



RESEARCH ARTICLE

TRANSPARENCY AND ACCOUNTABILITY IN PUBLIC PROCUREMENT: PRACTICES OF SOME INTERNATIONAL DEVELOPMENT ORGANISATIONS IN NIGERIA

N. O. CHIBUNDU ¹, B. U. DIKE ², U. CHRIS-EJIOGU ³

¹nelsonchibundu@gmail.com,

²buchedike@gmail.com,

³uzoamaka.chris-ejiogur@futo.edu.ng

¹Federal Uni. of Tech. Owerri,

²Federal Uni. of Tech. Owerri,

³Federal Uni. of Tech. Owerri

ABSTRACT

Transparency and accountability have become indispensable principles for ensuring efficiency, fairness, and credibility in public procurement. Procurement functions play a central role in achieving project outcomes and maintaining donor trust. Yet persistent concerns about opaque procedures, weak oversight, and inconsistent implementation of global standards have raised questions about procurement integrity. This study examines the interplay between transparency, accountability, institutional capacity, and donor compliance in the procurement systems of international development organizations' operating in Nigeria. The research utilizes quantitative survey analysis to provide a comprehensive staff and governance assessment. Findings indicate that a strong majority of respondents, 60.0%, strongly agreed that donor oversight improves transparency and accountability while 72.0% strongly agreed that leadership and management commitment strongly influences transparency. Also, majority (61.3%) strongly agreed on the significant contribution of staff competence, training, and ethics. Findings show that structured transparency mechanisms and donor oversight significantly enhance procurement accountability, although institutional capacity constraints moderate implementation effectiveness. The study contributes to procurement governance literature by presenting an integrated analytical framework linking governance variables within a developing-country context.

Keywords: Transparency, accountability, procurement, international development organizations, donor governance

Corresponding Author

N. O. Chibundu

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1.0. INTRODUCTION

Public procurement is the backbone of government and development operations, representing a substantial portion of national and organizational expenditures. In developing countries, it accounts for an estimated 15–30% of GDP (OECD, 2020), making it one of the most vulnerable areas to corruption and inefficiency. For international development organizations (IDOs) such as UNDP, UNICEF, MSF, and the Red Cross, procurement is not merely an administrative activity; it is a vital process that determines the success of projects, the efficient use of donor funds, and the credibility of development assistance (Bovis, 2021; Odumosu & Okeke, 2022).

Nigeria hosts numerous IDOs implementing humanitarian and development projects in sectors such as health, education, and governance. While these organizations often operate under global procurement standards, like the World Bank's Procurement Regulations (2022)—they also function within a national context characterized by weak institutions, corruption risks, and political patronage (Transparency International, 2023). As a result, ensuring transparency and accountability in IDO procurement remains a complex and evolving challenge.

This review explores the factors shaping procurement integrity within IDOs in Nigeria. It aims to:

1. Identify the internal and external factors influencing transparency and accountability.
2. Assess current procurement mechanisms promoting integrity.
3. Evaluate the influence of donor requirements, legal frameworks, and internal policies; and
4. Propose practical strategies for improvement.

The discussion adopts a thematic and theoretical approach, drawing from both global and Nigerian studies to illuminate how transparency and accountability can be strengthened in development procurement.

2.0. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

Understanding Transparency in Procurement

Transparency refers to the openness and clarity with which procurement information is shared and decisions are made. It requires the proactive publication of procurement plans, tender opportunities, contract awards, and performance data (Thai, 2019). In the context of IDOs, transparency is not just a governance principle but also a donor requirement designed to ensure fairness and prevent misuse of funds. The World Bank (2022) defines transparency as the systematic and proactive disclosure of procurement information to facilitate competition and oversight. However, in Nigeria, the concept is often constrained by weak information systems, bureaucratic bottlenecks, and low digital literacy (Eme & Onyishi, 2021). While organisations like UNDP and UNICEF have introduced open contracting and e-procurement platforms to improve visibility (UNDP, 2023), the impact of these innovations is still limited by the uneven application of transparency norms across IDOs.

Accountability in Procurement Governance

Accountability complements transparency by ensuring that individuals and institutions involved in procurement can justify their decisions and actions (Murray, 2020). It embodies two key elements: answerability—the duty to explain and justify conduct—and enforceability—the capacity to sanction misconduct (Bovaird & Löffler, 2019). For IDOs, accountability extends in multiple directions: upward to donors, downward to beneficiaries, and horizontally within organisational hierarchies. In Nigeria, weak oversight structures, limited internal audits, and insufficient sanctions for violations undermine procurement accountability (Adewale & Osei-Tutu, 2020). The absence of strong feedback and performance-monitoring systems often allows irregularities to persist unnoticed.



2.2. Theoretical Perspectives

The interplay of transparency and accountability in procurement can be understood through three major theoretical lenses:

Principal-Agent Theory: This theory explains the information imbalance between donors (principals) and implementing organizations (agents). While donors rely on agents to manage resources, the latter often possess more information, which can lead to opportunistic behaviour (Eisenhardt, 1989; Awoniyi, 2021). Donors mitigate this risk through audits and reporting requirements, though excessive control may constrain flexibility (Brinkerhoff, 2018).

Institutional Theory: This theory posits that organizations act within the constraints of established rules, norms, and cultural expectations (Scott, 2014). For IDOs in Nigeria, the tension between adhering to global procurement standards and complying with the local Public Procurement Act (2007) creates procedural and accountability challenges (Onyema, 2020).

Stakeholder Theory: This theory underscores the importance of involving diverse actors—suppliers, government agencies, and civil society—in procurement governance (Freeman, 2010). When IDOs engage external stakeholders and share information openly, they strengthen both legitimacy and accountability.

2.3. Empirical Insights

Empirical research paints a mixed picture. Odumosu and Okeke (2022) report that open contracting initiatives in World Bank-funded projects improved competition and reduced procurement delays. However, Umar (2021) notes persistent non-disclosure and weak feedback loops in DFID-funded governance programs. In humanitarian operations, MSF and IFRC report progress in supplier vetting but admit difficulties in maintaining transparency during emergencies (IFRC, 2023; MSF, 2023). These findings illustrate those operational realities; especially in crisis contexts can limit the full implementation of ideal procurement procedures.

Donor Requirements, Regulatory Frameworks, and Organizational Policies

Donor-Driven Accountability

Donors such as the World Bank, USAID, and the European Union impose detailed procurement standards to safeguard their investments and promote transparency (World Bank, 2022). These frameworks require competitive bidding, conflict-of-interest disclosures, and post-award audits. While such systems foster accountability, they also create administrative burdens for local implementing partners. Brinkerhoff (2018) argues that the “audit culture” prevalent in development procurement sometimes transforms accountability into a compliance exercise rather than a developmental instrument. In Nigeria, IDOs often over-prioritise donor reporting, leaving little room for participatory monitoring or feedback from beneficiaries (Oluwaseun, 2020).

The Nigerian Public Procurement Act (2007) provides a legal foundation for transparent and accountable spending. However, the Act primarily governs government institutions, not foreign development agencies. This regulatory gap creates ambiguity about how IDOs align with domestic procurement law (Akinbode & Udeh, 2021). Some organisations voluntarily adopt local procurement thresholds and publication requirements to harmonise with national frameworks. Yet the absence of harmonised reporting standards between donors, IDOs, and Nigerian institutions leads to duplication and inconsistency (Okeke, 2021). The lack of interoperability among procurement information systems also restricts data sharing and cumulative accountability.



Internal Organizational Policies and Culture

Internal procurement policies are critical determinants of transparency. Most IDOs maintain procurement manuals that outline principles of fairness, competition, and ethics. However, adherence to these policies depends on the internal culture of integrity. Research by Adewale and Osei-Tutu (2020) found that weak internal monitoring and limited staff ownership often erode the spirit of accountability. Organisational learning and ethical leadership have emerged as major enablers of transparency. For example, UNDP and UNICEF have implemented integrity training and independent oversight committees to ensure procurement compliance (UNDP, 2023). Still, the effectiveness of these measures varies depending on leadership commitment and the operational context.

Strategies for Enhancing Transparency and Accountability

Digital Procurement Systems and Open Contracting: E-procurement and open contracting are powerful tools for reducing discretion and improving public access to procurement data (OECD, 2021). By digitizing every stage, from tender announcement to contract execution; organisations can enhance traceability and oversight. The World Bank’s “Open Contracting Data Standard” pilot in Kaduna and Lagos states demonstrated measurable improvements in competition and value for money (World Bank, 2022). Extending such platforms to IDO operations could foster interoperability between donor and national systems.

Strengthening Oversight and Ethics Infrastructure: Independent oversight bodies, such as audit committees and procurement review panels, are essential to accountability. IDOs should institutionalize internal audits that go beyond financial compliance to include ethical and developmental audits (Brinkerhoff, 2018). Moreover, whistleblowing mechanisms should be confidential, well-publicised, and linked to protective policies (Transparency International, 2023). Ethical procurement culture can be nurtured through regular integrity training and leadership modelling (Adewale & Osei-Tutu, 2020).

Localization and Capacity Building: One of the recurring issues in Nigeria’s development procurement landscape is the limited participation of local suppliers and professionals. Building local capacity not only enhances sustainability but also fosters a sense of shared accountability (Søreide & Mlambo, 2021). Programs that strengthen the capacity of local NGOs and vendors to meet donor compliance standards could reduce dependence on foreign contractors and enhance inclusivity. Additionally, cross-learning between IDOs and local institutions—such as the Bureau of Public Procurement—could align international and domestic standards.

Harmonization of Standards and Policies: Fragmentation across donor and national procurement systems undermines transparency. A harmonized framework, jointly developed by IDOs, Nigerian authorities, and donor agencies, could ensure consistency in reporting, reduce administrative costs, and enhance collective accountability (Onyema, 2020).

Such collaboration could also facilitate the adoption of a shared open-data portal for publishing tenders, awards, and project outcomes, thereby increasing public trust and donor confidence.

3.0. METHODOLOGY

This study employed a quantitative research design to examine the interplay between transparency, accountability, institutional capacity, and donor compliance in the procurement systems of international development organizations operating in Nigeria. Quantitative data were analysed using descriptive and inferential statistics.

4.0. PRESENTATION OF RESULTS AND DISCUSSION

4.1. Presentation of Results

This section presents the empirical findings on transparency and accountability in procurement among international development organizations (IDOs) operating in Nigeria. The analysis is based on 150 valid responses and interpreted through the lenses of principal–agent theory (Eisenhardt, 1989), institutional theory (DiMaggio & Powell, 1983; Scott, 2014), and accountability theory (Bovens, 2007). The respondent profile reflects a professionally mature procurement workforce. The majority of participants (84.7%) fall within the 31–45 age bracket, and 59.3% possess 6–10 years of procurement experience. Most respondents occupy roles directly linked to oversight and compliance, including Monitoring and Evaluation (40.0%) and Procurement Officers (31.3%). Educational attainment is high, with 86.7% holding at least a bachelor’s degree. Organizational representation is dominated by international organization (50.7%), with most respondents managing annual procurement budgets between ₦50M and ₦250M.

From an institutional perspective, this profile suggests organizations that have internalized professional norms and global procurement standards (Scott, 2014). However, principal–agent theory highlights that experienced procurement professionals, while technically competent, may exercise discretionary authority, reinforcing the importance of accountability safeguards.

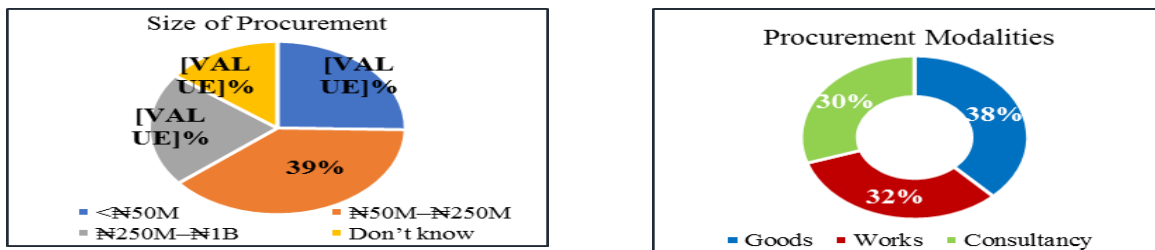


Figure:

Table 1: Drivers of Transparency and Accountability

Variables	Frequency (N=150)	Percent
Donor oversight and reporting requirements improve transparency and accountability in procurement		
Neutral	18	12.0
Agree	42	28.0
Strongly agree	90	60.0
Leadership and management commitment within my organization strongly influence transparency in procurement processes		
Neutral	23	15.3
Agree	19	12.7
Strongly agree	108	72.0
Staff competence, training, and professional ethics contribute significantly to transparency and accountability in procurement		
Agree	58	38.7
Strongly agree	92	61.3
Digital procurement systems and ICT tools improve transparency and reduce opportunities for manipulation		
Neutral	31	20.7
Agree	24	16.0
Strongly agree	95	63.3

Donor oversight emerged as the strongest external driver of transparency and accountability, with 88% of respondents agreeing or strongly agreeing that reporting requirements and monitoring improve procurement integrity. This finding aligns with principal-agent theory, where donors function as principals imposing monitoring mechanisms to reduce information asymmetry and opportunistic behaviour (Eisenhardt, 1989).

Internally, leadership commitment (72% strongly agree), staff competence (61.3% strongly agree), and digital procurement systems (63.3% strongly agree) were identified as key enablers. These findings support institutional theory’s emphasis on normative and regulative pressures shaping organisational behaviour (DiMaggio & Powell, 1983). Digital tools, in particular, enhance traceability and reduce discretionary manipulation, strengthening procedural transparency. The introduction of digital systems significantly improve procurement processes. This was evident when 63.3% of respondents strongly agreed that they improve transparency can reduce manipulation.

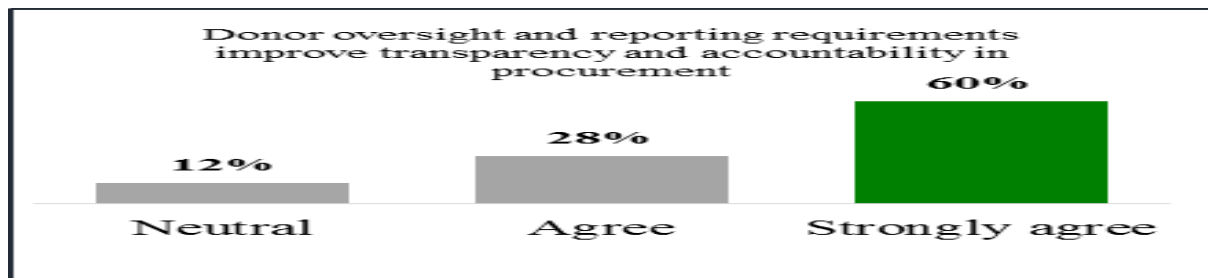


Figure 3: Analysis of Oversight Requirements for Transparency and Accountability

Table 2: Current Transparency Practices

Variables	Frequency (N=150)	Percent
Procurement plans, tenders, and advertisements are published in a timely and accessible manner		
Agree	99	66.0
Strongly agree	51	34.0
Information on evaluation criteria for selecting suppliers is published and clearly explained		
Neutral	13	8.7
Agree	72	48.0
Strongly agree	65	43.3
Procurement decisions and the justifications for those decisions are publicly disclosed		
Neutral	45	30.0
Agree	60	40.0
Strongly agree	45	30.0
My organisation maintains clear procurement guidelines, which are accessible to all relevant staff		
Agree	47	31.3
Strongly agree	103	68.7



Records of procurement activities are properly stored and readily accessible for audits and verification		
Strongly agree	150	100.0
Tendering and bidding processes are consistently conducted in a competitive and fair manner		
Agree	61	40.7
Strongly agree	89	59.3
Staff are trained regularly on procurement guidelines and transparency procedures		
Neutral	13	8.7
Agree	111	74.0
Strongly agree	25	16.7

Source: Authors' Analysis (2025).

The findings indicate strong institutionalisation of procedural transparency. All respondents confirmed proper record management and audit readiness. Large majorities affirmed the existence of clear procurement guidelines (68.7% strongly agree), competitive tendering processes (59.3% strongly agree), and timely publication of procurement plans (100% positive responses). Evaluation criteria are widely disclosed, reflecting adherence to best-practice standards.

However, disclosure of procurement decisions and justifications showed greater variation, with 30% of respondents remaining neutral. This suggests that while procedural transparency is robust, substantive transparency particularly at the decision stage may be selectively applied. Accountability theory distinguishes between answerability (providing information) and enforceability (sanctioning misconduct) (Bovens, 2007); the findings suggest that answerability mechanisms are stronger at process stages than at outcome disclosure points.

Formal accountability structures appear well established. Respondents widely affirmed the presence of mechanisms for detecting irregularities, prompt action on audit findings (67.3% strongly agree), whistleblowing channels (62.7% strongly agree), supervisory checks (100% positive), and ethical standards guiding procurement (74.7% strongly agree). These results reflect a structured accountability infrastructure consistent with donor-funded governance environments.

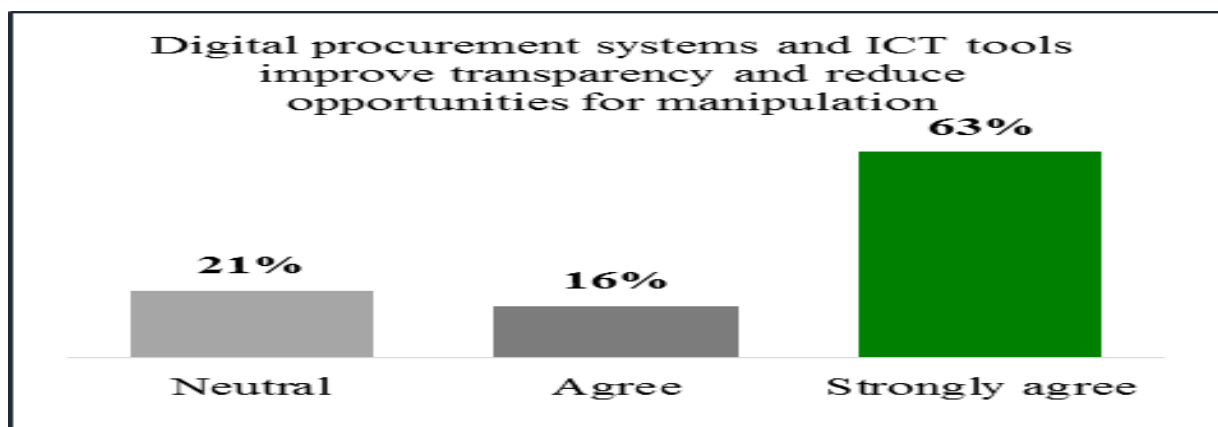


Figure: Analysis of Digital Procurement Tools for Enhancing Transparency



4.2. Discussion of Findings

The results affirm that transparency mechanisms significantly reinforce accountability structures, consistent with principal–agent assumptions. Institutional constraints moderate the strength of this relationship. The findings reveal that procurement systems within international development organizations operating in Nigeria are supported by experienced mid-career professionals with substantial institutional knowledge and technical competence. This strengthens the credibility of the analysis and reflects organizations that have internalized global procurement norms. However, from a principal–agent perspective, experienced procurement staff may also exercise discretionary authority, reinforcing the need for strong accountability controls.

Donor oversight emerged as a central driver of transparency and accountability. Reporting requirements, audits, and compliance checks reduce information asymmetry and constrain opportunistic behaviour, confirming core assumptions of principal–agent theory. Leadership commitment, staff competence, and digital procurement systems further enhance governance outcomes, highlighting the importance of institutional capacity and organizational culture. At the same time, bureaucratic complexity presents a trade-off between procedural control and operational efficiency.

The study distinguishes between procedural and substantive transparency. While documentation, audit trails, and guideline accessibility are well institutionalized, disclosure of procurement decisions remains selective, indicating partial transparency across the procurement cycle. Similarly, although audits and whistleblowing mechanisms are established, concerns about retaliation suggest that informal power dynamics may limit enforcement effectiveness.

Donor and regulatory frameworks play a dual role: they promote harmonization and financial discipline but may also create compliance burdens. Overall, transparency and accountability mechanisms are procedurally robust yet context-sensitive, underscoring the need for adaptive governance models that balance donor compliance with operational flexibility.

5.0. CONCLUSIONS AND RECOMMENDATIONS

Transparency and accountability are not simply procedural requirements—they are the ethical and operational foundations upon which the credibility of international development efforts rests. In Nigeria, where the procurement environment remains vulnerable to political and institutional weaknesses, IDOs face the dual challenge of meeting donor standards while navigating local governance complexities.

This review underscores that enhancing transparency and accountability requires more than compliance—it demands institutional integrity, adaptive leadership, and collaborative reform. The interplay between donor requirements, national regulations, and internal organizational cultures shapes procurement outcomes.

Moving forward, international development organizations must:

- Embed transparency into digital systems and decision-making;



- Strengthen oversight, ethical leadership, and whistleblower protection;
- Build local capacity to align donor and national expectations; and
- Foster cross-institutional harmonization of procurement standards.

Ultimately, accountability in procurement is not achieved through rules alone but through trust, collaboration, and sustained commitment to ethical governance. When IDOs model these principles, they not only ensure responsible resource use but also contribute meaningfully to Nigeria's broader quest for governance integrity and sustainable development.

Conflict of Interest

The authors declare no conflict of interest.

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