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Research article

Addressing White Collar Crimes in the Health Sector Caused during the COVID Situation in Bangladesh

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ABSTRACT

This paper examines the commission of white collar crimes in the health sector during the COVID-19 pandemic in five divisional cities of Bangladesh. Based on 1000 face-to-face interviews with doctors, patients, consumers of COVID-19 protective products, law enforcement personnel, lawyers, judges, journalists and local representatives, this study identifies recurring concerns relating to fake COVID-19 test certificates, procurement irregularities, substandard personal protective equipment, price profiteering in essential health products, weak institutional monitoring and enforcement. Rather that treating all incidents as judicially established crime, the paper distinguishes between respondent perceptions, reported allegations, investigations and adjudicated cases. The finding suggest that Bangladesh's existing anti-corruption, procurement, criminal and professional regulatory frameworks contain relevant legal tools, but their preventive effect was weakened by poor monitoring, limited transparency, inter-agency collaboration gaps and delayed enforcement. It recommends practical reforms, including real-time procurement disclosure, independent quality verification of medical supplies, digital verification of health certificates, stronger inter-department procurement coordination and citizen accessible complaint and reporting tools for future public health emergencies.

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Introduction

Edwin Sutherland, a sociologist and criminologist, first coined the term 'White Collar Crime' to describe non-violent financial crimes committed by individuals of respectability and high social status during their professional lives (Sutherland, 1940). It is constantly flourishing, surrounding a broad variety of crimes, and holding distinctive characteristics that extricate it from conventional crimes. Greed, unfair competition, and a lack of effective laws to prevent such crimes are the major motivating factors behind the growth of white-collar crimes in Bangladesh. White-collar crimes are common in medical, engineering, legal, educational, and business sectors of Bangladesh (Uddin, 2024). The COVID-19 pandemic expressively impacted criminal activities, leading to an increase in corruption in the health sector (Rashid, 2021). This impact was felt in many developed countries such as the United States, the United Kingdom, Italy, and Spain, despite their highly efficient medical infrastructures (Lupu & Tiganasu, 2022). Similarly, Bangladesh, a rapidly developing South Asian country, is losing its battle against the pandemic, mainly because of its poor governance and augmented corruption in the health sector (Al-Zaman, 2020). Many people in Bangladesh tend to earn money illegally, capitalizing on the pandemic situation (Khan, 2020). White-collar criminals have targeted the health sector of Bangladesh for their economic gain. This study investigates white-collar crimes committed during the major emergency phase of COVID-19 in Bangladesh from March 2020 to December 2021 (WHO, 2023).

The COVID-19 pandemic created opportunities for crisis-related white collar crimes in health sector of Bangladesh (Hossain et. al. 2023). The study focuses on white-collar crimes in the health sector, such as the provision of counterfeit coronavirus test reports and certificates, fictitious prescriptions by medical professionals, and irregularities in medical kit procurement. This has resulted in a crisis in Bangladesh's healthcare system, causing people to lose faith in physicians and healthcare institutions, and affecting the country's healthcare system both ethically and structurally (Hossain, 2020). Thus, the objective of this paper is to

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inform government policymakers about white-collar crimes committed during the pandemic and recommend strict action against offenders by identifying different types of white-collar crimes in Bangladesh and examining the effectiveness of existing legal provisions in preventing such crimes in the health sector.

Methodology

This research adopts analytical method to investigate white-collar crimes during COVID in Bangladesh. It collects 1,000 cross-sectional primary data points from five divisional cities, including Dhaka, Chittagong, Khulna, Rajshahi, and Barishal, involving doctors, patients, journalists, law enforcement, and local representatives by conducting a pilot survey to assess the suitability of a draft questionnaire for addressing health management irregularities during the COVID-19 pandemic. The survey focused on issues like fake coronavirus test certificates, vaccine availability, and increased prices of face masks and sanitizers. The method of this research includes in-person interviews to gather information on white-collar crimes committed during the pandemic in Bangladesh. Collected data has been analyzed using qualitative methods, descriptive statistics, frequency distribution, and secondary data from related sources. The study aimed to understand the challenges faced by law enforcement agencies during the pandemic.

Result

The result of this research is affirmative regarding commission of white collar crimes during the pandemic while interviewing relevant stakeholders.

Responses from Doctors

Twenty five doctors from each divisional city were randomly interviewed about their experiences with personal protective equipment (PPE) from their hospitals or clinics, and whether they encountered any challenges or irregularities. It also asked for their opinion on the likelihood of someone obtaining a fake COVID-19 test certificate, as well as whether they had encountered such instances. Additionally, the survey questioned doctors about the frequency of irregularities in COVID-19 testing kit procurement, including the supply of expired or fake kits. This research conducted an inquiry about their views on the reasons behind the price increases of COVID-19 products like face masks, sanitizers, and oxygen cylinders during the pandemic. The doctors were also asked to evaluate the effectiveness of law enforcement agencies in addressing crimes in the health sector during COVID-19. A significant proportion of respondents (42%) reported receiving personal protective equipment (PPE) from their hospitals or clinics but encountered challenges with its adequacy, while 26% received it without any issues. Alarmingly, a significant 32% indicated that they did not receive adequate PPE at all.

Concerns regarding the authenticity of COVID-19 test certificates were prevalent. A staggering majority of respondents (80%) believed it was likely for someone to obtain a fake COVID-19 test certificate, with 64% of them having encountered such instances personally. Only a small percentage (20%) considered it unlikely, and no reported instances were encountered.

People perceived irregularities in the procurement of COVID-19 testing kits, including instances of expired or fake kits, at varying frequencies. A notable 38% reported a high frequency, 37% indicated a moderate frequency, and 25% perceived a low frequency of irregularities, including the supply of expired and fake testing kits. Nearly the majority of respondents (49%) attributed the price increases of essential items like face masks, sanitizers, and oxygen cylinders during the pandemic to opportunistic pricing by sellers. Other factors mentioned include ineffective market monitoring (26%), panic buying (9%), and increased production costs (10%). Only 6% believed that limited production to meet a sudden surge in demand contributed to the price hikes.

Responses from Journalists

Twenty five journalists from each divisional city were asked about the frequency of individuals obtaining fake COVID-19 test certificates, the coverage of stories or reports concerning difficulties faced by individuals seeking COVID-19 vaccines, the evidence of irregularities in the procurement of COVID-19 testing kits, including the supply of expired or fake kits, and the factors contributing to the increase in prices of essential items during the pandemic. In terms of individuals obtaining fake COVID-19 test certificates, a significant proportion of journalists (47%) reported encountering this problem at a moderate frequency, while 39% indicated it as a high-frequency occurrence. In contrast, only 14% of respondents reported this issue as occurring at a low frequency. Based on the responses gathered, it appears that there have been notable reports and stories regarding irregularities or difficulties faced by individuals while seeking COVID-19 vaccines. Among the respondents, nearly half of the journalists (46%) mentioned covering some stories or reports, while 31% reported many instances. However, a smaller proportion of respondents, 23%, reported encountering few stories or reports in this regard.

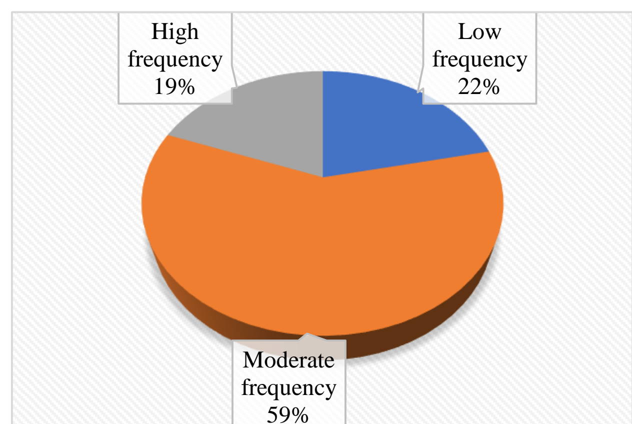

Figure 1: Perceived frequency of obtaining fake COVID-19 test certificates among law-enforcement and anti-corruption officials during the COVID-19 pandemic in Bangladesh

Journalistic investigations uncovered varying levels of evidence suggesting irregularities in the procurement of COVID-19 testing kits, with a majority (44%) finding at least some evidence and nearly a third (33%) identifying strong evidence. However, it's worth noting that a minority of respondents, accounting for 23%, reported finding no evidence of irregularities. Nonetheless, the majority of responses (77%) point to substantial evidence suggesting irregularities in this field. Sellers' opportunistic pricing (50%), ineffective market monitoring (25%), and limited production to meet sudden demand (11%), were the main factors contributing to the increased prices of essential items during the pandemic. A smaller proportion of respondents, comprising 8%, mentioned panic buying as a factor. However, only 6% of respondents attributed the price increases to higher production costs.

Responses from Law-Enforcement and Anti-Corruption Officials

The category "law-enforcement and anti-corruption officials" refers to respondents associated with Agencies responsible for investigating, preventing or supporting prosecution of COVID-19 related crimes in health sector of Bangladesh. These include officials from Bangladesh Police, the Rapid Action Battalion (RAB) and the Anti-Corruption Commission (ACC). These agencies were selected because alleged offences fall within criminal investigation, anti-corruption inquiry or enforcement functions. Police has a general mandate to maintain law and order and investigate criminal offences, while ACC is legally empowered to inquire into and investigate corruption-related offences. RAB was also relevant during the pandemic because previous studies indicate its involvement in operations against fake doctors, fraudulent testing activities and counterfeit medical supplies (Ahmed, 2024). However, the respondents were asked about the frequency of individuals obtaining fake COVID-19 test certificates, followed by inquiries about evidence of irregularities in the procurement of COVID-19 testing kits, including expired and fake kits. Additionally, respondents were asked to identify factors contributing to the increase in prices of essential items during the pandemic, assess the effectiveness of strategies or measures taken by law enforcement agencies in preventing and combating irregularities in the health sector, and highlight the main challenges or obstacles faced in investigating and prosecuting white-collar crimes in the health sector. Based on the responses gathered from this category, it appears that the issue of individuals obtaining fake COVID-19 test certificates is quite prevalent. A significant majority of respondents (59%) reported encountering this problem at a moderate frequency, with an additional 19% indicating it as a high-frequency occurrence. In contrast, only 22% of respondents reported this issue as occurring at a low frequency.

A majority of respondents, totaling 53%, reported finding some evidence suggesting irregularities in the procurement of COVID-19 testing kits, including instances of expired and fake kits being supplied. Additionally, a significant 32% of respondents indicated discovering strong evidence of such instances. However, only 15% reported finding no evidence of irregularities. The most prevalent challenge whilst investigating and prosecuting white-collar crimes in the health sector, cited by 40% of respondents, is pressure from politicians or interest groups. Additionally, 21% of respondents mentioned legal complexities, while another 18% highlighted the complexity of investigations. Interestingly, 21% of respondents reported facing no challenges.

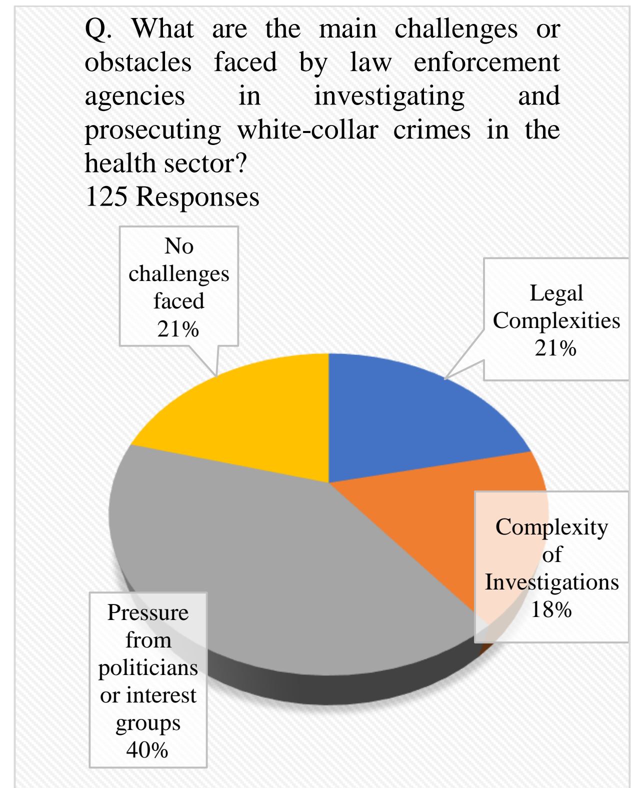

Figure 2: Challenges faced by law-enforcement agencies in investigating and prosecuting white-collar crimes in Bangladesh's health sector during the Covid-19 pandemic

Responses from District Court's Lawyers

The "lawyers" category refers to advocates with professional experience in criminal and anti-corruption matters arising before lower courts like Magistrate Courts, District and Session Judge Courts. The COVID-19 related crimes, such as fake test certificates, corruption in procurement, supply of counterfeit medical materials and price-related offences generally enter the justice system through filling of criminal complaints in lower courts and lawyers practising in these courts were considered relevant for assessing whether such cases reached the courts, how existing legal framework operated in practice, and what procedural or enforcement barriers affected prosecution during the pandemic.

Lawyer respondents were asked about the perceived frequency of fake COVID-19 test certificates, if there were any signs of problems with getting testing kits, what causes the prices of necessities to go up, if they had seen cases of corruption in the health sector, how good they thought the legal system was at fighting corruption, and how well law enforcement and the Anti-Corruption Commission did at fighting corruption in the health sector during COVID-19. Based on the responses gathered from lawyers, the issue of individuals obtaining fake COVID-19 test certificates appears to be prevalent, with 46% of respondents indicating a moderate frequency, while 35% reported a

high frequency of occurrence. Only 19% of respondents mentioned the issue's low frequency. The majority of respondents (51%) indicated that they found some evidence to suggest irregularities in the procurement of COVID-19 testing kits, including instances of expired and fake kits. Additionally, 28% of respondents reported strong evidence, while 21% found no evidence of such irregularities. According to the responses, ineffective market monitoring (38%) and opportunistic pricing by sellers (37%) were the main factors contributing to the increased prices of face masks, sanitizers, and oxygen cylinders during the pandemic. However, to a lesser extent, respondents also mentioned panic buying (10%), increased production costs (8%), and limited production to meet the surge in demand (7%). According to the responses, 46% of respondents have represented or encountered cases relating to corruption or irregularities in the health sector during COVID-19, whereas 54% have not. While 17% of respondents believe that the framework is fully adequate, a larger proportion (33%) perceive it as inadequate. Moreover, half of the respondents (50%) view the legal framework as adequate but with weak implementation. The majority of respondents (69%) perceive law enforcement agencies and the Anti-Corruption Commission to have played a minimal role in addressing corruption issues in the health sector during COVID-19. Only a small percentage of respondents, 18%, believe they have played a moderate role, while an even smaller portion, 13%, consider their role to be significant.

Responses from Local Representatives

Local representatives are community-level representatives from the study areas, including Union Parishad members/chairman, municipal ward councillors and City Corporation ward councillors. These respondents were selected from the five study locations-Dhaka, Chittagong, Khulna, Rajshahi and Barishal. They were closely connected with local communities during the COVID-19 pandemic and were likely to observe resident's practical difficulties in accessing vaccines, test certificates, protective products and essential health services. In Bangladesh, local government institutions are involved in public health, welfare and local services (Ehsan, 2020). Therefore, their perspectives are relevant for understanding community-level experiences of pandemic related irregularities.

The questions made for the "local representatives" group of respondents asked about problems vaccine seekers faced, how often people got fake COVID-19 test certificates, signs of problems getting testing kits, what caused the prices of essential supplies to go up, and how people saw the role of law enforcement and the Anti-Corruption Commission (ACC) in dealing with problems in the health sector during COVID-19. In response to the question regarding irregularities faced by vaccine seekers, 45% of local representatives reported having observed some instances, while 32% indicated witnessing many instances. Surprisingly, 23% stated they had not observed any irregularities. When asked about the frequency with which people obtain fake COVID-19 test certificates in their area, 52% of local representatives reported a moderate frequency. Meanwhile, 26% of respondents indicated a high frequency, while 23% reported a low frequency of such instances. Local representatives' responses varied when asked about evidence suggesting irregularities in the procurement of COVID-19 testing kits in their areas. While 42% indicated that they had found some evidence of irregularities, 37% reported finding strong evidence. Additionally, 21% stated that they had not encountered any evidence of irregularities. Local representatives indicated that opportunistic pricing by sellers primarily drove the increase in prices of essential items during the pandemic (62%). Other factors mentioned included increased production costs (13%), ineffective market monitoring (11%), and panic buying (9%). Only a small percentage (5%) mentioned limited production to meet the sudden surge in demand as a contributing factor. More than half of the respondents (53%) believed that law enforcement agencies and the Anti-Corruption Commission (ACC) played a minimal role in combating corruption and irregularities, while 34% perceived their involvement as moderate. Only a small percentage (13%) viewed their role as significant.

Responses from Patients and Consumers of COVID Safeguard Products

This category refers to two group of respondents from five divisional cities, such as- people who sought COVID-19 related health services, including testing, vaccination, treatment, or medical certificates and consumers who purchased pandemic related protective and medical products like face masks, hand sanitizers, PPE, pulse oximeters and other safeguard items. This category was relevant as the patients and consumers were directly exposed to the practical consequences of health sector crimes during the pandemic, including difficulties in obtaining genuine test certificates, increased prices of essential protective goods, possible exposure to fake products and declining trust in health care providers. The study did not separately record the age and educational background of patients and consumers, which is a methodological limitation of this research.

The respondents were questioned about their challenges in obtaining genuine COVID-19 test certificates and the potential for obtaining fake ones. They were also questioned about the irregularities in the procurement of testing kits, factors contributing to price increases of essential items, the role of law enforcement agencies and the Anti-Corruption Commission in addressing irregularities, and how these issues have affected their trust in the healthcare system. Out of the respondents, 44% reported facing difficulties in obtaining genuine COVID-19 test certificates, and they believed it was possible to obtain fake ones. On the other hand, although 34% of respondents did not face difficulties, they believed it was possible to get fake certificates. Interestingly, 10% experienced no difficulties and believed it was impossible to obtain fake certificates, while another 12% experienced difficulties but still thought it was not possible to obtain fake ones.

More than half of the respondents (59%) reported being aware of stories or reports suggesting irregularities in the procurement of COVID-19 testing kits in their area, including instances of the supply of expired and fake kits. In contrast, 41% of respondents had never heard of such irregularities. The majority (57%) attributed the price

increase to opportunistic pricing by sellers, while 27% cited ineffective market monitoring. Limited production to meet a sudden surge in demand (9%) and increased production costs (7%) had very minor impacts. Interestingly, none of the respondents mentioned panic buying as a significant factor. According to the responses, a significant portion (76%) believe that law enforcement agencies and the Anti-Corruption Commission played a minimal role in addressing irregularities in the health sector during COVID-19. Only 17% perceive their role as moderate, while a mere 7% view it as significant. COVID-19 irregularities significantly impact the trust of the majority of individuals (58%) in the healthcare system. Furthermore, 33% reported a moderate impact on their trust, whereas only 9% expressed no impact at all.

Responses from Judicial Officers

The survey for judicial officers comprised five questions. The questions were mostly about whether or not they had seen cases of corruption or other problems in the health sector, whether the current laws were good enough to handle these kinds of cases, what could be done to make the legal system better at dealing with white-collar crimes in the health sector, the role of law enforcement or the Anti-Corruption Commission in stopping these kinds of problems, and what caused the prices of basic goods to go up during the pandemic. The majority, comprising 66% of respondents, reported no encounters with cases of corruption or irregularities within the health sector during the COVID-19 pandemic in their courts. Conversely, 34% of respondents reported encountering cases related to corruption or irregularities within the health sector during the COVID-19 pandemic in their courts. The majority of judicial officers (67%) believe that the present laws are sufficient for adjudicating cases of corruption in the health sector during the COVID-19 pandemic. The remaining 33% opined that the laws are only somewhat sufficient. Interestingly, none regarded them as insufficient.

Judicial officers emphasize the importance of enhancing oversight and supervision (55%) and strengthening regulatory frameworks (30%) to improve the legal system's effectiveness in addressing white-collar crimes in the health sector during crises like COVID-19. However, only 15% of respondents suggest enhanced penalties and deterrence. A vast majority (78%) perceive that entities like law enforcement agencies or the Anti-Corruption Commission (ACC) have a significant role in preventing irregularities within the health sector during the COVID-19 pandemic. However, a minority (22%) view their role as moderate. But none of the respondents regard their role as minimal. Opportunistic pricing by sellers emerges as the most commonly cited factor, with 38% of respondents attributing the price hikes to this practice. Additionally, 22% of respondents highlight ineffective market monitoring.

However, after investigating different stakeholders this study finds following white collar crimes during the pandemic:

a. Instance of COVID-19 vaccines being sold at the local market

Concerns have been raised about unauthorized vaccine sales in local markets, especially in regions with limited access to official distribution channels (Khan, 2025). This research revealed a lack of awareness among respondents about such activities, and no documented instances of COVID-19 vaccine sales in Bangladesh's local markets were found in existing research. This indicates a level of integrity within the vaccination distribution system, with vaccines predominantly distributed through official channels like hospitals and health centers.

b. Factors contributing to the price increase of essential pandemic items

The COVID-19 pandemic led to significant challenges, including scarcity and increased costs of essential resources like face masks, sanitizers, and oxygen cylinders. Vendors used high demand and limited supply to artificially raise prices, profiting from the public's need for protection. Insufficient market monitoring allowed price-profiteering without causing financial constraints (Miah et. al. 2025). The surge in demand exceeded manufacturing capacity, causing an imbalance. Additionally, respondents to the survey emphasized that escalating manufacturing expenses played a substantial role in the price increases of vital COVID-19 supplies. A multitude of factors contributed to the rise in production expenses incurred by manufacturers during the epidemic, including the escalation of raw material costs, transportation expenditures, and the implementation of additional safety measures to protect employees. Consequently, manufacturers passed these increased expenses on to consumers. Anxieties and the unpredictability surrounding the pandemic precipitated a procurement frenzy that exacerbated the scarcity of essential COVID-19 resources, ultimately leading to increased prices. Consumer stockpiling increased demand, exacerbated supply chain constraints, and led to price increases. The abrupt surge in costs has presented challenges for states and healthcare institutions in procuring essential supplies. Furthermore, numerous nations observed the increase in price. In April 2020, PPE prices in the US surged by an average of 1,000%, as estimated by Diaz et al. (2020). Additionally, from mid-January to March 2020, third-party vendors selling 3M masks on Amazon marked up prices by an average of 2.4 times compared to 2019, as reported by (Cabral & Xu, 2021). Halder (2021) suggests that, in Bangladesh, some traders have taken advantage of the increased demand for health and hygiene safety products such as pulse oximeters, face masks, gloves, and sanitizers by significantly increasing their prices, despite no shortage of these products in the healthcare market. Arslan (2022) describes this type of behavior by sellers as "profiteering," exploiting vulnerable consumers during an emergency for their own gain.

c. Fake coronavirus test certificates

During the continuing COVID-19 epidemic, the authenticity of COVID-19 test certificates became a serious regulatory and public health concern (Ahmed, Khanam & Shuchi, 2024).

Based on the collected comments from participants, the majority affirmed the feasibility of acquiring a counterfeit COVID-19 test certificate. Similar issues were also reported by respondents in the present study, such as-

80% of doctor respondents thought it was likely that a fraudulent COVID-19 test certificate could be obtained, and 64% said they had directly encountered such cases, 86% of journalist respondents, 78% of law enforcement respondents, 81% of lawyer respondents, 78% of local representative respondents characterised the issue as occuring at either moderate or high frequency and 78% of responding patients and customers believed that a false COVID-19 test certificate could be obtained.

The current corpus of research provides valuable insights into the prevalence of counterfeit COVID-19 test certificates, which are consistent with these findings. As an illustration, Khanam et al. (2023) draw attention to lapses in oversight within testing facilities, including the intentional fabrication of counterfeit COVID-19 certifications with the intention of profiting monetarily amidst the pandemic. Illicit testing activities were also recorded, involving hospitals that employed unapproved test instruments and produced fabricated results.

In the Regent Hospital case, media and prosecution materials reported allegations that the hospital distributed over 10,000 Covid-19-negative test results, the majority of which are believed to be counterfeit (Gettleman & Yasir, 2020). In a similar vein, it was uncovered that JKG Healthcare, an unregistered establishment located in Dhaka, had issued over 1900 counterfeit certifications without ever obtaining samples (Chowdhury, 2020).

d. Anomalies in the acquisition process of diagnostic kits

The survey findings indicate that many respondents were aware of reports or allegations concerning irregularities in the procurement and supply of COVID-19 diagnostic kits, including claims relating to expired, counterfeit, or unauthorized kits. The respondent's awareness appeared to arise from a combination of professional exposure, media reporting, community-level discussion, and institutional experience during the pandemic.

The Rapid Action Battalion (RAB) apprehended nine individuals affiliated with three organizations based in Dhaka. Their alleged involvement in the manufacture and distribution of counterfeit, expired, and unlicensed Covid-19 testing instruments and medical equipment was confirmed. The operation resulted in the confiscation of a substantial amount of expired medical devices (Nafiu, 2021). The alleged perpetrators were purportedly engaged in manipulating the expiry dates of testing kits and thereafter selling them on the market. Hossain et al. (2023) have also shown that the Covid-19 epidemic has led to an increase in corruption, namely related to the acquisition of testing kits.

e. Trust in the healthcare during the pandemic

The COVID-19 epidemic has not only placed significant pressure on healthcare systems globally but has also shown inherent inconsistencies within the healthcare industry. Based on the collected answers, most participants said that the faith in Bangladesh's healthcare system has been noticeably or substantially affected as a result of anomalies during the epidemic. Hossain (2020) supports this conclusion, demonstrating that the healthcare sector's inconsistencies during the pandemic have had a considerable or moderate influence on patient confidence in Bangladesh. These irregularities included the alleged issuance of fake COVID-19 test certificates, unapproved or fraudulent testing practices, procurement irregularities, supply of substandard medical equipment, opportunistic pricing of essential protective products, and weak regulatory oversight. Such practices eroded public trust in health sector during the pandemic.

f. PPE for FLWs (front line workers)

Healthcare professionals, including physicians, require access to Personal Protective Equipment (PPE) to ensure the provision of effective patient care amidst the COVID-19 pandemic. According to physician feedback, a considerable proportion of medical professionals encountered challenges in acquiring personal protective equipment (PPE) throughout the course of the epidemic. Surprisingly, a significant 32% of physicians have reported a complete lack of Personal Protective Equipment (PPE), so exposing themselves to heightened chances of getting the virus while performing their professional responsibilities. The results of the replies are consistent with the research performed by Khanam et al. (2023), which also emphasized the same difficulties encountered by frontline workers (FLWs) in obtaining personal protective equipment (PPE). FLWs raised worries over the insufficiency and corruption in the distribution of PPE. As per Campbell (2020), healthcare professionals and frontline workers made urgent requests for personal protective equipment (PPE), but the Bangladeshi government did not take sufficient practical steps to address the problem at that time.

g. Role of law enforcement agencies and the Anti-Corruption Commission

According to responses from a majority of respondents, apart from the law enforcement agencies themselves, there is a widespread perception that law enforcement agencies and the Anti-Corruption Commission have played a minimal role in addressing irregularities within the health sector during the pandemic. Maswood (2020) argues that initially, relevant authorities failed to take measures to address corruption occurring at different levels of the health system, highlighting a lack of proactive response. Despite ACC's 2019 report acknowledging corruption in healthcare procurement due to poor government monitoring, allegations of corruption resurfaced during the COVID-19 pandemic, particularly regarding N95 masks and PPE units (Khan, 2020). While the Anti-Corruption Commission (ACC) has reportedly (ACC Annual Report, 2020 & 2021) taken action against several individuals and entities involved in embezzlement of government funds, forgery of COVID-19 certificates, supplying fake medical equipment such as N-95 masks, importing substandard masks, falsifying coronavirus test samples and results, and overcharging for medical services like ICU facilities (Khanam et al., 2023). Foyez (2021) criticized the Anti-Corruption Commission for moving at a slow pace in conducting inquiries and investigations into allegations of irregularities.

h. Are laws enough to tackle corruption in the health sector during pandemic?

Bangladesh has several legislations that may be applied to white-collar crimes and corruption in the health sector

during pandemic. According to section 17 of the Anti-Corruption Commission Act 2004, the Commission is empowered to inquire into and investigate scheduled corruption offences, file and conduct cases based on inquiry and investigation, review anti-corruption measures, conduct research on corruption prevention, and promote public awareness against corruption. Section 19 of the Act gives the Commission special powers during inquiry or investigation, including powers relating to summoning witnesses, requiring production of documents, receiving evidence, calling for public records, and taking other steps necessary for inquiry and investigation. Section 20 of the Act deals with investigation powers, while section 32 is relevant to filing cases with the approval of the Commission. The Schedule to the Act includes offences under the Prevention of Corruption Act 1947 and selected Penal Code offences, including criminal breach of trust by public servants and falsification of accounts.

The Prevention of Corruption Act 1947 is also relevant where health-sector corruption involves public servants. Section 5(1) defines "criminal misconduct" by a public servant, including accepting gratification other than legal remuneration, dishonestly or fraudulently misappropriating property, or abusing official position to obtain a valuable thing or pecuniary advantage. Section 5(2) prescribes punishment for criminal misconduct. These provisions are relevant to allegations of bribery, misuse of public office, embezzlement of government funds, and corrupt procurement of medical equipment and supplies during the pandemic.

The Penal Code 1860 is also applicable to fake COVID-19 test certificates and fabricated medical documents. Section 415 defines cheating, while section 420 punishes cheating and dishonestly inducing delivery of property. Sections 463 and 464 define forgery and making a false document. Section 465 provides punishment for forgery, while section 468 is relevant where forgery is committed for the purpose of cheating. Section 471 applies where a forged document is fraudulently or dishonestly used as genuine. Section 477A is also relevant where accounts, records or registers are falsified. These provisions may therefore apply to the alleged issuance or use of fake COVID-19 test certificates, false laboratory records, fabricated medical documents, and falsified procurement or accounting records.

The Public Procurement Act 2006 and the Public Procurement Rules 2008 are relevant to procurement irregularities involving testing kits, PPE, masks, oxygen equipment and other medical supplies purchased with public funds. The Public Procurement Act applies to procurement using public funds and is designed to promote transparency, accountability, fairness and competition in public procurement. Section 64 of the Public Procurement Act 2006 and Rule 127 of the Public Procurement Rules 2008 are particularly relevant because they address professional misconduct and corrupt, fraudulent, collusive or coercive practices in procurement. These provisions are important for analysing irregularities in supplier selection, false documentation, collusion, low-quality supplies, and lack of accountability in emergency health procurement.

The Consumer Rights Protection Act 2009 is relevant to price increases, expired goods, substandard products and deceptive practices involving COVID-19 safeguard products. Section 2(20) defines "acts against consumer rights" and includes selling goods, medicines or services above the legally fixed price, selling adulterated goods or medicines, deceiving consumers through false or untrue advertisement, failing to deliver goods or services as promised, delivering goods or services of lower quantity or quality than promised, selling expired goods or medicines, and doing any act that may endanger the life or safety of consumers. Section 40 is relevant to selling goods, medicines or services at a price higher than the prescribed price. Section 45 concerns failure to sell or deliver goods or services properly after receiving payment. Other penalty provisions under the Act may also apply to false representation, adulterated or expired goods, and unsafe products.

Conclusion

This paper examined reported and perceived forms of white-collar crime in health sector during the COVID-19 pandemic in Bangladesh, with particular attention to fake COVID-19 test certificates, procurement-related irregularities involving testing kits and PPE, supply of substandard or expired medical materials, opportunistic pricing of essential protective products, and weak institutional enforcement. The findings indicate that these irregularities were not viewed by respondents merely as isolated incidents, but as symptoms of deeper regulatory weaknesses in health-sector governance during a public health emergency situation.

The legal framework of Bangladesh contains several legislations that may be applied to such misconduct. The Anti-Corruption Commission Act 2004 empowers the ACC to prevent corruption, conduct inquiry and investigation, file and conduct cases, review anti-corruption measures, and promote public awareness against corruption. The Prevention of Corruption Act 1947 addresses criminal misconduct by public servants, while the Penal Code 1860 applies to cheating, forgery, use of forged documents and falsification of records. The Public Procurement Act 2006 and Public Procurement Rules 2008 are relevant to procurement irregularities involving testing kits, PPE and medical equipment, and the Consumer Rights Protection Act 2009 applies to overpricing, expired goods, unsafe products and deceptive consumer practices. Therefore, the problem is not the complete absence of law. Rather, the pandemic revealed a gap between the formal existence of legal rules and their practical enforcement.

The major loopholes include weak monitoring of emergency procurement, limited public disclosure of supplier information and contract details, inadequate independent quality verification of medical supplies, fragmented responsibilities among the ACC, DGHS, procurement authorities, law-enforcement agencies and consumer protection bodies, and delays in investigation and prosecution. These weaknesses reduced the preventive capacity of the legal framework and contributed to declining public confidence in healthcare providers and regulatory authorities.

Accordingly, future reform should focus on enforceable transparency and accountability mechanisms rather than general institutional promises. Procurement of critical medical supplies should be supported by real-time digital disclosure of tender information, supplier identity,

contract value, delivery records, batch numbers, expiry dates and quality-certification documents. Independent technical verification should be required before distributing testing kits, PPE and other medical equipment to hospitals and testing authorities. The ACC, DGHS, procurement authorities and law-enforcement agencies should also establish a coordinated emergency response mechanism for investigating health-sector corruption during any pandemic. The existing legal framework provides a formal basis for addressing pandemic-related white-collar crime in the health sector, but its effectiveness depends on stronger implementation, institutional coordination, procurement transparency, public reporting mechanisms and timely enforcement to address future public health emergencies.

Conflict of Interest

There is no conflict of interest in this research.

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