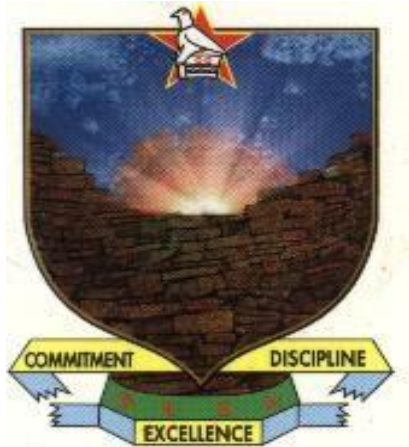


BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE



DEPARTMENT OF INTELLIGENCE AND SECURITY

TOPIC

AN ANALYSIS OF THE EFFECT OF PROCUREMENT FRAUD ON PROCUREMENT PERFORMANCE OF PUBLIC SECTOR INSTITUTIONS. A CASE STUDY OF THE MINISTRY OF JUSTICE, LEGAL AND PARLIAMENTARY AFFAIRS, ZIMBABWE.

BY

B226880B

A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR A DEGREE IN POLICE AND SECURITY STUDIES OF BINDURA UNIVERSITY OF SCIENCE EDUCATION, FACULTY OF COMMERCE.

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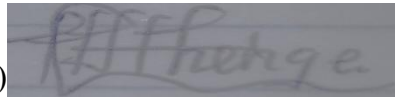
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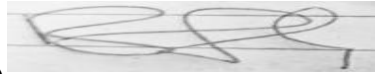


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I, Lazarus Vhenge solemnly declare that the information of this dissertation, prepared in partial fulfilment of the Degree in Police and Security Studies and submitted to the department of Intelligence and Security Studies, Faculty of Commerce at Bindura University of Science Education has not been presented, submitted or published in this nature or part. Previous work has been duly accredited and acknowledged properly.

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DEDICATION

This research project is dedicated to my family who has always been my source of inspiration.

ABSTRACT

Corruption is attracting a lot of attention around the world, and Zimbabwe's Ministry of Justice, Legal and Parliamentary Affairs is not an exception. The main and overall objective of the study was to assess the effects of procurement fraud on the performance of Zimbabwean public sector institutions, using the Ministry of Justice, Legal and Parliamentary Affairs as a case study. Ministry officials have been seen engaging in fraudulent procurement activities, meeting their private gain at the expense of institutional efficiency and public trust. Many legitimate suppliers have been disadvantaged in tender processes, losing contracts to politically connected or favored bidders, while fraudulent invoicing and embezzlement have drained public resources. Procurement revenue and efficiency have been persistently compromised, with performance indicators showing significant decline due to rampant bribery, nepotism, favoritism, and extortion. This study seeks to establish the effects of procurement fraud on the Ministry of Justice, to identify various forms of procurement fraud, to investigate causes of procurement fraud, and to develop initiatives and reform measures to curb procurement fraud in Zimbabwe's public institutions. The study uses a case study research design approach with a sample size of 120 participants. Interviews and questionnaires were used as research instruments to collect data from respondents. Questionnaires were hand distributed and self-administered. Forms of procurement fraud which include bribery, nepotism, embezzlement, fraudulent invoicing, favoritism, and extortion have negatively affected the performance of public institutions. Also, causes of procurement fraud in the Ministry include low salaries, greed and selfishness, lack of ethics, excessive bureaucracy, and lack of transparency. A conclusion reached was that procurement fraud negatively affected the performance of Zimbabwean public institutions as witnessed from decreased efficiency, inflated costs, double awarding of contracts, and poor service delivery. Therefore, the recommendations are that a code of conduct should be put in place, and penalties should be stiffer and non-discriminatory, whistleblowers should report cases of procurement fraud without fear, and civil society organizations should be allowed to access and question procurement information and decisions.

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Acronyms

ZACC	Zimbabwe Anti Corruption Commission
TI	Transparency International
TI-Z	Transparency International Zimbabwe
UN	United Nations
UNCAC	United Nations Convention Against Corruption
UNDP	United Nations Development Programme

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CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter provided an insight on the effect of procurement fraud on the performance of public sector institutions, using a case study of the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe. The chapter is going to explore the background of the study, statement of the problem, purpose of the study, research objectives, research questions, significance of the study, assumptions, delimitations of the study, limitations, definition of terms and summary of the study.

1.1 Background of the Study

Public procurement is a critical function in public sector institutions, as it governs the acquisition of goods, services, and works necessary for effective governance and service delivery. In Zimbabwe, procurement processes are regulated under the Public Procurement and Disposal of Public Assets Act (PPDPA) of 2017, which established the Procurement Regulatory Authority of Zimbabwe (PRAZ) to enhance transparency and accountability (Mhaka, 2017). Despite these reforms, procurement fraud remains pervasive, undermining institutional integrity and eroding public trust. Fraudulent practices such as bid rigging, collusion, inflated invoicing, and favouritism in awarding contracts have been reported across ministries, including the Ministry of Justice, Legal and Parliamentary Affairs, raising concerns about governance and resource mismanagement (Transparency International Zimbabwe, 2022).

The procurement laws aim to increase efficiency, accountability, and value for money while also bringing consistency and standardization to public procurement. In addition, it aims to 2 eradicate corruption and promote fair competition (GOU, 2003). Therefore, the procurement laws aim to guarantee that market forces are permitted to operate effectively throughout the procurement

process as well as that public procurement optimizes the public good. As a condition for payment, aid agencies typically reserve for themselves the right to examine the procurement procedure for particular contracts. Concern for the quality of public administration and initiatives to fight corruption have come to be linked to governance and execution culture. To guarantee the long-term success of its delivery program, the role of government is to rule efficiently by using best practices in all activities rather than relying on consensus judgments.

The World Bank had estimated that roughly \$1.5 trillion in public contract awards are influenced by corruption, and that the volume of bribes exchanging hands for public sector procurement alone, estimate to about US\$ 200 billion per year (Kaufmann, 2005). In the United States, overall organisations lose nearly 7 percent of their annual revenues to fraud each year (KPMG International, 2023). The National Public Procurement Integrity Baseline Survey (2006) also estimated an 18-20 billion dollars budgeted loss due to procurement related fraud at local government level. Procurement fraud in public institutions has been widely studied across different regions, reflecting its global prevalence and impact on governance, economic efficiency, and public trust. A systematic review by Lyra et al. (2022) highlighted that fraud, corruption, and collusion are the most common crimes in public procurement worldwide, producing significant monetary losses and inefficiencies. The study emphasized that empirical detection methods remain insufficient, particularly in developing countries, where weak institutional frameworks exacerbate risks. This review covered multiple regions, including Europe, Latin America, and Africa, showing that procurement fraud is a universal challenge.

The Petrobras scandal, also known as Operation Car Wash (Operação Lava Jato), is one of the most infamous procurement fraud cases worldwide. Beginning in 2014, investigations revealed that executives at Petrobras, Brazil's state-owned oil company, colluded with construction firms to inflate contract values. The excess funds were then funnelled into political campaigns and personal accounts, implicating high-ranking politicians and business leaders. Billions of dollars were lost through fraudulent procurement practices, making it one of the largest corruption scandals in Latin America. According to Britannica (2025), the scandal destabilized Brazil's political landscape, leading to the impeachment of President Dilma Rousseff and the imprisonment

of former President Luiz Inácio Lula da Silva (Britannica, 2025). Operation Car Wash demonstrated how procurement fraud can intertwine with political corruption, erode public trust, and cripple economic development.

Regionally, In Ghana about 70 percent of corrupt practices are effected through the purchasing and supply of basic items for some ministries, departments and government agencies (Andoh-Kwofie, 2001 cited by Hannover ge, 2001). Komakech et al. (2023) provided a broader procurement fraud perspective by analysing corruption in public procurement through an integrated systemic and behavioural framework. Their study, conducted in Uganda and South Africa, revealed that procurement fraud is often embedded in institutional cultures where informal practices and patronage networks dominate. They argued that behavioural factors, such as normalization of corrupt practices, are as critical as structural weaknesses in perpetuating fraud. In developing countries, Aryee et al. (2025) reviewed procurement corruption and emphasized that it remains a major governance challenge in Africa, particularly in Ghana and Nigeria. Their research noted that donor agencies often withdraw support when procurement fraud is rampant, further weakening public institutions.

Procurement fraud in Zimbabwe's public sector is not an isolated phenomenon but part of a broader governance challenge affecting many African countries. In Zimbabwe, political influence and nepotism often distort procurement decisions, resulting in contracts awarded to unqualified suppliers or politically connected individuals. This compromises service delivery, inflates costs, and diverts resources meant for development initiatives (Chigunwe, 2024). The alleged purchase by Zimbabwe's local government ministry of fire fighting vehicles at inflated rates of US\$464,296 per truck from Belarus against fair prices between US\$26,001 and US\$28,001 of foam fire-fighting truck in China, US\$194,000per unit in Pozhsnab, and US\$26,001 for a 4 000-liter medium six-wheel fire truck in Malaysia demonstrate the lack of thorough market analysis (Kawadza and Kachiko, 2022).

The persistence of procurement fraud in Zimbabwe's public sector underscores the urgency of analysing its patterns, causes, and prevention strategies. By focusing on the Ministry of Justice, Legal and Parliamentary Affairs, this study seeks to provide insights into how procurement fraud manifests in a critical governance institution, the systemic factors driving it, and the strategies that can be employed to mitigate its impact.

1.2 Statement of the Problem

Public procurement is still tainted by low quality goods and services, despite the government of Zimbabwe's efforts to increase efficiency and effectiveness in the acquisition of goods and services by creating legislation like the Public Procurement Act and regulations. These fraudulent activities divert public resources away from their intended purposes, weaken institutional capacity, and erode citizens' trust in government systems. Weak accountability mechanisms, poor remuneration, and political patronage have created fertile ground for procurement fraud, resulting in misallocation of resources, compromised service delivery, and erosion of public trust. Therefore, the problem this study seeks to address is the impact of procurement fraud on public sector institutions in Zimbabwe, with a focus on the Ministry of Justice, Legal and Parliamentary Affairs.

1.3 Aim of the study

The aim of the study is to assess the effect of procurement fraud on procurement performance of public sector institutions. Furthermore, the study seeks to explore the challenges faced by financial regulators like PRAZ in fighting procurement fraud.

1.4 Research Objectives

1. To identify the various forms of procurement fraud occurring in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe.
2. To investigate the underlying causes of procurement fraud in Zimbabwe's public institutions.

3. To ascertain the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence.
4. To develop initiatives to curb procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe.

1.5 Research Questions

1. What are the various forms of procurement fraud occurring in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe?
2. What are the underlying causes of procurement fraud in Zimbabwe's public institutions?
3. What are the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence?
4. What are the initiatives to curb procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe?

1.6 Significance of study

To the researcher

- To add information on procurement fraud to the existing board of knowledge on fraud.
- To provide solution to the existing problem of procurement fraud.
- It is a requirement for Bindura University of Science Education in partial fulfillment of bachelor's degree in Police and Security Studies.
- It will enable the researcher to gain research skills, and experience to conduct research in the future and to combine academic theories with practical procedures.

To the Ministry of Justice, Legal and Parliamentary Affairs

- The study goes a long way in bringing awareness to management at the Ministry of Justice, Legal and Parliamentary Affairs on how procurement fraud practices influences organizational performances.

To Bindura university of Science Education

- The findings will contribute to new body of knowledge on procurement fraud and shall also pave way for future researches to other students.

1.7 Assumptions of the study

For the purpose of carrying out this study, the researcher assumes that the respondents are able to read and write. He assumes that the sample size that was chosen represents the entire population and the respondents were willing to participate during the research and therefore the information provided by the respondents was correct and unbiased.

1.7 Delimitation of the study

The Ministry of Justice, Legal and Parliamentary Affairs only amongst the rest of public institutions in Zimbabwe will be used as a case study. The researcher shall look on the effects, causes and forms of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs and suggests measures of curbing procurement fraud in public institutions for the period of 2025 and 2026 only.

1.9 Limitations of the study

The researcher encountered the following limitations;

1. High transport costs limited the number of trips which the researcher had to make in order to collect more data to enrich the study. This was overcome by the use of WhatsApp messages and phone calls to the respondents to get required data for the study.
2. Another problem the researcher faced was lack of sufficient resources in gathering both primary and secondary data. The researcher used the fewer resources that was available in the most productive way and looked further for help and assistance and this helped him gather as much data as possible. There were few studies in the subject hence literature review became limited. The researcher had to use internet, newspapers, reports and some government publications so as to gather more information.

3. Time and money devoted to the research depended on a mere non-income earner university student, this compromised the quality of results to some extent. Also, the time was limited at the researches disposal due to academic commitments and definitely hamper the quality of the findings. Incomplete information is obtained from various government institutions concerning decisions based on financial statement analysis.
4. As this research focuses primarily on literature reviews which are limited to collecting and analysing past information across various government institutions, the research findings will be limited in context. Moreover, the research findings are generalized to all government procurement fraud.

1.10 Definitions of terms

Procurement Fraud: Procurement fraud refers to the abuse of the procurement process through dishonest or illegal practices such as bid rigging, collusion, inflated invoicing, kickbacks, and embezzlement. It occurs both before and after contract awards and undermines transparency, accountability, and value for money in public spending (GOV.UK, 2011).

Public Sector Institutions: Public sector institutions are government-owned organizations and agencies responsible for delivering services, implementing policies, and managing resources on behalf of the state. They include ministries, departments, and state-owned enterprises, which are particularly vulnerable to procurement fraud due to large budgets and weak oversight mechanisms (Serious Fraud Office, 2025).

Corruption: Corruption is the misuse of public power or office for private gain. In procurement, corruption manifests through bribery, favouritism, and manipulation of tender processes, leading to misallocation of resources and erosion of public trust (Carr, 2009).

Bid Rigging: Bid rigging is a form of procurement fraud where bidders collude to predetermine the outcome of a tender process. This practice eliminates fair competition and results in inflated contract prices, reducing efficiency in public procurement (Procurement Fraud in Public Entities, 2025).

Collusion: Collusion occurs when two or more parties secretly cooperate to deceive or defraud another party. In procurement, collusion often involves suppliers and officials conspiring to manipulate tender outcomes for mutual benefit (Serious Fraud Office, 2025).

1.11 Summary

This chapter has looked on the background of the research, statement of the problem, research objectives, and Research questions, assumptions made in the research, limitations and delimitations of the study and definitions of words commonly used in local authorities. In the next chapter past literature on the study area shall be reviewed.

CHAPTER II

LITERATURE REVIEW

2.0 Introduction

This chapter looked at what other researchers and authorities said about procurement fraud. The main purpose of Literature Review is to help the researcher to develop a good understanding and insight into relevant previous researches and the trends that have emerged. In order to come up with a clear understanding of this study, the researcher found it necessary to review the Literature from other authors and researchers as well as developing a research gap.

2.1 Conceptual Framework

2.1.1 Public Procurement

Public procurement can be broadly defined as the process through which government institutions or other public entities acquire goods, services, and infrastructure works using resources derived from public funds. These funds, primarily collected through taxation, must be utilized in ways that uphold principles of transparency, accountability, and efficiency to ensure public trust and value for money (Hui et al., 2011). Recognizing its importance, many countries have undertaken reforms of procurement laws, policies, and regulatory frameworks to strengthen governance and reduce opportunities for corruption. Despite these reforms, a persistent challenge remains: the lack of compliance by procurement officials with established regulations, which undermines the intended benefits of such reforms (Lisa, 2010).

The scale of public procurement underscores its significance in national economies. It represents a substantial portion of government expenditure, with Mahmood (2010:12) estimating that public procurement accounts for approximately 18.42% of global gross domestic product (GDP). In developing and emerging economies, procurement spending is even more critical, contributing between 9% and 13% of GDP. This makes procurement not only a financial management issue but also a strategic tool for economic development, industrial growth, and social welfare (Odhiambo

& Kamau, 2003). Because procurement authorities are bound by strict rules, policies, and procedures, the function requires specialized oversight and professional competence.

Nevertheless, poor administration and weak enforcement of procurement regulations continue to result in significant financial leakages. De Lange (2011) highlights that mismanagement and non-compliance with procurement rules lead to billions in losses annually, depriving citizens of essential services and infrastructure. Beyond financial inefficiencies, weak procurement practices can foster corruption, reduce competitiveness, and erode public confidence in government institutions. Consequently, effective management of public sector employees and procurement officials is vital to ensure adherence to laws, ethical standards, and accountability mechanisms.

In addition to compliance, modern public procurement is increasingly expected to achieve broader policy objectives. These include promoting sustainable development, encouraging innovation, supporting small and medium enterprises (SMEs), and advancing social equity. Strategic procurement can thus serve as a lever for inclusive growth and peacebuilding, particularly in contexts where governance structures are fragile. To achieve these outcomes, governments must invest in capacity building, digital procurement systems, and independent oversight mechanisms that minimize discretion and maximize transparency.

2.1.2 Procurement Fraud

Procurement fraud is a pervasive and multifaceted phenomenon that undermines governance, service delivery, and economic development. It manifests in diverse forms, ranging from isolated acts of bid manipulation to systemic failures embedded within procurement systems. The Serious Fraud Office (2025) defines procurement fraud as *“the abuse of the procurement process to obtain financial or personal gain, often through deception, collusion, or manipulation of contracts”*. This definition highlights the deliberate exploitation of procurement mechanisms for undue advantage.

Recent studies emphasize that procurement fraud is not merely a technical irregularity but a structural problem that erodes institutional legitimacy and public trust (Byrne, 2025). It involves both the abuse of entrusted authority by officials and the complicity of private actors who seek to benefit from such abuse. In African contexts, procurement fraud has been identified as one of the most damaging forms of economic crime, draining billions of dollars annually from public

resources and weakening the capacity of governments to deliver essential services (Transparency International, 2023).

It is practically inappropriate and illogical for one to present satisfactory understanding of the term ‘fraudulent procurement’ without first providing a clear explanation of what ‘fraud’ as the base concept means. Used as a noun, fraud means ‘wrongful or criminal deception intended to result in financial or personal gain’ or ‘a person or thing intended to deceive others, typically by unjustifiably claiming or being credited with accomplishments or qualities. A more detailed definition of fraud is given as ‘an act or course of deception, an intentional concealment, omission, or perversion of truth, to (1) gain unlawful or unfair advantage, (2) induce another to part with some valuable item or surrender a legal right, or (3) inflict injury in some manner; where willful fraud is a criminal offense which calls for severe penalties, and its prosecution and punishment (like of a murder) is not bound by statute of limitations. The concept of fraud covers an array of irregularities and illegal acts characterized by intentional deception. There are five basic elements which are required for something to be termed fraudulent: (1) a representation about a material fact, (2) that is false or misleading, (3) made intentionally, knowingly or recklessly, (4) which is believed and acted upon by the victim, (5) to the victim’s damage.

‘Procurement fraud’ or ‘fraudulent procurement’ is any fraud relating to a company purchasing goods, services or commissioning construction projects from third parties. Accordingly fraud can happen when the tender process has not been followed so that fraud can be committed, or when there is bid rigging. It can also happen when there are payment claims for goods or services that were not delivered or were inferior to what was specified in the order. What qualifies as procurement fraud? These activities include bribes and kickbacks to cover up falsified pricing, product substitutions, substandard quality issues, anticompetitive policy violations, counterfeit goods and the occasional shell companies that involve an employee and sometimes a close outside collaborator. Such frauds can focus on the acquisition of raw materials, services, finished goods and components. Perpetuators of procurement fraud include the internal buyer, external supplier or rogue employee with enough authority to approve purchases and possibly, invoice payments. Explained further in detail, procurement fraud includes, but is not limited to the following:

Cost/labour mis-charging; schemes by contractors on cost –type contracts to fraudulently inflate the cost of labour or material. In the contraction sector for example, where the contractor is awarded the tender on the basis of the cost value of the bills of quantities (BOQs), contractors may underestimate the costs of materials with the view of submitting a low cost tender to win the contract, but later claim price adjustments or offer substandard works. On the other hand material costs may be inflated with the view to justify high labour charges.

2.1.2.1 Types of Procurement Fraud

Systemic Procurement Fraud

Systemic procurement fraud occurs when fraudulent practices are entrenched within procurement systems, cutting across institutions and sustained by political and economic elites. It is characterized by routine manipulation of tender processes, inflated contract pricing, and collusion between officials and suppliers. Such fraud is political in nature, as it often benefits ruling elites and entrenches patronage networks (OECD, 2021).

Sporadic Procurement Fraud

Sporadic procurement fraud refers to isolated or individual cases, such as a single fraudulent invoice or unauthorized procurement transaction. Although not systemic, these cases undermine morale and institutional credibility. They often occur when oversight mechanisms are weak, allowing individuals to exploit loopholes (World Bank, 2019).

Petty Procurement Fraud

Petty procurement fraud occurs at operational levels, such as falsified receipts, unauthorized purchases, or minor kickbacks to expedite approvals. While individually small, the cumulative effect of petty fraud can be significant, particularly in local authorities where procurement transactions are frequent (UNODC, 2020).

Political and Grand Procurement Fraud

Political or grand procurement fraud involves high-level actors, such as senior officials or politicians, who manipulate procurement processes to benefit themselves or politically connected

firms. This form of fraud is particularly damaging because it distorts policy priorities, entrenches patronage, and undermines democratic accountability (Transparency International, 2023).

2.1.2.2 Forms of Procurement Fraud

Procurement fraud manifests in multiple forms, including bribery, embezzlement, extortion, fraudulent invoicing, collusion, nepotism, patronage, kickbacks, bid rigging, and theft. For instance, bribery occurs when suppliers pay officials to secure contracts, while collusion involves secret agreements among suppliers to fix prices or rig bids. Kickbacks are common in procurement, where suppliers return a portion of contract value to officials in exchange for favourable treatment (Byrne, 2025). Fraudulent invoicing, where suppliers submit inflated or false invoices, has also been identified as a major procurement risk in developing countries (OECD, 2021).

Procurement fraud within Zimbabwe's Ministry of Justice, Legal and Parliamentary Affairs has been a persistent challenge, manifesting in several forms that undermine transparency, accountability, and efficiency in the use of public funds. One of the most common forms is bid rigging, where suppliers collude to predetermine contract winners by rotating bids or submitting artificially inflated quotations. This practice distorts competition and results in inflated costs, ultimately draining public resources (OECD, 2011). Closely related to this is conflict of interest, where employees or their relatives participate in tenders or asset disposal processes. To address this, the Public Procurement and Disposal of Public Assets Amendment Bill of 2025 introduced provisions that explicitly prohibit employees and close relatives from bidding for disposed public assets, thereby curbing insider trading and favoritism (Herald, 2025; Business Times, 2025).

Another prevalent form of fraud is inflated invoicing and overpricing, where suppliers collude with officials to exaggerate the costs of goods and services. This practice has been identified as a major source of financial leakages, with De Lange (2011) noting that mismanagement of procurement regulations leads to significant annual losses. Similarly, abuse of disposal processes has been observed, where government assets are sold at undervalued prices to insiders. The 2025 Amendment Bill sought to close these loopholes by restricting participation in asset disposal to prevent corruption (Cabinet Briefing, 2025). In addition, opaque tendering practices such as selective tendering, biased supplier selection, and manipulation of evaluation criteria have eroded

public trust in procurement systems (Burnell, 2010). These practices often create uncertainty and foster corruption, undermining the credibility of procurement institutions.

Kickbacks and bribery also remain a significant challenge, with suppliers offering inducements to officials in exchange for contract awards. The United Nations (2009) explicitly prohibits procurement personnel from accepting gifts, yet enforcement of this provision has been weak in Zimbabwe. These fraudulent practices highlight the need for stronger governance and control mechanisms. Internal audit units within procurement organizations are tasked with monitoring compliance and efficiency, ensuring that acquisitions remain within approved budgets and are authorized by appropriate authorities. However, their effectiveness depends on adequate resourcing and independence. Legislative reforms, such as the Public Procurement and Disposal of Public Assets Amendment Bill (2025), have been introduced to strengthen governance structures and align Zimbabwe's procurement practices with international standards (Herald, 2025; Business Times, 2025). Furthermore, professionalization of procurement, as advocated by Thai et al. (2005), is essential to build a body of knowledge and ethical standards that can reduce fraud and enhance accountability.

2.1.2.3 Causes of Procurement Fraud

The causes of procurement fraud are multifaceted. Political systems characterized by weak accountability and patronage networks create fertile ground for fraud. Socio-economic factors such as poverty and unemployment incentivize individuals to engage in fraudulent practices, while excessive government intervention and bureaucracy provide opportunities for rent-seeking (World Bank, 2019). Organizational weaknesses, including poor internal controls, centralized decision-making, and lack of transparency, further exacerbate procurement fraud (UNODC, 2020).

2.1.3 The Public Procurement legal framework

Public procurement constitutes a critical function of government, shaping both economic performance and social development outcomes. As Shaw (2010) observes, the challenges associated with procurement are numerous and complex. Given the sheer magnitude of procurement expenditures, the sector exerts a profound influence on national economies and

requires careful management. Globally, estimates suggest that procurement activities account for between 10% and 30% of gross national product (GNP), underscoring its strategic importance (Caldwell et al., 2009).

In Zimbabwe, the legal framework guiding procurement is primarily anchored in the Procurement Act (Zimbabwe Government, 1999) and the Procurement Regulations (Zimbabwe Government, 2002). These instruments outline the procedures and standards governing public procurement, aiming to ensure fairness, transparency, and accountability. Scholars such as Arrow Smith and Tribus (2008) and Shaw (2010) emphasize that procurement serves not only as a mechanism for acquiring goods and services but also as a tool for achieving broader economic and social objectives. This dual role, however, makes compliance with multiple laws and regulations particularly demanding.

Internationally, procurement practices are further shaped by external financing institutions such as the World Bank, which imposes specific requirements on projects it supports. These include ensuring that loan funds are strictly used for intended purposes, promoting transparency and integrity, guaranteeing fair competition among eligible bidders, and fostering local industrial growth by allowing preferential treatment for domestic manufacturers and contractors (Maurer, 2004). Such stipulations highlight the balancing act between global standards and local development priorities.

Non-compliance with procurement regulations often stems from limited knowledge and expertise among officials. De Boer and Telgen (1998), as cited by Gelderman et al. (2006), note that when procurement legislation was first introduced in the Netherlands, many municipalities struggled to comply due to unfamiliarity with the rules. Similar challenges have been observed in Uganda, where the procurement profession is relatively young and regulations were only introduced in 2003. In such contexts, lack of awareness or deliberate exploitation of loopholes can result in opaque tendering processes, biased supplier selection, and reduced compliance levels. This uncertainty in procedures creates fertile ground for corruption and inefficiency.

Another major impediment is the lack of professionalism among procurement officials. De Boer and Telgen (1998) highlight incompetence as a key factor in non-compliance, a finding reinforced by the PPDA Audit Report (2008), which revealed widespread deficiencies in Uganda's procurement sector. Basheka and Mugabira (2008) similarly argue that professionalism remains underdeveloped, limiting the effectiveness of procurement systems.

Beyond national challenges, globalization introduces new complexities. Shaw (2010) points out that as countries integrate into regional and global economies, procurement practitioners must reconcile domestic economic and social objectives with international trade agreements. For instance, efforts to promote local firms may conflict with obligations under regional trade frameworks or the World Trade Organization (WTO) Agreement on Government Procurement (GPA). Article XVI of the GPA explicitly prohibits the use of offsets in supplier qualification, tender assessment, or contract awards, thereby restricting governments from favouring domestic firms in ways that disadvantage foreign competitors. This tension illustrates the delicate balance between protecting national interests and adhering to international commitments.

2.1.4 Challenges in implementation of procurement regulations

Burnell (2010) argues that procurement systems in many developing countries remain outdated, creating significant flaws and gaps in practice. These systems are often characterized by ambiguous procedures, poorly defined reporting channels for violations, and a lack of adequately trained personnel. Staff members frequently operate in “grey areas” where rules are unclear, leading to inefficiencies and opportunities for malpractice. To address these weaknesses, Burnell recommends the recruitment of qualified personnel, continuous training programs, standardized procurement procedures, and clear communication pathways to ensure that top management is promptly informed of irregularities.

Given these challenges, public procurement can no longer be regarded as a mere “clerical routine.” As Hinson McCue (2004) emphasizes, procurement must evolve into a strategic function that contributes to organizational planning and national development. In recent years, practitioners have actively contested the perception of procurement as a low-level administrative task,

advocating instead for its recognition as a professional discipline. Thai et al. (2005) highlight the need to establish a formal body of knowledge in procurement, which is a defining characteristic of any profession. Procurement professionals face diverse challenges shaped by their country's economic, social, cultural, and political contexts, making the development of professional standards and recognition both urgent and complex.

Institutionally, procurement organizations are required to establish procurement committees, typically chaired by the Accounting Officer, in line with Procurement Regulations No. 171/-2 Section (14). These committees usually include the director of finance, director of administration, procurement officers, and other departmental heads. Their role is to advise on procurement composition and ensure compliance with regulations. Section (19) of the same Act mandates that procurement entities assess suppliers' capacity to deliver, including their staffing, equipment, financial stability, and legal history. Such provisions are designed to safeguard public resources and ensure that contracts are awarded to competent and reliable suppliers.

Procurement processes—whether competitive quotations, informal tenders, or formal bids—are governed by regulations established by the State Procurement Board. According to OECD (2011), these laws prevent dishonest firms from bidding on government contracts and impose penalties on individuals or organizations that violate procurement rules. Regulation 171/02 further outlines the conditions and procedures for conducting different types of bids, ensuring consistency and fairness in procurement practices.

To reinforce accountability, each procurement organization is also required to maintain an internal audit unit. This unit evaluates the efficiency of internal controls and financial management systems, ensuring that public funds are used effectively. Internal audits not only enhance compliance with procurement guidelines but also strengthen institutional integrity. The United Nations (2009:41–44) stresses the importance of such controls, noting that all acquisitions must remain within approved budgets, be authorized by appropriate authorities, and exclude any acceptance of gifts or inducements from suppliers. Establishing clear reporting channels for irregularities is also considered a vital safeguard.

Effective governance in procurement requires the active participation of all societal groups, improved information sharing, inclusivity, and strict adherence to the rule of law. Accountability and transparency are central to managing public finances, particularly through audit mechanisms

and procurement oversight. Wells (2009) reinforces this view, describing procurement controls as essential organizational guidelines that regulate how goods and services are acquired. These controls are typically embedded in an organization's operations manual, outlining policy rationales, employee responsibilities, and step-by-step procedures to ensure compliance and efficiency.

2.1.5 Factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence

The adoption of sustainable procurement practices in the public sector faces several systemic barriers. Mensah and Ameyaw (2012) argue that weak internal management structures are a major impediment. Without adequate organizational frameworks, it becomes difficult to embed sustainability into procurement operations. Effective sustainability requires integrated mechanisms within the supply chain, such as quality assurance systems, monitoring tools, and accountability structures, which many public institutions lack.

Another challenge relates to perceptions of cost. Blair and Wright (2012) note that sustainable products are often assumed to be prohibitively expensive or to require significant upfront investment. Similarly, Brammer and Walker (2011) suggest that the rising costs of environmentally friendly goods hinder their adoption, as organizations perceive only marginal economic and sustainability benefits. However, this assumption is contested by the United Nations (2008), which emphasizes that green goods, services, and works do not necessarily cost more in the long run, especially when lifecycle costs and efficiency gains are considered. This highlights the importance of shifting procurement perspectives from short-term expenditure to long-term value creation.

Resource commitment is another critical factor. Sarkis, Lai, and Zhu (2008) stress that adequate allocation of financial and human resources is essential for successful implementation of sustainable procurement. Telewa (2014) further observes that limited funding often constrains both internal capacity-building and external support, making it difficult to institutionalize sustainable practices. Defra (2006) identified widespread gaps in professional procurement skills across the public sector, while the United Kingdom Task Force (2005) highlighted deficiencies in training, knowledge, and accountability as key obstacles to mainstreaming sustainability.

Leadership support also plays a decisive role. Blair and Wright (2012) emphasize that the absence of top management commitment is one of the most significant barriers to sustainable procurement. Organizational culture, governance structures, and operational procedures must be aligned with sustainability objectives, yet many institutions lack this strategic orientation. The Sustainable Procurement Task Force (Defra, 2006) similarly concluded that weak senior management support undermines efforts to integrate sustainability into procurement priorities, thereby limiting progress toward broader sustainable development goals.

Beyond these challenges, sustainable procurement is also influenced by external pressures such as regulatory frameworks, market readiness, and stakeholder expectations. For instance, governments may face difficulties reconciling sustainability objectives with fiscal constraints or political priorities. Moreover, suppliers in developing economies may lack the capacity to meet sustainability standards, creating supply-side limitations. Addressing these issues requires a holistic approach that combines policy reform, capacity development, stakeholder engagement, and investment in monitoring systems.

2.2 Theoretical Framework

2.2.1 Principal-Agent Theory

This research is anchored on the Principal-Agent Theory. It is also called a game theoretical approach to corruption. The Principal-Agent Theory was adopted from Batley (2004) in Kayode et al (2013) which examines organizational relationship as a tension between the “Principal” who demand a service and the “Agent” who provides it. Principal-agent model (PAM) of corruption is based on the fact that, there are two principals (corrupting principal), and one agent (corrupted principal). According to the PAM the behaviour of the principals and agent is analysed in terms of the benefits and costs associated with different actions. Although in comparative research corruption is generally analysed as a social phenomenon, corruption stems from the decisions of individuals.

The Principal–Agent Theory provides a powerful lens through which to understand the effect of procurement fraud on procurement performance in public sector institutions such as Zimbabwe’s

Ministry of Justice, Legal and Parliamentary Affairs. At its core, the theory explains the relationship between a principal (in this case, the government or citizens who provide public funds) and an agent (procurement officials or managers entrusted to spend those funds responsibly). The challenge arises because agents may not always act in the best interests of principals, especially when information asymmetry, weak monitoring, or misaligned incentives exist (Jensen & Meckling, 1976).

In the context of public procurement, fraud such as bid rigging, inflated invoicing, or conflict of interest reflects classic principal–agent problems. Procurement officials (agents) may exploit their discretionary power and insider knowledge to pursue personal gain—through kickbacks, favoritism, or collusion—rather than safeguarding the interests of the government and taxpayers (principals). This divergence of interests leads to inefficiencies, inflated costs, and poor procurement performance, as resources are diverted away from their intended developmental purposes (De Lange, 2011; Burnell, 2010).

The theory also highlights how information asymmetry exacerbates procurement fraud. Agents typically possess more detailed knowledge of procurement processes, supplier networks, and contract evaluations than principals. When reporting mechanisms are weak or opaque, principals cannot easily detect irregularities, allowing agents to manipulate tenders or conceal fraudulent practices (Mensah & Ameyaw, 2012). This undermines accountability and reduces procurement performance by eroding trust, delaying project delivery, and inflating costs.

Furthermore, Principal–Agent Theory emphasizes the importance of monitoring and incentive alignment. In Zimbabwe, reforms such as the Public Procurement and Disposal of Public Assets Amendment Bill (2025) attempt to reduce agency problems by introducing stricter controls, prohibiting employees and relatives from participating in asset disposal, and strengthening audit mechanisms (Herald, 2025; Business Times, 2025). These measures aim to realign agent behavior with principal interests by increasing transparency and imposing penalties for misconduct. However, without adequate professionalization, training, and enforcement, agents may continue exploiting loopholes, thereby weakening procurement performance (Thai et al., 2005).

2.2.2 Public choice theory/Rationale Choice Theory

Also, public choice theory is going to be used so as to simplify the causes of corruption in this assignment, it is also called rational choice theory. For the independent variables to explain corruption, it primarily looks at the level of the individual public officer. The causal chain is that of an individual making a (bounded) rational decision that leads to a predetermined outcome. Central to the public choice literature is the individual corrupt official who tries to maximize his or her utility. The individual (usually male) is portrayed as a rationally calculating person who decides to corrupt when its expected advantages outweigh its expected disadvantages (a combination of possible penalty and the chance of being caught). This group of causal theories is made popular by Rose-Ackerman (1978), who claims that public officials are corrupt for a simple reason, which is, they perceive that the potential benefits of corruption exceed the potential costs. Klitgaard (1988: 70) states that, if the benefits of corruption minus the probability of being caught times its penalties are greater than the benefits of not being caught, then an individual will rationally choose to be corrupt. Of course, the theory can be expanded when conditions that influence the cost-benefit calculations are taken into account. In this theory, actions of corrupt officials are caused by a rational, conscious and deliberate weighing process of an individual. This contrasts with most of the other theories of corruption, where behaviour is explained by causes beyond individual control.

2.3 Empirical Review

Empirical evidence on procurement fraud demonstrates that it is one of the most pervasive forms of economic crime affecting both developed and developing countries. Studies consistently show that procurement fraud undermines governance, drains public resources, and weakens institutional legitimacy.

For instance, a World Bank (2019) study on public procurement reforms in Sub-Saharan Africa revealed that procurement fraud accounts for nearly 20–30% of public expenditure leakages, primarily through inflated contracts, collusion, and kickbacks. This empirical finding justifies the need for stronger procurement oversight mechanisms, as fraud directly reduces funds available for infrastructure and social services. Similarly, Transparency International (2023) reported that

procurement fraud in African countries is often systemic, with political elites manipulating tender processes to reward allies, thereby entrenching patronage networks and weakening democratic accountability.

Evidence from forensic audits in South Africa and Nigeria further illustrates the scale of procurement fraud. Byrne (2025) highlights that billions of dollars are lost annually through fraudulent invoicing, bid rigging, and embezzlement in public procurement systems. These findings justify the argument that procurement fraud is not merely an administrative irregularity but a structural governance problem requiring systemic reforms.

Chari and Chiriseri (2014) conducted study in Zimbabwe on the variables influencing the adoption of sustainable procurement. A sample of 300 procurement and administrative staff members were subjected to questionnaires and interviews by the researchers in order to gather data. The researchers conducted interviews and employed a questionnaire in a descriptive study methodology. They also used pre-existing paperwork. They discovered that there were no sustainable buying processes in place. While other aspects, such as the social and environmental issues, were not taken into account while making purchasing choices, purchase orders were being given based on the lowest offer. They also found that a barrier to the adoption of sustainable procurement was a lack of managerial support. Lack of understanding of the idea and the perception that sustainable items are expensive were factors in the adoption of sustainable procurement, as was the availability of sustainable products. Employee education and training on sustainability practices was advised by their study.

Reducing Corruption Robert and Klitgaard (2005). The principle-agent-client paradigm, in which the principal, a policy maker, authorizes his agent (a public servant), to offer services to customers, was utilized by the researchers to explain the occurrence of corruption (service recipients). In this framework, Klitgaard identifies three circumstances in which corruption is likely to take place: a monopoly of power by agents (such as customs officers) over clients (such as tax payers); discretionary decision power over the provision of services from the side of agents in front of principals. Klitgaard claims that corruption can take the form of grand and petty. Klitgaard outlines

the advantages and disadvantages of corruption within this framework, in addition to its rewards and penalties.

Agitta P.O. and Eyaa S (2011) The study on the causes of non-compliance in public procurement in Uganda was conducted there. The study's goal was to add to the conversation around Uganda's public procurement rules' non-compliance. Only one of the three professional, familiarity with procurement regulations, and institutional factors variables, professional familiarity, is a significant predictor of compliance, according to the authors' sample of 120 disposing and procurement entities, and the model accounts for 52.4% of the variation in compliance with regulations. The research of Eyaa S and Nagitta P.O. provides more information on the difficulties impacting the application of procurement regulations (2011). The study on the causes of noncompliance in public procurement in Uganda was conducted there. The study's goal was to add to the conversation around Uganda's public procurement rules' non-compliance. Only one of the three professional, familiarity with procurement regulations, and institutional factors variables, professional familiarity, is a significant predictor of compliance, according to the authors' sample of 120 disposing and procurement entities, and the model accounts for 52.4% of the variation in compliance with regulations.

Chelangat, Ombui, and Omwenga (2015) conducted research to identify the variables influencing the successful adoption of sustainable procurement techniques in Kenya's public sector. The study explicitly identifies how organizational structure, organizational resource capability, regulatory environment, and cost of maintained goods affect the efficient use of procurement processes in Kenya's public sector administration. The study found that these elements had a big impact on Kenya's government public sector's adoption of sustainable procurement. According to the report, the government and other interested parties should make sure that organizational and structural changes are made to facilitate the implementation of green procurement. Organizations must provide top-level management assistance and work to strengthen their ties with stakeholders. The paper makes the case that environmental policies that support sustainable procurement should be adopted by the government, and those that already exist should be evaluated to incorporate other sustainability-related problems. Additionally, legislation governing sustainable procurement must be passed by the government and put into effect to increase compliance.

A study by Sithole (2013) examines corruption in Zimbabwean Urban Local Authorities using a case study of Gweru City Council. The researcher analyses the causes of corruption, the anti-corruption measures that have been put in place, the challenges that have been faced in the implementation of those strategies and recommendations on what can be done to improve the anti-corruption measures. The researcher found out that there are several factors that have attributed to the incidences of corruption in Gweru City Council which include greed and opportunity. Sithole also noted in his Journal that, there are already anti-corruption strategies in place which include internal and external auditing, enforcement of local government legislation by the Anti-Corruption Commission Act (ACCZ), however corruption is still taking place because anti-corruption strategies are complex and there are delays in their implementation. She goes on to say the existence of such shortcomings compromises service delivery, these shortcomings also endanger lives of citizens as the money, which should be used to finance departments like engineering or health for effective service delivery, lines some official's pockets.

Lincoln Hlatywayo and Andrew Mukono (2014) carried out their research titled Corruption in Zimbabwe: the causes of corruption in Zimbabwe. The purpose of this research was to establish the factors that cause corruption in Zimbabwe. The research employed both qualitative and quantitative research designs (mixed methodology). Data was solicited from the ordinary members of the through in-depth interviews and questionnaires. The research revealed that poverty, greed, socio-economic status, human rights and politics are some of the main factors that contribute towards corrupt practices in Zimbabwe. The research recommended that the Anti-Corruption Commission (ACC) should be given more powers to deal with corruption since high ranking officials were using loopholes in the available corruption instruments to avert arrest. It was also recommended that workshops for all government officials be continuously held especially on the forms and indicators (Early Warning Systems) of corruption. Improving the quality of life for all workers through awarding good remuneration was also found to be one of the ways to curb corruption. More importantly there is need for the country's legislature to enact and enforce laws and policies on zero tolerance to corruption and subsequently putting in place very stiff penalties.

Egberi Anthony Ejue and Madubueze, Madumelu (2014) conducted a research on Corruption and Service Delivery in Local Government System in Nigeria: A Content Analysis. The research aimed at examining the effect of Corruption on Service Delivery in Local Government System in Nigeria. The paper argues that the Constitutional mandate of Local Government in terms of “performance” has not been translated into reality due to corruption in the system. Data for the study was generated from secondary sources, anchoring on ‘Principal- Agent Model’ as a theoretical basis. It was found amongst others that, due to the privileged position of the Public Servants (Agents) to public resources and information, they tend to abuse these privileges to the detriments of the ‘Principals’ (Nigerian citizens). The paper therefore recommended that local governments must make effort to overcome corruptions that have caused them to avoid their performance.

Furthermore, empirical evidence supports the theoretical frameworks applied in this study. The Principal-Agent model is validated by findings that procurement officials exploit information asymmetry to divert resources for personal gain (Kayode et al., 2017). The Fraud Diamond theory is also empirically supported, as studies show that fraud occurs when individuals face financial pressure, perceive opportunities due to weak controls, rationalize their actions, and possess the capability to manipulate procurement systems (ACFE, 2022).

2.4 Research Gap

Although procurement fraud has been widely acknowledged as a critical governance challenge, existing empirical and theoretical studies reveal several gaps that justify further investigation.

Firstly, most research on procurement fraud has focused on general corruption frameworks rather than specifically isolating procurement-related fraud. Studies by Transparency International (2023) and OECD (2021) highlight procurement as a high-risk area, but they often subsume it under broader corruption categories. This creates a gap in understanding the unique mechanisms, actors, and systemic vulnerabilities that make procurement fraud distinct from other forms of corruption.

Secondly, while empirical evidence demonstrates the prevalence of procurement fraud in Africa and globally, there is limited localized research in Zimbabwe and Southern Africa that systematically examines procurement fraud within municipal and local authority contexts. Existing studies tend to emphasize national-level scandals or private-sector procurement irregularities (Byrne, 2025; UNODC, 2020). This leaves a gap in understanding how procurement fraud specifically affects service delivery, resource allocation, and governance at the local authority level, where citizens directly interact with public services.

Thirdly, theoretical applications remain underdeveloped. The Principal-Agent Theory has been widely used to explain corruption, but few studies explicitly apply it to procurement fraud in local authorities. Similarly, while the Fraud Diamond Theory has been validated in corporate fraud contexts (ACFE, 2022), its application to public procurement fraud remains limited. This creates a gap in linking individual motivations (pressure, rationalization, capability) with institutional weaknesses (information asymmetry, lack of accountability) in procurement systems.

Finally, there is a methodological gap. Much of the existing literature relies on perception-based indices (e.g., Transparency International's Corruption Perceptions Index) or anecdotal case studies. There is limited use of empirical data, forensic audits, and case-based evidence to quantify the scale and impact of procurement fraud in Zimbabwean local authorities. This gap highlights the need for context-specific, evidence-based research that integrates both qualitative and quantitative approaches to provide actionable insights for policymakers and practitioners.

2.5 Summary

This chapter looked at what the secondary sources say about procurement fraud. The word procurement fraud was defined as the abuse of trust for a private gain by a public officer. It also explored the different types and forms as well as causes of procurement in public sector. It also discussed the gap analysis of the current research problem. The next chapter will look at research methodology that will be used in the collection of data from respondents.

CHAPTER III

RESEARCH METHODOLOGY

3.0 Introduction

The purpose of this chapter is to highlight the framework and procedures used to solve problems and unanswered questions so that data collection brings about the mind of the researcher on the effect of procurement fraud on procurement performance of public sector institutions. In this chapter, the research design and instruments that were used to gather data in relation to the effects of corruption on performance of the Zimbabwean local authorities was outlined. It further discusses the target population, the research instrument and validity of the instruments.

3.1 Research design

According to Bryman (2003) a research design provides a framework for collection and analysis of data. He further postulates that a research design is the procedures selected by the researcher to answer a particular hypothesis or questions, that is, what question to study, what data are relevant, what data to collect and how to analyse the results. The objective of a research design is to provide results judged to be credible and should resemble reality and are taken to be true and reasonable. The research was carried out using Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe using descriptive case study research design. The research was theoretical based as much reference was given to previous research findings and corruption theories.

3.1.1 Case study

A case study makes a qualitative research in the investigation of a given entity bounded by a given time, period and activity. Emmanuel (2003) stated that a case study research is concerned about the complexity and particular nature of the case in question. He further highlighted that a case can be a single organisation, single location, a person or an event.

A case study provides a basket in which several qualitative methods can be combined thereby providing great reliance on one single approach. A case study as stated by Borg and Gal (1999) is

an object of interest in its own right and the researcher aims to provide an in-depth explanation of it in relation to the questions under study. Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe was used as a case study in this research. Case study research design has had its critics who have claimed that it is subjective and it gives too much room for the researcher's own interpretations and therefore lacks validity.

3.1.2 Justification of a case study

The case study was taken as it includes longitudinal element. According to Bryman (2003) a longitudinal element is when the researcher is often a stakeholder in an organisation for long period of time for instance, many months or years. In this particular research, the researcher was a stakeholder in Ministry of Justice, Legal and Parliamentary Affairs and conducted questionnaires, interviews and observations during the period of the research.

3.1.2.1 Advantages of a case study

- Intensive Study. Case study method is responsible for intensive study of a unit. It also facilitates the investigation and exploration of an event thoroughly and deeply.
- It is conducted in the entity where the effects of corruption are perceived to be dominating.

3.1.2.2 Disadvantages of a case study

- High possibility of Errors. Case study method may have the errors of judgment.
- It is a subjective method rather than objective, hence the results tend to be biased.
- This method is very difficult and no layman can conduct this method.
- Due to narrow study the discrimination and bias can occurs in the investigation of a social unit.

3.2 Target Population

According to Crawshaw and Chambers (2002) a population is defined as a group of interest to the researcher to which he or she would like results of the study to be generalized. Population comprises all elements or units under investigation for a specific study. This research has a target

population of 120 employees in the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe.

3.3 Sampling Technique

Sampling according to Locke et.al (2010:43) is the process used for selecting the group of instances that will represent the larger population thus there is selection of units for analysis in people and groups. There are various sampling techniques that are used which are classified into two categories which are: probability and non-probability sampling techniques, and in this case the researcher used an ideal sampling technique that is very useful and convenient which are simple random sampling technique and purposive sampling. The researcher made use of purposive sampling technique. Saunders et.al (2009:237) present that purposive sampling is one that enables one to use own judgment to select cases that will best enable him/her to answer the research questions and to meet the objectives. Participants were selected basing on the rational of the study. Degu and Yigzaw (2006:41) supports this by stressing that purposive sampling is typically used when focusing on a limited number of informants whom one select strategically so that in-depth information will give optimal insight into an issue about which little is known. With purposive sampling technique, sample size tend to be small thus saves time, this was because people to be selected in the research at the Ministry of Justice, Legal and Parliamentary Affairs that have the knowledge about the research are few. Also, this sampling technique permits the researcher to use people, who have good grounds and knowledge in the research area concerned, thus people with knowledge on the procurement fraud will be selected to participate in the research. This was so because the focus was channelled at the employees at the Ministry of Justice, Legal and Parliamentary Affairs who are adequately equipped with information and actively participate in the issues to do with procurement fraud. However, people are judgmentally selected thus other general employees of the ministry will not be equally represented in the research.

3.4 Sample Size

Thakur (2009:71) accurately defines a sample size “as a portion of sub part of the total population.” Given the numerical value of 120 employees at the Justice, Legal and Parliamentary Affairs,

Zimbabwe, it was not feasible for the research to study the whole population because of time and financial limitations. The sample for the study was 120 individuals inclusive of junior and senior employees of the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe. The research made use of 120 personnel as the sample of the target population as it follows tabulation by Krejcie and Morgan 1970 in Sekeren and Bougie 2011.

3.7 Research Instruments Used

A research instrument is a way or method that is used by the researcher in collecting data for the topic under study. The tools used by the researcher in the study are questionnaire and Interviews to collect primary data.

3.7.1 Questionnaire

A structured self-administered research questionnaire was distributed to the target population. The questionnaire included some questions on demographics and items that seek to answer research questions. The questionnaire was used in the research because it enabled the researcher to gather as much data as possible since the questionnaire was both standard and open ended. Additional questions were thought of and asked only where clarification was needed. Open ended questions were also used to allow the respondents to answer using their own style, expression of language and removing boundaries for respondents. Questionnaire was used to collect data on the types and causes of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe. Some of the questions were analysed using the Likert scale and some of the questions were analysed using pie charts, graphs and tables.

3.7.1.1 The researcher used questionnaire basing on the following advantages:

- Questionnaire is attached to low costs, relative flexibility and their applicability to a fairly large sample.
- Enables easy comparison of data and information gathered
- The researcher does not employ much skill to administer the questionnaire.
- It was better suited to gather data involving feelings of people, attitudes and opinions that is; it was used to investigate more sensitive information.
- It allows fast and easier way to analyse and present data collected from the respondents.

3.7.1.2 Disadvantages of questionnaire

- The response rate was very low and hence it will not be successful if a high response rate is required.
- It cannot elicit replies from people who are illiterate and less educated.
- Questionnaires are too impersonal also that it may not be able to arouse the interest that an interview arouses.
- The information used in designing the questionnaire is to be generated from the relevant literature guided by the research objectives.

3.7.1.3 Justification of a questionnaire

The sample size was made up of 120 respondents and this means that the participants to be reached are many. Questionnaire was then used by the researcher because it allowed the respondents to be properly reached thereby minimizing the time taken to conduct a research.

3.7.2 Interviews

Thakur (2009:113) correctly defines interviews as “a process of talking in a more purposive and more systematic manner than the day to day talks.” This means that interviews have directness and thus it is flexible in any situation. An interview simply is a conversation between the interviewer and the interviewee with a purpose. There are two types of interview which are fully structured and semi structured. A fully structured interview questions has a predetermined set of questions with responses recorded on a schedule, whilst semi structured is when the interviewer works out a set of questions in advance but is free to modify them during the conversation. A semi structured interview was then the preferred one since it offered flexibility during the interview as questions can be modified. Three Ministry of Justice, Legal and Parliamentary Affairs top officials were interviewed as the researcher wanted to probe for more information.

3.7.2.1 Advantages

- i) Flexible and adaptable method of data collection. The interviewer could modify questions in order to get more information from the interviewees.
- ii) Interviews produced immediate responses with a high response rate.

- iii) Promotes exchanging of the data and also the experiences. Ministry officials provided relevant experiences related to the research which gave a broader scale of information for the research.
- vi) The researcher also had an opportunity to clarify questions and managed to judge adequacy of honesty of the replies given by the respondents.

3.7.2.2 Disadvantages

- i) Time consuming, the sessions vary in length thus not ideal for a large number of interviewees. It took time to interview Ministry of Justice, Legal and Parliamentary Affairs top officials because the willing interviewees gave all the information unlimitedly.
- ii) Some people are just unwilling to cooperate. Some of the managers at the Ministry did not want to be interviewed because of unwillingness thus their information about the research was not provided for.

3.8 Sources of data

There are two main identified data sources which are primary and secondary data sources.

3.8.1 Primary data sources

This is first-hand information collected by the researcher about the organization under study. The data was collected through interviews and questionnaires. Primary data collection method was used because it resulted in the accumulation of current and relevant data that is sound for conclusion and recommendations to the topic under study.

3.8.1.1 Advantages of using primary data

- First-hand information is obtained and this means that it will have a greater accuracy.
- The researcher managed to employ judgemental skills on information that was given by the respondents which appeared to be so crucial and of relevant to the research.

3.8.1.2 Disadvantage of using primary data

- This method of data collection was that it was time consuming because questionnaires and interviews were not attended to as expected and time consuming respectively.

3.8.2 Secondary data sources

Secondary data was used to compliment primary data. The sources comprised of information that already existed and had been collected for other purposes other than the current research the data was solicited from journals, thesis and different studies and reports on corruption.

3.8.2.1 Advantages of secondary sources

- Obtaining secondary data was time saving and the researcher incurred fewer costs in carrying out data collection process because there was no need for data processing.
- The data to be observed is easily available.
- Data is less costly and time consuming to obtain.

3.8.2.2 Disadvantages of secondary sources

- Data cannot be the correct answer to the problem at hand.

3.9 Data Collection Procedure and Administration

According to Kotler (2000) data collection procedure entails how the primary and secondary data will be gathered. The researcher distributed the questionnaires in person to the participants. Use of drop and pick method for questionnaire was done. An assistant helped in the collection of feedback from the questionnaires.

3.9.1 Making appointments

The researcher used physical appointments to make appointments for interviews. The method used by the researcher was cheaper, faster and ensured a definite response.

3.9.2 Physical distribution

The researcher distributed the questionnaires in person to the participants. Physical distribution however ensured reduced delays.

3.9.3 Retrieval of instruments

Retrieval of instruments was done in person. A drop and pick method for questionnaire was used by the researcher and an assistant helped in the collection of feedback from the questionnaires.

3.10 Reliability and validity

The validity of a questionnaire relies first and foremost on reliability. If the questionnaire cannot be shown to be reliable, there is no discussion of validity. Validity refers to whether the questionnaire or survey measures what it intends to measure (Bell, 2013). Also defined as a degree to which a research study measures what it intends to measure. Reliability is a characteristic of the instrument itself (Bell, 2013). Reliability pertains to a measure whereby similar results are generated overtime and situations.

3.11 Data Presentation

Data was presented using pie charts, bar graphs and tables that were generated by making use of Microsoft excel application. The choice of tables as data presentation tools detracted from their ability to clearly classify different data. The choice of pie charts and bar graphs was mainly based on visibility and their ability to show responses more clearly.

3.12 Data Analysis

The researcher checked for completeness of questionnaires and performed editing, coding and generally cleaning of the data. Data collected was analysed using Microsoft excel. Since the study is descriptive in nature, descriptive analysis was made on the data.

3.12 Ethical Considerations

According to Polit and Hungler (2006), ethics are systems of moral values that are concerned with the degree to which research procedures adhere to professional, legal and social obligations. In this research, permission was sought from the Ministry of Justice, Legal and Parliamentary Affairs, management and from the respondents. The participants' voluntary freedom to participate or withdraw from the exercise was clarified. All study participants were treated with respect, fairness and dignity. Anonymity, confidentiality and privacy of study participants were afforded by explaining to the participants that their personal data were not going to be used to link results to them. The questionnaire was designed to exclude personal identification data.

3.13 Summary

This chapter discussed the research design, target population, sampling techniques and sample size, research instruments, data collection procedure and data analysis. The next chapter presents research findings in detail and looks at a critical analysis of data.

CHAPTER IV

DATA PRESENTATION AND ANALYSIS

4.0 Introduction

In this chapter research data findings are analysed, presented and interpreted as they relate to the theory that underlies the study. The previous chapters have enlightened the problem of the study, literature review and research methodology to provide a theoretical foundation for the correct analysis of the results obtained during data gathering. Data is analysed from the findings obtained through questionnaires and interviews. For the analysis, tables, bar charts, pie charts and simple percentage was used to present data. Furthermore, to reduce the bulkiness of data, the data presented and analysed was those that are considered relevant to the problems and objectives and of this research study. Findings was analysed to come up with a reasonable conclusion on the effect of procurement fraud on procurement performance of public sector institutions, using a case study of the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe.

4.1 Data Presentation Process

After collected answered and returned questionnaires and carried out all proposed interviews, the researcher went through all questionnaires to analyze the responses from different respondents to come up with conclusions. Data was presented based using the data and information obtained by the researcher throughout the research. A population sample of 120 respondents was chosen. Analysis of data presented was made using descriptive statistics analysis.

4.2 Response Rate Status

Questionnaire Response Rate

Category	Questionnaire Distributed	Questionnaire Returned	Percentage Response Rate %
Ministry employees	120	96	80%
Total	120	96	80%

Table 4.1 source: Primary Data 2026

Table 4.1 above shows that the questionnaire response rate was 80%. A total of 120 questionnaires were distributed. All the questionnaires were responded to and an 80% rate was achieved. Jackson (2011) suggested that a response rate of 70% and above is very good if the survey is administered through questionnaire. A true representative of the target population was achieved due to a high response rate. Surveys must have good response rates in order to produce accurate and useful results. The average response rate was 80% which falls in the bracket of excellence, according to Jackson (2011). This showed that management, car users and residents were willing to participate. This renders data collected to be reliable and valid. In addition, 10 interviews were conducted with procurement officers, auditors, and senior managers, achieving a 100% interview response rate. This high participation rate enhances the reliability and validity of the findings.

4.3 Demographic characteristics of respondents

Demographic data pertaining to gender, age and level of education were collected in the study for ensuring gender- sensitive perceptions, level of maturity and the ability to comprehend the questionnaire and interview questions.

4.3.1 Level of Education

The academic qualification of respondents played a significant role in the understanding of the questionnaire clearly, with little from the researcher. Table 4.2 below shows the level of education of participants and frequency as well as percentage.

n=96

level of qualification of respondents	Frequency Number of respondents	Percentage
Ordinary Level	30	31%
Diploma	40	42%
Degree	20	21%
Postgraduate	6	6%

TOTAL	120	80%
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Table 4.2 Source: Primary data 2026

Fig 4.2 shows the majority of 55% of the respondents' level of education was holders of certificates and the least 5% of respondents are postgraduates. The minimum qualification held by the respondents was certificate (Ordinary level). This show that the respondents were able to read and understand as well as complete questionnaires wilfully and those who participated in interview were experts thus their contribution to the study aided in reliability and validity of research findings.

4.3.2 Length of stay at the Ministry of Justice, Legal and Parliamentary Affairs.

Fig 4.1 below shows the period of time working for the Ministry of Justice, Legal and Parliamentary Affairs by the respondents. The majority, 51% of the respondents had worked for more than ten years, 18% had worked for 0-5 years, 10% had stayed 6-10 years, 45% had stayed 11-15 years and 18% had stayed for 15 years and above.

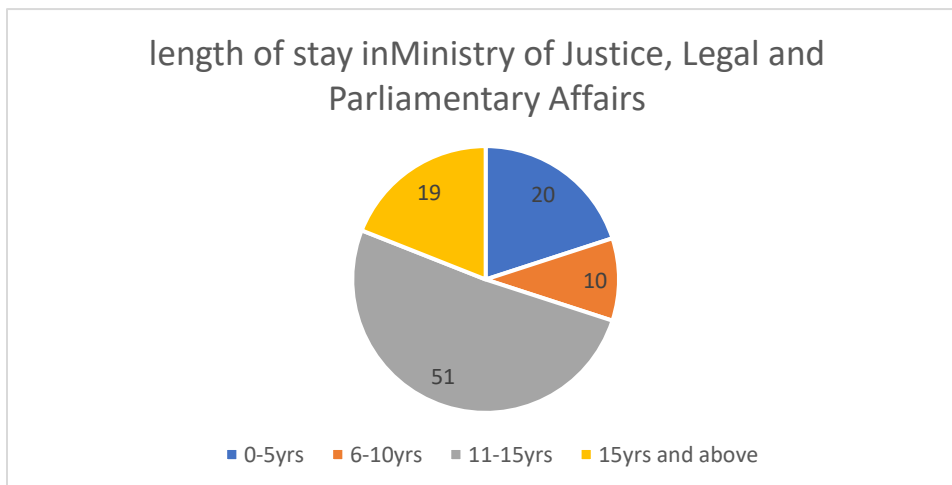


Fig 4.1 source: Primary data 2026

On Fig 4.1 above, the majority of the respondents worked for the Ministry of Justice, Legal and Parliamentary Affairs by the respondents for more than 10 years and that gives the researcher assurance on the validity and reliability of data collected from the respondents.

4.4 The first objective is concerned with identifying the various forms of procurement fraud occurring in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe.

The table below shows the response rate concerning the various forms of procurement fraud occurring in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe.

Forms of procurement fraud

N=96

Forms of procurement fraud?	Respondents	Percentage (%)
Bribery	43	45
Nepotism	18	18
Favouritism	12	12
Bid rigging	10	10
Fraudulent invoicing	7	8
Extortion	6	7
TOTAL	96	100%

Table 4.3 Source Primary Data 2026

Bribery

From the above table, it can be noted that most of the respondents (45%) indicated bribery as the most common form of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs. This finding is consistent with Egberi and Madubueze (2014), who highlighted bribery as a dominant form of corruption in public procurement systems in Nigeria. Bribery occurs when suppliers or contractors pay officials to secure contracts or expedite payments, undermining fairness and transparency. Bauer and Van Wyk (1999) also observed that bribery has become institutionalized in many African public institutions, with intermediaries often facilitating payments. Therefore, these results show that bribery is the most prevalent procurement fraud in the Ministry, eroding accountability and distorting procurement outcomes.

Nepotism

From this research, it was realised that nepotism was cited by 18% of respondents as a form of procurement fraud. Nepotism refers to the unfair awarding of contracts or positions to relatives or close associates, regardless of merit. This finding concurs with Mills (2012), who discovered that nepotism in Zimbabwe's public institutions undermines professionalism and discourages qualified individuals from participating in procurement processes. Nepotism reduces efficiency and creates perceptions of bias, which weakens trust in public institutions.

Favouritism

Twelve percent (12%) of respondents identified favouritism as another form of procurement fraud. Favouritism, though sometimes subtle, involves giving undue preference to certain suppliers or individuals based on personal relationships rather than objective criteria. Carr (2011) notes that favouritism, while often perceived as less severe than bribery, still constitutes corruption because it distorts resource allocation and undermines social morale. In the Ministry, favouritism was reported to affect tender processes, leading to unfair competition and reduced value for money.

Bid rigging

Ten percent (10%) of respondents cited bid rigging as a form of procurement fraud. Bid rigging refers to officials who have already decided on a successful bidder for a government contract, as well as the price, before the contract is put out to tender. It can also refer to situations where a public official has lent-out goods that belong to his department and then hired the equipment back from the lender for fee.

Fraudulent Invoicing

Eight percent (8%) of respondents mentioned fraudulent invoicing as a form of procurement fraud. Fraudulent invoicing involves submitting inflated or false invoices to siphon funds from the institution. Rose-Ackerman (1987) explains that fraud in procurement often arises from collusion between suppliers and officials, where invoices are manipulated to conceal overpricing or fictitious deliveries. In the Ministry, respondents highlighted that fraudulent invoicing undermines financial accountability and contributes to budget overruns.

Collusion

Collusion refers to an agreement, which is usually secretive, occurring between two or more persons in an effort to limit open competition through misleading, deceiving or defrauding others of their legal rights. Collusion also refers to the act of obtaining an objective forbidden by law typically by defrauding or gaining an unfair advantage, Rose-Ackerman (1987). Collusion involves an agreement among companies to divide the market, set prices, or limit production. In some cases it involves wage fixing, kickbacks, or misrepresenting the independence of the relationship between the colluding companies.

Extortion

Finally, 7% of respondents identified extortion as a form of procurement fraud. Extortion refers to the unlawful use of authority to coerce suppliers or contractors into making payments or concessions. Legal Dictionary (2014) defines extortion as obtaining property through threats or abuse of office. In the Ministry, respondents noted that some officials demand “facilitation fees” from suppliers as a condition for processing payments or awarding contracts. This practice discourages genuine suppliers and increases the cost of doing business, ultimately reducing procurement efficiency.

Kickback

A kickback is a bribe to obtain an undue advantage, where a portion of the undue advantage is 'kicked back' to the person who gave or is supposed to give the undue advantage, BCV (2014). Payment of kickbacks is purely a corrupt practice and typically occurs in connection with a public procurement process when an organisation pays a procurement officer to illegally award the contract in return for a fee.

From the analysis, it is evident that bribery is the most prevalent form of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs, followed by nepotism and favouritism. Embezzlement, fraudulent invoicing, and extortion were also reported, though to a lesser extent. These findings highlight the multifaceted nature of procurement fraud, which undermines transparency, accountability, and efficiency in public sector institutions. The results are consistent with broader literature on corruption in Zimbabwe and other African countries, which identifies bribery, nepotism, and embezzlement as dominant forms of procurement-related corruption (Hlatywayo and Mukono, 2014; Mills, 2012; Sithole, 2013).

4.5 The second objective of the study was to identify causes of procurement fraud in Zimbabwe's public institutions.

This was done exploring on the causes of procurement fraud that are prevalent in Zimbabwe's public institutions. Respondents were asked to identify various causes of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe. The results are highlighted in figure 4.2 below.

The above results are illustrated diagrammatically below (Fig 4.2)

Causes of procurement fraud in Zimbabwe's public institutions.

N=96

Cause	Percentage (%)
Low salaries	48
Personal greed	22
Decline in ethical sensitivity	15
Lack of transparency	10
Excessive bureaucracy	5

Source: Primary Data 2026

Low Salaries

From the above table, it can be noted that most of the respondents indicated low salaries as the major cause of procurement fraud in Zimbabwe's public institutions. This finding is consistent with Hlatywayo and Mukono (2014), who concluded that low salaries are the primary drivers of corruption activities in Zimbabwe. Klitgaard (1998:70) further explains this through public choice theory, noting that individuals are more likely to engage in corruption when the perceived benefits of a bribe outweigh the moral costs and risks of punishment compared to their legitimate salary. In the Ministry, respondents highlighted that inadequate remuneration makes employees

vulnerable to accepting bribes and gifts to supplement their income. Thus, low salaries can be cited as the main cause of procurement fraud in the Ministry.

Excessive Bureaucracy

From this research, it was realised that excessive bureaucracy was another prevalent cause of procurement fraud, as noted by a significant proportion of respondents. This finding concurs with Egberi and Madubueze (2014), who highlighted that excessive bureaucracy was a major cause of corruption in service delivery within local government systems in Nigeria. Interviews conducted in the Ministry revealed that lengthy and complex procurement procedures often push suppliers to bribe officials in order to shorten waiting times or bypass administrative hurdles. Therefore, excessive bureaucracy creates fertile ground for procurement fraud by encouraging shortcuts through corrupt practices.

Greed and Selfishness

A considerable number of respondents cited greed and selfishness as a cause of procurement fraud. Mills (2012), in his study of corruption in Zimbabwe's public sector institutions, also discovered that many officials engage in corrupt activities primarily due to greed and selfishness rather than financial necessity. Similarly, the Institute of Economic Affairs (IEA) in Ghana found that high levels of graft corruption were attributable to greed and selfishness. In the Ministry, respondents noted that some officials exploit procurement opportunities for personal enrichment, even when their salaries are adequate. This demonstrates that beyond structural issues, personal moral failings contribute significantly to procurement fraud.

Lack of Ethics

In this research study, several respondents mentioned that procurement fraud was due to a lack of ethics among public officials. Declining moral values and weak ethical standards were identified as root causes of corruption. Ethics, defined as standardized forms of conduct or behaviour accepted in a professional field, are critical in guiding procurement practices. Sithole (2013) similarly observed that lack of ethics was a major cause of corruption in Zimbabwean urban local authorities. In the Ministry, respondents noted that officials often disregard ethical principles, prioritizing personal gain over institutional integrity. This erosion of ethical sensitivity contributes to widespread procurement fraud.

From the analysis, it is evident that low salaries are the most significant cause of procurement fraud in Zimbabwe's public institutions, followed by excessive bureaucracy, greed and selfishness, and lack of ethics. These findings align with broader literature on corruption in Zimbabwe and other African countries, which consistently identifies poor remuneration, bureaucratic inefficiencies, personal greed, and declining ethical standards as key drivers of corruption. Addressing these causes requires a multifaceted approach, including improving employee remuneration, streamlining procurement processes, promoting ethical training, and strengthening accountability mechanisms.

4.6 The third objective of the study was to establish the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence

The fig below depicts the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence.

Organizational Structures

From the interviews, 7 out of 10 respondents (70%) indicated that weak organizational structures undermine the effectiveness of internal procurement systems. Respondent A remarked: “Our procurement unit lacks clear reporting lines, which makes it easy for fraudulent activities to go unnoticed.” This finding is consistent with Mensah and Ameyaw (2012), who argued that inadequate structures hinder the adoption of sustainable procurement practices. Without robust frameworks such as quality controls and transparent approval processes, organizations struggle to enforce accountability. Therefore, weak organizational structures are a major factor limiting fraud deterrence in the Ministry.

Lack of Managerial Support

A majority of respondents, 8 out of 10 (80%), emphasized that lack of top management support is a critical barrier to effective procurement controls. Respondent B stated: “Senior managers often ignore audit recommendations, which discourages staff from reporting irregularities.” This aligns with Blair and Wright (2012), who noted that sustainable procurement requires strong leadership commitment. The Sustainable Procurement Task Force (Defra, 2006) also highlighted that managerial support is foundational for implementing effective procurement systems. In the Ministry, the absence of consistent backing from senior leadership weakens enforcement and emboldens fraudulent practices.

Resistance of Employees

Apart from the above, 6 out of 10 respondents (60%) mentioned employee resistance as another factor affecting internal procurement systems. Respondent C explained: “Some staff members resist new monitoring systems because they fear exposure of past misconduct.” This resistance creates loopholes that fraudsters exploit. Literature on organizational change management suggests that resistance is common when reforms threaten entrenched interests (Kotter, 1996). In the Ministry, reluctance to embrace stricter controls undermines fraud deterrence.

Resource Capacity

Also, 5 out of 10 respondents (50%) indicated that limited resource capacity both financial and human affects the efficiency of procurement systems. Respondent D noted: “Our audit team is understaffed and cannot monitor all procurement transactions effectively.” This finding resonates with Sithole (2013), who observed that underfunded internal audit units in Zimbabwean local authorities struggle to enforce accountability. Inadequate resources reduce the Ministry’s ability to detect and prevent fraud.

High Cost of Sustainable Products

Lastly, 4 out of 10 respondents (40%) highlighted the high cost of sustainable products as a factor that indirectly affects procurement fraud deterrence. Respondent E commented: “Because sustainable products are expensive, officials sometimes manipulate procurement records to justify cheaper but substandard alternatives.” This finding is consistent with studies by Walker and Brammer (2009), which noted that cost considerations often hinder sustainable procurement adoption. In the Ministry, high costs create opportunities for fraudulent invoicing and misrepresentation.

From the interviews, the most significant factors affecting the effectiveness of internal procurement systems in fraud deterrence were lack of managerial support (80%), weak organizational structures (70%), and employee resistance (60%). Limited resource capacity (50%)

and high costs of sustainable products (40%) were also noted. Personalized responses revealed that staff perceive management indifference, structural weaknesses, and resistance to change as key enablers of procurement fraud. These findings align with existing literature, which emphasizes the importance of strong leadership, adequate structures, and sufficient resources in ensuring effective procurement controls (Mensah & Ameyaw, 2012; Blair & Wright, 2012; Defra, 2006).

4.7 The fourth objective of the study was to develop initiatives to curb procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe.

Fig 4.3 below shows proposed solutions by the respondents which should be applied in place to harness corruption in municipalities.

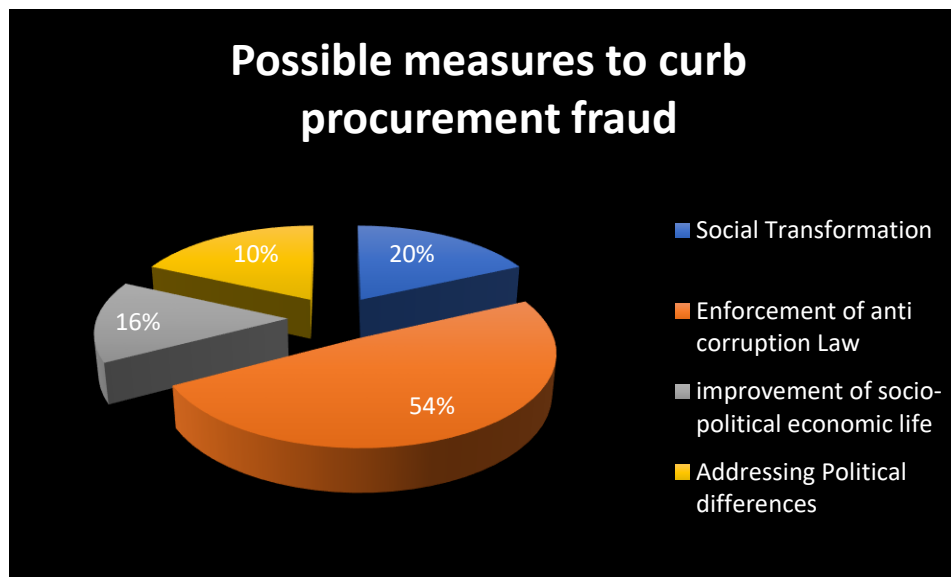


Fig 4.4 Source: Primary Data 2026

Enforcement of Anti-Corruption Laws

On the above pie chart, the majority of the respondents (54%) advocated that enforcement of anti-corruption laws is the best solution to curb procurement fraud. One of the respondents during an interview stressed: *“The law should be enforced to its fullest and without fear or favour. If senior officials are prosecuted, others will think twice before engaging in fraud.”* This finding is in tandem with Bonga et al. (2015), who observed that Zimbabwe’s anti-corruption bodies often target minor cases while ignoring politically connected individuals. Respondents emphasized that

selective enforcement undermines deterrence, and only impartial application of the law can restore public trust. Thus, strict enforcement of anti-corruption laws is seen as the most effective shield against procurement fraud.

Social Transformation

20% of respondents pointed out social transformation as another measure to curb procurement fraud. Minh et al. (2007) suggested that transformation in public education is necessary to instill values of integrity and accountability. Respondent A explained: *“We need a cultural shift where corruption is seen as shameful, not normal. People must be taught from school that honesty is the foundation of national development.”* Another respondent added: *“We want a government that distinguishes right from wrong, that has its people at heart.”* Gould (1993) concurs, noting that when corruption is exposed, individuals involved must be dealt with firmly regardless of their position. Social transformation, therefore, is not only about punishing offenders but also about re-orienting societal values to reject corruption.

Addressing Political Differences

Another 10% of respondents highlighted addressing political differences as a measure to reduce procurement fraud. Respondent B remarked: *“Political divisions weaken institutions. When procurement is politicized, fraud thrives because accountability is sacrificed for loyalty.”* This finding resonates with studies on governance in Africa, which show that political instability often creates loopholes for corruption (Hope, 2017). Respondents argued that unity and depoliticization of procurement processes would strengthen internal controls and reduce opportunities for fraud. Addressing political differences is therefore seen as a structural solution that enhances institutional integrity.

Improvement of Socio-Political and Economic Life

The least proposed measure, cited by 16% of respondents, was improvement of socio-political and economic life. Respondent C explained: *“If employees are well-paid and the economy is stable, the temptation to engage in fraud will be reduced.”* This finding is consistent with Dongo et al. (2015), who argued that improving socio-economic conditions reduces the tendency of public servants to demand bribes. Better wages, improved working conditions, and a stable political

environment can reduce vulnerability to corruption. Although less emphasized than law enforcement, socio-economic improvement addresses the root causes of procurement fraud by reducing financial pressures on employees.

From the analysis, it is evident that enforcement of anti-corruption laws (54%) is the most widely supported initiative to curb procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs. Social transformation (20%) and addressing political differences (20%) were also emphasized as critical measures, while improvement of socio-political and economic life (16%) was least cited but still important. Personalized responses revealed that employees believe strong legal enforcement, cultural re-orientation, political unity, and socio-economic stability are all necessary to combat procurement fraud. These findings align with broader literature, which stresses that anti-corruption strategies must combine legal, cultural, political, and economic reforms (Bonga et al., 2015; Minh et al., 2007; Gould, 1993; Dongo et al., 2015).

4.8 Chapter Summary

In this chapter data findings were analyzed, presented and interpreted as they relate to the theory that underlies the study. The research finding showed the effects, causes and forms of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs. The next chapter will cover conclusion and recommendations.

CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter includes the summary, conclusions and recommendations from the study. The study investigated how procurement fraud impacts on the performance of procurement in public sector institutions with emphasis on the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe. The chapter brings together the findings from the data analysis and literature search, highlighting the implications of procurement fraud and proposing some ways of curbing procurement fraud. It also considers the overall importance of the research and suggests possible future research.

5.1 Summary of the Study

The objective of the study was to examine the impact of procurement fraud on procurement performance of public sector institutions using Ministry of Justice, Legal and Parliamentary Affairs as a case study. In Chapter One, the research problem was introduced and it was reported that despite having the Public Procurement and Disposal of Public Assets Act (PPDPA) of 2017 among other procurement laws, fraudulent practices are still widespread. The chapter provided an overview of the goals of the study, which were to determine the types of procurement fraud, examine the causes of procurement fraud, identify factors that facilitate effective internal procurement controls and develop plans to prevent procurement fraud.

Chapter Two examined the existing literature on procurement fraud and its prevalence and effects worldwide on governance, economic efficiency and public trust. Structural weaknesses, socio-economic pressures and behavioral factors play a role in the occurrence of procurement fraud, which can take many different forms including bribery, nepotism, embezzlement and bid rigging, the review noted. The literature also highlighted the need of good legislations, management support and ethics in combating fraud.

Chapter Three presented methodology utilizing descriptive case study and discussed the methodology. Questionnaires and interviews were used as a tool for data collection from 120 employees of the Ministry of Justice, Legal and Parliamentary Affairs. This was done to gain quantitative and qualitative insights into procurement fraud.

The findings were presented and analysed in chapter Four. The research found that Bribery was the most common method of procurement fraud, followed by Nepotism, Favouritism, Embezzlement, Fraudulent Invoicing and Extortion. However, the reasons for fraud were determined to be complex and the largest factors were low pay, personal greed, diminished ethical sensitivity, lack of transparency and high levels of bureaucracy. Interviews also revealed that internal procurement systems are ineffective due to weak organizational structures, resistance from employees, lack of managerial support, insufficient resource capacity and high costs of sustainable products. Lastly, the respondents suggested ways of combating procurement fraud, the most popular being enforcement of anti-corruption laws, followed by social transformation, political differences and improving socio-political/economic life.

5.2 Findings of the study

5.1.1 To identify the various forms of procurement fraud occurring in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe

The first objective of the study was concerned with identifying the forms of procurement fraud occurring in the Ministry of Justice, Legal and Parliamentary Affairs. The research found out that bribery, nepotism, embezzlement, fraudulent invoicing, favoritism, and extortion were the most prevalent forms of procurement fraud. These practices were reported to have negatively affected the performance of public institutions by undermining transparency, accountability, and efficiency. Therefore, the hypothesis that “procurement fraud significantly affects procurement performance in public institutions” is accepted.

5.1.2 To investigate the underlying causes of procurement fraud in Zimbabwe’s public institutions

The second objective of the study was concerned with investigating the underlying causes of procurement fraud in Zimbabwe’s public institutions. The research found out that low salaries,

greed and selfishness, lack of ethics, excessive bureaucracy, and lack of transparency were the major drivers of procurement fraud. These causes were consistently highlighted by respondents as systemic weaknesses that create opportunities for fraudulent practices. Therefore, the hypothesis that “underlying institutional and socio-economic factors contribute to procurement fraud in Zimbabwe’s public institutions” is accepted.

5.1.3 To ascertain the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence

The third objective of the study was concerned with ascertaining the factors affecting the effectiveness of internal procurement systems in fraud deterrence. The research found out that lack of managerial support, weak organizational structures, employee resistance, limited resource capacity, and high costs of sustainable products were the main factors undermining the effectiveness of internal systems. These weaknesses reduce the ability of institutions to implement strong procurement controls. Therefore, the hypothesis that “internal procurement system weaknesses hinder fraud deterrence in public institutions” is accepted.

5.1.4 To develop initiatives to curb procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe

The last objective of the study was concerned with developing initiatives to curb procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs. The research found out that strong legal enforcement, cultural re-orientation, political unity, and socio-economic stability are necessary to combat procurement fraud. Respondents emphasized that reforms must include stiffer and non-discriminatory penalties, whistleblower protection, and civil society oversight of procurement processes. Therefore, the hypothesis that “institutional, legal, and socio-political reforms are necessary to curb procurement fraud” is accepted.

5.3 Conclusion

From the study findings, it was concluded that,

5.3.1 To identify the various forms of procurement fraud occurring in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe

The study finally established that bribery, nepotism, embezzlement, fraudulent invoicing, favouritism and extortion are the most common types of procurement fraud in the Ministry. These practices involve influencing procurement processes, increasing costs, affecting service delivery and reduce transparency and accountability. They have an effect on the performance of procurement in public sector institutions, impacting institutional capacity and public confidence in government systems.

5.3.2 To investigate the underlying causes of procurement fraud in Zimbabwe's public institutions

The study also found that the factors attributing to procurement fraud are far reaching, both in structural and socio-economic aspects. The low payment of employees makes them susceptible to bribery, while the lack of moral discipline and the rise of corruption in the officialdom tempts them to take advantage of procurement opportunities for personal benefit. The unnecessary red tape and non-transparency allow fraudsters to find loopholes and lack of a proper organizational structure and managerial support also eats into the internal controls. Overall, the findings reveal that procurement fraud is not just a technical issue but rather a governance challenge, which impacts on efficiency, the diversion of resources, and consequently, development projects.

5.3.3 To ascertain the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence

The study also found that the main factors that influence the effectiveness of internal procurement systems are: lack of managerial support, weak organizational structures, employee resistance, limited capacity of resources and high cost of the sustainable products. Such vulnerabilities make it difficult for institutions to implement effective controls and mechanisms of accountability. Hence, procurement fraud flourishes in the weakest of systems, where there are insufficient resources, and where management is inadequate.

5.3.4 To develop initiatives to curb procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs in Zimbabwe

Finally, the study concluded that combating procurement fraud through a holistic approach is needed which should include strict legal enforcement, organizational reform, socio-economic improvement and cultural change. The key activities that need to be strengthened to combat procurement fraud are strong legal enforcement, cultural re-orientation, political unity and socio-economic stability. Effective reforms will involve tougher and non-discriminatory sanctions, protection for whistleblowers and overarching civil society monitoring of procurement. If this isn't done, procurement fraud will keep undermining the credibility and performance of public sector institutions.

5.4 Recommendations

The study suggests that the government and the Ministry of Justice, Legal and Parliamentary Affairs should reinforce the enforcement of the anti-corruption laws based on the results. Laws have to be equally enforced and the culprits must be brought to book irrespective of their political or social standing. The Zimbabwe Anti-Corruption Commission should have the capacity to conduct a thorough investigation into procurement fraud and punishment for those involved should be harsh enough to be a deterrent for future offenders.

The study also suggests to enhance the payment and working conditions of procurement personnel. Vulnerability to bribery should be mitigated by salary review and attractive remuneration packages should be created as an incentive to deter fraudulent practices. It is also critical that wages are paid on time so as to reduce the likelihood of the employees augmenting their income through unethical means.

Through strengthening audit units to ensure independence and provide adequate resourcing, good internal controls need to be strengthened. There is a need to establish mechanisms for promoting accountability, like surprise audits, protection for whistleblowers, and clear reporting systems. Ethical training and social transformation efforts should also be a priority, and procurement personnel should be on-going trained on integrity, while campaigns on integrity informing the public that corruption is a threat to development should be conducted.

The study advocates for the depoliticization of procurement processes; that is, procurement processes should be insulated from political interference. To minimize human discretion and

increase transparency and accountability, tenders should be transparent and procurement systems should be digitalized. Lastly, the Ministry needs to consider the shortages of resources and capacity by train the procurement officers to modern systems and provide sufficient funds and technology to boost monitoring and compliance.

5.5 Areas for Further Study

There is a need for future studies to be conducted in other ministries and public institutions to compare and see how procurement fraud is occurring in other parts of government. Research into the potential of digital purchase rooms, for instance e-procurement, and fraud prevention should also be done. Future studies may include the socio-cultural aspects of corruption, such as the effect of societal norms and values on procurement. Further, conducting an evaluation of the effectiveness of the institutions like the Zimbabwe Anti-Corruption Commission (ZACC) and the Procurement Regulatory Authority of Zimbabwe (PRAZ) in combating procurement frauds would yield valuable information on institutional capacity and requirements for reform.

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APPENDIX I

LETTER FOR REQUEST FOR PERMISSION TO CONDUCT RESEARCH



Bindura University of Science Education

Faculty of Commerce Department of Intelligence and Security

P. Bag 1020

BINDURA Zimbabwe

30 April 2026

Dear Sir/Madam

RE: REQUEST FOR PERMISSION TO CONDUCT RESEARCH

My name is L Vhenge. I am an undergraduate student at Bindura University of Science Education pursuing a Degree in Police and Security Studies. I am required to carry out a research project in partial fulfillment of the requirements for the degree. As such the student is carrying out a research on “the effect of procurement fraud on the performance of public sector institutions, using a case study of the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe.” The researcher is kindly asking for your assistance as respondents to the research understudy by filling in the

questionnaire. The responses you will provide will be treated with utmost confidentiality and will be used solely for academic purposes. Your cooperation will be greatly appreciated.

Yours Sincerely

L Vhenge

General Instructions

[1] Answer by putting a tick in the box where options are provided or give details where necessary.

[2] Please kindly complete the questionnaire on your own.

[NB]: Names of participants will not by any means be disclosed to the on the questionnaire.

Information collected shall remain private and confidential and will be used for the purpose of this study only.

Demographic questions

1. Gender

Female

☐

Male

☐

2. Age

20 – 30	1	
31 – 40	2	

41 -50	3	
Above 50	4	

2. Marital Status

Single	1	
Married	2	
Divorced	3	
Widowed	4	

3. Level of Education

Ordinary level	1	
Diploma	2	
Degreed	3	

4. For how long you have been working for the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe

1 – 5 years	1	
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6 – 10 years	2	
11 – 15 years	3	
Above 15 years	4	

5. In your own words what is meant by procurement fraud?

6. In your own view what are the forms of procurement fraud that are prevalent in the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe?

Forms of procurement fraud?	Strongly disagree	Disagree	Not sure	Agree	Strongly agree
Bribe					
Fraud					
Favouratism					
Nepotism					
Embezzlement					
Extortion					

7. How do you rate level of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe?

Very High	1	
High	2	
Low	3	
Free	4	

B. Management

1. Are you aware of any procurement fraud tendencies of junior employees?

Yes	1	
No	2	

2. If yes in Q7 above which section or department of the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe has serious cases?

3. In what way has procurement fraud affected the performance of the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe?

a) -----

b) -----

c) -----

d) -----

4. In your own view, what are the major causes of procurement fraud in the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe?

Cause of procurement fraud	Strongly disagree	Disagree	Not sure	Agree	Strongly disagree
Personal Greed					
Decline of personal ethical sensitivity					
Low wages and salaries					
Lack of transparency					

5. What are your suggested solutions to procurement fraud?

i. -----

ii. -----

iii. -----

iv. -----

6. Factors affecting the effectiveness of procurement internal control systems in procurement fraud deterrence. To what extent do you agree that the following factor(s) has affected the effective implementation of sustainable procurement policies at the Ministry of Justice, Legal and Parliamentary Affairs, Zimbabwe? Please indicate the level of agreement in the table below:

Factor	Agree	Disagree
Organizational structure		
Resistance of employees		
High cost of sustainable products		
Organizational resource capacity		
Lack of top management support		

8. Challenges faced by the Ministry of Justice, Legal and Parliamentary Affairs. In your opinion, what are the challenges faced by the Ministry of Justice, Legal and Parliamentary Affairs, in using Internal Controls?

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I thank you.

Interview Questions

1. In your own words, what does procurement fraud mean to you?
2. What forms of procurement fraud do you think are most common in the Ministry (e.g., bribery, favoritism, nepotism, embezzlement, extortion)?
3. How would you rate the level of procurement fraud in the Ministry very high, high, low, or free of fraud? Why?
4. Are you aware of procurement fraud tendencies among junior employees? If yes, which sections or departments are most affected?
5. In what ways has procurement fraud affected the overall performance of the Ministry?
6. What do you think are the major causes of procurement fraud (e.g., personal greed, decline in ethical sensitivity, low wages, lack of transparency)?
7. How effective do you think the Ministry's internal control systems are in preventing procurement fraud?
8. To what extent do factors such as organizational structure, employee resistance, resource capacity, high costs, and lack of top management support affect the implementation of sustainable procurement policies?
9. What challenges does the Ministry face in using internal controls effectively?
10. What solutions would you suggest reducing or prevent procurement fraud in the Ministry?
11. How can management and employees work together to strengthen accountability and transparency in procurement processes?
12. What role do you think technology or digital systems could play in improving procurement oversight?