obtain an unfair advantage. They contended that there is a recognized relationship between the parties, which is known as a "cartel" or "collusion." Some claimed that most staff are involved in the collaboration.

According to Transparency International (2009), collusion is defined as a secret agreement between parties, in the public and/or private sector, to conspire to conspire to commit actions aimed at deceiving or committing fraud with the objective of illicit financial gain." Their responses were consistent with this definition.

* + 1. **Other measures that can be used in the fight against corruption within the Authority Apart from ICT,**

Numerous initiatives were touted as being effective in the struggle against official corruption. According to others, corruption occurs when employees receive inadequate pay; as a result, the authority should try to generously compensate its staff. Some claimed that individuals caught on the wrong side must face heavier punishments. Some people claimed that the authority was required to regularly audit the lifestyles of all of its workers. Others pointed out that awareness programs informing customers that it is their right to use public services without having to bribe authorities will aid in the eradication of corruption.

* 1. **Summary**

The chapter demonstrated how the authority made extensive use of ICT tools to enhance service delivery while battling corruption. According to the feedback, these solutions are assisting in the detection and prevention of corruption incidents. By reducing officer-client contact, they also aid in the prevention of corruption. Abuse of power, bribery, and collision have been recognized as ZIMRA's most common corruption strategies. . ICT has a vital role in reducing corruption in the Authority, even if findings show that ICT systems do not completely prevent and detect wrongdoing. Instead, they are a key tool that considerably contributes to the fight against corruption. It was also mentioned that there are other technologies outside ICT that can aid in the battle against corruption. These included, among other things, awareness programs, lifestyle audits, better pay, and tougher penalties. The final chapter, which follows, focuses on the study's conclusions and suggestions

**CHAPTER FIVE**

**SUMMARY, CONCLUSION AND RECOMMENDATIONS**

* 1. **Summary of findings**

The research study focused on the use of ICT to reduce corruption in Zimbabwe's public sector, a case study of ZIMRA, is summarized in this unit. A overview of the research results is **provided below.**

* + 1. **Corruption within Zimra**

The study determined that the most common corruption schemes inside ZIMRA include power abuse, bribery, and collusion. The organization was found to have a significant level of corruption. This suggests that the majority of ZIMRA employees take bribes from the general population whenever a chance presents itself. Power abuse was also observed to exist within ZIMRA, which is said to be caused by officers skirting corporate governance guidelines. Holding client certificates until they have made a payment for their release, as an example. Collaboration was regarded as a kind of corruption used within the organization. It was discovered that connections between some cops and public or political people compelled collusion. Additionally, there are collisions amongst ZIMRA officials.

* + 1. **ICT at ZIMRA offices**

The study also found that the majority of employees value having ICT technologies in the workplace. Additionally, they mentioned that they had received the proper instruction in using ICT technologies relevant to their areas of specialization. This indicates that the Authority is committed to ensuring that staff members effectively utilize the systems. The police officers also said they teach their customers how to use self-service platforms. As a result of the eased workload strain, the staff themselves endorse the idea of reducing client-officer interaction.

* + 1. **Systems currently available**

The ASYCUDA World system, SAP, Scanners, E-services, Fiscal Device Monitor, ZIMRA website, ZIMRA intranet site, email, scanner, landline phones, electronic cargo tracking system (ECTS), Quota Management System, Preclearance of Imported Motor Vehicle System, the internet, email, and ZIMRA website are among the ICT systems used by ZIMRA. This demonstrates that the Authority is making every effort to keep up with technical changes. For the benefit of customers and other stakeholders, self-service systems have been implemented.

* + 1. **ICT advantages in the revenue authority**

It has been acknowledged that manual systems are less effective than ICT systems at ZIMRA currently in reducing corruption. According to the study, ICT systems combat against corruption by limiting interactions between ZIMRA personnel and the general public and thereby enhancing service delivery transparency. ICT solutions are thought to be effective at reducing corruption because they employ less human labor and paper-based processes that can be manipulated by dishonest public officials. Through citizen involvement in the management of public service delivery, ICT can increase transparency in the public sector. The public can access government services through ICT systems at any time and from the comfort of their homes, reducing client-officer interactions.

* 1. **Conclusions**

Based on the research's findings, the researcher came to the conclusion that ZIMRA's most common corruption schemes are bribery, misuse of power, and collision. Furthermore, it has been noted that ZIMRA has made use of a variety of ICT technologies in an effort to improve efficient and open service delivery to the general population. In order to combat corruption and other associated crimes, the parastatal has implemented a wide range of ICT solutions.

* + 1. **ICT effectiveness in curbing corruption**

The study found that ICT systems used by ZIMRA, including ASYCUDA World, SAP, Scanners, E-services, Fiscal Device Monitor, ZIMRA website, ZIMRA intranet site, email, scanner, landline phones, electronic cargo tracking system (ECTS), Quota Management System, Preclearance of Imported Motor Vehicle System, the internet, email, and ZIMRA website. It was determined that some of the corruption techniques at ZIMRA might be stopped using the current ICT infrastructure. However, because they entail the manipulation of general operations, some corruption schemes, such as nepotism and collusion, are challenging to identify and manage through the use of ICT systems. The study also discovered that the Authority needs to employ a variety of strategies in tandem in order to combat corruption.

* + 1. **Other methods of curbing corruption**

Other methods do not include ITC. Among these include harsher penalties, greater employee incentives, greater openness, and awareness campaigns informing the public that it is their right to use public services without having to bribe officials. However, the researcher may confidently draw the conclusion that Information and Communication Technology (ICT) is beneficial in reducing corruption in ZIMRA based on the data discovered throughout the investigation.

* 1. **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

* + 1. **Integration of ICT systems**

The researcher suggests that ZIMRA's ICT systems be combined with a comprehensive strategy that makes use of other strategies, such as public awareness campaigns to inform the entire Zimbabwean population to aid in the battle against corruption. Campaigns to raise awareness also aid in educating the general people about their right to use public services without having to offer bribes. Additionally, there is a need to plan capacity building activities and regularly educate both new and existing employees about the negative effects of corruption on businesses and the economy through workplace seminars.

* + 1. **Establishment of online reporting platforms**

In order to combat corruption, ZIMRA must also set up sizable internet reporting channels. Online whistleblower networks aid in the collection of corruption cases from all over the nation. Public officials may be discouraged from accepting bribes by using these reporting platforms since they are worried about being found out by the general public as a result of whistleblowing. In order to encourage the general people to report all instances of corruption to the appropriate authorities, the government should also establish a whistle-blowers fund in the public sector.

* + 1. **Use of electronic surveillance systems**

Additionally, the researcher advises ZIMRA to utilize electronic surveillance equipment, such as cameras and drones, at all border crossings to keep an eye on the flow of people and products. Because they cannot engage in those scandalous acts if they believe that monitoring restrictions are in place, this can aid in the battle against corruption among customs employees. By using this service, smuggling of illegal or restricted substances can also be curbed.

* + 1. **Handsome rewards**

It has been determined that one of the reasons for corruption is officers' desire to protect themselves from the worsening economic circumstances they are experiencing. Officers benefit from higher paygrades since they can pay for their everyday expenses. Therefore, larger compensation will be beneficial since they will encourage officers to think critically because they cannot risk losing a high-paying job for little bribes.

* + 1. **Lifestyle audits**

The Authority needs to inspect its employees' lifestyles more frequently. This involves stopping by the cops' homes to see if their items correspond to their income. If officials can't explain how they are paying for their opulent lifestyles, suspicions are raised that they may have obtained the money through corruption. Additionally, the awareness that they can be under investigation at any time may cause officers to worry that they might end up on the wrong side of the investigation. Even that contributes to reducing corruption.

* + 1. **Harsher penalties**

The authority needs a law that punishes convicted corrupt officers and clients to the extent of spending so many years in prison, rather than just suspending or dismissing them of their jobs. Just that alone will cause terror in clients as well as officers. This will contribute to a decrease in official corruption.

* 1. **Summary**

The researcher recommends investigation on the relationship between ICT and revenue collection in ZIMRA

**REFERENCES**

Anderson, J. H., et al. (2004). "Service delivery, poverty and corruption-common threads from diagnostic surveys."

Arnold, A.K. and Lal, S., 2012 Engaging Citizens against Corruption in Asia: Approaches,

Results and Lessons. PTF Working Paper Series, 1, 1. Available at http://ptfund.org/wpcontent/uploads/2013/03/15-Paper- Using-Media-to-fight-Corruption pdf[date accessed:24 April 2022]

Asiimwe, E. N., Wakabi, W., & Grönlund, Å. (2013). Using technology for enhancing transparency and accountability in low resource communities: experiences from Uganda.

Spider ICT4D Series: ICT for anti-corruption, democracy and education.

Bature. N (2006), “Business Communication: An Introductory Text” (Joyce Publishers), Kaduna.

Bertalanffy, V. L. (1968). General systems theory. New Currents in Modern Thought, 19: 31-36; New York: Brazille

Campos, N. F., et al. (2010). "Corruption as a barrier to entry: Theory and evidence."

Chronicle 14 March 2022 ‘ Zimra must continue to facilitate trade and combat corruption’ –accessed online - <https://www.chronicle.co.zw/zimra-must-continue-to-facilitate-trade-and> combat-corruption/ on 25 April 2022

Chronicle (24 December 2020) ZIMRA Introduces Quota Management System, accessed online - https://www.chronicle.co.zw/quota-management-system/ on 27 April 2022

De Wulf, Lc; Sokol, Jose B (2005): Customs Modernisation Handbook, Trade and Development. Washington DC: World Bank. https://openknowledge.worldbank.org/handle/10986/7216 license: CC BY 3.0 IGO

Edori DS (2018) Fighting Economic and Financial Crimes in Nigeria using forensic Accounting: The Moderating Effect of Technology. International Journal Economic Financial Research 4:235-241

H. Ahmed, et al, (2006) Measuring the impact of ICT on women in Bangladesh, Available: http://iec.cugh.Edu.cn/worldcomp

Herald (March 2022), Beating corruption needs attitude change, accessed online https://www.herald.co.zw/editorial-comment-beating-corruption-needs-attitude-change/ on 29 April 2022

Herald (30 December 2018), ‘War against corruption continues’. Accessed online https://www.sundaymail.co.zw/war-against-corruption-continues on 24 April 2022

Business Weekly (01 February 2022) ‘ZIMRA makes headway in project implementation’ Accessed online https://www.ebusinessweekly.co.zw/zimra-makes-headway-in-project-implementation/on 23 April 2022

https://www.sundaymail.co.zw/fighting-corruption-through-e-governance (Accessed 15 December 2018 online).

Moran, J. (2001). "Democratic transitions and forms of corruption." Crime, Law and Social Change 36(4): 379-393.

Morris, S. D. (2011). "Forms of corruption." CESifo DICE Report 9(2): 10-14.

Ndou, V. (2004) E-Government for Developing Countries: Opportunities and Challenges.

Electronic Journal on Information Systems in Developing Countries, 18 , 1-24.

Newcomb, T.M (1943). Personality and Social Change; attitude formation in a student Community. Dryden Press

Newsday (15 March 2022), ‘ZIMRA Tackles Corruption’

NORAD. (2009). Anti-Corruption Approaches: a Literature Review. Oslo: Norwegian Agency for Development Cooperation. Retrieved January 13, 2018, from https://www.norad.no/en/ toolspublications/publications/2009/anti-corruption-approaches-a-literature-review/

Schuppan, T. (2009). E-Government in developing countries: Experiences from sub-Saharan Africa. Government Information Quarterly, 26(1), 118-127

Siavhundu, T. (2020). The Effectiveness of ZIMRA’s Electronic-Services Platform in inducing Tax compliance in Zimbabwe; PM World Journal, Vol. IX, Issue V, May.Statutory Instrument 150 of 2020 as read with Section 34B of the Revenue Authority Act (Chapter 23:11)

Statutory Instrument 154 of 2001 as read with Section 120 of the Customs and Exice Act [Chapter23:02] in conjunction with section 104 of the Customs and Excise (General) regulations

Zhang, J., & Zhang, Z. (2009, 16-19 Sept. 2009). Applying E-Government Information System for Anti-corruptionStrategy. Paper presented at the ICMECG '09: International Conference on Management of e-Commerce and e-Government, 2009.

ZIMRA public notice 72 of 2020

Prasad and Shivarajan. 2015. Journal of Public Affairs Volume 15 Number 1 <https://www.researchgate.net/publication/2718561> 48 Understanding the role of technology in reducing corruption A transaction cost approach

Shrivastava and Bhattacherjee. 2014. Twentieth Americas Conference on Information Systems, Savannah

Elbahnasawi. 2014. World Development Vol. 57, pp. 114–126 https://www.researchgate.net/publication/2600080 81 E-Government Internet Adoption and Corruption An Empirical Investigation

Abu-Shanab, Harb and Al-Zoubi. 2013. International Journal of Electronic Governance Vol. 6, No. 3. https://www.researchgate.net/publication/2608702 54\_Government\_as\_an\_Anti-Corruption Tool Citizens Perception

Kim. 2013. Public Organization Review. 2014. 14:385–396. https://www.researchgate.net/publication/2576398 96\_Anti-Corruption Initiatives and E-Government A Cross-National Study

Davies and Fumega. 2014. Chr. Michelsen Institute (U4 Issue 2014:4) 38 https://www.cmi.no/publications/5172-mixedincentives

Jha and Sarangi. 2014. https://papers.ssrn.com/sol3/papers.cfm?abstract \_id=2391904

Chatama. 2013. Developing Country Studies Vol.3, No.2, 2013 [http://www.iiste.org/Journals/index.php/DCS/articl e/view/425](http://www.iiste.org/Journals/index.php/DCS/articl%20e/view/425)

Baniamin. 2015. U4 Brief http://www.u4.no/publications/controlling/corruption-through-e-governance-case-evidence from Bangladesh

**APPENDICIES**

**Appendix 1 : Interview guide**

My name is TARIRO L.N. KAKWERE a student at Bindura University of Science Education. As part my degree I am required to undertake research which is relevant to my area of specialisation. I am currently doing research entitled: AN INVESTIGATION ON THE EFFECTIVENESS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) IN CURBING CORRUPTION IN ZIMRA. I am therefore kindly requesting you to spare your precious time in answering these interview questions. Please note that every response is valuable, there is no right or wrong answer. The information obtained through this interview will be treated with strict confidentiality and will not be disclosed to third parties but will only be used for academic purposes. As such no name or personal identification will appear on the interview papers. Your participation will be of great importance to the success of my research.

1. Basing on your experience in ZIMRA and knowledge of employees who have been

dismissed due to corruption, what do you think are the tactics that are used by

employees in committing corruption?

1. Are you familiar with the current ICT packages (e.g ASYCUDA, SAP, E-SERICES etc) in your area of specialisation? What are these?
2. When there are system changes, do you receive adequate training so that you know how to use the new system effectively and efficiently?
3. Basing on your experience in ZIMRA, how good do you think the current ICT systems (Hotline, SAP, ASYCUDA, E-Services etc) are in preventing interaction between officers and clients?
4. Basing on your experience in ZIMRA, how good do you think the current ICT systems (Hotline, SAP, ASYCUDA, E-Services etc) are in preventing and detecting corruption amongst employees?
5. What other measures do you think will help in solving corruption problems within the authority?

The end

THANK YOU

**Appendix 2 : Questionnaire**

My name is Tariro L. N. Kakwere undergoing studies in Accounting at Bindura University of Science Education. I have to conduct a research project related to my area of expertise as part of my training. AN INVESTIGATION ON THE EFFECTIVENESS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) IN CURBING CORRUPTION IN ZIMRA is the name of the study I'm currently working on. As a result, I respectfully ask that you take a moment to complete this questionnaire. Please be aware that there is no right or wrong answer; all responses are valuable.

The data gathered through this questionnaire will be kept in complete confidence, will not be shared with any parties, and will only be applied to academic research. As a result, the questionnaire should not contain any personal information. Your involvement will be crucial to the outcome of my research.

**SECTION A : DEMOGRAPHIC INFORMATION**

Kindly tick Where appropriate

Gender

|  |  |  |  |
| --- | --- | --- | --- |
| Male |  | Female |  |

Educational Qualifications

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| A level |  | Diploma |  | Degree |  | Postgraduate |  |

Classification

|  |  |
| --- | --- |
|  |  |
| Domestic taxes |  |
| Customs |  |
| Audit |  |
| ICT department |  |

Length of service

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 0-3 years |  | 4-6 years |  | 6-10 years |  | Above 10 years |  |

Knowledge

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Taxation only |  | Customs only |  | Audit only |  | ICT only |  | All departments |  |

**SECTION B: OFFICER KNOWLEDGE ON ICT AND CORRUPTION**

**Objective 1**

To what extent are you using the following ICT systems. *Indicate on the following scale;*

1-Very small extent 2=Small extent 3=Moderate extent 4=Large extent 5=Very large extent

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **1** | **2** | **3** | **4** | **5** |
| **SAP** |  |  |  |  |  |
| **Automated CCC** |  |  |  |  |  |
| **Fiscalised electronic register** |  |  |  |  |  |
| **ECTS** |  |  |  |  |  |
| **Whistle blower facility** |  |  |  |  |  |
| **ASYCUDA** |  |  |  |  |  |
| **E-TIPs** |  |  |  |  |  |
| **Media** |  |  |  |  |  |

**Objective 2**

Rank the following systems (1st position to) in order of effectiveness in curbing corruption

extent

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **1** | **2** | **3** | **4** | **5** |
| **SAP** |  |  |  |  |  |
| **Automated CCC** |  |  |  |  |  |
| **Fiscalised electronic register** |  |  |  |  |  |
| **ECTS** |  |  |  |  |  |
| **Whistle blower facility** |  |  |  |  |  |
| **ASYCUDA** |  |  |  |  |  |
| **E-TIPs** |  |  |  |  |  |
| **Media** |  |  |  |  |  |

**Objective 3**

To what extent has the usage of ICT systems affected the following variables

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **1** | **2** | **3** | **4** | **5** |
| **Revenue collection** |  |  |  |  |  |
| **Tax administration** |  |  |  |  |  |
| **Distribution** |  |  |  |  |  |

(a) Did you receive adequate training on how to use the ICT systems in your current area of

specialisation?

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Yes and I understood |  | Yes but I didn’t understand |  | Not at all |  | We are trained regularly |  |

(b) Do you conduct seminars or workshops even online teaching clients on how to use self service platforms?

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Not at all |  | Yes once in a while |  | Yes every quarter |  | Yes every month |  |

**SECTION C**

**RECOMMENDATIONS**

1. In your words do you think the introduction of TAX and Revenue Management Systems (TaRMS) which involves replacing the Domestic Taxes Information Technology Operational System will lead to easy submission of tax returns, easy access to the ZIMRA portal, easy interaction between ZIMRA and the clients and eventually lead to reduction in corruption?
2. ZIMRA indicated an intention to introduce drones at all its border posts. What is your take on the introduction of these drones in the efforts to fight against corruption
3. In your own words do you think ICT is that important in eradicating corruption or there are other non ICT measures which are more important than ICT?
4. ) What do you think should be done on the current ICT tools for ZIMRA to achieve a Zero corruption environment

**THANK YOU**