

The Influence of Corruption on Public Sector Accounting in Zimbabwe

Richard Kunyete

MSc Accounting and Finance, National University of Science and Technology,

Abstract

The public sector in Zimbabwe is severely challenged by corruption, which undermines accountability, transparency, and effective financial management. This study investigates how widespread corruption is in Zimbabwe's public sector accounting, underlining how it weakens governance structures, affects financial reporting, and undermines the provision of public services. This study provides an in-depth assessment of the systemic nature of corruption and its adverse consequences in Zimbabwe's public sector, applying theoretical frameworks such as Institutional Theory and Principal-Agent Theory. Furthermore, it explores techniques to reduce corruption, like adopting digital accounting systems and strengthening supervision procedures and reforms.

Keywords: Corruption, public sector accounting, Zimbabwe, Principal-Agent Theory, Institutional Theory, governance, financial management, transparency.

Introduction

Corruption in Zimbabwe's public sector has significantly impacted development and governance, compromising the integrity and efficiency of public sector accounting through practices like bribery, procurement fraud, and financial statement manipulation, thereby eroding public confidence and preventing economic growth. Corruption scandals in Zimbabwe's public sector have hindered accountability despite reform efforts. This article uses Principal-Agent Theory and Institutional Theory to examine the consequences of corruption on public sector accounting and case studies, highlighting the impact on financial openness and governance. The research will explore potential solutions to corruption in the public sector, including strengthening PFM systems, implementing digital accounting technologies, and improving institutional oversight.

Research objectives

1. Investigate the Nature and Extent of Corruption in Public Sector Accounting
2. Analyse the Effects of Corruption on Public Sector Financial Reports' Integrity and Accuracy
3. Apply Theoretical Approaches to Obtain an Understanding of Corruption Dynamics
4. Examine Case Studies of Public Sector Corruption in Zimbabwe
5. Propose Effective Reforms and Solutions to Address Corruption in Public Sector Accounting

Research questions

1. What forms of corruption are most prevalent in Zimbabwe's public sector accounting?
2. How does corruption affect Zimbabwe's public sector's financial reporting's integrity and accuracy?

3. What role do institutional theory and principal-agent theory play in explaining the systemic nature of public sector accounting corruption?
4. Which particular case studies of public sector corruption in Zimbabwe shed light on more general problems with public sector accounting?
5. What reforms and strategies can be put in place to reduce corruption and increase transparency in Zimbabwe's public sector accounting?

Scope of the study

The scope of this study on the influence of corruption in the public sector in Zimbabwe is defined by key parameters as follows:

Thematic Areas:

The research will cover the following thematic areas:

- Forms of corruption prevalent in the public sector, including bribery, embezzlement, and fraud.
- Economic and social impacts of corruption on governance and public trust.
- Case studies illustrating the effects of corruption in key sectors, such as health and public procurement.
- Evaluation of existing anti-corruption measures and strategies.

Theoretical frameworks

Critical theoretical frameworks that elucidate public officials' behaviour, the institutional dynamics of corruption, and the ways in which such circumstances foster financial mismanagement can help us better understand the impact of corruption on public sector accounting in Zimbabwe. Two well-known theoretical stances that offer an analytical framework for examining the systemic corruption that jeopardises public sector accounting and transparency are institutional theory and principal-agent theory.

Principal-Agent theory

The Principal-Agent Theory explains corruption's impact on public sector accounting, focusing on the principal (citizens) and agents (public servants) overseeing public resources on their behalf. Makumbe, (2019) highlighted that the theory is predicated on the idea that agents are logical actors who, in the absence of appropriate incentives and controls, may behave in their own self-interest as opposed to the principal's. The agency problem refers to the mismatch between principal and agent interests, where public officials manipulate accounting records and financial reporting systems for their own benefit (Makumbe, 2019). Public sector corruption can result in financial misreporting and embezzlement, compromising accountability and reducing the accuracy of financial statements. Poor oversight often leads to the misappropriation of funds for development projects, such as road infrastructure or health services, going unreported. (Chikandiwa, 2019).

Information asymmetry

Information asymmetry occurs when an agent has more or superior information than the principal, leading to financial manipulation and embezzlement by Zimbabwean public authorities. (Transparent International Zimbabwe, 2020). Government representatives may falsify project costs or misreport public spending, making it difficult for the public or auditors to track misuse of funds, allowing corruption to thrive.

Moral hazard and Adverse selection

When someone does not fully bear the consequences of their actions, there is a danger that they will engage in risky or unethical behaviour. This is known as moral hazard. For example, public servants may commit financial mismanagement, such as fabricating accounts or misappropriating public funds for personal gain, if they believe they will not be held accountable for corrupt activities because of lax enforcement, political patronage, or a lack of oversight (Makumbe, 2019).

When unscrupulous officials, or agents, are selected to oversee public funds, this is known as adverse selection. This problem is common in Zimbabwe, where political appointees frequently place loyalty before qualifications. Rather than their qualifications or honesty, public sector managers or CEOs of state-owned enterprises may be chosen primarily on their political ties. These people have a higher propensity to participate in unethical behaviour and jeopardise the smooth operation of public sector accounting (Chikandiwa, 2019).

Applying Principal-Agent theory in the context of Zimbabwe

In Zimbabwe, a lack of transparency, accountability, and effective monitoring systems frequently jeopardises the Principal-Agent relationship. An example of how knowledge asymmetry and moral hazard contribute to corruption is the National Social Security Authority (NSSA) affair, in which pension money were mismanaged and invested in fraudulent schemes. The retirees suffered enormous losses because of public officials working as agents and engaging in dishonest investment practices without being closely monitored (African Development Bank, 2018).

In order to reduce the hazards of corruption, the Principal-Agent framework highlights the necessity of robust monitoring methods, such as external audits and public finance management (PFM) reforms. Public sector accounting can be greatly enhanced by addressing the information asymmetry and developing strong procedures to match the interests of the principal and the agent.

Institutional theory

Institutional Theory offers a more comprehensive view of how corruption becomes embedded in the routines and structures of public sector organisations, whereas Principal-Agent Theory concentrates on human behaviour and incentives. This idea highlights the fact that corruption is ingrained in public institutions' norms, regulations, and practices rather than being just a function of human behaviour. Without addressing the underlying systemic reasons, corruption can become institutionalised and become difficult to eradicate (Congiano, et al., 2019)

Institutional Isomorphism and Corruption

According to institutional theory, institutions including public ones, tend to evolve with time, becoming more and more alike. Institutional isomorphism in Zimbabwe takes the form of entrenched corrupt practices within public sector organisations. This occurs through the following mechanisms: normative isomorphism (where corruption is accepted as a normal part of doing business within the public sector), mimetic isomorphism (where officials imitate corrupt behaviours they see as successful or widespread), and coercive isomorphism (where powerful political figures or networks pressure public officials to conform to corrupt practices) (Congiano, et al., 2019)

For example, corruption is frequently accepted as regular practice at Zimbabwe's state-owned businesses (SOEs). When officials witness their colleagues participating in corrupt activities without suffering

repercussions, they may emulate these actions. Over time, financial mismanagement is widely accepted, which undermines efforts to improve public sector accounting and institutionalises corruption (Tavonga & Nyikadzino, 2021).

The role of Informal networks

The significance of informal networks for sustaining corruption is also highlighted by institutional theory. Zimbabwe's public institutions often prioritize patronage networks, leading to corrupt practices and allowing officials to bypass accountability procedures, even under well-designed accounting systems. (Moyo, 2020). Unofficial networks within the Ministry of Health allowed officials to inflate costs and divert emergency aid funds during COVID-19 procurement, fostering corruption and delayed supplies delivery (Chikwanha, 2020). These instances show how financial records are distorted and resource exploitation is made easier by institutionalised corruption, undermining public sector accounting.

Legitimacy and corruption

Legitimacy is a fundamental idea in institutional theory, denoting the acceptance of an institution's policies and practices as appropriate and consistent with societal norms. The integrity of public accounting procedures and financial reporting is compromised in a corrupt public sector. Public sector accounting loses credibility when dishonest behaviour is accepted or even encouraged, and the public stops holding officials responsible (Nkomo, 2019)

Financial reports are frequently viewed as erroneous or manipulated, and the public has little faith in the government's ability to handle funds (Transparent International Zimbabwe, 2020).

Application of Institutional theory in Zimbabwe's context

The failure of many anti-corruption initiatives in Zimbabwe's public sector accounting can be explained by institutional theory. Corrupt practices remain prevalent in public institutions by entrenched traditions and informal practices, even in the face of the introduction of official policies and procedures. The Zimbabwe Electricity Supply Authority (ZESA), for instance, has been linked to numerous corruption scandals including the falsification of financial records and the misappropriation of money. Since corrupt practices are ingrained in the organisational institutional culture, efforts to improve financial openness through audits have had minimal impact (Tavonga & Nyikadzino, 2021).

Zimbabwe's public sector accounting reforms need to address the organisational and cultural aspects that encourage corrupt practices in addition to technical issues to combat the institutionalised nature of corruption. This entails encouraging moral leadership, offering rewards for openness, and destroying the networks of favour that shield dishonest public servants (Chitiga, 2021).

Integrating Principal-Agent theory and Institutional theory

The integration of Principal-Agent Theory and Institutional Theory provides a more comprehensive understanding of the ways in which corruption affects public sector accounting in Zimbabwe. Principal-Agent Theory concentrates on individual incentives and information asymmetry, while Institutional Theory highlights the systemic and cultural dimensions of corruption (Chikandiwa, 2019).

Principal-Agent Theory describes how information asymmetry, a lack of supervision, and inadequate incentives cause public officials to act corruptly on an individual basis. Institutional Theory emphasises how these practices spread throughout public sector organisations on an institutional level and are

supported by cultural acceptability of corruption, informal networks, and norms. Using the Principal-Agent Theory as an example, which holds that managers operate in their own interests rather than the public's or the government's (principals), one may understand the manipulation of financial statements in Zimbabwe's state-owned businesses (SOEs). The reason this conduct persists, according to institutional theory, is that financial mismanagement has few repercussions and corruption has become entrenched in company culture.

According to both views, combating corruption in public sector accounting calls for a multifaceted approach. This involves strengthening formal accountability systems (as recommended by Principal-Agent Theory) and changing organisational cultures and informal regulations that encourage corruption (as recommended by Institutional Theory) (Chitiga, 2021). Zimbabwe can significantly reduce corruption and enhance the integrity of public sector accounting by addressing both individual behaviour and institutional frameworks.

Literature review

This paper explores the impact of corruption on public sector accounting, focusing on regional insights from Africa, global trends, and Zimbabwe's unique circumstances. It evaluates current theories and research on the connection between public financial management and corruption.

Global review of corruption in public sector accounting

One of the biggest obstacles to accountability and transparency in public sector accounting is acknowledged as widespread corruption on a global scale (Transparency International, 2019). Public sector accounting corruption has a negative influence on public trust, economic growth, and governance. The international campaign against corruption, particularly about public financial management, is still essential to guaranteeing transparency and accountability in the public sector (World Bank, 2019).

Several practices, such as financial misreporting, embezzlement, bribery, and dishonest procurement procedures, are examples of corruption in public sector accounting. (Transparency International, 2019) reports that public officials often fabricate financial records and budgetary data, particularly in emerging and transitional economies, to conceal the theft of public funds for private gain. The (World Bank, 2020) claims that insufficient financial management systems and shoddy governance frameworks foster an atmosphere that is conducive to corruption.

Global Anti-Corruption frameworks and initiatives

Efforts to combat corruption in public sector accounting have led to the creation of various international frameworks and initiatives, such as:

- 1. United Nations Convention Against Corruption (UNCAC):** UNCAC, adopted in 2003, provides a global framework to fight corruption. It obliges signatory countries to implement anti-corruption measures, strengthen public financial management (PFM), and foster transparency in public sector accounting (United Nations, 2018).
- 2. OECD Anti-Bribery Convention:** The OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions addresses corruption in international trade and public procurement, with an emphasis on holding officials accountable (OECD, 2020).

3. Integrated Financial Management Information Systems (IFMIS): Many countries have implemented IFMIS to automate public financial management processes, enhancing transparency, and limiting the discretionary power of officials in financial transactions (Congiano, et al., 2019).

Global case studies

- **Brazil:** Brazil's Lei de Responsabilidade Fiscal (Fiscal Responsibility Law) and IFMIS systems have significantly improved transparency in public sector accounting, reducing opportunities for corruption (Santos, et al., 2017).
- **South Korea:** The Digital Budget and Accounting System has streamlined government financial transactions, reducing human involvement in financial processes, thereby curbing corruption (Kim & Kang, 2020).
- **India:** The Public Financial Management System (PFMS) tracks public fund flows in real-time, improving accountability in public sector accounting (Mahatma, 2018).

Despite these global efforts, corruption remains entrenched in many countries due to weak institutions, political interference, and lack of enforcement.

Regional review of corruption in public sector accounting in Africa

Africa faces significant challenges with corruption in public sector accounting. Corruption has hindered socio-economic development, and despite ongoing reforms, many African countries still struggle with transparency and accountability in the management of public finances.

Corruption challenges in Africa

- **Weak governance structures:** Many African nations lack robust governance structures and oversight mechanisms. This creates an environment in which corruption flourishes, especially in public sector financial management (African Development Bank, 2018).
- **Limited implementation of reforms:** Although numerous countries have adopted financial management reforms, the enforcement of these reforms remains inconsistent. This failure in implementation allows public officials to engage in corrupt activities with minimal consequences (Chitiga, 2021).
- **Bribery and mismanagement in public procurement:** Public procurement continues to be one of the most vulnerable areas for corruption in Africa. Kickbacks and inflated contract costs are prevalent, undermining the effective use of public resources (Mlambo & Kangondo, 2019).
- **Political interference:** In many African countries, political elites interfere in public sector accounting processes to protect their interests. This undermines anti-corruption efforts and hinders the functioning of accountability mechanisms (Nkomo, 2019).

Regional Anti-Corruption initiatives

- **African Union Convention on Preventing and Combating Corruption (AUCPCC):** This regional framework aims to combat corruption across African nations by promoting good governance, transparency, and effective public financial management (African Union, 2017).
- **Anti-Corruption Agencies (ACAs):** Many African countries, including Nigeria, Kenya, and South Africa, have established anti-corruption agencies to investigate and prosecute corrupt practices in

public sector accounting. However, the success of these agencies has been mixed due to limited resources and political interference (Nkomo, 2019).

- **IFMIS in Africa:** Several African countries, such as Kenya, Ethiopia, and Tanzania, have implemented IFMIS to reduce opportunities for corruption in public sector accounting. IFMIS has been shown to increase transparency and enhance budgetary control, although its effectiveness depends on strong institutional support (Muganda & Omwenga, 2020).

Regional case studies

- **Kenya:** Kenya's implementation of IFMIS has helped to curb corruption by automating financial management processes, reducing human discretion in public finance handling. However, political interference and weak enforcement mechanisms still pose challenges to its effectiveness (Kassahun, 2020).
- **South Africa:** South Africa has one of the most advanced anti-corruption frameworks in Africa, with a strong legal framework and a robust ACA in the form of the Special Investigating Unit. However, widespread corruption in public procurement and state-owned enterprises has persisted (Ncube, 2020).

Current state of corruption in public sector accounting in Zimbabwe

The public sector accounting corruption in Zimbabwe is a serious problem. Corruption has damaged public service delivery, eroded faith in government institutions, and threatened economic stability. Corruption continues to be a major obstacle to attaining good public financial management, despite continuous efforts to address it.

Causes of corruption in the public sector in Zimbabwe

Weak institutional framework: The presence of weak institutions is frequently cited as a primary driver of corruption. Transparency International (2018) notes that in Zimbabwe, weak institutions, inadequate enforcement of anti-corruption laws, and lack of accountability mechanisms contribute to corruption, allowing officials to exploit loopholes for personal gain.

Political patronage: Political patronage plays a crucial role in perpetuating corruption. Moyo (2017) argues that the Zimbabwean government's prioritization of political loyalty over competence has led to the appointment of unqualified individuals to key positions, fostering a culture of corruption..

Economic factors: Economic instability exacerbates the problem of corruption. According to Makumbe (2015), the economic crisis in Zimbabwe has led to resource scarcity, prompting public officials to engage in corrupt practices to secure personal benefits. The hyperinflationary environment has further incentivized corruption as individuals seek alternative means of income.

Forms of corruption in public sector accounting in Zimbabwe

Corruption in Zimbabwe's public sector manifests in various forms, significantly impacting governance and service delivery. Common forms include:

1. **Embezzlement:** The embezzlement of public funds is one of the most visible forms of corruption affecting public sector accounting in Zimbabwe. Research by Mlambo & Kangondo, (2019), highlighted that public official frequently swindle public funds, diverting funds towards their own personal gain, resulting in incomplete or substandard infrastructure and services. For example, funds

meant for healthcare, education, and infrastructure are often diverted for personal use, leading to budget deficits and inaccurate financial statements (Zinyama, 2019).

- 2. Bribery and procurement corruption:** Public officials frequently receive bribes to award contracts to preferred firms, despite their qualifications or competitiveness, resulting in increased costs, reduced service quality, and financial misreporting. (Moyo, 2020). Fraudulent activities, particularly in public procurement, are rampant. Biti (2017) emphasizes that inflated contract costs and kickbacks are common, resulting in poor-quality goods and services being delivered.
- 3. Financial statement manipulation:** Corruption leads to the manipulation of financial statements in Zimbabwe's public sector accounting. According to audit reports from the Auditor-General, cases of unaccounted funds, ghost workers, and underreported revenues have been linked to financial misreporting by Zimbabwe's governmental institutions (Nkomo, 2019)

Consequences corruption on public sector accounting in Zimbabwe

- 1. Inefficiency in resource allocation:** Corruption in Zimbabwe, through bribery, embezzlement, and nepotism, hinders the efficient allocation of public resources towards priority sectors like healthcare, education, and infrastructure development. (Chikwanha, 2020).
- 2. Inaccurate financial reporting:** Corruption in Zimbabwe undermines the accuracy and reliability of public sector financial reporting, leading to manipulation, falsification, and concealment of fraudulent transactions, making it challenging for auditors to detect and address mismanagement. (Tavonga & Nyikadzino, 2021).
- 3. Economic impact:** Corruption in public sector accounting hinders economic growth and development by mismanaging or embezzling public funds, affecting essential services and infrastructure projects, leading to poor service delivery and stunted growth. (World Bank, 2020). The diversion of resources from critical development projects exacerbates poverty, inequality, and underdevelopment in Zimbabwe.

Combating corruption in Zimbabwe

In a bid to combat corruption, Zimbabwe has established up institutions and laws, such as the Zimbabwe Anti-Corruption Commission (ZACC). However, several obstacles must be overcome by these institutions, such as a lack of funding, lack of enforcement tools, and political interference (Chitiga, 2021). However politically connected high-ranking officials are frequently the ones who commit corruption. Due to this, there is now a culture of impunity where corrupt practices by public officials are accepted without much concern for repercussions (Ncube, 2020)

Case studies of corruption in key sectors in Zimbabwe

Health sector: Corruption in the health sector has had devastating effects on public health outcomes. A report by the Zimbabwe Anti-Corruption Commission (2019) indicates that the diversion of funds intended for health services has resulted in inadequate medical supplies and deteriorating facilities, adversely impacting patient care.

Public procurement: The public procurement process in Zimbabwe is rife with corruption. According to Chikwanje (2020), instances of inflated contracts and favouritism in awarding tenders have led to significant financial losses for the government, undermining the efficiency of public spending.

Strategies for Mitigating the Influence of Corruption on Public Sector Accounting

- **Strengthening Oversight and Accountability Mechanisms:** Zimbabwe's public sector needs to improve oversight mechanisms to combat corruption, involving independent auditing organizations and stronger monitoring procedures to discourage corruption and increase the likelihood of prosecution (Tavonga & Nyikadzino, 2021).
- **Enhancing Transparency in Public Financial Reporting:** Fighting corruption requires openness in public sector accounting. To improve accountability and allow for public scrutiny, Zimbabwe's government should place a high priority on the timely, accurate, and comprehensive disclosure of financial data (Transparent International Zimbabwe, 2020).
- **Building Institutional Capacity and Reforming Governance Structures:** Building institutional capacity is crucial for improving public sector accounting procedures and reducing corruption, involving training, internal controls, and aligning reforms with global best practices (World Bank, 2020).

Recommendations

The following can be suggested as recommendations to improve the deterrence of corruption in public sector accounting:

- Strengthening of the independence of anti-corruption bodies like ZACC to ensure they can investigate and prosecute cases without political interference.
- Improve internal financial controls within public institutions to detect and prevent corrupt practices.
- Enhance the implementation of public financial management reforms, particularly the adoption of IFMIS, to ensure real-time monitoring of public finances.
- Ensure that the Auditor-General's findings are followed up with concrete actions, including prosecutions and implementation of corrective measures.
- Increase transparency in government financial reporting, making public financial records more accessible to oversight bodies and the public.

Conclusion

Corruption has a profound and far-reaching influence on public sector accounting in Zimbabwe, compromising transparency, accountability, and efficiency in financial management. Theoretical frameworks such as the Principal-Agent Theory and Institutional Theory provide valuable insights into the systemic nature of corruption and its persistence in the public sector. The misuse of public funds, bribery, manipulation of financial statements, and procurement fraud are common manifestations of corruption that undermine the integrity of public sector accounting. Efforts to combat corruption have been met with limited success due to the entrenched nature of corrupt practices, political interference, and weak oversight mechanisms. However, there is potential for positive change through the adoption of digital solutions, strengthening of oversight institutions, and implementation of comprehensive public financial management reforms.

References

1. African Development Bank, 2018. Public Financial Management Reforms in Africa. African Development Bank.

2. Afican Union, 2017. African Union Convention on Preventing and Combating Corruption. African Union.
3. African Development Bank, 2018. Public Financial Management Reforms in Zimbabwe: Lessons and Challenges. African Development Bank.
4. Andrews, M., Pritchett, L. & Woolcock , M., 2017. Building State Capability: Evidence, Analysis, Action. United Kingdom: Oxford University Press.
5. Biti, T., 2017. Corruption in Zimbabwe: A Historical Perspective. Zimbabwe Law Review.
6. Chikandiwa, T., 2019. Institutional Corruption and Public Financial Management in Zimbabwe. Journal of African Public Administration.
7. Chikwanha, L., 2020. Corruption in Zimbabwe’s Public Sector: Implications for Financial Reporting. International Journal of Governance and Accountability.
8. Chikwanje, A., 2020. The Role of Civil Society in Combating Corruption in Zimbabwe. Journal of African Studies.
9. Chitiga, M., 2021. Ati-Corruption Efforts in Zimbabwe: An Overview. African Governance Journal.
10. Chitiga, R., 2021. The Struggles of Anti-Corruption Agencis in Zimbabwe. Public Intergrity Journal.
11. Congiano, M., Curristine, T. & Lazare, M., 2019. Public Financial Managementand it's Ermeging Architecture. s.l.:s.n.
12. International Monetary Fund, 2019. Corruption: Costs and Mitigating Strategies. International Monetary Fund.
13. Kassahun, M., 2020. Assesing Public Financial Management Reforms in Ethiopia and Kenya. Journal of Public Budgeting.
14. Kim , J. & Kang, D., 2020. Digital Solutions in Public Sector Accounting: The Case of South Korea. Asian Journal of Public Administration.
15. Mahatma, S., 2018. Digital Solutions for Public Sector Transparency: Insights from India's PFMS. Indian Journal of Public Finance.
16. Majuru, K., 2020. Public Financial Management Reforms in Zimbabwe: Corruption as a Challenge. International Journal of Accounting and Finance.
17. Makumbe, J., 2019. The Impact of Corruption on Public Financial Management in Zimbabwe. Journal of Afican Governance.
18. Mlambo, W. & Kangondo, B., 2019. Public Sector Corruption in Zimbabwe: A Growing Crisis. Zimbabwe Economic Review.
19. Moyo, T., 2020. Procurement Fraud in Zimbabwe’s Public Sector: A Case Study of the Construction Industry. Journal of Governance and Public Policy.
20. Muganda, M. & Omwenga, S., 2020. The Role of IFMIS in Curbing Corruption in Public sector Accounting. African Journal of Accounting.
21. Mugari, M., 2020. Blockchain Technology as a Tool for Fighting Corruption in Zimbabwe's Public Sector Accounting. Journal of Digital Governance.
22. Ncube , M., 2020. Mnangagwa's Anti-Corruption Campaign: Progress or Political Rhetoric. African Governance and Development Journal.
23. Nkomo, G., 2019. Zimbabwe's Auditor General Reports: A Critical Analysis of Financial Mismanagement. Journal of Governance and Public Policy.
24. OECD, 2020. Convention On Combating Bribery of Foreign Public Officials in International Business Transactions. OECD.

25. Santos, A., Mendes, R. & Barros, P., 2017. Anti-Corruption Policies in Brazil: Lessons Learned and Challenges Ahead. *Brazilian Journal of Public Administration*.
26. SIDA, 2019. *Fighting Corruption in Zimbabwe: Strategies and Approaches*. Swedish International Development Agency.
27. Tavonga, M. & Nyikadzino, S., 2021. The Role of IFMIS in Enhancing Transparency in Zimbabwe's Public Sector Accounting. *Journal of Public Finance in Africa*.
28. Transparency International, 2019. *Corruption Perceptions Index 2019: Zimbabwe*. Transparency International.
29. Transparency International Zimbabwe, 2020. *Corruption in Public Financial Management in Zimbabwe: A Report*. Transparency International Zimbabwe.
30. United Nations, 2018. *United Nations Convention Against Corruption: Review of Implementation*. United Nations.
31. World Bank, 2019. *Improving Public Financial Management in Africa: Challenges and Success*. World Bank.
32. World Bank, 2020. *Zimbabwe: Public Financial Management Reform Project*. Washington, D.C. World Bank.
33. Zinyama, T., 2019. Corruption and Its Impact on Public Service Delivery in Zimbabwe. *Journal of African Development*.