Anti-Corruption Strategies of the Zimbabwe Revenue Authority (ZIMRA) Customs Department at Beitbridge Border Post: A Case-Based Analysis

by
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Declaration

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Abstract

Corruption is a global cause for concern due to its negative impact on development. The complex issues surrounding corruption have motivated many researchers, strategists and planners to explore strategies to combat all activities relating to its causes and effects, both in the public and private sector. These efforts have produced a great deal of information, ideas and definitions related to this subject. However, there are still some gaps in understanding, and scope for further exploration. This thesis looks at the anti-corruption strategies of the Zimbabwe Revenue Authority (ZIMRA), Customs Division, at Beitbridge Border Post, with specific reference to the following issues: causes of corruption, consequences, and gaps in the ZIMRA's anti-corruption initiatives. The thesis also makes some suggestions of remedies and recommendations for implementation.

This study establishes that poor and skewed remuneration within the ZIMRA has contributed to the officers soliciting bribes from travellers and traders. Low salaries, not only in the ZIMRA Customs Department but the whole public sector, have forced revenue officers to seek rent from travellers and traders who are also keen to avoid paying onerous customs duties and long queues at border posts. These long queues at the Beitbridge Border Post coupled with poor sanitation facilities contribute to travellers and traders offering bribes to customs officers so as to get quick clearances.

The study also observes that there are weak customs clearance systems and facilities within the Zimbabwe customs at Beitbridge Border. For instance, technology, which could play a fundamental role in combating corruption as it increases transparency and accountability, especially through e-governance facilities, is not fully utilised. Despite the introduction of the Automated System for Customs Data (ASYCUDA) software it was established that customs officers colluded with travellers and traders to manipulate the system, which is normally monitored from elsewhere.

Although data is not readily accessible due to the sensitive nature of this research, and the politicisation and classification of such data, such cases of corruption led to high revenue leakages. The study also discovered that illegal and banned substances have been smuggled and found their way into the country due to the inefficiency of customs officials, which is mainly caused by corruption.

Nevertheless, there are also indications that the ZIMRA considers corruption to be a problem that needs to be stopped. As the country has been experiencing serious internal economic problems, customs duties have proved to be a good source of revenue especially because of the huge Zimbabwean diaspora and the severe shortages of basic commodities within the country. However, this study observes that there is still a lack of synchronisation of anti-corruption initiatives by the ZIMRA and other anti-corruption agencies such as the police.

Anti-corruption strategies and remedies that may be implemented to curb increasing corruption cases at the border are also addressed in the study. Firstly, the existing ASYCUDA software, which is a significant goods clearance and corruption busting tool, should be properly leveraged to detect all the cases of false declaration of goods and the use of fake codes. This software should ideally be operated by highly motivated, correctly trained officials, who should also be monitored by other anti-corruption agencies. Additional monitoring could be done through surveillance cameras and increased lighting. In addition, these could be complemented by highway patrols of ZIMRA customs officials and police to detect and impound any smuggled or undeclared goods. Furthermore, more awareness campaigns should be conducted throughout the country to educate people about the evils of border-related corruption.

The study also recommends that all these initiatives be accompanied by improved conditions of service and remuneration for customs officials. Anti-corruption agencies should be capacitated and optimally remunerated. Intermediate managers should be given performance frameworks based on best standards. However, having noted all these possible remedies, the study argues that, as long as the broader political environment remains weak, these initiatives will not generate their own internal logic and strength to work successfully, as is indeed the case currently. A key argument that this thesis makes is that the mere existence of institutions, mechanisms and instruments does not translate into an effective operation as long as the broader context is weak and not conducive.

Opsomming

Korrupsie is wêreldwyd 'n rede vir kommer vanweë die negatiewe impak wat dit op ontwikkeling het. Die komplekse kwessies daaromheen het vele navorsers, strategiste en beplanners gemotiveer om strategieë te ondersoek om alle aktiwiteite rakende die oorsake en gevolge daarvan in beide die openbare en die private sektor te beveg. Hierdie pogings het 'n groot hoeveelheid inligting, idees en definisies in verband met hierdie onderwerp na vore gebring. Daar bly egter gapings in die verstaan daarvan, dus is daar is ruimte vir verdere ondersoek. Hierdie tesis beskou die antikorrupsiestrategieë van die Zimbabwiese Inkomste-owerheid (Zimbabwe Revenue Authority (ZIMRA)) se Doeane-afdeling by die Beitbrug-grenspos, met spesifieke verwysing na die volgende: oorsake van korrupsie, nagevolge, en gapings in die antikorrupsie inisatiewe van die ZIMRA. Die tesis bied ook voorstelle met betrekkig tot regstelling en doen aanbevelings vir implementering.

Hierdie studie het vasgestel dat swak en oneweredige vergoeding in die ZIMRA daartoe bydra dat beamptes omkoopgeld van reisigers en handelaars vra. Lae salarisse, nie net in die ZIMRA doeane-afdeling nie, maar dwarsdeur die openbare sektor, het beamptes daartoe gedryf om huur te vra van reisigers en handelaars wat ook gretig is om die betaling van gewigtige doeaneregte en lang toue by grensposte te ontduik. Hierdie lang toue by die Beitbrug-grenspos, tesame met swak sanitasiegeriewe, dra ook daartoe by dat reisigers en handelaars omkoopgeld aan doeanebeamptes bied om daardeur vinniger klaring te verkry.

Die studie noem ook die swak uitklaringstelsels en fasiliteite by die Zimbabwe doeane by die Beitbrug-grenspos. Tegnologie wat 'n grondliggende rol in die bestryding van korrupsie kan speel omdat dit deursigtigheid en aanspreeklikheid bevorder, veral deur middel van e-staatsbestuur fasiliteite, en word byvoorbeeld nie ten volle benut nie. Ten spyte van die aanskaf van sagteware wat doeanedata outomatiseer (Automated System for Customs Data (ASYCUDA)) is vasgestel dat doeanebeamptes met reisigers en handelaars saamspan om die stelsel, wat normaalweg van elders gemoniteer word, te manipuleer.

Alhoewel data vanweë die sensitiewe aard van hierdie navorsing en die politisering en klassifikasie van sodanige data nie geredelik toeganklik is nie, het sulke gevalle van korrupsie tot grootinkomstelekkasies gelei. Die studie het ook ontdek dat onwettige en verbode middels gesmokkel word en die land binnedring as gevolg van die ondoeltreffendheid/ onbekwaamheid vn die doeanebeamptes, grootliks vanweë korrupsie.

Desnieteenstaande is daar ook tekens dat die ZIMRA korrupsie as 'n probleem ervaar wat tot 'n einde moet kom. Aangesien die land ernstige binnelandse ekonomiese probleme ervaar, word doeaneregte as 'n goeie bron van inkomste gesien, veral vanweë die grootskaalse Zimbabwiese diaspora en die ernstige tekort aan basiese koopware in die land. Die studie ervaar egter dat daar steeds 'n gebrek is aan gesinkroniseerde antikorrupsie inisiatiewe deur die ZIMRA en ander antikorrupsie instansies soos die polisie.

Antikorrupsie strategieë en regstellings wat geïmplementeer kan word om toenemende gevalle van korrupsie op die grens te bekamp, word ook in die studie aaangespreek. Eerstens behoort die bestaande ASYCUDA-sagteware, wat 'n beduidende instrument vir goedereklaring en die ontbloting van korrupsie is, behoorlik aangewend word om alle gevalle van valse verklaring van goedere en die gebruik van vals kodes op te spoor. Die ideaal is dat hierdie sagteware deur hoogs gemotiveerde an behoorlik opgeleide beamptes hanteer word en dat hulle ook deur ander antikorrupsie agentskappe gemoniteer word. Bykomende monitering kan met behulp van waarnemingskameras en verbeterde beligting gedoen word. Hierbenewens kan hierdie pogings aangevul word deur snelwegpatrolering deur ZIMRA doeanebeamptes en die polisie om enige gesmokkelde of onverklaarde ware op te spoor en te skut. Verder behoort meer bewusmakingsveldtogte dwarsoor die land aangebied word om mense oor die euwel van grensverwante korrupsie in te lig.

Die studie beveel aan dat al hierdie inisiatiewe met verbeterde diensomstandighede en vergoeding vir doeane-amptenare gepaard moet gaan. Antikorrupsie instansies behoort bemagtig en optimaal vergoed te word. Prestasie-raamwerke wat op beste standaarde gebaseer is, behoort aan intermediêre bestuurders voorsien te word. Tesame met al die moontlike oplossings wat genoem is , word daar egter geargumenteer dat hierdie inisiatiewe nie hul eie interne logika en die krag om suksesvol te werk, sal kan genereer nie so lank as wat die breër politieke omgewing swak bly, soos dit tans die geval is. 'n Sleutel-argument wat in die tesis aangevoer word is dat die blote bestaan van instellings, meganismes en instrumente nie in doeltreffende werking omgeskakel kan word nie so lank as die breër konteks swak is en nie daartoe bevorderlik is nie.

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List of Abbreviations

ACBPS   Australia Customs and Border Protection Services

ACT-SA   Anti-Corruption Trust of Southern Africa

ANC   African National Congress

ASYCUDA   Automated System for Customs Data

AU   African Union

BCU   Border Control Unit

CID   Criminal Investigation Department

COMESA   Common Markets for Eastern and Southern Africa

CSC   Civil Service Commission

CU   Customs Union

DFID   Department for International Development

DPSA   Department of Public Service Administration

EAC   East Africa Community

ESAAMLG   Eastern and South African Anti Money Laundering Group

FTA   Free Trade Areas

GMO   Genetically Modified Organism

GPAC   Global Programme Against Corruption

GPG   Gauteng Provincial Government

JSC   Judicial Service Commission

NGO   Non-Governmental Organisation

NIS   National Integrity System

NORAD   Norwegian Agency for Development Cooperation

NPA   National Prosecuting Authority

PG   Prosecutor General

PSA   Public Service Administration

PSCACS   Public Servant Anti-Corruption Strategy

RAA   Revenue Authority Act

RECs   Regional Economic Committees

SABC TV   South Africa Broadcasting Corporation Television

SACU   Southern Africa Customs Union

SADC   Southern Africa Development Committee

SU   Support Unit

TI-Z   Transparency International Zimbabwe

TMSA   Trademark Southern Africa

UN   United Nations

UNODCCP   United Nations Office for Drug Control and Crime Prevention

WTO   World Trade Organization

ZACC   Zimbabwe Anti-Corruption Commission

ZIMRA   Zimbabwe Revenue Authority

ZRP   Zimbabwe Republic Police

Table of Contents

Chapter 1: Background

1.1 Introduction

Revenue collection through customs duty is one of the main sources of income for modern nations, including Zimbabwe. According to Moyo (2012:1), in 2011 customs duty accounted for 13% of Zimbabwe's revenue collection. Since the collapse of the Zimbabwean economy during the last decades, a commodity crunch has forced many retailers to import a variety of goods for resale such as in flea markets. Levies collected on such goods entering the country have become one of the key sources of income for the country. However, a notable chunk of this revenue is also accrued from customs levies paid by ordinary cross-border traders. Zimbabwe's Beitbridge border with South Africa, which is the focus of the case study of this research, is the busiest port of entry for cross-border trade and labour migration to and from Zimbabwe's richest neighbour. These practices have become the two main complementary strategies of survival for many distressed Zimbabweans. Larger masses of people have been observed crossing the Beitbridge Border to and from South Africa than at other border posts. During peak periods, about 20,000 people were cleared and about 2,500 vehicles cross the border per day during Christmas holidays (Chronicle, 2013).

One of the main side effects of the severe economic hardship and the huge resultant influx of migrants, cross-border traders and frequent importers, has been an increase in cases of corruption as a result of a combination of factors. Although there is a paucity of available data because of difficulties experienced in accessing official data and the sensitivity of this research, and the politicisation and classification of such data, there are cases of corruption that have been observed, some of which have been discovered and reported by the Zimbabwe Revenue Authority (ZIMRA) from time to time. Some of the popular corruption cases/examples of corruption include: smuggling, bribes and 'push' money, and under-valuing of goods. The main factors causing these cases of corruption include the inability to pay high import duties on some goods, congestion and slow clearance of goods, and the existence of underpaid and greedy customs officials who take advantage of the prevailing conditions to accumulate extra money. On some occasions people spend more than two days in queues either crossing to South Africa or back to Zimbabwe, leading to the propensity to bribe officials in order to gain quicker and hassle-free passage.

The causative factors within Zimbabwe include poverty, poor remuneration and political persecution which have created an enormous influx of people crossing the border. Given such factors, people are using many forms of corruption to enable them to cross the border with goods for which they do not pay the required customs duty. This is facilitated by collusion with customs officials who are driven into corruption by poor remuneration. There is, for instance, a huge influx of ex-Japanese motor vehicles that are impounded by revenue officials partly as a strategic ploy to drive importers into making pleas for leniency. Such pleas for leniency and the eventual release of vehicles are normally done through corrupt arrangements. The slow pace of the clearing of goods during the day and the quicker processing of clearance forms during the night is a cause for concern, as it suggests that there is a lot of collusion and corruption that is conducted under the cover of darkness.

By way of participatory observation, the researcher frequently crossed the border and often observed passengers in buses not declaring goods to customs officials, suggesting that advance arrangements had been made to facilitate such activities. Some ZIMRA officials are bribed by travellers who, for instance, pay anything from R50 to R500 for the quick stamping of their customs clearance forms without proper verification of their goods declared. The amount paid as a bribe depends on the amount of goods possessed by the passenger concerned. The occurrence of these incidents is so common that they can be easily observed. This has motivated the researcher to critically investigate the efficiency of strategies that are in place to combat corruption at the Beitbridge Border.

According to Moyo (2012:2), revenue collection on customs duties decreased from 13% to 11% during the first quarter of 2012. The ZIMRA quarterly report described the decrease in imports and thus revenue as a result of improved industrial production capacity in Zimbabwe (Moyo, 2012:3). However, this assertion is found wanting as the number of cross-border traders has remained high. Moreover, the large volume of goods crossing the border from South Africa through the services of *omalayitsha* (private cross-border transporters) has remained significantly high. There are always long queues of travellers to declare goods, which remains a curious issue requiring closer investigation and the examination of the strategies used by the ZIMRA to prevent this.

Huge amounts of goods which have crossed the border illegally without any customs duty being paid have been discovered within the country by ZIMRA investigators. Some of the goods would have been undervalued, especially motor vehicles (ZIMRA, 2013:1). There are

indications that, although some high-level ZIMRA officials are keen to stamp out corruption as it dents their capacity to produce revenue from the country's busiest border post as expected, their mechanisms have been spasmodic and ineffective. Counter measures such as the mounting of highway patrols have not sufficiently ended the problem as both the ZIMRA officials and the Zimbabwe Republic Police (ZRP) officers responsible for these patrols are similarly poorly paid and easily corruptible.

In light of the above situation, it is apparent that increasing police personnel has not necessarily helped to solve the problem of corruption. In actual fact, some of these patrols are money-making schemes. Moyo (2011:1) discusses the very high volumes of illegally imported goods entering the country through various ports of entry, with Beitbridge being one of the main culprits. Huge sums of potential revenue are lost through leakages linked to corruption. Despite the introduction of the Automated System for Customs Data (ASYCUDA) software at the border, it was established that customs officers colluded with travellers and traders to manipulate the system. There is a huge influx of corruptly imported goods which, if correctly levied, could add to the state's poor coffers. Apart from the loss of revenue, corruption has also reduced the moral standing of the country's civil service.

It is against this background that this research was conceived with the aim to investigate and analyse the problems with the strategies used by the ZIMRA to combat corruption. The main observation of the thesis is that the mere existence of anti-corruption mechanisms and institutions does not guarantee effectiveness as long as the broader political economy and macro-economic environment are weak. Such institutions and mechanisms can only work if the conditions are optimal, guaranteeing full, diligent and coordinated implementation of the necessary instruments. Notable capacity and technical inefficiencies notwithstanding, the ZIMRA seems to have the basic necessary mechanisms in place. However, these are undermined by a generally distressed political economic environment which weakens them immensely.

1.2 Conceptual Framework

1.2.1 Introduction

The imposition of customs duties is one of the main revenue collection strategies used by governments to enable them to pay for essential services for its citizens. However, the customs duty collection process is prone to corruption. Corrupt officials often solicit or

3

receive bribes from travellers who seek to avoid paying high customs duty (Bate, 2000:15). Many travellers and traders seek to circumvent the system by taking advantage of officials who easily succumb to corruption due to their own circumstances, resulting in negative effects on the country's revenue. However, before elaborating on this it is important to define the key operational concept, that is corruption, and to identify some of its main forms.

1.2.2 Definition of corruption

The term corruption has been interpreted widely and in a variety of ways. Advocate Thuli Madonsela, in her address to the 13th Winelands Conference on Corruption, likened corruption to a "cancer that requires quarantine and should be dealt with appropriately to create a healthy society" (Nieuwoudt, 2012:11). Equating corruption with cancer shows how dangerous it is and describes its rapid spread which can cause an unstable society. To create a healthy society, anti-corruption strategies must be employed in a country before it reaches an uncontrollable level.

Campos and Pradhan (2007:9), and Ackerman (1999:91) define corruption as the use of public office for private gain. Using public funds without authorisation or using state resources or funds for private gain is corruption. Le, in Campos and Pradhan (2007:335) asserts that, in developing countries, revenue administration agencies are ranked as the most corrupt public institutions. They further state that corruption in tax and customs administration leads to inefficiency and equity problems. Rose-Ackerman (1999:9) outlines the symptoms of corruption in public office as an indication of the poor management skills of the state. A country which is corrupt has low arrests and prosecution rates which are indicative of a failed state in which management needs to come up with effective anti-corruption strategies.

Scholars believe that corruption emanates from individuals in a society who fail to find themselves in a productive environment (Rose-Ackerman, 1999:3). These failures lead to rent-seeking by those who have failed to fit into a productive society. Tanzi and Davoodi in Rose-Ackerman (1999:3) assert that corruption reduces total investment in an economy and, at the same time, leads to excessive spending by government as they try to combat corruption in society. Rose-Ackerman (1999:27) ranks corruption into two levels. The first level mentioned is 'grand corruption' which he says occurs within high levels of society. Ackerman argues that grand corruption features high profile government and other officials being involved in dodgy deals. In cases where high profile government officials are engaged

4

in corrupt activities, there is a tendency that the lower level or junior officers are also involved in corruption. Dealing with such corruption would require broader institutional reform which can underpin a good integrated governance framework premised on accountability, transparency and performance management (Campos & Pradhan, 2007:369). The second aspect of corruption is low level corruption. As will be elaborated later in the thesis, low level corruption mainly involves routine forms of corruption among junior public service officers and ordinary people.

1.2.3 Forms of corruption

Corruption comes in various forms including bribes, kickbacks, collusion, bid rigging and fraud. For purposes of this research, particular attention will be paid to bribery. According to Carr (2009:155) bribery is the immediate or delayed mutual exchange of benefit in return for undeserved monetary benefit or otherwise. Campos and Pradhan (2007:9) define a bribe as a payment to a government official for any type of favour. In essence it is unethical conduct within an organisation whereby for one to execute his/her duties there has to be an associated reciprocal favour in return. Unethical conduct in the workplace can be defined as an explicit or implicit part of bad governance (Bovaird & Loffler, 2003:56).

1.3 Research problem

Although the ZIMRA claims to be intolerant of corruption, this maleficence continues unabated at the Beitbridge Border Post. Like other state institutions, the ZIMRA has a selection of institutions, instruments and mechanisms that can be deployed to stamp out corruption. However, it is apparent that these existing mechanisms have not had much of an impact. This research seeks to uncover the missing link, with guidance from the following research questions:

- What forms of corruption are rife at Beitbridge Border Post?

- What are the current anti-corruption strategies in the ZIMRA Customs Department that are being applied at Beitbridge Border Post?

- How effective are the anti-corruption strategies within the ZIMRA's Customs Department?

- How can the existing anti-corruption strategies within the ZIMRA be strengthened or improved?

1.4 Goal and objectives

The goal of the thesis is to assess the effectiveness and adequacy of the anti-corruption strategies used by the ZIMRA to combat corruption related to customs revenue collection at Beitbridge Border Post. In order to achieve this goal, the following objectives will be pursued:

- Identify and describe cases of corruption that took place at the Beitbridge Border Post within the last five years.

- Outline the existing anti-corruption strategies and assess their implementation.

- Suggest other possible ways of strengthening the existing anti-corruption strategies.

1.5 Research design and methodology

The research will use a non-empirical research design in the form of a case study to collect data. Welman, Kruger and Mitchell, (2005:149) define secondary data as information collected by other agencies other than the researcher. It is existing data collected for use in a research study. The research design follows a case study framework that is premised on thorough case analysis. Kitay and Callus (1998:103) define a case study as a research strategy or design that is used to study one or more selected social phenomena in-depth before placing them in a wider perspective.

Mouton (2001:149) argues that a case study approach is relevant to an organisation that is departmentalised into smaller sub-entities such as the ZIMRA. The case study approach can also be used to investigate the dynamics of a single limited system that is typical of social nature which has a unique and idiosyncratic character (Mouton, 2001:279; Welman, Kruger & Mitchell, 2005:25). A case study method of research is more relevant because it provides a researcher with an opportunity for in-depth analysis of particularly complex issues such as the ZIMRA's anti-corruption strategies, which require fine-grained analysis.

The research mainly employs a qualitative methodology which enables the researcher to extensively explore cases of corruption and strategies that have been used to combat corruption with a special focus on transparency and accountability. According to Locke, Spirduso and Silverman (2007:96), qualitative research is a systematic, empirical strategy for answering questions about people in a particular social context rather than generalisation

6

through interaction. This method is deployed to understand both the regularities and irregularities when describing what people do. The data set is non-quantitative.

1.6 Data collection

According to Borg and Gall (1989:385), a qualitative approach focuses on meaning, experiences and social realities which are purposively selected and observed by the researcher. Based on a theoretical or judgemental approach, the thesis depended upon a number of data sources that included documents, research studies, articles, electronic and print media, books on corruption and legislative documents. It should be explicitly stated that, because of the sensitivity of this topic, the researcher was denied access to key institutional documents and data that could have enriched a study of this nature. However, the available sources were enough to make key observations. Data on the cases studied was collected through an electronic search for cases of corruption reported in the media.

1.7 Validity

The researcher minimised common threats of invalidity by citing articles and other sources that are authentic and credible as sources of information. The issue of statistical validity was not considered to be paramount. The cases described and analysed here can be easily verified by any interested future researcher. Some of the cases explored in the thesis were reported in national newspapers and are in the public domain. None of these cases were publicly challenged as being invalid.

1.8 Data analysis

Collected data was carefully coded and analysed for internal logic and coherence before being cross-referenced. This approach was deployed in the fine-grained analysis of the existing documentation on corruption and anti-corruption strategies to be able to draw meaningful conclusions on the strategies the ZIMRA uses to combat corruption. Conclusions were therefore drawn from a critical analysis of the strategies that the ZIMRA Customs Department use to combat corruption.

1.9 Chapter outline

Chapter 1: Background

This is the introductory chapter that provides an overview of the research. It also covers the research methodology, design and instruments that have been used in this research. It sets the tone for the entire thesis.

Chapter 2: Corruption – A literature-based analysis

This chapter covers a great deal of the literature review and addresses some of the key concepts related to the study. The chapter has the following sections:

- Overview

- Corruption and anti-corruption

- Anti-corruption strategies

- Policy and legislative framework on anti-corruption

Chapter 3: Customs corruption in Southern Africa: a Zimbabwe case study

This chapter explores conceptual models and frameworks governing anti-corruption strategies in Zimbabwe. This chapter will highlight the context of anti-corruption, policy and legislative framework on corruption by the Zimbabwean government. The chapter will also assess the functioning and application of legislative and other policies on corruption by this government.

Chapter 4: Corruption in the Zimbabwean customs system: a Beitbridge case analysis

In this chapter the thesis will look at the case study of anti-corruption strategies employed by the ZIMRA Customs Department at Beitbridge Border Post.

Chapter 5: Summary, findings and recommendations

This chapter covers the findings, recommendations and conclusions.

1.10 Summary

Using a set of tried and tested methods; this thesis attempts a careful analysis of the ZIMRA anti-corruption initiatives to establish their context and efficiency. As the ZIMRA is a key state institution which produces much needed revenue, it is imperative that such an institution should be constantly subjected to public critical scrutiny in order to safeguard its integrity. This research aims to make a small contribution to understanding some key issues.

Chapter 2: Corruption – A Literature-Based Analysis

2.1 Introduction

This chapter will elaborate on the definitions and theories behind the nature, causes and solutions to corruption. Secondly, it will analyse anti-corruption strategies as applied in the customs context. As corruption has become a growing developmental concern, scholars and practitioners alike have devoted a great deal of time to understanding the complexities of corruption and exploring the different mechanisms for combating the scourge. Drawing on these works, this chapter begins by looking at how corruption has been defined. It then proceeds to look at the different types of corruption, thereafter turning to the diverse theoretical perspectives. The following section addresses the different causes of corruption that have been identified by scholars and practitioners. This is followed by sections focusing on the manifestations, consequences and remedies of, and for, corruption. Thereafter, the chapter focuses on the issue of corruption in the context of customs and addresses the different sub-topics that are relevant for a fuller understanding of the subject under review.

2.2 Corruption

2.2.1 Corruption defined

The preceding chapter provided a definition and also gave a brief background on the various facets of corruption and the different ways in which it manifests itself. However, it is important to provide a fuller review of how corruption has been defined in order to offer a firmer theoretical base from which to proceed to explore this study.

Corruption is the abuse of the public office or entrusted power and authority for one's private or personal benefit which goes against the interests of the people (Carr, 2009:155; NORAD, 2009:40; Heymans & Lipietz, 1999:36; Uneke, 2010:111; Rose-Ackerman, 1999:2). This definition clearly indicates how people in the public office abuse power to satisfy their selfish interests at the expense of the people they serve. According to Kututwa (2005:3), the abuse of public office involves being dishonest in executing a public duty. Kututwa (2005:3) further outlines the following examples of the abuse of public office and power as per observation by African Union (AU) heads of state:

- Soliciting of gifts or services directly or indirectly by public officials or any person;

- The offering or granting, directly or indirectly, of any monetary value or goods or gifts for favour to a public official or any other person;
- Omission in the discharge of her or his duties by a public official or any other person for the purposes of obtaining undeserved benefits;
- Diversion of resources or abdication of duty by a public official in order do other duties for purposes of personal gain;
- Creating undue advantage by a public official through the exercise of any improper influence over a decision;
- Increased accumulation of assets by public officials or any other person through illegal means.

Essentially, this means that corruption is the obtaining or acquiring of benefits illegally in return for favours in the form of rewards such as gifts. When public officials offer benefits to friends or relatives it must not compromise the integrity of the public service. If it does, this is classified as corruption. More so, a benefit that is offered as compensation for an illegitimate means of acquiring a good or service also constitutes corruption.

Rotberg (2009:27) defines corruption as a social and political ill because it leads to a decline in the moral fibre and standing of society especially when perpetrated by people who are voted into power as custodians of common wealth. Bribery, extortion and embezzlement are all ills that heighten the levels of distrust between public officials and citizens. A bribe is also an ill because it leads to the exercise of undue influence with the intention of gaining undue favours (Rotberg, 2009:27). What this means is that those without resources to bribe with are left out and disadvantaged.

Kututwa (2005:3) defines corruption as an evil that reduces productivity, encourages laziness and leads to sub-standards products, sorrow, distress or calamity as well as suffering to a person or community. The other social and political evils of corruption involve the elicit dealing in state resources for one's personal gain whilst creating suffering among communities through the diversion of resources (Rotberg, 2009:27). When the systems of governance have been corrupted, the principles of equality and fairness become compromised. In such cases the poor become the victims of corrupt governance. This is a form of injustice. Uneke (2010:111) defines corruption as a horizontal web of dishonesty and injustice. In other words, corruption involves the pervasion of laws and procedures that guide the conduct of public servants. In a further elaboration of this point, Rotberg (2009:27)

defines corruption as the violation of established rules for self-gain. People violate the law to accumulate wealth by illegitimate means at the expense of the public. The rightful beneficiaries are denied the opportunity to access the resources or services through manipulation of laws to circumvent the laid down procedures of accessing and distributing wealth.

Heidenheimer, Johnston and Levine (1989:9) define corruption as the use of rewards to prevent the judgment of a person in a position of trust, bestowal of patronage by reason of prescriptive relationship rather than merit, and the illegal appropriation of public resources for private use. Patronage creates inequality as services or goods in the public service are awarded based on relationships. Such corruption creates imbalance in the allocation of resources and also makes a mockery of competence standards.

Definitions of corruption vary from one jurisdiction to another and from one organisation to another (Bakamba, 2009:3). Despite these important variations and points of emphasis, it is important to note that all definitions points to the abuse of power and office for private gain at the expense of the public. For purposes of further clarity, it is important to shed light on the different types of corruption as it presents itself in different guises. In the next part of this thesis, the different types of corruption will be explored, and will be aligned with the various jurisdictions and organisations where such forms exist.

2.2.2 Types of corruption

The previous paragraphs presented the different scholarly views regarding corruption. Logically, it is vital to follow up on these definitions by illuminating the various types of corruption that scholars have identified and explored. The next section will pay particular attention to bribery, theft and fraud, and institutional corruption. There are many other forms but the forms listed here are adequate for illustrative purposes in this study.

2.2.2.1 Bribery

Bribery is a process through which payment is made for the purpose of acquiring favours and opportunities over another person who stands to benefit from this act (Kututwa 2005:3; Rose-Ackerman, 1999:15; DPSA, 2002:7). Bribes may include tax exemption which occurs when someone avoids paying tax through dubious means such as bribing the tax officials to under charge tax. Another type of bribe includes the making of a payment to gain undue preference or favour. This can involve bribing officials to prevent them from performing their lawful

duties such as the careful checking and verification of goods at border posts or road blocks for compliance. Rose-Ackerman, (1999:15) defines such bribes as an incentive bonus. Bribes might start at minute levels and continue to grow into more damaging forms of corruption (Kututwa, 2005:6). This implies that the long-term effects of corruption can be damaging even if not significant in the short term. Bribery is an incentive payment that is illegal and used to avoid delays in the attainment of ones' needs (Kututwa, 2005:3). Normally, people do not like delays and other forms of inconvenience hence they will use any means to make sure they receive what they want without delay.

2.2.2.2 Fraud

Heymans and Lipietz (1999:6) assert that fraud occurs when a public officer acquires state assets through illegal transactions or means. Such a perverted method of acquiring assets in general constitutes fraud. Normally fraud involves self-enrichment through the transfer of assets from state or a private entity to an individual or group's ownership (Heymans & Lipietz, 1999:6). These transfers accrue to public servants, or any other entity. A good example is a case whereby a public servant registers a fictitious employee in order to collect the salary of this employee (DPSA, 2002:7). Fraud is therefore a criminal offence that should be punishable by fine or a prison sentence because it unfairly prejudices the state and its citizens alike.

2.2.2.3 Institutional corruption

Institutional corruption is also associated with the misuse of decision-making procedures by those in authority to manipulate rules and laws so as to facilitate self-interest (Heymans & Lipietz, 1999:6). Heymans and Lipietz (1996:6) further assert that when laws and rules are waived, bribery and favouritism become the main means of interaction between public and private interests. This has a tendency to increase the rate of occurrence of corruption because the prerogative of public servants to make decisions and laws is easily manipulated to favour those with networks linking them to officers in government. Manipulation and waiving of laws to suit self-gratification is an example of how institutions' mechanisms are disregarded at the expense of public interest. DPSA (2002:7) further explains institutional corruption as follows:

- Extortion which involves coercing individuals or entities to grant private gain to a public servant in exchange for an offering, or act in a particular manner.

- Abuse of power which involves the use of vested authority to influence a decision in a discriminatory manner that provides a private benefit.
- Conflict of interest which involves the public servant failing to act impartially on matters where he or she has a vested interest such as those involving family or any form of relationship.
- The abuse of privileged information which involves the use of such information and knowledge to create an unfair advantage to other persons.
- Favouritism, which involves the provision of services or goods to a public servant's affiliation.
- Nepotism, which involves the involvement of a family member in the public service to access a service, good or employment.

These kinds of corruption may vary depending on the jurisdiction in which they are identified. For the purpose of this discussion it is imperative to use these identified types of corruption to provide a theoretical analysis as explored in the next section.

2.2.3 Theoretical perspectives on corruption

There are several existing theories on public sector corruption which have been found relevant for this study. These include the violation of law perspective, breach of duty perspective, the betrayal perspective, market failure perspective, and subversion of public interest theory (Rotberg, 2009:28). This implies that corruption involves deviation from the laws, failure to honour the contractual agreement, untrustworthy behaviour and greed. These issues are explored in relative detail in the next few paragraphs.

2.2.3.1 The violation of law perspective

The violation of law perspective is a theory which argues that corruption is based on the common sense observation theory that understands corruption as a deviation from the normal or agreed set of laws and standards of a society (Rotberg, 2009:28). The violation of law perspective is also known as the public office-legalist perspective. This theory suggests that legal institutions are independent from government, for example, the anti-corruption agencies such as anti-corruption commissions or any legal institutions created by means of law to combat corruption within state institutions. With regards to the relationship between illegal acts and what is believed to be corrupt, it has been observed that not all illegal acts are closely connected to corruption. However, the illegality judgement that makes the conduct

corrupt is because of pre-existing reasons and conditions that lead a particular conduct to be defined as corrupt (Rotberg, 2009:28). Even though a violation of law must be treated as corruption, not all matters relating to corruption would attain similar attention, such as bribing one to jump forward in a queue to buy bread. However, a bribe to influence a tender process in procurement procedures legitimately attracts public and statutory attention as it is a serious case of the violation of clearly set out tender laws. Violation of law must be treated as a criminal offence that should be punishable in a court of law. Every organisation has its own set of rules and regulations which set standards to create harmony amongst its members. The violation of such principles normally occurs in cases of incompetence, impunity or corrupt officials (Rotberg, 2009:28).

2.2.3.2 The breach of duty theory

The breach of duty theory emanates from political and legal literature. According to the breach of duty perspective, corruption develops from the failure of a public official to honour the code of conduct by indulging in bribery, extortion, embezzlement or any other form of corruption motivated by private gain (Rotberg, 2009:30). Breach of duty involves the violation of the established laws of an organisation or government in which a public official gets involved in ethical or moral misconduct that is contrary to the set rules and regulations of the organisation or government. One can argue that the breach of duty theory has loopholes as it should critically provide a legal understanding of contractual agreements given the low educational levels in Africa. Therefore, it is inconclusive to declare the supremacy of the theory to explain corruption.

2.2.3.3 The betrayal of interest theory

This theory relates to issues of trust (Rotberg, 2009:31). An officer being untrustworthy to people who have bestowed trust in him/her is completely betraying those people. Public officials are expected to behave in a manner that is morally acceptable in society. When the public officials' actions in the execution of their work differ from the set procedures and requirements of each office, they betray the trust of the people whom they serve. Rotberg (2009:31) mentions that the betrayal theory regards corruption as a kind of breach of duty which translates into the betrayal of trust from the public. The breach of duty theory and betrayal of trust theory concur in that they view corruption as relating to a loss of trust by the public that must be served well by public officials who resort to unfaithful and untrustworthy ways in carrying their mandate as public officials. Therefore, demanding bribes, extortion or

any corrupt activity is a betrayal of trust as public officials indulge in breach of contractual agreements as laid down in the public service policies and regulations.

2.2.3.4 The inequality theory

According to Rotberg (2009:31), corruption can be deemed as having been committed when transactions between politicians and citizens subvert or circumvent the democratic processes normally associated with equality, values and equity. This involves denial of equal opportunity as it is normally linked with unfairness and the dispensing of unequal favours and benefits. Unfair allocation of tenders, bribery and kickbacks in favour of whoever paid the bribe creates unfairness and leads to the creation of unequal opportunities among citizens.

2.2.3.5 The public interest theory

Public interest theory states that corruption is a self-seeking behaviour that endeavours to fulfil personal gratification at the expense of citizens (Rotberg, 2009:31). Self-seeking behaviour which overlooks public interest is a perversion of principle that only results in the satisfaction of individual egos at the expense of the majority citizens who deserve services. This theoretical perspective takes us back to the definition of corruption and its private-public nexus.

With these theoretical perspectives in mind, it is useful to consider the specific conditions that promote corruption. The next part of this chapter will closely explore those common conditions that allow corruption to thrive in the public sector.

2.2.4 Conditions promoting corruption

The following conditions promote the continued existence of corruption in public spheres: skewed incentives, weakness in the judiciary system, lack of improved technology, poverty, discretional powers by public officials, and lack of political will to combat cases of corruption. What emerges from the following discussion is that there are complex conditions that breed corruption, which make it widespread and differing in origin, manifestation and impact.

2.2.4.1 Incentive payment

Skewed incentives in the public sector tend to create rent-seeking behaviour as a way of compensation for the perceived low incentives and gaps in remuneration among employees. Kenny (1999:6) argues that when the benefit from corruption exceeds the benefit from the

16

incentive of work done, this may cause public officials to prefer corrupt means. Skewed incentives normally push officials to seek rent from people who become vulnerable to corruption. However, despite low work incentives as compared to corruption incentives, Rotberg (2009:31) argues that indulging in corruption is breach of duty as well as the betrayal of trust by people entrusted with the official responsibility to work without bias or favour. Low incentive, as a means to justify corruption, is baseless and lacks a clear understanding of being a public servant.

Discretionary powers by public officials lead to temptation to solicit and seek rent from clients such as during the calculation of tariffs (Gatti, 1999:2). Public officials are pushed to corrupt means in cases where incentives received in the form of salaries are far less than incentives from kickbacks and bribes. The risk of losing job benefits is viewed as less important than the gains obtained from corruption. Discretional powers without monitoring tools are equally a perpetrator of corruption opportunities (Gatti, 1999:2).

2.2.4.2 Weaknesses in the judicial system

Weaknesses within judicial systems lead to poor prosecution rates of perpetrators of corruption in many countries' public sectors. This problem can be attributed to a lack of rule of law. In a country where rule of law does not exist, governance structures tend to be weak and easy to manipulate in ways that undermine democracy and development (Rose-Ackerman, 1999:143). Rose-Ackerman (1999:143) further argues that public accountability is necessary, whether the country is democratic or autocratic, as long as there are necessary tools to combat corruption. Some democratic countries resist accountability which creates opportunities or gaps for corruption.

Corruption predominantly occurs in countries whose democratic principles, such as transparency and accountability, do not exist. NORAD (2009:23) asserts the importance of rule of law in creating democratic principles that are tools for creating anti-corruption institutions used to combat corruption. Democratically elected governments have the potential to establish institutions that are credible enough not to use corrupt elements. Among other things, democracy creates a plain field for media to play an oversight role in a country by establishing accessibility to information which is a key pillar for anti-corruption strategies (NORAD, 2009:36). The role of media as an anti-corruption strategy is to expose illicit dealings in the public sector which the law enforcement agency can use as a starting point for investigation. Without the instruments of democracy, corruption is hidden from most public

servants as they are protected by a lack of transparent institutions to prosecute corrupt officials.

2.2.4.3 Lack of efficient technology

Lack of appropriate technology such as e-government that facilitates transparency also enables public officials to engage in corrupt activities (Shah, 2007:63). Shah defines e-government as a technology that helps citizens to access government information digitally or through the internet. When information is readily available within the public domain, chances of corruption are minimised and, in the absence of e-government initiatives, corruption becomes easily perpetrated by corrupt officials as they are not easily exposed. In essence, corruption takes place where there are fewer checks and balances within an organisation such as in technologically disadvantaged countries.

2.2.4.4 Poverty

Poverty is another driving force for corruption. The Warioba Commission in Tanzania found that some cases of petty corruption are motivated by need, whereby officials are driven by the need for money to take care of their families (NORAD, 2009:42). Generally, petty corruption is corruption motivated by poverty. According to the Warioba Commission, as cited in NORAD (2009:41), the grounds for petty corruption claims are viewed as dubious since officials have a salary. However, even though this petty corruption is defined as dubious by the Warioba Commission, the underlying fact is that most employees are pushed to solicit bribes due to low salaries. Workers earning low salaries tend to live in poverty; hence corruption becomes a means to supplement their low income.

2.2.4.5 Lack of political will

A lack of political will is another serious problem hampering efforts to combat corruption. Kututwa (2005:37) identifies reasons behind this lack of political will by government to combat corruption as the lack of initiative, openness or transparency in addressing problems of corruption. Political will is associated with high profile government officials, and weak and politicised criminal justice systems that are incapable of prosecuting corrupt officials. Kututwa (2005:37) eludes to the lack of political will as the failure by government to create democratic principles with respect to, for instance, the provision of press freedom and an independent judiciary system. Kututwa (2005:38) is of the view that some African countries make efforts to craft and implement democratic principles merely as a means to access World

Bank loans rather than formulating genuine anti-corruption strategies. In such cases where anti-corruption strategies are implemented, Kututwa (2005:38) asserts that these would be intended to target political opposition. Such anti-corruption efforts are a clear indication of a lack of political will by the government to combat corruption. In Ghana, the introduction of investigation institutions to combat corruption has posed complex challenges. As Kututwa (2005:41) asserts, Ghana's anti-corruption efforts are not successful as they are simple declarations of intent to combat corruption but lack concrete action. In essence anti-corruption strategies exist in principle on paper but are not implemented.

Having explored the conditions under which corruption thrives, it is also important to illuminate how corruption manifests itself. Again a great deal of literature has been very fruitful in this regard. The next part of the chapter therefore elaborates on the ways in which corruption manifests. Understanding the manifestation of corruption would provide the knowledge base for crafting appropriate remedial strategies.

2.2.5 Manifestations of corruption

Corruption is a menace to any society as it is associated with many vices. Its foundation is rooted in injustice, mistrust and suspicion, and it flourishes well where government institutions, such as the legislative and judiciary systems, are weak, and the policy and regulatory regimes which provide an oversight role are marginalised or corrupted (Myint, 2000:33). It is therefore important to analyse the manifestation of corruption. Corruption can manifest itself as rent-seeking. According to Klitgaard (1998) cited in Myint (2000:33) this form of corruption can be conceived of as follows:

$$C = R + D - A$$

In the above equation, C stands for corruption, R for economic rent, D for discretionary powers, and A for accountability. The equation explains the matrix that, the greater the opportunities for rent seeking, the greater chance of corruption within an organisation. The discretional powers of the officials, especially in the public offices, granted without boundaries leads to more chances and opportunities for bribes and rent seeking. Accountability of public office bearers minimises corruption and vice versa. In cases where office bearers are not accountable, this opens windows for corrupt activities. Myint (2000:39) further explains the catalyst for corruption based on the following conditions:

- Economic activities restricted by administrative, legal and regulatory orders that create gaps for economic rent. This economic rent is more common in cases where there is no transparency in business dealings. It is also possible for economic rent to find its way into the citizenship when business operates in a monopolistic and non-competitive environment.

- Administrators are given a lot of discretionary powers to interpret and apply the law. Interpretation of the law varies especially if not clearly written and leaves opportunity to invoke, amend or alter procedure that can promote corruption.

- Lack of accountability by administrators makes corruption opportunities abound.

Corruption occurs in various levels, mainly high and low. Myint (2000:39) defines high level corruption as corruption perpetuated by top politicians and other officials associated with high profile offices that are privileged. Systems of government are manipulated to suit political agendas. One example of a form of corruption that involves politicians is a flawed election process that enables rigging in favour of certain individuals in top offices. Those elected to occupy top offices are then used as a vehicle for corruption within the government. Those people who campaign for politicians are rewarded with kickbacks as compensation for aiding candidates in their quest for political office.

Low level corruption is defined as corruption that involves the junior officers in public services such as clerks and or traffic officers who solicit payment for quick processing of a service (Myint, 2000:39). It is believed that public servants solicit kickbacks or bribes to supplement their low salaries. Myint (2000:39) argues that public servants either resort to absenteeism or corruption to supplement their low income. In most cases when they are at work, it is done in such a way as to create the opportunity to seek rent.

Another way in which corruption manifests itself is when it becomes widespread and the norm in a society. Myint (2000:39) reckons that this is an endemic and systematic type of corruption that takes over the country's law institutions and affects people's behaviour and way of life. When corruption is a way of life, it is very difficult to control and its consequences have devastating effects on the country.

Corruption emerges where there is a confused state of affairs within a country or organisation. Myint (2000:41) argues that chaotic corruption can be a result of a confused

state of affairs. There is no clear system to follow hence the decision of how much to pay and who to pay remains the discretion of the officers.

Myint (2000:42) further notes another type of corruption, that is, well-organised corruption or corruption operated by a syndicate of well-known people who have clearly defined means of bribery. Such cases are more common in public service where officers are part of a syndicate to delay processes in delivering a service so that clients resort to bribes. Rotberg (2009:30) reiterates that corruption by public servants is a breach of duty. It is common sense that organised crime, such as creating a chaotic environment to avail an opportunity for corruption is a serious breach of duty and a betrayal of citizens' trust by those entrusted with the responsibility to occupy office.

Corruption is a two-way process whereby the receiver and giver of the bribe are both accomplices to a crime. Most anti-corruption advocacies concentrate on the receiving side of a bribe, overlooking the supply side (Myint, 2000:43). Since the remedies for corruption have concentrated on the receiving side, the giving side has been viewed as consisting of innocent victims of bribes. Although corruption normally involves two parties, its consequences are felt by the society at large, as indicated in the next section.

2.2.6 Consequences of corruption

Corruption permeates almost every area of public life of ordinary citizens, particularly in African countries. Failure by some countries to combat corruption has led to the proliferation of ungovernable state institutions and caused economic decline (Uneke, 2010:124; Mauro, 1998:12). It is therefore imperative to assess some of the consequences of corruption such as loss of government revenue, distorted government expenditure, instability of the country, poverty, lack of economic growth, and wastage of state resources.

Abuse of power for personal gain has serious consequences for revenue collection by government, such as the reduction of efficiency, loss of revenue through leakages, and the transfer of resources from companies and government to individual officials in the public sector (Gratti, 1999:5). Corruption transfers resources from public institutions to individuals through illegal means. As cited earlier, corruption is a means of transferring state and other institutional/organisational resources or goods for personal gain. The driving factors may vary from one person to another and one organisation to another.

21

Corruption distorts the composition of government expenditure (Mauro, 2010:12). Corrupt government officials spend more public resources on services or goods that attract large bribes. These are items whose value it is difficult to monitor and, more often, they are produced in a market with limited or no competition. Mauro (2010:12) gives an example of the choice of expenditure on fighter aircraft which attract politicians rather than on textbooks for education and teachers' salaries, which may generate greater economic growth than the former. Such corruption has an adverse effect on economic growth. According to Mauro (2010:12), corruption reduces economic growth by lowering private investment in a country.

Corruption leads to instability in a country, especially when ingrained into individuals and regimes. Mauro (2010:13) alludes to the extent to which corruption can cause damage to the political arena where regimes tend to be formed by corrupt groups of gangs who endeavour to unseat the government through coups for the purpose of protecting their corrupt activities. Rotberg (2009:9) cites the Mugabe regime whose partnership with cantankerous elements in politics protects Mugabe's power and corrupt syndicate and criminal political operations. Corrupt politicians tend to create a network of criminal activities that allow, for instance, the smuggling of weapons. Corruption allows weapons to flow into countries whose democratic credentials are questionable, and such activities reinforce the pursuit of corrupt activities by weakening the stability of the country.

Corruption breeds poverty and vice versa. Most poor countries are associated with high corruption indices (Mauro, 2010:13; Heymans & Lipietz, 1999:12). It is, therefore, important to check the consequences of corruption rather than the causes of poverty. Normally people tend to break the rules of honesty and decency if they live in pervasive poverty. This applies to a great deal of low level corruption. However, because corruption skews the allocation of resources and services, it tends to create inequality thereby making some people poorer, with the knock-on effect being the suspension of rules of honesty and decency. Mauro (2010:13) asserts that poor people tend to abandon their moral principles when resources are sparse. This therefore creates a vicious cycle of corruption and poverty.

Corruption is like a cancer that spreads and ravages the entire body (Rotberg, 2009:9). It has increased in various forms, creating links between different mafias and organisations with damaging effects on economic growth and development in countries as it promotes inefficiency and greed (Theobald, 1990, as cited in Uneke, 2010:118). Where corruption is endemic, public enterprises become ineffective, inefficient and wasteful to the extent of being

persistently bailed out with taxpayers' money. The spread of corruption is difficult to control as corrupt operations are done in secrecy, while victims are not easily recognised (Peurala**,** 2011:324). Organised corruption can bring the economy to a grinding halt and create artificial shortages that are then exploited for private economic gain.

Corruption has service delivery implications. It causes municipalities and other government departments to waste and mismanage state funds (Myint, 2000:45). When municipalities embezzle and mismanage funds it becomes difficult to provide adequate services to the residents. This can trigger civil unrest. In developing countries, mismanagement, fraud and embezzlement of state funds is very common and mostly associated with very poor service delivery. In South Africa, for instance, service delivery in the townships is very poor and has recently caused unrest, with people throwing faeces at the public and passers-by (SAPA, 2013:2).

Corruption can lead to underground economic activities. Myint (2000:46) defines underground economic activities as those which involve illegal dealings such as the smuggling of drugs and tax evasion. In cases where the level of corruption is high, underground economic dealings flourish and promote more corrupt dealings that have the potential to accelerate lawlessness in a country. Another underground economic activity, Myint (2000:46) mentions, is the creation of the parallel market known as the black-market. The parallel market has the potential to concentrate wealth in the hands of the elite and their corrupt companions. In such conditions the poor remain very poor as life becomes difficult and it is expensive to pay for goods and services in the parallel market. In addition to an expensive life, the poor end up with distorted consumption patterns as they cannot afford to pay for goods and services in the parallel markets.

Every country endeavours to have a society free from corruption and to create investment opportunities for all potential investors without distorting the rules of the game that are necessary for ideal and proper investment and conduct of business activities. Corruption distorts the ideal economic environment that attracts investors by forcing entrepreneurs to donate to charity as they try to maintain good public relations with government departments (Myint, 2000:48). Furthermore, corruption affects government revenue and expenditure as more projects are financed through corrupt deals. Apart from monetary costs the government incurs, Myint (2000:52) says corruption brings adverse constraints on the country's capacity to undertake economic reforms as it involves a lack of transparency and accountability, and

distorts healthy competition as everything depends on the discretional powers of the public office bearers. Some good reforms are resisted by the very people who are supposed to implement these for the benefit of the majority.

From the above discussion it is clear that there are many negative consequences which depend on the type of corruption taking place in a particular country. Although it is not correct to generalise the consequences of corruption as it can have various effects in different economies, it is also evident that developing and poor countries suffer more of these consequences than developed ones (Myint, 2000:48; Mauro, 1998:13; Uneke, 2010:112). Poor countries suffer the most as they do not have the means and capacity to deal with corruption and mostly rely on donations. Therefore developing countries need to prioritise the eradication of corruption in state enterprises in order to foster prosperity and development (Matsheza & Kunaka, 2001:19). Having made these observations, it is important to look at the possible solutions to the escalating challenges of corruption.

2.3 Remedies for corruption

Developing anti-corruption policies could be a way to address the increasing levels of corruption in the world. These could tap into the integrated approach designed by the UN's Global Programme against Corruption (UNODCCP, 2001:17). The purpose of the integrated approach is to promote coordinated efforts in anti-corruption policies based on the following six pillars:

- Democratic reforms.

- A strong civil society with access to information and a mandate to oversee the state.

- The presence of rule of law.

- Increased checks and balances through the enhancement of the presence and balance between institutional accountability and independence, coupled with an increased public confidence in anti-corruption agencies.

- New strategic national and international anti-corruption policies and measures.

- New strategic national and international partnerships to develop joint strategies for the implementation of international and national anti-corruption policies and measures.

These six pillars are not only effective in reinforcing anti-corruption policies but, as revealed in countries where they have been piloted, they are also key for poverty reduction through quality growth, environment, education, health and governance (UNODCCP, 2001:17). UNODCCP further emphasises that policies must ensure that they are evidence-based, non-partisan, as well as inclusive, integrated, comprehensive and impact oriented. A great deal of literature explains how key aspects of the integrated approach can produce anti-corruption policies that are also capable of addressing poverty.

2.3.1 Evidence-based approach

Reforms that are needed to curb corruption must include the voice of the people on whose behalf such policies are being implemented. This can be achieved by implementing reforms based on enough credible evidence to provide the users of such information with a strong base upon which to promote reforms for curbing corruption. According to the UNODCCP (2001:17), to provide meaningful and credible information for reforms there must be greater participation among service users such as in the customs' services. All stakeholders in public office, including managers, government oversight agencies, the public and politicians must be involved in the evidence-based approach in designing, implementing and evaluating anti-corruption policies. Uneke (2010:122) underscores the appropriate basics of reconstruction of institutional structure that underpin anti-corruption reforms such as setting well-designed rules through democratic processes which include popular participation, rule of law, accountability and transparency. Uneke (2010:122) also highlights the creation of an environment that encourages wealth creation and equitable allocation of public resources without depriving the mass of their basic human rights. Finally, corruption can be eliminated by creating an environment that limits opportunities for corrupt practices by enforcing strict and stiff punishment for corrupt offenders.

Every reform intended to improve service delivery must be measured in terms of a bottom-up or top-down perspective which may avail indicators that are objective in nature and not just exceptional to curb corruption (UNODCCP, 2001:18). Before developing anti-corruption policies it is imperative to assess equity, effectiveness and efficiency of public services and to audit the resources that are lost through the systems gaps. Policies must be created in a climate of accountability and responsiveness which allow for a transparent environment, crucial for reducing corruption (UNODCCP, 2001:18).

2.3.2 The non-partisan approach

Efforts to come up with a policy must also be apolitical since there will be long-term effects. Anti-corruption polices may straddle a number of administrations and, therefore, the formulation of anti-corruption strategies and objectives must be inclusive of different stakeholders without political agenda (UNODCCP, 2001:18). Anti-corruption policy formulations should take priority over party interests at all times to avoid conflict of interest. Myint (2000:55) argues that leadership plays a key role in combating corruption in a country by setting a good example in respect of honesty, integrity and capacity for hard work. In addition to this, leadership must exhibit firmness and extensive political willingness to implement reforms. Even though leadership's commitment and willingness may not be enough to combat corruption, it needs to be complemented with other efforts such as credibility. Essentially, credibility is realised when offenders are publicly punished, without favour, based on the leadership position one holds in government (Myint, 2000:55). Prosecution of 'big fish' in the country is necessary to create a credible judicial set-up that gains the confidence of citizens. The DPSA (2005:13) asserts that, for the prosecution of corrupt offenders to be credible and effective, there must be *prima facie* proof as related to the revised legislation of South Africa. This 'proof beyond reasonable doubt' is important for the building of trust in the judicial system's execution of anti-corruption corrective measures that can curb the abuse of power by, for instance, ruling party candidates.

2.3.3 Transparency

Transparency is a fundamental principle of good governance and a good antidote against corruption in an organisation (UNODCCP, 2001:18). Essentially, the public has the right to know about the activities in public offices. These activities should be displayed to create accessibility and the information made available in all languages where possible. When access to information for a decision-making process is readily available to citizens then accountability is achieved and this has the potential to reduce corruption (UNODCCP, 2001:18). Among other things, transparency depends on the existence of freedom of the press which ensures that wrongdoers are publicised as a way of reducing corruption and promoting good governance (Lederman, Loayza & Reis Soares, 2001:9). For transparency to be realised there must be a responsible press in existence to gather, analyse, organise, present and disseminate information to people (Myint, 2000:55). For information to be available to the people, more investigative journalism is required to uncover secretive deals and deliver undistorted information. Investigative journalism is paramount to expose misconduct and acts

as a watchdog to minimise perpetrators' chances of getting away with corruption (Myint, 2000:55). It is therefore important to promote a responsible press that will create public awareness and expose corrupt activities without underestimating its power to curb this corruption. Other investigative services can also be useful in this regard, for instance, specialised anti-corruption units.

2.3.4 Policy inclusivity

Advocates of the integrated approach argue that national and international anti-corruption policies must be broad-based and inclusive of all people affected by corruption (UNODCCP, 2001:19; Myint, 2000:55). This implies that inclusive participation that brings confidence to people has an effect on the reformation of anti-corruption processes. To bring corruption under control, ordinary citizens who have first-hand information on corruption need to be accorded the opportunity to participate in anti-corruption reforms (Myint, 2000:55). Successful reforms are those that include the marginalised by providing them with a voice and reinforcing the importance of their opinion (UNODCCP, 2001:19). Involving ordinary citizens builds confidence in government as sincere and genuine efforts to combat corruption are made possible. The UNODCCP (2001:19) outlines a coordinated strategic effort to develop and implement the international and national anti-corruption policies and measures that create trust between:

- The three spheres of government which strengthen the checks and balances, developing trust and integrity to curb corruption.
- Civic organisations whose responsibility it is to raise awareness about both perpetrators and victims of corruption in the fight against corruption.
- International organisations and government entities from both developed and developing counties that can coordinate regulatory bodies and legal institutions to repatriate looted funds and offenders of corruption to their host countries.
- Media to create awareness of the public on the corrupt officials, both internationally and nationally, and the exposure of funds stored in international banks.

2.3.5 Integrated action plans

The integrated approach assists good governance through coordinating the various goals and objectives from stakeholders such as the private and public sector using appropriate instruments to develop action plans for anti-corruption strategies (UNODCCP, 2001:19).

27

These integrated approaches allow the citizens to take ownership of the objectives which are relevant to initiate reforms.

2.3.6 Comprehensive approach in dealing with corruption

A comprehensive approach is required when dealing with corrupt behaviour. The UNODCCP (2001:20) alludes to the propagation of many factors that create a corruption-free environment. UNODCCP (2001:20) further asserts that a corruption-free environment requires government to have good salaries to offset the basic needs of the people which can weaken them for rent seeking such as bribes. The three spheres of government must complement each other without interference of each other so as to maintain honesty and integrity within a country.

2.3.7 Impact oriented goals and objectives

For anti-corruption policies to achieve their goals and objectives, they must be developed to achieve realistic and achievable targets. Each policy must be well researched to ensure relevance and its capability to identify the appropriate indicators of anti-corruption that enable the implementation of reforms (UNODCCP, 2001:19). A policy must also create alternatives or choices of programmes that can provide the best impact on society.

A well-researched policy should be able to address issues of corruption in the customs sector for instance. The following part of the theoretical framework will therefore focus on corruption in the customs environment, which is the main area of focus in this study.

2.4 Corruption in the customs context

Whereas the previous sections looked at corruption in the public sector in general, from this point onwards the chapter will look at issues specifically related to corruption in the customs sector. There are three common corruption practices here, namely the routine, criminal and fraudulent. A further explanation of the strategies to combat corruption within the customs context will be conducted.

2.4.1 Types of corruption in customs

The following are different types of corruption found in customs. Hors (2001:15) outlines three types of common corruption practices within the customs sector in general. The identified types of corruption are illustrated diagrammatically below:
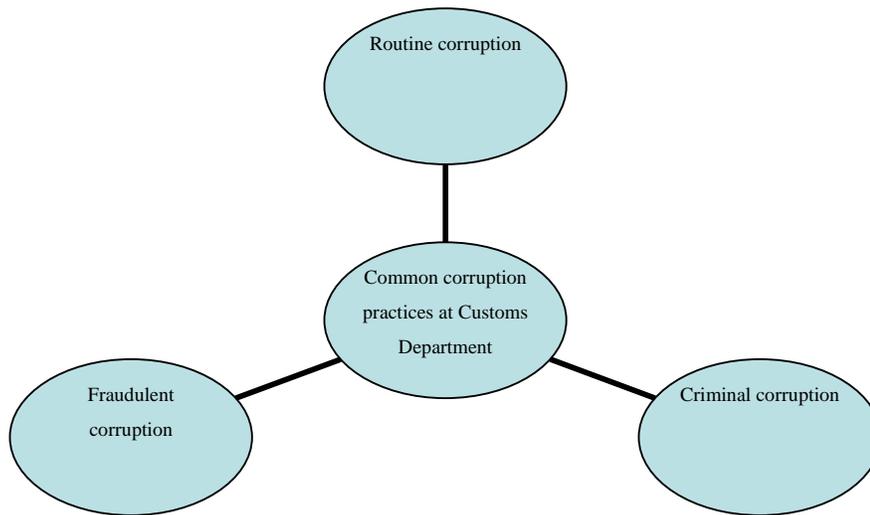
Hors (2001:15)

Figure 1: Identified forms of corruption at Customs Departments

Drawing from the diagram, these forms of corruption will now be explained further.

2.4.1.1 Routine corruption

Routine corruption is a type of corruption committed by private operators through the paying of bribes to obtain favours or the quick completion of customs clearances during clearance procedures (Hors, 2001:14). This implies that traders must engage themselves in at least one of the categories of corruption to receive the service they require. The systems in the customs sector are manipulated to create corruption opportunities that lure traders into corruption (Hors, 2001:14). The more the traders are involved in exports and imports, the more customs procedures and processes are manipulated to suit the needs of traders.

2.4.1.2 Fraudulent corruption

This type of corruption occurs when operators avoid tax or pay less tax by not completing the customs clearance process. This type of corruption takes place between customs officials and traders (Hors, 2001:14). Hors further argues that routine and fraudulent corruption has no

defined or recorded procedures. However, they have developed into a practical code that runs parallel to the regular customs procedures (Hors, 2001:14).

2.4.1.3 Criminal corruption

Criminal corruption occurs when operators pay bribes to permit an illegal lucrative operation such as drug trafficking and abuse of an export or promotional scheme, although this is not a common practice within the customs context (Hors, 2001:15). Hors (2001:15) further asserts that criminal corruption has been recorded in the developing countries' customs departments. This type of corruption has to do with illegal trading. The criminal element suggests that it involves the trading of banned substances or substances that warrant prosecution if found. Another form of corruption indicated in Figure 1 above, which is different from others, is political corruption, explained below.

2.4.1.4 Political corruption

Politically motivated corruption may be used interchangeably with petty and administrative forms as it refers to a group of people or politicians who influence the laws and regulations that are set in their favour to extract undue economic or political gain (NORAD, 2009:41). Political corruption can range from the top political elite to lower level officials who grab opportunities created by loopholes in dubious laws and regulations enacted by politicians to receive undue economic gain from imports.

Having noted these types of customs-related corruption, it is paramount to explain the causes of corruption in the customs context. Accordingly, the next segment elaborates on this.

2.4.2 Causes of corruption in the customs context

Studies that were carried out in other countries in the developing world such as Pakistan, the Philippines and Bolivia, discovered three common conditions that cause corruption within customs. These are: discretionary interface between the customs officers and the private operators; customs officers working within a network of accomplices; and a lack of efficient controls within customs (Hors, 2001:15). The common characteristics of developing countries motivate a generalisation of the observation that the cause of corruption would more or less be the same despite the varying laws of countries. Below is an explanation of the causes of corruption in the customs context.

2.4.2.1 Discretional interface

Hors (2001:16) states that discretionary interface involves the customs officials who process a consignment on a discretion basis without the application of objective criteria that can limit an individual in miscalculation, undervaluation or misdeclaration for customs tax purposes. When customs officials are provided with an opportunity to use their own discretion, there are more chances of undervaluation or misdeclaration of customs duty in return for payments. Hors (2001:16) mentions examples of corruption resulting from the use of customs officials' discretion to charge tax in the Philippines where a huge amount of corruption was recorded resulting from discretionary practices.

2.4.2.2 Network of accomplices

Customs officials create networks of accomplices through appointments and promotions based on bribery so as to form and maintain their network of corrupt activities within customs departments (Hors, 2001:16). Based on the former, it is evident that these networks of accomplices are developed through the recruitment, posting, transferring and promotion of junior customs officials through dubious means that are not based on merit and are purposefully meant to reinforce corrupt networks for the senior customs officials (Hors:2001:16). Such networking of corruption accomplices can be widespread given the improved accessibility of communication in developed countries.

2.4.2.3 Lack of efficient and effective control

Lack of efficient and effective control within the customs department creates opportunities for corrupt practices (Hors, 2001:16). There are organisational structures within the customs department with high positions, such as directors, who have no will to enforce the law, such as those ones found within the Pakistani customs unit (Hors, 2001:17). Cases of corruption were routinely incorrectly dealt with and abandoned without any indictments (Hors, 2001:17). Cases that takes long to investigate end up being abandoned due to a lack of evidence. These cases are also constrained by Pakistani laws which are cumbersome (Hors, 2001:17). There are laws and tax codes to outline sanctions imposed on illegal customs practices, but these are rarely applied (Hors, 2001:17). This lack of clearly monitored and evaluated policies and laws may result in cases wherein implementers of anti-corruption strategies are also the perpetrators. It is evident from the literature that the Pakistani government lacked the will and ability to address corruption because it affected the officials. The question is how can corruption be tackled given that the guard is the perpetrator? The

identified perpetrators in the Pakistan customs colluded with investigators to delay the investigations.

2.4.2.4 Low salaries of customs officials

The low salaries of customs officials are another cause of corruption in customs. Public servants are government employees who act or adjudicate any responsibility on behalf of the state (Hors, 2001:17). However, the low salaries of junior customs officials tempt them to engage in corrupt activities because it is difficult for them to live a reasonable standard of life (Hors 2001:17). When customs officials receive low salaries that do not meet their daily family needs, petty corruption becomes more common at customs. For instance, poverty becomes a driving force to solicit bribes from travellers.

2.4.2.5 Social expectation

Social expectation is another contributing factor to the cause of corruption within customs. Some senior management officials might flaunt their riches to junior officers who, in turn, are motivated to engage in corrupt activities (Hors, 2001:17). These junior officers operate on flawed instructions that advance their personal gains. It is incorrect to conclude that junior customs officials are drawn into corrupt activities only to fulfil their basic needs. When people have created some expectations an assumed standard of living is created which, if it fails to be realised through honest means, ends up in corrupt activities (Hors 2001:18). A perceived lifestyle such as a high standard of living may create a need that manifests itself into greed, thereby leading to corruption (NORAD, 2009:41). As the Warioba Commission argued, greed is motivated by the "wanting more and more" attitude. Officials need to live within their means, as anything beyond that may lead to corruption.

Understanding the causes of corruption in customs without offering suggestions for remedies to these identified problems is not an adequate solution. Therefore it is prudent to elaborate on corruption remedies in the customs context. The following section of this chapter will discuss the solutions to the identified problems of corruption in customs in the form of anti-corruption strategies.

2.4.3 Customs-based anti-corruption strategies

This part of the literature review relates to anti-corruption strategies in the customs context. Anti-corruption is a means of eradicating and campaigning against any form of dishonest or fraudulent conduct and includes detecting, preventing and combating graft and corruption

within an organisation such as in the public sector (GPG, 2009:7; Hors 2001:22; Kennedy, 1999:456). The following strategies have been suggested as the possible solutions: compellingly educating role players about the negative impact of corruption on society; thoroughly understanding the causes and processes of corruption; devising incentives that are meant to discourage corruption; ensuring the proper implementation of anti-corruption measures; naming and shaming corrupt customs officials; and increasing democratic accountability through openness and transparency in government. These strategies will now be elaborated on separately.

2.4.3.1 Educating role players about the negative impact of corruption on society

Kennedy (1999:456) emphasises campaigning as a means to combat corruption. Anti-corruption campaigns should ideally be accompanied by vigorous investigation which is transparent and respectful of civil rights. When corruption is investigated outside the jurisdiction of the respectful civil right, Kennedy (1999:457) argues, corrupt individuals tend to escape as they may be out of the scope of a campaign or a specific mandate which results in too many procedural costs.

There are many examples of anti-corruption campaigns and these often depend on the type of department within which corruption takes place. According to Kennedy, prevention is better than punishment (Kennedy 1999:460). It is important that governments use preventative measures to eliminate corruption. The methods of prevention can include limiting the discretion in decision making of officials (Kennedy, 1999:462). The discretion of an individual to source a deal for an organisation or state opens opportunities for rent-seeking and normally these discretionary decisions are distorted in the shadow of both legal and illegal rules (Kennedy, 1999:462). The ACBPS (2010:11) sets some guidelines on the consequences of abuse of office which act as preventive measures for those who intend to engage in such corrupt activities. These guidelines include all forms of corrupt activities within customs departments. Providing employees with all different forms of corruption activities and their pernicious effects may prevent some from indulging in such activities. Forms of the effects of corruption must be made available to customs officials through awareness campaigns that showcase the victims and perpetrators.

2.4.3.2 Educating role players about the negative impact of corruption on the economy

Anti-corruption should involve campaigns on identifiable corrupt activities which have negative effects on economic performance (Kennedy, 1999:460). The anti-corruption

campaigns should not only focus on ordinary citizens but should also include top government officials who may be deemed untouchable. The corruption committed by ordinary citizens may not have much detrimental effect compared to those committed by people in top government offices. There is a need to focus on all spectrums of society when dealing with corruption in customs. Eric and Melnikov (2011:2) outline ways of fighting corruption in various sectors of government. Firstly, combating corruption begins with individual myths that corruption is inseparable from tradition and culture; and secondly, it requires people to talk extensively about the adverse effects of corruption on society and the economy. When people have a meaningful understanding of how corruption can be detrimental to society it will consciously allow people to desist from engaging in corrupt activities as they may believe that it is against the moral behaviour of a society as stipulated in the ethics codes of their society (Shah, 2007:296). Shah (2007:296) further states that the customs department must have a clearly designed and spelt out ethics code on appropriate and inappropriate behaviour for all customs officials. When inappropriate behaviour is clearly spelt out, punishing those who are perpetrators of corruption becomes easier. When customs officials understand the principle of good leadership, which includes provisions on misuse of state property, accepting gifts disclosure, assets and liabilities (Shah, 2007:298; Eric & Melnikov, 2011:2) it becomes easier to combat corruption.

2.4.3.3 Strategies to understand the causes and processes of corruption

These strategies involve identifying the root cause of corruption, where it originates and how it occurs (Eric & Melnikov, 2011:2). It is important to start by addressing the causes of corruption before the problem can be solved. The previous part of the discussion looked at the causes of corruption and their solutions in general. Hors (2001:24) argues that there is no need to establish control measures of corruption if those (customs officials) are not resistant to corruption. The literature suggests that the source of corruption is associated with the administration itself. If the administrator seeks bribery or creates bottlenecks for clients then the clients will approach customs with the mentality of bribing officials. When the source of corruption is detected, it is crucial to come up with a severe punishment for those involved.

2.4.3.4 Strategies impacting on the change of incentives in order to discourage corruption

Low incentives for customs officials were among the identified causes of corruption in the public. As a strategy to combat corruption, more positive incentives to officials should be awarded. Hors (2001:25) asserts that good rewards to customs officials are needed to offset

bribes and other forms of corruption that promote dishonesty among officials as these would lead them to value their pay more than bribes.

2.4.3.5 Strategies to ensure proper implementation of anti-corruption measures

Most countries have policies to address corruption but the problem is implementation. Eric and Melnikov (2011:4) are of the view that combating corruption is important in order for customs departments to implement anti-corruption policies that promote transparency and accountability, reinforcing internal controls within customs. These policies should include all stakeholders in the customs departments by coming up with a code that can be applied to corrupting and corrupt customs officials who participate, initiate or facilitate corrupt activities (Sosa, 1994:2). Sosa (1994:2) further believes that any conduct that can or may damage the image of customs should be punishable equally as corrupt activities. Everyone should be cautious of how they engage with customs officials as anything deemed corrupt would lead them to prosecution.

2.4.3.6 Strategies to increase accountability and transparency in government

Accountability and transparency are some of the core values of a democratic society. Studies have shown that democracy reduces corruption by 0.8 percent (Lederman, Loayza & Soares, 2001.28). One can recognise such an assertion as true based on the principles of democracy such as freedom of the press which is the cornerstone of transparency. Therefore, democracy becomes a strategy of mitigating corruption as it promotes freedom of the press to expose any illicit dealings within the customs department. Arguably, the study may cast some doubt on the relationship between the level of democracy and the prevalence of corruption cases in South African government departments. South Africa has a better rating in terms of freedom of the press when compared to other African countries, although the African National Congress (ANC) government is still battling with corruption (GPG, 2009:7). In such situations democracy alone may not be enough to control and reduce corruption but the size of government may play a significant role (Lederman, Loayza & Soares, 2001:28). A reduced size of government from central government to local government reduces corruption. The effect is associated with the fact that monitoring at local government resources is closer to the citizens, unlike in central government (Lederman, Loayza & Soares, 2001.28). More important is the respect of the rule of law which has an effect on democracy, freedom of the press, stability of the country and the parliamentary system which has the capacity to combat corruption without interference (Lederman, Loayza & Soares, 2001:28). The link developed

35

between individuals and the state in creating political institutions which shape the balance of power, electoral processes and democracy determines the incentives of those in office.

2.4.3.7 Strategies to detect, prevent and combat graft

The Australia Customs and Border Protection Service (ACBPS) (2010:5) outline how corruption is made known to officials. This is done through the confidential request and receipt of information from the public or employees. Hors (2001:22) also affirms that reinforcing investigations with a specialised enforcement team and intelligence would help to detect corruption within customs. Corruption must first be detected before proper anti-corruption strategies can be defined. Verification of imported goods through an inspectorate directorate also assists in detecting corruption. Hors (2001:23) further explains how the Pakistani government managed to detect massive corruption within customs by appointing a totally different special inspection department on shipping services and these services deduced the abusive exercise of discretion by the customs officials. Spot checking by senior customs officials within the customs department is another strategy that reduces corruption and must be accompanied by rewards for those assisting in identifying culprits who commit corruption, and penalties for those found guilty should be enforced (Riley, 1998:4). Spot checking helps to detect graft (Theobald, in Riley, 1998:4). In essence this means that oversight bodies such as parliament portfolio committees and other anti-corruption agents can make unannounced roadblocks, inspections at border post and monitor the use of surveillance mechanisms to detect corrupt activities.

2.4.3.8 Strategies that involve naming and shaming of corrupt customs officials

Corrupt officials must be named and shamed without fear or favour. Riley (1998:5) emphasises such exposure of corrupt public officers as a helpful type of ant-corruption strategy. Public humiliation serves a fundamental role in curbing corruption. According to Riley (1998:5), the humiliation of public office bearers through purges, and making examples in quasi-official tribunals, are effective ways of curbing corruption if correctly mainstreamed in an array of mechanisms. Indeed, what is clear from the foregoing discussion is that a single strategy is not sufficient to combat corruption. Integrating different strategies is important.

2.5 Summary

This chapter has explored the following issues raised in the literature review:

- Definition of corruption: although several definitions exist, a common denominator is that corruption entails the abuse of one's position in an organisation for personal gain.

- Types of corruption: types of corruption are also as varied according the places where it occurs. Corruption takes many forms depending on its context.

- Causes of corruption: similarly the causes of corruption are myriad. However, what can be restated here is that corruption is a result of inequalities in a society and weak institutional systems which makes it easy for various forms of corruption to occur.

- Consequences of corruption: the consequences of corruption are also varied but perhaps the main thing is that it affects service delivery especially in developing countries.

- Remedies for corruption: remedies can also be varied but most revolve around strengthening accountability, efficiency, effectiveness and transparency in the public service.

- Types and causes of corruption in the customs context: it is possible to identify poor incentives and weak border control systems as the main, but by no means the only, contributors to corruption.

- Customs-based anti-corruption initiatives: the use of technology, awareness campaigns and the improvement of controls systems and incentives are some of the key anti-corruption strategies that have been identified.

In summary, what emerges from this literature is that successful anti-corruption strategies are those that are underpinned by democracy and good governance principles, including transparency and accountability. Without transparency and accountability, efforts to combat corruption will remain good only on paper. What also emerged from the foregoing literature review is that corruption is rooted in fundamental socio-economic and political issues as well as institutional weaknesses that exist in developing countries. Therefore, measures to combat corruption require anti-corruption strategies that address the root causes of corruption rather

than the corruption itself. All anti-corruption reforms need to be a double-edged sword that tackles both root causes and the empowerment of anti-corruption agencies.

Another conclusion drawn from the literature is that most participants of corruption are beneficiaries and not victims. Theories still fail to capture the motive of corruption other than just explanation of subversion of law, betrayal of people's trust and breach of contract. Corruption relates to the moral diversion from the set norms of the society more than just simply the breaking of laws. In the following chapter the researcher elaborates on corruption in Southern Africa and the legal framework in Zimbabwe.

Chapter 3:

Customs Corruption in Southern Africa: A Zimbabwe Case Study

3.1 Introduction

The goal of this chapter is to focus on customs corruption in Southern Africa, from a Zimbabwean case study perspective. This chapter begins by presenting a brief overview of customs in a Southern African context. The next segment will then focus on Zimbabwe as a role player within COMESA and SADC. This chapter is concluded by presenting a Zimbabwe case study to indicate how anti-corruption in Southern Africa customs manifests itself.

3.2 Customs in Southern Africa

Southern Africa is located in the southern hemisphere of the African continent. All countries in Southern Africa belong to a regional body known as the Southern African Development Committee (SADC). The SADC is a 15 member regional organisation consisting of the following countries: Zimbabwe, South Africa, Zambia, Malawi, Botswana, Swaziland, Lesotho, Democratic Republic of Congo, Mozambique, Angola, Namibia, Madagascar and Tanzania. SADC was formed as a political regional grouping in 1980 with the aim of achieving the political liberation of Southern Africa. However, after the completion of the liberation agenda, the body morphed into an economic integration entity (Zembele, 2011:25; Maonera, 2007:9). According to the SADC, the regional body aimed to create a free trade area by 2008, Customs Union (CU) by 2010, a common market by 2015, Monetary Union by 2016 and a single currency by 2018 (Zembele, 2011:25). The SADC objectives were not achieved due to, among other factors, divergent trade policy regimes by member states. However, tariffs are a major stumbling block. In South Africa they are used to protect domestic industry while other member states use it a source of government revenue (Zembele, 2011:25). The Zimbabwean situation should therefore be understood against this background.

3.2.1 Zimbabwe as a role player in the Southern Africa customs

Southern African countries, like other countries around the world, also belong to regional integration initiatives with a focus on trade agreements and tariff arrangements. This regional integration varies in form, for example, the Free Trade Area (FTA), Customs Union (CU), Common Market, Economic Union and the Political Union (Zembele, 2011:24). These

regional integrations aim to create rules on trade tariffs among member states (Zembele, 2011:24). The issue of regional integration has recently created some controversy because of overlapping membership whereby most Southern African countries, except Mozambique, belong to at least two or more regional economic communities (RECs) (Maonera, 2007:5). These RECs include the Southern African Customs Union (SACU), the Common Market for Eastern and Southern Africa (COMESA), the East African Community (EAC), and Southern African Development Community (SADC). Member states are criticised for belonging to two or more customs unions which creates cumbersome technical blockages since each customs union adopts regulations of commerce that are different from other customs unions and puts strain on member states' resources as they have to implement two or more organisational programmes simultaneously (Maonera, 2007:6; Zembele, 2011:26).

Zimbabwe, like most countries in Southern Africa, belongs to two customs unions; these are COMESA and SADC (Maonera, 2007:6; Zembele, 2011:26). The World Trade Organization (WTO) does not prohibit any country from belonging to two customs unions; however, caution is given particularly on the complication to maintain agreements of two common external tariffs (Zembele, 2011:26). Zembele (2011:26) further argues that a country belonging to two customs unions is required to meet the requirements of both customs unions and also to meet its obligations to third parties in the WTO. The decision as to which customs union a country can choose to belong to exclusively is not easy as this has political and economic implications for member states (Maonera, 2007:6; Zembele, 2011:26). Zimbabwe is criticised for its dual customs union memberships, hence it is recommended to stick to the SADC customs union (Maonera, 2007:6). The implications of Zimbabwe being in SADC are that the region already has existing agreements that make it more convenient for trade. There will be less controversies relating to the saving of two agreements at a time. It is, however, important to stick to trade agreements that are beneficial and favourable to Zimbabwe.

A close analysis of Zimbabwe's customs tariff objectives indicates that they are more closely related to those in the COMESA than in the SADC customs union. According to Maonera (2007:6) and Zembele (2011:26), trade tariffs in SADC member states have different objectives. For example, South Africa uses tariffs to protect its industry while in Zimbabwe tariffs are used as a source of government revenue. Therefore, given such different tariff objectives among SADC member states it will be difficult to agree on external tariffs.

Due to different levels of development within Southern Africa, member states pursue different policy objectives on customs tariffs and this slows down the regional integration process as some agreed integration may cause conflict with particular national interests (Maonera, 2007:7; Zembele, 2011:28). However, given Zimbabwe's economic level of development, belonging to the SADC customs union alone may not benefit the country sufficiently. Zembele (2011:29) argues that poorer member states will not benefit from deeper integration with countries whose development level is higher than Zimbabwe such as, for instance, South Africa.

As a result of these complex hoops and divergent interests, trade across countries in Southern Africa has remained subject to complex tariff regimes that are fertile ground for corruption. The next segment elaborates on this issue.

3.3 Corruption in the Southern Africa customs context: A Zimbabwe case study

3.3.1 Background

Customs corruption has been rife in southern Africa and Zimbabwe, and it mirrors the forms discussed earlier in this thesis. The existence of corruption has motivated most SADC countries to take a common stance to combat corruption using extended jurisdiction based on regional cooperation (Zvekic, 2002:35). Regional agreements allow member states to extradite offenders of corruption from themselves. The legislation requires member states of SADC to recognise that corruption is an extraditable offence as articulated in the protocol objective 2 (Zvekic, 2002:35). Zvekic further states that most SADC countries already have laws that allow for the extradition of corrupt officials, particularly on drug trafficking, using either signed treaties or designated states. The idea of combating corruption using uniform norms to deal with offenders may not escape challenges such as disparities with respect to extradition and sentences (Zvekic, 2002:36).

SADC countries also have the opportunity to embark on mandatory promulgation of the subordinate legislation within the framework of the region. In essence, all member states are required to achieve the objective of article 3 of the protocol through a common implementation strategy to deal with corruption (Zvekic, 2002:36). The SADC has a committee that is tasked with monitoring the implementation of laws meant to combat corruption. For implementation to take place, member states are required to align their laws with the SADC protocol. Being a member of state of SADC, Zimbabwe has also set its

41

customs procedures on dealing with corruption in line with SADC protocols. The next part of the chapter will focus on the Zimbabwean customs context.

3.3.2 Zimbabwe in the customs context: an overview

Zimbabwe customs is under the administration of the ZIMRA, which is in turn administered under the auspices of the Ministry of Finance. This organisation (ZIMRA) was formed in 2001 and it succeeded the Department of Taxes, Customs and Excise which used to be run under the auspices of the Ministry of Finance and Home Affairs (Matamande et al., 2012:2). The organisation was set up after the enactment of the Revenue Authority Act (RAA) on February 11, 2000 (ZIMRA, 2013:2). The Commissioner General, Mr Gershem T. Pasi, was appointed and the ZIMRA became fully functional on 1 September 2001.

The ZIMRA now takes pride in successfully facilitating the widening of the tax base by streamlining tax expenditure, minimising revenue leakages and enhancing trade facilitation through smooth and quick clearance of goods and travellers (Matamande, et al., 2012:2). To enhance the efficiency and effectiveness of the ZIMRA's facilitation role, more temporary and permanent staff has been employed, and more stations have been opened across border posts. In order to improve compliance with clients the authority has policies, regulations and institutions in place that guide the organisational mandate.

The ZIMRA endeavours to minimise tax leakages through internal controls. These controls are achieved through proper administration of the ZIMRA customs department and a huge investment in software technology (ZIMRA Bulletin, 2013:2). The introduction of different software technology is paramount for the detection of smuggling and quick clearance of clients and travellers. Despite the huge investment in software technology, the ZIMRA still encounters leakages within the organisation such as the undervaluing of vehicles or alteration of customs documents by some ZIMRA employees (Harare24 News, 2013:1). It must, however, be asked what policies, regulations and institutions are available within the ZIMRA Customs Department to combat corruption. These will be explored in the next section. The ZIMRA as a state agent implements policies enacted by government to combat corruption. It is also important to take cognisance of those policies and institutions that operate within the customs department specifically, as well as those that are independent of the ZIMRA but are still used by this organisation as they are state law enforcement agents.

3.3.2.1 Customs corruption: The policy context

Like many organisations, the ZIMRA has a set of policies that guide its operations, including anti-corruption measures. Although the specific anti-corruption policy documents were not shared with the researcher for use in this study, the ZIMRA website provides some insight into the values that would be used as guidelines for policy formulation. The ZIMRA spells out its three core values as integrity, transparency and fairness. The organisation's client charter says that:

- We shall conduct our business within the confines of the law.

- We do not tolerate smuggling, tax evasion, corruption, favouritism and
  discrimination.

These policy ideals are strongly influenced by public ethics. However, in reality the political and public agendas of certain regimes may create flaws in the development and implementation of institutional policies. When developing institutional policies, the internal and external controls, probity and transparency should be priorities and must involve a proactive and participatory political discourse (Miguel, 2007:4). In essence a policy needs to be inclusive of all of the stakeholders that will be affected. Policies are internal control systems crafted by the management of an organisation with the primary objective to ensure that the organisation operates flawlessly (Puttick 2001, cited in Matamande, et al., 2012:2). Whether the ZIMRA has fully achieved these values is a point for further discussion.

However, the ZIMRA is not a law enforcement agent although it can discipline employees who are found guilty of corruption. The ZIMRA therefore depends on a number of institutions whose primary mandate is to expose and curb corruption. These are covered below.

3.3.2.2 Customs corruption: llegislative framework

Section 194 (1)(d) of the Constitution of Zimbabwe stipulates that, "Services must be provided impartially, fairly, equitably and without bias". In addition, Section 194 (1)(h) stipulates that "transparency must be fostered by providing the public with timely, accessible and accurate information". These provisions are the backbone of public institutional integrity and ethical conduct. In addition to these constitutional provisions, the Customs and Excise Act 22 of 2001, in particular Section 181, also has specific provisions that legislate against customs-related corruption such as fraud, conniving, and soliciting bribes. The constitutional

43

framework provides for the establishment of several institutions that are central to the fight against corruption. Together with other non-state institutional actors, these are discussed in the following segment.

3.3.2.3 Customs corruption: Anti-corruption institutions

Zimbabwe has the following legal entities and institutional formations involved in the fight against corruption:

- The Zimbabwe Republic Police (ZRP)

- Civil Service Commission

- Civic Society Organisations

- The media

- The National Prosecuting Authority

- The Zimbabwe Anti-Corruption Commission (ZACC)

The role played by these anti-corruption agencies in the fight against corruption in Zimbabwe will be discussed in detail hereunder:

3.3.2.4 The Zimbabwe Republic Police (ZRP)

The ZRP is the police service in Zimbabwe which is expected to play a crucial role in combating corruption. The Zimbabwe Republic Police functions regarding how the unit strategically combats corruption are outlined in the Constitution. Section 203(1)(a) of the Zimbabwean Constitution gives provision to the ZRP for powers to detect, investigate and prevent crime, including corruption. Police will investigate any suspected form of crime in every organisation, including the Customs Department. The ZRP investigates a range of crimes including corruption and bribery. The Criminal Investigation Department (CID), a unit of the ZRP, has been particularly crucial in investigating corruption. Other units such as the Support Unit (SU) and Border Control Unit (BCU) have also been crucial in investigating crime, or are at least required to be so.

3.3.2.5 The Civil Service Commission (CSC)

The Civil Service Commission is also expected to play an important role in combating corruption by carrying out its mandate to investigate, monitor and evaluate the organisation

and administration of the civil service, including the ZIMRA. CSC is also tasked with promoting good governance within the civil service through the administration and implementation of particular policies and standards. Section 203 of the Constitution allows the Civil Service Commissioners to appoint qualified personnel to carry out the duties of the civil service without compromising the integrity of the department. It is also important to note that the Civil Service Commission, through its vested powers as recorded in Section 203(d) of the Constitution, can institute an investigation or remedy any grievances among members of the public service. The CSC has the power to carry out disciplinary hearings in the event that one of its members breaches its rules by engaging in corruption within the civil service. Section 25(1) of the Public Service Act 17 of 2002 provides for the disciplinary measures that can be adopted in cases involving misconduct or suspected misconduct on the part of member of the public service. Section 25(2) provides guidelines on the procedures to be followed in the investigation and adjudication of misconduct as prescribed in the service regulation.

The CSC is responsible for the management of conflict of interest within the government. Section 203(f) of the Constitution stipulates that members of the civil service must carry out their duties efficiently and impartially. The CSC cuts across all government departments in carrying out its mandate as stipulated in section 199(1) of the Constitution. Guided by the mandate of the CSC, all government ministries and departments are subject to the policies and regulations of the commission. Section 203(a) provides the CSC with powers to override grievance procedures of other departments as long as the cases under focus involve a civil servant. All public administration policies of government departments are embodied in section 194 of the Constitution which stipulates, among other things, a high standard of professional ethics, transparency, accountability and diversity. The professional ethics mentioned create frameworks from which the CSC can prosecute members when non-compliance is discovered within the government department.

3.3.2.6 Civic societies

Civic society organisations have the oversight role in a country. Among other things, advocacy, research and civic education awareness campaigns are their core functions (GPAC, 2001:61). Civic societies include non-governmental organisations (NGOs), media, professional associations and research institutes such as universities. In Zimbabwe, the Anti-Corruption Trust of Southern Africa (ACT-SA) is a non-governmental organisation that was

formed in 2004 to campaign against corruption and to promote good governance (ACT-SA, 2012:1). ACT-SA envisages its intervention programmes within the following four areas:

- Advocacy for anti-corruption policy and law reforms: the advocacy for anti-corruption policies and laws aims to give aid to the NGO on the formulation, implementation and coordination of the anti-corruption laws and policies.

- Social prevention and community empowerment: the goal here is to provide effective empowerment mobilisation and monitoring of the organisational integrity of service providers.

- Institutional capacity building: the aim is to capacitate the anti-corruption agents on the prevention and combating of corruption.

- Research and development: the aim of this focus area is to conduct research, collect information and codify the knowledge on how to prevent and combat corruption as well as promote good governance.

The aim of ACT-SA endeavours has been to root out corruption from all angles through different methods such as those cited above. The effectiveness of ACT-SA depends on its implementation by the relevant authorities as well as being complemented by the Zimbabwean laws.

Civic organisations in Zimbabwe do not operate in isolation; they complement each other. Transparency International Zimbabwe (TI-Z) is another civic organisation operating on anti-corruption matters in Zimbabwe. TI-Z is a registered non-governmental organisation in Zimbabwe which devotes attention to issues of transparency and good governance, and antidotes against corruption (Doig, 2006:71). Their special mandate is to fight corruption and related vices through networks of integrity in line with global strategy. TI-Z has recently intensified its strategy against corruption by creating an SMS hotline (+263775220700) to expose and report on any form of corruption (Kubatana, 2005:1). In addition to the SMS hotline, TI-Z has also introduced the National Integrity System (NIS), the brainchild of Jerome Pope, which develops a more holistic perspective by identifying institutions with different roles in the struggle against corruption. NIS encourages institutions to address their own vulnerability to corruption and assesses their combined efforts in combating corruption (Doig, 2006:71).

3.3.2.7 The media

The media plays a fundamental role in exposing corruption in Zimbabwe. Among other things, the media provides the anti-corruption institutions with a whistle-blowing role. The media helps to expose corruption through investigative journalism and the reporting of corrupt dealings within different sectors in Zimbabwe (Myint, 2000:55). What is implied here is that media is a watchdog and whistle-blower for hidden corruption. In a number of cases, anti-corruption agencies instigate investigations after reports in the media. Therefore media exposure plays a pivotal role in anti-corruption strategies.

3.3.2.8 The National Prosecuting Authority (NPA)

The National Prosecuting Authority provides a legal framework and capabilities for the prosecution of criminals such as those officials who engage in corrupt deals. Section 258 of the Constitution provides for the establishment of the NPA whose responsibility it is to institute and prosecute on behalf of the state, as well as discharge any other duties as defined in the Constitution. The NPA is headed by the Prosecutor General (PG) who, according to section 259(3), is appointed by the president on advice of the Judicial Service Commission (JSC). It is important to note that the Prosecutor General has the constitutional powers to direct the Commissioner of Police to investigate and report to him/her on any matter related to alleged offences. The Anti-Corruption Commission has the constitutional mandate to refer matters to the NPA (Section 255(f) of the Constitution). The function of the NPA must be exercised impartially, without fear, favour, prejudice or bias (section 260(1)(b) of the Constitution).

3.3.2.9 The Zimbabwe Anti-Corruption Commission (ZACC)

Section 254 of the Zimbabwe Constitution provides for the establishment and composition of the Zimbabwe Anti-Corruption Commission. The Commission is appointed by the president and comprises at least four persons of integrity drawn from the ranks of accountants, lawyers and experts with experience in investigative work or prosecution.

3.3.2.9.1 The objectives of ZACC

The main objective of the commission is to promote the investigation of serious cases related to corruption and fraud (Anti-Corruption Commission Act 13 of 2004). This is reinforced by the Prevention of Corruption Act which provides designated investigators with the power to question any specified person associated with any form of corruption (Prevention of

Corruption Act 15 of 1994). The second objective of the Anti-Corruption Act is to develop proposals related to anti-corruption in both public and private sectors (Anti-Corruption Commission Act 13 of 2004). These objectives form the bedrock of the mandate of the ZACC.

3.3.2.9.2 Mandate of the ZACC

The mandate of the Commission is derived from the provisions of the Constitution as well as in the Anti-Corruption Act. The Anti-corruption Act gives the Commission a three-dimensional approach in the fight against corruption, including public education, corruption prevention and finally investigation and prosecution. Public education involves creating public awareness about all aspects of corruption in Zimbabwe, whilst corruption prevention deals with all measures that are taken to prevent corruption. The investigation and prosecution mandate involves investigating all reported cases on corruption and the prosecution of offenders of corruption in the courts. In short, the ZACC has the following mandate:

- To promote honesty, financial discipline and transparency in the public and private sector;

- to receive and consider complaints from the public and to take such action in regard to the complaints as the Commission considers appropriate;

- to direct the Commissioner-General of Police to investigate cases of suspected corruption and to report to the Commission on the results of any such investigation;

- to refer matters to the National Prosecuting Authority for prosecution;

- to require assistance from members of the police service and other investigative agencies of the state; and

- to make recommendations to the government and other persons on measures to enhance integrity and accountability and prevent improper conduct in the public and private sectors.

These mandates guide the functions of the Commission accordingly.

3.3.2.9.3 Functions of the ZACC

Section 255(91) of the new Constitution outlines the functions of the Zimbabwe Anti-Corruption Commission which includes the investigation and exposure of cases of corruption in the public and private sectors. The means of exposing these cases of corruption depends on the provisions of the departmental policy. Based on the former, Section 13 of the Anti-Corruption Commission Act of 2004 extends provisions of the ZACC to appoint itself or an agent to exercise powers concurrently with those of the police to investigate or search any person(s) or organisation suspected of corruption. Having noted these important umbrella issues it is important to turn to an overview of corruption cases at the Zimbabwe customs at Beitbridge Border Post and pave the way for a fuller analysis in the next chapter.

3.4 Customs corruption in the Zimbabwe: Current realities

Zimbabwe is a landlocked country whose trade facilities depend on neighbouring countries such as South African and Mozambique that have coastlines. However, Zimbabwe also acts as a gateway for other landlocked countries such as Zambia. This has created severe congestion at the country's border posts such as the ones in Beitbridge and Chirundu. Traders/trucks can take about 36 hours to be cleared (AFDB, 2010:8). The slow process of clearance of traders and trucks by customs officials have been linked to both outdated customs clearance services and frequent allegations of corruption (The Zimbabwe Papers, 2009:25). According to The Zimbabwe Papers (2009:30), Zimbabwe is ranked 168th out of 175 countries in terms of time taken to clear goods and services through a port of entry. A congested port of entry makes customs officials work under pressure. This also frustrates cross-border traders who then succumb to pressure and end up resorting to attempts that may help bypass the formal procedures and rule of law of customs control. A variety of corruption tendencies develop and nourish each other in such conditions.

The most common problems in the customs department involve money laundering. Goredema (2007:48) defines money laundering as when a person or individual directly or indirectly engages in a transaction inside or outside the country by moving money through illegal channels. In essence, in customs contexts this involves the illegal trans-territorial transactions of money that are done beyond the confines of the law. The existence of money laundering at the border is a result of the failure of law enforcement agents to detect and control such activities. Despite the arrests of some money laundering culprits, according to Goredema (2007:55) these efforts have been negatively impacted by cases of detention of

suspects without bail, only to be released later for a lack of evidence. Another reason why suspects are not prosecuted is that corrupt institutions and officers tend to connive with culprits who then manage to avoid punitive provisions of the law (Goredema, 2007:28). Corrupt institutions provide a flourishing environment for money laundering. False declaration of goods and currency is another serious problem that exists at the border. ESAAMLG (2007:154) laments the lack of "water tight control" systems such as electronic currency transaction registers that are capable of combating corruption at ports of entry. Lack of compliance with the specific ZIMRA guidelines concerning the freezing of detected money laundering opens opportunities for corruption.

Existing conditions generally allow frontline officers a measure of leeway which has contributed to the problem of abuse of procedures in customs (Igbanugo, 2012:3). For instance, whenever the frontline officers are given discretionary powers to decide on the amount of customs duty to be charged on imported goods, officers end up inflating prizes so that they reach targets or may solicit bribes for lower taxes charges.

These loopholes have proved to be deleterious due to, for instance, the increase in containerised trade. Igbanugo (2012:3) asserts that containerisation has increased by ten percent every year while the country lags behind in terms of efficiency, capacity and customs infrastructure that can carter for high volumes of traders. The high volumes of traders create congestion at Beitbridge, Plumtree and Chirundu border posts that lead to pressure on the customs officials who then manipulate laws and procedures to meet their targets (Igbanugo, 2012:3). Igbanugo further alludes to low educational levels of exporter and importer brokers who allow customs officials to manipulate laws and procedures of tax to extort fees for private gain.

Lack of fully operational automated systems have weakened the crucial tools for transparency in tax and duty assessment thereby affecting the speed of customs clearance at the port of entry (Igbanugo, 2012:8). Manual processing of customs and tax at the port of entry reduces efficiency and effectiveness as officers use manual facilities to clear clients. Despite the bill of entry which is processed in the ASYCUDA system, its efficiency is still questionable as most of the customs officials are not knowledgeable about how to service huge volumes of cross-border traders at ports of entry (ZIMRA, 2013:3). Igbanugo (2012:10) quotes a respondent who said, "you bribe customs and prosper or you stick to the ethical principles and perish". Such a response indicates the extent to which bribery has infused itself into the

customs officials and travellers. Corruption has created vertical ties of patronage which undermine the legitimate implementation of rules of law and policies within customs departments (Igbanugo, 2012:11). The politics of who-you-know has overshadowed the meritocratic recruitment, appointment and promotion which further reinforce the ties of patronage within the border post in Zimbabwe (Igbanugo, 2012:12). The ties of patronage emanate from the kinship and community of origin of customs officers who are believed to help them, and failure to do so is deemed foolish and selfish by relatives (Igbanugo, 2012:12). It goes further in enhancing corruption as the ties with friends and family are used to network patronage of corruption. According to Igbanugo (2012:12), customs officials, especially in Sub-Saharan Africa, have created networks made up of family and acquaintances that are based on trust and reciprocity as a means of reserving goodwill for the future. It is important to note that Zimbabwe customs is not spared of such networks of corruption and patronage. In short, as enunciated by Igbanugo (2012:13), such endemic forms of corruption have the following negative effects or costs:

- Inefficiency of the customs officers at the border post create long queues that enable and necessitate the soliciting of bribes.

- Bribes are used to evade tariffs, protect cargo on the docks and avoid costly storage fees. Based on these, the state loses revenue from customs duty and storage. Bribes also contribute to the escalation of corruption and congestion as more traders crowd the border.

- Corruption at one point of entry such as Beitbridge leads traders to divert their routes to less corrupt borders which increases the traffic to one border post and increases the transport of traders.

The section above elaborated on the current realities of corruption at Beitbridge Border Post. It emerged that the ZIMRA at Beitbridge Border Post is not spared from corruption in revenue leakage which impact negatively on Zimbabwe's dwindled budget. The following part of the thesis will elucidate the controls that aim to eradicate corruption.

3.5 ZIMRA customs: internal control at borders

As noted earlier in this chapter, the reason the ZIMRA was formed is to collect revenue for the Zimbabwean government and to make sure leakages are closed (ZIMRA, 2013:1). The organisation envisages expediting trade by making sure that measures are put in place to

control the movement of goods and services. The ZIMRA has implemented measures to reduce leakages through the segregation of duties, such as the strict authorisation of goods passing the border post, use of security personnel and technology for body searches, supervision of personnel and deployment of workstations thereof. Another control policy is the recruitment of customs officials involving background checks of each potential employee to avoid conflict of interest. This will be elaborated on later in the thesis. What needs to emphasised presently is that the ZIMRA initiatives are largely dependent on the constitutional provisions of the country and its statutory organs. Based on this understanding, it is paramount to look at the Zimbabwean Constitution and particularly how it seeks to address corruption.

3.6 Summary

The successful fight against corruption by the ZIMRA would depend on the degree of effectiveness among institutions that lie within the three arms of government, namely the legislature, executive and judiciary. However, the political environment in Zimbabwe has discredited the operational integrity and independence of the judiciary. The fight against corruption requires coordinated anti-corruption strategies and, without cohesion of policy, there is the danger of duplication of efforts that will translate to the waste of resources. The next chapter focuses on a case analysis framework.

Chapter 4: Corruption in the Zimbabwean Customs System: A Beitbridge Case Analysis

4.1 Introduction

Chapter 3 provided a description of the Southern Africa customs situation with a particular focus on Zimbabwean customs. The chapter further elaborated on the legislative, institutional and policy framework within the Zimbabwean customs context and provided the context within which corruption takes place in locations such as Beitbridge. The goal of this present chapter (Chapter 4) is to give a detailed explanation of the specific examples and consequences or implications of corruption in the ZIMRA customs. The second goal is to analyse how these cases either contravened the law or the ZIMRA policies. The third goal is to assess the role of the relevant anti-corruption institutions in curbing corruption at the border. The chapter goes on to suggest possible remedies for corruption within the ZIMRA in general, and at Beitbridge Border Post in particular.

This chapter depends on sets of documentary data accumulated from a variety of sources including the ZIMRA bulletin of 2012/2013, Harare24.com, *TradeMark Southern Africa*, *The Herald*, Nehanda Radio online news bulletins, Bulawayo24News, and Zimbabweelection.com. As it is very clear, most of these are media sources containing reported cases of corruption at the border. Cases covered in these sources are described and analysed for compliance with both the ZIMRA policies and other existing legislative frameworks. Specifically, these cases will be tested against the Customs and Excise Act 22 of 2001, which guides the ZIMRA's customs operations, and also against the client charter of the ZIMRA. This is done in order to illustrate the existence of corruption at Beitbridge, which is a key aspect of this research, as well as the norms and standards being breeched. As has already been indicated earlier in the thesis, the media plays a crucial role in exposing corruption and, for this thesis in particular, the media has been a key source of credible data.

4.2 Analysis of corruption cases at the ZIMRA customs at Beitbridge Border Post

This section will discuss the analysis of data in respect of the cases of corruption that were identified at the ZIMRA customs at the Beitbridge Border Post. The evidence obtained will be later compared with applicable legislation and policies to ascertain whether the current status of the ZIMRA customs is in compliance or not.

4.2.1 Undervaluing of goods

Cases of the undervaluing of goods have been found to be prevalent at the country's border posts. Several media outlets have covered a variety of such cases which have occurred at Beitbridge Border Post. These reports cover some cases that occurred quite recently, in 2013, and illustrate the watchdog position held by the media. Examples are covered below.

4.2.1.1 A case of the undervaluing of imported second-hand Japanese vehicles: description and analysis

On 8 October 2013, several national and online news media such as *The Herald*, *Business Daily* and *Harare24.com* reported on the investigation of four ZIMRA revenue officers who were involved in corrupt deals relating to the undervaluing of imported second-hand Japanese cars and the alteration of customs documents in order to enable some car dealers to pay less excise duty. These unnamed officers were working in collaboration with car dealers from Harare and Bulawayo. One of the ZIMRA officers involved had been issued with a warning. It was discovered that these officers would change car manufacturing dates in order to facilitate a lesser excise levy. According to press reports, the anomaly was discovered by one of the ZIMRA officials monitoring the ASYCUDA data who discovered that the vehicle model and manufacturing date entered did not match. Harare24.com also reported an earlier case of three ZIMRA officers who were suspended in early 2013 on allegations of corruption relating to the facilitation of the smuggling of undeclared goods into the country. However, it is not clear what the fate of these culprits involved in the vehicle scam was. This could not be ascertained because of the challenges encountered in accessing such data from the ZIMRA as it was deemed confidential. However, as indicated below, what is very clear is that these officers contradicted both the law and ZIMRA customs policies.

4.2.1.2 Compliance with the law

When analysed in terms of the theoretical perspectives presented in Chapter 2, this case can be categorised under the violation of law perspective because it entails deviation from a set of laws and standards. The customs officers in question violated the Customs and Excise Act 22 of 2001, in particular Section 181 which stipulates that, "If any officer directly or indirectly asks for or takes, in connection with any of his duties in terms of this Act, any payment or other reward whatsoever pecuniary or otherwise, not being a payment or reward that he is lawfully entitled to claim or receive, or enters into acquiesces in any agreement to do, or abstain from doing, permit, conceal or connive at any act or thing whereby the state is or may

be defrauded or which is otherwise unlawful, being an act of thing relating to the administration of this Act, shall be guilty of an offence". Clearly, these customs officers had colluded with car dealers to deprive the state of its due revenues, and had in the process also received payments (bribes) not due to them.

In addition, altering the customs information to allow car dealers to pay less customs duty is a violation of the CSC policy as contemplated in Section 203 of the Constitution which stipulates that public office bearers must carry out duties of the civil service without compromising the integrity of an organisation or its set down procedures. Furthermore, this case violated ZIMRA norms and standards, as indicated below.

4.2.1.3 Compliance with the ZIMRA customs policy

This case can be further analysed in terms of the breach of duty theory which focuses on the failure of the public official to honour the organisation's code of conduct, regulations and policies. The customs officers involved in the fraudulent case described above did not comply with the ZIMRA's core values of integrity, transparency and fairness, as enshrined in the Client Charter of the ZIMRA. Moreover, as indicated in this Charter, the ZIMRA promises to "conduct business within the confines of the law" and to "carry out duties professionally, diligently and courteously" (ZIMRA, n.d.). It is also possible to add the betrayal of public trust as contemplated in the public interest theory, which focuses on the behaviour of officers bent on fulfilling personal interests at the expense of citizens.

4.3 A case of assisted smuggling: description and analysis

On 4 June 2013, the Bulawayo24News reported that the ZIMRA had suspended three revenue officers for helping people smuggle a variety of goods into the country in contravention of the law (Bulawayo24, 2013). The case was also reported by the country's main daily newspaper, *The Herald*, on 3 June 2013. The three officers, Kudakwashe Mutasa (Supervisor Bonds), Lina Chipitiri and Silibaziso Mtetwa (both revenue officers) were found to have connived with traders to smuggle bales of clothing using counterfeit documentation. The accomplices had also been involved in smuggling cases involving cross-border bus crews who were able to smuggle a variety of goods into the country. The value of the goods which were discovered by the anti-smuggling team was set at $8,000. One of the accomplices had released impounded vehicles against the instructions of the anti-smuggling unit. Hove (2013:7) explains smuggling as a way of evading tax. He further alludes to the high volumes of impounded vehicles and other electric goods at Beitbridge Border Post as an indication

55

that there is high incidence of smuggling. This case fails the compliance tests, as indicated below.

4.3.1 Compliance with the law

Similar to the first case, when analysed in terms of the theoretical perspectives presented in Chapter 2, this case can be categorised under the violation of law perspective because it entailed deviation from a set of laws and standards. Section 183 of the Customs and Excise Act of 2001 prohibits the smuggling of goods. According to this section of the Act, "Any person who smuggles any goods shall be guilty of an offence". Since these cases of smuggling were facilitated by the ZIMRA revenue officers at the Beitbridge Border Post, it means that they were accomplices in the smuggling crime, and this constitutes corruption. Also, this act contradicts the ZIMRA policies as indicated below.

4.3.2. Compliance with the ZIMRA customs policy

In addition, this case can be further assessed in terms of the breach of duty theory which underscores the failure of a public official to honour the code of conduct, regulations and policies of an organisation. The ZIMRA policy procedures enshrined in the Client Charter clearly stipulates that the organisation does not "tolerate smuggling, tax evasion, favouritism, discrimination" (ZIMRA, n.d.). Clearly, these officers connived with smugglers and, in so doing they did not only break the law but also failed to uphold the ZIMRA standards and values about integrity, honesty and transparency. In addition, they breached the trust bestowed on them by the public.

4.4 Analysis of research conducted in 2012 on smuggling

Research that was conducted in 2012 revealed that 80% of respondents agreed that there is rampant smuggling at Beitbridge Border Post and only 20% disagreed (Hove, 2013:6). The research indicates that smuggling is one of the most common forms of corruption happening at this post. According to Hors (2001:15) such corruption is referred to as criminal as it involves the importation of either banned goods or the forging of customs documents.

4.4.1 Compliance with the law

Smuggling is a criminal act and it is not corruption. However, allowing smuggling to take place in the presence of security personnel and baggage scanners is a violation of the requirements for the legal importation/exportation of goods is corruption. Not using scanners

indicates non-compliance with the Anti-Corruption Act Section 13 of 2004 (1)(i) which prohibits the smuggling or unlawful export or import of goods.

4.4.2 Compliance with the ZIMRA ccustoms policy

Like other cases noted above, the cases of smuggling noted in this research are clearly in contravention with the ZIMRA's vision of integrity, transparency and fairness. It also contravenes the ZIMR Client Charter which clearly stipulates that the organisation does not tolerate smuggling.

4.5 Cases of 'push money' reported by the Parliamentary Committee on Budget, Finance and Investment Promotion

Push money involves bribes paid by truck drivers and travellers to facilitate quick clearance of customs documents by touts and other people who are illegally receiving transactions on behalf of the ZIMRA customs officials (TMSA, 2012:3). Truck drivers travelling to other countries such as Malawi, Zambia and/or Tanzania find it easy to bribe customs officials in order to jump long queues to receive quick processing of their custom documents. According to TMSA (2012:3), the Parliamentary Committee on Budget, Finance and Investment Promotion conducted an enquiry into the ZIMRA's operations at the border post and made the following findings:

- The border had poor infrastructure that could not carry the large incoming capacity of traffic and travellers.

- There was a potential health hazard as a result of non-functional toilets and ablution facilities.

- Travellers spend up to eight hours while truck drivers spend more than five days at the border.

- There were poor security facilities for goods in transit.

The above cited concerns that were presented to parliament are the main contributors to push money corruption at Beitbridge Border Post. In the literature, it was discussed that this type of corruption is referred to as routine corruption. Hors (2001:14) defines routine corruption as a common type of corruption through which traders or travellers and trucks driver bribe

customs officials to gain the favour of being cleared quickly so they can proceed with their journey.

Table 1: Compliance with legislation and policies

Compliance with law and policies	Issues identified
Compliance with applicable laws.	These conditions are clearly not in line with several provisions of the law regarding proper service delivery. Lack of service delivery in regard to health and other facilities violates the law and creates conditions that nourish corruption activities such as push money.
Compliance with the ZIMRA Customs Policy.	In its Client Charter, the ZIMRA promises to clear bona fide travels and buses within an hour, and cargo clearance within 48 hours, that is, two days (ZIMRA, n.d.).

4.6 Analysing the causes of corruption at Beitbridge Border Post

Based on the cases outlined above, it is possible to draw some insights about some of the common causes of corruption, as well as the conditions that promote it. The first cause of corruption is the low levels of salaries paid to the ZIMRA officials. Apart from these low salaries, the ZIMRA has been accused of excluding junior and middle management staff when it comes to perks such as the acquisition of vehicles at a book value (The Standard, 2005:3). This leads many of these officers to corruption. Based on these two cases, Kenny (1999:6) argues that customs officials will engage in corrupt activities if the incentive of corruption is higher than that of their normal salary. Excluding junior and middle management in the acquisition of vehicles on reasonable terms motivates these very officials to seek bribes from the traders to purchase their own cars. The table below gives some details of some of the common causes of corruption at the border.

Table 2: Causes of corruption at the border

Cause of corruption	Detailed description
Lack of customs services' automation and computerisation.	The lack of automation and computerisation is deliberately ignored to facilitate corruption by management. Despite the Automated System for Customs Data (ASYCUDA) at Beitbridge Border Post, corruption is still prevalent (Harare24News, 2013:1). The existence of corruption taking place reflects how the technology is not sufficiently being used or the inadequacy of technology. Harare24News (2013:2) argues that the system allows corruption to take place at Beitbridge Border Post because it is not watertight. The ASYCUDA data entry system has some loopholes that allow customs officials to manipulate the data.
Poor customs service	Poor customs service is sometimes used to frustrate traders at the border so that they resort to bribes to avoid spending longer periods there with, for instance, perishable products (TMSA, 2012:2). At the Beitbridge Border Post it has been established that very long queues are a strong contributing factor to corruption as traders try to avoid health hazards as toilets and ablution facilities are non-functional (TMSA, 2012:2). Invisible and lack of security at the border exacerbates the need to jump the queue in order to access a quicker clearance service (TMSA, 2012:3).
Family networks	Most customs officials working at the border post have a tendency to get involved in corrupt activities involving their family members and other networks (TMSA, 2012:3).

This is by no means an exhaustive list of the causes of corruption, but simply an illustrative list. In view of the causes described above, it is imperative to discuss the consequences of corruption at Beitbridge Border Post.

4.7 Consequences of corruption

In this section the consequences of corruption will be discussed, indicating whether they are long-term or short-term. Short-term consequences are those that can be felt immediately after the corruption activity has taken place, while long-term effects are those that are felt after some time, such as at the end of a financial year.

4.7.1 Short-term consequences of corruption

The artificial congestion that tends to take place at the border post is an example of short-term consequences as some travellers are prejudiced against. This is an effect of corruption which is immediately felt by traders and travellers. The confiscation of corruptly smuggled goods is also an immediate effect of corruption, as the traders in question lose their possessions immediately and the effect of this corruption is felt directly after being involved in a corrupt activity. Losing goods after paying a bribe for smuggling is a double loss. Customs officials who are caught engaging in corrupt deals get suspended and lose their jobs immediately in most cases (Bulawayo24, 2013). This has immediate effects on them and their families.

4.7.2 Long-term consequences of corruption

A long term is normally up to a period of five years and at least one year. The first long-term effect is the ranking of Zimbabwe. According Transparency International (2011:4) Zimbabwe is ranked 154th out of 182 countries in the Corruption Perception index. On a scale of 0 to ten, with highly corrupt countries being rated as 0 and 10 very clean; Zimbabwe is ranked 2.2 (Transparency International, 2011:4). The prevalence of corruption has increased in recent decades in Zimbabwe as indicated by their decline from 3.0 to 2.2 in 2011 (DFID, 2013:1). The rankings are monitoring and evaluation surveys are conducted on the corruption perceptions of a country by Transparency International. Such poor rankings affect the confidence of investors and the donor community that has helped Zimbabwe during difficult times (DFID, 2013).

Loss of revenue is another consequence of corruption that has a longer effect on government delivery. Since smuggling is a way to avoid paying customs levies, one of the severest results of this adverse practice is the reduction of government revenue, which may result in poor service delivery. Apart from loss of revenue resulting from smuggling, banned commodities are often smuggled across borders with very negative downstream effects. According to the

betrayal of trust theory (Rotberg, 2009:31), the ZIMRA customs officers involved in corrupt deals give the organisation a bad name and lead to a trust deficit as people tend to lose confidence in the organisation. In accordance with the ZIMRA's mandate derived from the Revenue Authority Act, Chapter 23:11 and Prevention of Corruption Act, Chapter 9:16, it is the responsibility of customs officers to detect criminal activities or corrupt activities so as to fulfil the organisation's mandate and standards. Doing otherwise erodes the trust bestowed on the organisation. Reduced trust between state organs and citizens has a damming effect on the reputation of the country. Traders have lost trust for the ZIMRA customs officers and the police because of their routine failure to execute their constitutional mandates.

Corruption compromises international or regional relations. The traders from regional countries who traditionally use Zimbabwe's Beitbridge port of entry for transit have decided to use a new bridge across the Zambezi at Kazungula, Botswana, as a way of avoiding long queues and corrupt customs officials in Zimbabwe (TMSA, 2012:1). The diverting of traffic will cost the country millions of dollars in transit and business incomes (TMSA, 2012:1). It is clear that the reason for the construction of another bridge by regional states is as a result of the perception that the government of Zimbabwe is not willing to deal with corruption and, therefore, avoiding transiting through Beitbridge will be a lasting solution. Clearly corruption has implications on traders, the ZIMRA customs and the government of Zimbabwe.

4.8 Implications of corruption on systems

Persistent corruption within the ZIMRA has far-reaching systemic effects that require some analysis. It important to understand that because of corruption taking place at Beitbridge Border Post, the government of Zimbabwe has had to spend more resources developing systems and means to combat corruption. In order to modernise customs clearance services while also combating corruption, the ZIMRA introduced ASYCUDA, a data-entry system with a networked presence, allowing for remote monitoring and verification. (ZIMRA, 2013:1) The introduction of ASYCUDA was a huge capital investment by the ZIMRA Customs Department aimed at, among other things, plugging revenue leaks that were haemorrhaging the organisation through corruption and inefficiency (Hove, 2012:2). The introduction of ASYCUDA can be regarded as enforced modernisation as the matter was made much more urgent by rampant corruption.

However, despite huge capital investment in internal controls and systems modernisation to mitigate revenue leakages at the border, corrupt customs officers and traders still manipulate

such systems as the ASYCUDA data entry system has to be used with other software (Hove, 2012:6). It is therefore a huge cost to the government of Zimbabwe to invest in technology that still gets manipulated. The ineffectiveness of the ASYCUDA to completely address corruption has led to the introduction of body searches which have sparked international condemnation and consequently affected the tourism and hospitality industry (Harare24News, 2013:1). When the tourism and hospitality industry is affected this has serious implications on foreign currency generation and employment creation.

As Beitbridge is the busiest port of entry into Zimbabwe and across the region, it is important to explore other possible remedies for corruption.

4.8.1 Possible remedies for corruption

The need for lasting solutions to corruption in Zimbabwe is eminently clear and very urgent. The following could be some of the possible remedies to corruption at the ZIMRA customs at Beitbridge Border Post:

- Review of legislation/policies dealing with corruption in order to achieve coordination. PSA (2001:3) argues that no single anti-corruption agency has the capacity to address corruption, but this requires more coordinated efforts from other agencies. A coordinated effort in dealing with corruption is important. The ZIMRA customs can align its policies with legislation dealing with economic crimes in Zimbabwe such as the Prevention of Corruption Act, Chapter 9:16; Serious Offences Act, Chapter 9:17; and Criminal Procedures and Evidence Act, Chapter 9:07. The pieces of legislation need to be used with special courts set to address the issue of corruption. Competent personnel need training in regard to corruption cases. Criminals always try to circumvent provisions of the Acts in order to enhance their corrupt activities at the Border. Harare24News (2013:1) reported on the acquittal of ZIMRA customs officials who were suspended on allegations of corruption at Beitbridge Border. There is no clear evidence of the alleged accusations of corruption. In light of this view, it is clear that the concerned officers used the Act itself to circumvent the procedure of the law. The reconstruction of institutional structures needs to be well-designed through a democratic participation that involves all stakeholders. In concurrence with this, Uneke (2010:122) reaffirms that the legislations and polices must be based on popular participation, rule of law, accountability and transparency in governance. Indeed the Zimbabwe government, in

conjunction with the Anti-Corruption Commission is spearheads formulation of legislation/policies in combating corruption in hotspots such as Beitbridge Border Post.

- Restructuring the institutions dealing with corruption at Beitbridge: The invisibility of security at the border post may be a factor contributing to corruption. Dealing with corruption requires combined efforts starting with the police force being deployed to deal with corruption at the border post. TMSA (2012:4) outlined the recommendation by the Budget, Finance and Investment Promotion that the deployment of more police and security is an urgent need. These must be specialised units who are trained to investigate and detect corruption from both traders and the ZIMRA customs officials. Another restructure required is the introduction of specialised courts with the competency to deal with corruption cases. There must be an independent oversight body monitoring the operations of ZIMRA customs employees and their conduct during working hours. Unauthorised persons should be cleared from the border and loitering prohibited.

- A further security-related matter should be improvement in lighting. The Beitbridge Border Post has challenges with lighting as the country battles to generate enough electricity; hence load-shedding provides opportunities for corrupt activities. More lighting is required during the night to allow greater visibility for ZIMRA customs officials and law enforcement agents. Furthermore, there should be surveillance cameras.

- Creation of a climate that makes engaging in corruption difficult: this should include sterner punishment for officials and traders engaging in corrupt activities. Naming and shaming should be adopted.

- Elimination of clearance agents: there is no doubt that the presence of clearance agencies within the border post has attracted bogus agencies. *The Herald* (2012:2) reported on the suspension of five ZIMRA customs officials for facilitating the acquisition of fake permits by bogus clearance agents. This suggests that the proliferation and presence of clearing agents has an influence on the facilitation of corruption. To avoid such corruption cases it is important to limit/eliminate the facilitation of customs clearance and the forwarding of exports and imports where

possible. Research conducted at Beitbridge Border Post revealed that traders have employed what are locally known as 'permanent runners' to bribe customs officials to facilitate easy clearance processes of their declaration documents as they have the knowledge as well as close networks with customs officials to facilitate transactions through bribes (Tizova, 2009:31). An interview conducted revealed the need to ban people who find their way into the border premises as their role is to facilitate transactions between the customs officers and traders. For example runners charge $100 to facilitate the clearance of a truck loaded with beverages from South Africa (Tizova, 2009:22).

- Capacitating ZIMRA customs to deal with corruption: The Beitbridge Border Post has been characterised as having long queues and delays that last for about five to eight days. These delays suggest the incapacity of ZIMRA customs to efficiently manage huge volumes of traffic and travellers. There is a need to increase the number of ZIMRA customs officials at the border. Poverello (2012:1) laments the under-staffing at Beitbridge Border Post which requires around the clock customs officers who can work efficiently. The shortage of customs officers has resulted in long queues which attract touts and bogus clearing agents who find their way into the customs yard to swindle traders and travellers of their money. Increasing the number of customs officers will increase speed and efficiency, which will obviate the need to pay bribes in order to jump the line or to access quicker processing of documentation.

Despite the growing involvement in dealing corruption and increased resources to combat corruption it still not clear which remedy is more appropriate. The suggested remedies could work but this does not necessarily mean that they will be successful at Beitbridge Border Post. However, they are worth implementing in order to improve the situation. Another important facet in dealing with corruption is developing anti-corruption strategies for ZIMRA customs. In the next segment, the study will analyse in further detail the initiatives that have been taken by the ZIMRA Customs Department to combat corruption at the Beitbridge Border Post.

4.9 ZIMRA anti-corruption systems and strategies and at Beitbridge Border Post

Successful anti-corruption strategies are linked to an in-depth analysis of the nature and cause of corruption at Beitbridge Border. This thesis will look at different anti-corruption strategies in a broader context than ZIMRA customs use at Beitbridge. These strategies include

automation, sniffer dogs, incentives and awards, skills development, highway and border patrols, online audits, increased penalties on offenders, awareness campaigns, cargo monitoring, compliance with policies/legislation, decentralisation, body searches, rewarding of whistle-blowers, and the accreditation of clearing agents, among other things.

4.9.1 Automation programme as an anti-corruption strategy

ZIMRA customs has introduced the ASYCUDA as means of enhancing efficiency in the processing of import/export taxes. The ASYCUDA software was introduced in October 2011 and the system is praised for being more efficient and advanced for customs data processing via the internet (*The Herald*, 2012:2). According to ZIMRA (2011:1) the ASYCUDA system was aimed at reducing corruption within customs by reducing the chances of interface among wheeler-dealers, employees and clients. The introduction of ASYCUDA was a huge stride in the anti-corruption strategy as many ZIMRA customs officers who tried to fake documentation could be discovered during auditing. Also Harare24News (2013:1) cited the investigation of four revenue officers for undervaluing vehicles or alteration of customs documents. The investigation was prompted by anomalous data that the ASYCUDA system had conveyed.

ASYCUDA is part of e-governance and this has been known to be an effective way of promoting transparency. The fact that the ASYCUDA software can allow clients to process their export and import documents online and at the same time can be monitored by a third party elsewhere makes it an effective tool for ensuring transparency in an organisation such as the ZIMRA. According to UNODCCP (2001:18) transparency is fundamental for reducing corruption in an organisation. The system is also used as an auditing tool after border transactions have been completed.

4.9.2 Baggage scanners

The introduction of scanners by ZIMRA at Beitbridge Border Post also reinforced the strategy of identifying smuggled goods and dangerous substances, which is more often done in collusion with corrupt officials. Scanners were introduced in 2003 at this port of entry and exit (ZIMRA, 2013:1). However, for scanners to be effective they must be operated by honest employees who could monitor and follow up on any suspicious items. The use of scanners has successfully yielded results at Beitbridge Border Post as ZIMRA was, at one point, able to intercept 1.17 tonnes of smuggled copper heading for South Africa within three days

(ZIMRA, 2013:1). This is an indication that, if operated by honest people, scanners are important instruments for combating corruption.

4.9.3 Use of sniffer dogs to detect smuggled goods

On some occasions ZIMRA agents have had to use sniffer dogs to assist in the detection of substances that could not be detected by scanners, for instance, prohibited agricultural commodities and drugs. Sniffer dogs were introduced in 2012 (ZIMRA, 2013:3) to avoid body searches that drew local and international condemnation because of the invasiveness of the practice and its contravention of the Chicago Convention (Harare24News, 2013:1). These dogs are trained to detect substances hidden by traders and travellers. The effectiveness of this strategy is yet to be established.

4.9.4 Border and highway patrols

Border patrols are important to combat bogus and touts at the border premises. For security reasons it important for security forces to be visible around the border. In addition, all goods that go through the border undeclared or undervalued with the help of customs officers could be discovered on highway patrols by ZIMRA customs officers and police. Such goods are impounded. According to the ZIMRA Newsletter (2011:1) border and highway patrols have been a relatively successful strategy, with cases of the interception of smuggled goods being reported.

4.9.5 Incentive and rewards strategies

An incentive is a privilege given to anyone for doing business with, or on behalf of, an organisation loyally. ZIMRA has had incentive schemes which allow clients of the ZIMRA customs unit to voluntarily pay their levies in order to gain some tax incentives such as rebates (ZIMRA, 2013:2). Incentives have created some form of compliance among ZIMRA customs clients who feel acknowledged in their dealings with the organisation. In essence, these incentives are an effective strategy for combatting corruption as clients tend to voluntarily comply with the law. This undercuts corrupt officers. Incentives are also given to the ZIMRA employees. For instance, the ZIMRA Motor Vehicle Acquisition Policy was introduced in 2012 as a way of giving incentives to employees in a way that would minimise corruption (*The Standard*, 2012:3). Employees were allowed to buy/import cars on favourable terms so as to obviate the need to get more money through corrupt dealings.

A system of rewards has also been used to increase motivation among employees and hopefully reduce corruption. ZIMRA customs at Beitbridge Border Post has given awards to long-serving customs officers who have served the organisation with diligence and integrity for ten years (ZIMRA, 2013:2). As some researchers have argued, if rewards surpass the benefit of corruption employees tend to avoid corruption and vice-versa (UNODCCP, 2001:20). These awards were introduced in 2009 (ZIMRA, 2013:20). However, there is no scientific data linking the reduction of corruption to the improved morals of employees.

4.9.6 Awareness campaigns

Anti-corruption strategies without awareness campaigns to the public are doomed to fail. The ZIMRA has done some awareness campaigns evidenced by pamphlets distributed at Beitbridge Border, the broadcasting of messages in various radio and television channels, and billboards mounted in major streets and at the border (ZIMRA, 2013:1). These outlets carry messages educating traders and employees about the negative effects of corruption on the economy and society at large. In 2012, the Committee on Budget, Finance and Investment Promotion made recommendations to ZIMRA customs at Beitbridge that the organisation embark on more vigorous awareness campaigns (TMSA, 2012:4). Apart from just awareness campaigns, TMSA (2012:4) said that the ZIMRA staff must also undergo training and refresher courses in public relations and customer care. However, the success of these awareness campaigns in reducing corruption at Beitbridge Border is difficult to quantify as there are no readily available statistics that suggest a reduction in cases of corruption that can be linked to such campaigns. It is, however, important to note that their utility cannot be merely dismissed (UNODCCP, 2001:19).

4.9.7 Penalties for corruption cases

Penalties are regarded as a way of not only punishing offenders but also providing a deterrent message to would-be offenders. Some corrupt officials within the ZIMRA have been summarily suspended as a way of punishing their negative behaviour. In 2010 the Minister of Finance suggested the imposition of stiffer penalties for economic crimes such as corruption and smuggling (ZIMRA, 2012:1). However, there is no clear evidence that this has worked to eradicate corruption. In some instances, investigations reach a dead end due to a number of inefficiencies and blockages caused by the general systemic malaise. For instance, the four officers discussed earlier in the chapter who were suspended were later acquitted because of a lack of unequivocal evidence (Harare24News, 2013:2). Their acquittal, despite the strong

prima facie case suggests that the system does not have enough resources to address the cases effectively.

4.9.8 Protection of witnesses and whistle-blowers

Protection of witnesses and whistle-blowers is a useful strategy to give citizens a stronger hand in the fight against corruption. A whistle-blower refers to a person who reports any shady activity they witness in an organisation (Wilmot, 2000:1051). There are many actions that can be defined as wrongdoings depending on the context of the study. For the purpose of the research, a wrongdoing involves the public office bearer seeking bribes, corrupting the public such as by misdeclaration of imports in return payment. It also involves abuse of public office for personal gain (Klopper, 1997:240). To encourage whistle-blowers to come forward with information, the ZIMRA introduced an incentive system whereby any individual providing specific information leading to the recovery of revenue is rewarded with 10% of the value of the recovered goods (ZIMRA, 2013:1). However, there are still some complications as the protection of whistle-blowers is still weak and needs strengthening.

Related to this issue, it is not clear how the media, which has been immensely involved in reporting cases, is treated. It is not clear whether media organisations and journalists are honoured and recognised for their role in exposing corruption. A clear partnership is certainly required.

4.9.9 Effective investigation and criminal justice

A quick criminal justice response is an imperative in any successful fight against corruption. The SADC has a standing recommendation that anti-corruption strategies in member states must be underpinned by dedicated anti-corruption agencies or units with special investigating tools and powers and an effective criminal justice system (Zvekic, 2002:3). Delays in prosecution and incapacity to deal with implicated people has the effect of letting criminals escape justice, which further makes a mockery of whatever initiatives are there to ostensibly curb corruption (NORAD, 2009:10). It is important that the courts be readily available to prosecute perpetrators. In fact there must be a special court for such culprits. The Zimbabwe government has no special courts to deal with cases of corruption, and this leads to delays.

4.10 Summary

As the main objective of the study is the analysis of corruption and anti-corruption strategies at Beitbridge Border, this chapter attempted to provide examples and an analysis of different types of corrupt activities. Among others, some common types of corruption identified included smuggling, push-money, bribes and customs duty evasion. The chapter further analysed the consequences of corruption on society, the government and the ZIMRA itself. The chapter revealed that corruption has a tendency to breed more corruption if left unattended. It was underscored that corruption impacts negatively on revenue collection with significantly adverse implications for the country. The chapter also discussed some of the anti-corruption systems and strategies in place, including the introduction of ASYCUDA, scanners, sniffer dogs, and incentives. The main conclusion of the chapter is that the systems in place seem to be effective at face value, but in actual fact they have so far failed to curb corruption. However, this is not to ignore the cases that have been discovered. The discovery of the cases both indicate the relative success and failure of systems that are in place. The next part of thesis provides a summary of findings and main conclusions of the study.

Chapter 5: Summary, Findings and Recommendations

5.1 Introduction

This final chapter of the thesis provides an overview analysis of the findings of the study and, in summary form, provides commentary on what the overall problem bedevilling the ZIMRA's anti-corruption strategies could be. The chapter presents the crucial overall findings in respect of the various tests applied to both cases and strategies discussed in the preceding chapter.

5.2 Summary

The situation of endemic corruption and the ineffectiveness of anti-corruption strategies have a lot to do with the very weak political economy of Zimbabwe. The failure of Zimbabwe's economy to absorb the labour force and to efficiently produce enough goods and services for its citizens has contributed to the exodus of Zimbabweans to neighbouring countries such as South Africa which is estimated to be hosting about two million people. This exodus has increased pressure on the Beitbridge Border, creating congestion and subsequently breeding corruption. A general economic malaise has also forced the ZIMRA officers to solicit bribes from travellers and traders. Dealing with this rampant corruption has been an Achilles' heel for the ZIMRA.

According to a great deal of literature scoped and analysed in this thesis, dealing with corruption requires a combination of robust strategies from different angles, including political will, massive educational awareness, addressing remuneration of customs officials and effective law enforcement, complemented with an effective justice system. More importantly, the implementation of anti-corruption strategies such as the automation of systems and the mounting of highway patrols should be effectively conducted to reduce and eradicate corruption. However, although the ZIMRA has tried all these initiatives, effectiveness is still a challenge, as indicated below. The following analysis will begin with positive findings and end with the negative.

5.3 Findings: Success of ZIMRA anti-corruption strategies

The following are the identified successes of ZIMRA in combating corruption at Beitbridge Border Post:

- The ZIMRA customs at Beitbridge has successfully introduced the automation that has managed to facilitate the arrests of some corrupt officials who connive with touts and bogus clearing agents.

- Some smugglers who subvert the customs laws and controls by bribing customs officials or using other routes other than the border port of entry and exit, have also been caught and exposed. Highway patrols, roadblocks and other initiatives have been used with occasional success.

- The installation of scanners to detect banned substances such as drugs and other objects such as minerals has led to the successful detection of illegal goods smuggled in and out of the country.

- The introduction of in-service training of the ZIMRA staff on the new tax methods and technology available.

- ZIMRA has successfully managed to facilitate the introduction of a fiscal undergraduate and post graduate degree at National University of Science and Technology as a means to equip the ZIMRA's required personnel of fiscal skills such as knowledge about exports and imports. The skill acquired by students has allowed ZIMRA to recruit personnel with required skills.

- Honouring long-serving ZIMRA staff with a long-term service award and benefits such as the vehicle scheme policy. These incentives have allowed most ZIMRA customs officials to purchase vehicles at low cost. The benefits have created confidence in ZIMRA officials and retained their loyalty to the organisation.

- ZIMRA has embarked on the education of traders through posters and broadcasting on television and radios. These campaigns create awareness on the negative effects of corruption on the economy and the moral standing of the society.

5.4 Findings: Gaps/weaknesses in ZIMRA anti-corruption

Some of the key findings in regard to gaps/weaknesses include the following:

Non-compliance with legislation: the evidence analysed indicated that the ZIMRA officials did not comply with legislation relating to corrupt-free practices. Non-compliance with legislation is a serious issue that requires urgent attention.

There is still ineffective use of scanners by the ZIMRA customs and the members of the police force. Dangerous and banned goods and substances still find their way in and out the country despite the presence of the scan. Traders and travellers avoid passing near the scan. Also the scan lacks recorded footage to be monitored by other independent oversight bodies.

The ASYCUDA world software can only be used in conjunction with other software. This has created a loophole in the system by which customs officials circumvent the procedures of the system as it cannot detect fake details if fake details were used in the previous system.

- The Zimbabwean government has a serious shortage of electricity, therefore as the systems work via the internet, during load shedding customs officials and touts take advantage of the situation to engage in corruption.

- There has been controversy surrounding the vehicle incentive scheme that has been criticised for only catering to top management. This therefore defeats the purpose of trying to create incentives that could help in the fight against corruption.

- There is too much loitering and too many uncontrolled people within the border premises. This has created an influx of touts and bogus clearing agents.

- Lack of visibility of the ZRP and other security enforcement agencies have led to a security vacuum and lack of oversight and surveillance that are helpful in any fight against corruption.

- The border is manned by poorly remunerated security guards who cannot resist corruption. These security guards allow smugglers to pass through without their goods being declared at customs.

- There is also lack of coordination and complementary support between the many agencies such as the ZIMRA and ZACC. This had led to the duplication of duties,

wastage of resources and general inefficiency. This has been worsened by general lack of political will or a general inability to provide effective leadership.

5.5 Conclusions and Recommendations

The study indicates that Zimbabwe's major impediments to optimal revenue collection at border posts, and in particular at Beitbridge Border Post, is corruption which manifests itself in smuggling and bribes facilitated by revenue officials and touts. Although the ZIMRA customs unit has enough anti-corruption strategies in its toolkit, there is a serious problem with implementation, while corruption has continued unabated. It is evident that corruption can be contained by current anti-corruption strategies if the ZIMRA could clearly integrate its operational mandate with other anti-corruption agents. However, this will also require an optimal political economy environment that will provide a strong base for anti-corruption initiatives.

The huge amount of poverty in Zimbabwe is the main driving force behind corruption and a main hindrance undermining the existing anti-corruption strategies. In as much as ZIMRA has enough strategies to combat corruption, poverty levels have severely weakened these strategies and rendered them virtually useless. Traders smuggle for survival hence it is not easy to deal with such perverse activities as long as they are driven by poverty and the need to survive. A combination of congestion and poor sanitary facilities within the border precincts all contribute to an environment conducive for the emergence and development of corruption. In order to address corruption, issues of congestion and sanitation will have to be tackled first.

In addition, the following recommendations are made by way of re-emphasising some important things that the ZIMRA needs do in order to rid Beitbridge Border Post of corrupt elements:

- Restructuring of the ZIMRA management and rotating the station of operation to avoid creation of accomplices.

- Minimisation of artificial congestion which results in the seeking of bribes by officers who take advantage of travellers who are keen to experience quicker processing of their passage through the border in order to continue with their journey.

- More education and campaigns are required to educate traders and travellers on about corruption as well as clearance procedures in order to avoid the necessity of asking for assistance from agents.

- Development of internal mechanisms to root out corruption within the ZIMRA organisation.

- ZIMRA as a state enterprise should develop and nurture culture of excellent service in order to create public confidence in the institution. The organisation must also operate under a specialised oversight body.

- There must be asset disclosure of all ZIMRA staff and their immediate families. These audits should be done every year to assess their wealth accumulation.

5.6 Further research study

This research study is not exhaustive and thus it recommends further research on the anti-corruption strategies within the ZIMRA customs unit at Beitbridge Border Post. A full quantitative study is particularly required in order to shed light on the nature of revenue leakages and also to illuminate the impact of individual anti-corruption strategies.

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