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# Effect of Transparency and Accountability Mechanisms on Public Procurement Performance in Gasabo District, Rwanda: A Case of Transparency International Rwanda

Claude Valentin Rwema and Joseph Akumuntu
University of Kigali
Email: valentinrwema@gmail.com

***Abstract**: This study examined the effect of transparency and accountability mechanisms on public procurement performance process transparency in Gasabo District, Rwanda. Specifically, it attempted to assess the effect of process transparency on public procurement performance in Gasabo District, Rwanda. A descriptive and correlational research design was adopted using a mixed-methods approach. The study targeted 180 participants, comprising 174 questionnaire respondents and six key informants. Of the 174 questionnaires administered, 148 were completed and returned, representing an 85.1% response rate, while all six key informants participated in interviews. Data were collected through structured questionnaires, semi-structured interviews, and documentary review. Quantitative data were analyzed using descriptive statistics, Pearson correlation analysis, and regression analysis, while qualitative information was analyzed thematically. The findings showed that respondents generally agreed that process transparency was practiced in procurement activities, with an overall mean of 4.10 and a standard deviation of 0.70. Pearson correlation analysis established a very strong positive and statistically significant relationship between process transparency and public procurement performance ($r = 0.882$, $p < 0.01$). Regression analysis further showed that process transparency had a positive and statistically significant effect on public procurement performance ($\beta = 0.343$, $p < 0.001$). The study concluded that clear procedures, open tendering, fair evaluation, proper documentation, and timely communication of procurement decisions contribute to improved procurement performance. The study recommends strengthening transparency throughout the procurement cycle, particularly timely communication and documentation of procurement decisions.*

***Keywords:** transparency and accountability mechanisms**,** process transparency, public procurement, procurement performance, procurement procedures, Rwanda, Gasabo District*

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# 1. Introduction

Public procurement performance has become an important concern for governments and organizations because procurement activities determine how financial resources are transformed into goods, works, and services required to achieve institutional and public objectives. Effective procurement performance is generally reflected in the ability of an organization to complete procurement activities within planned periods, comply with established procurement requirements, control costs, obtain appropriate quality, and achieve value for money. The Organisation for Economic Co-operation and Development (OECD, 2015) emphasizes that public procurement systems should promote transparency, integrity, accountability, competition, and access to information throughout the procurement cycle, while the World Bank (2016) associates effective procurement systems with efficiency, competition, compliance, and value for money. These perspectives demonstrate that procurement performance is not determined only by the existence of procurement rules but also by how those rules are implemented in practice. In particular, transparency is important because it allows procurement stakeholders to understand the procedures being followed, examine procurement decisions, and assess whether procurement activities are conducted fairly and consistently.

At the global level, process transparency has increasingly been incorporated into procurement reforms intended to improve competition, accountability, and efficient utilization of resources. Transparent procurement requires procurement procedures to be clearly communicated, bidding opportunities to be openly presented, evaluation criteria to be known in advance, procurement decisions to be properly documented, and relevant stakeholders to have opportunities to understand and scrutinize procurement activities. The World Bank (2016) emphasizes that transparent and competitive procurement processes can reduce inefficiencies and improve value for money, while OECD (2015) recognizes transparency as a fundamental principle throughout the procurement cycle. Process transparency is therefore important because procurement activities involve substantial financial resources and discretion, creating a need for procedures that can be observed, understood, and reviewed.

Rwanda has undertaken significant reforms aimed at strengthening public procurement through regulatory and technological measures. The Rwanda Public Procurement Authority emphasizes transparency, accountability, competition, efficiency, and value for money as important principles of public procurement. Rwanda has also implemented the UMUCYO electronic procurement system to improve procurement processes and information availability. Nevertheless, Transparency International Rwanda (2024) identified continuing information-access challenges despite the progress associated with digitalization. Similarly, the Office of the Auditor General reported unlawful expenditure of approximately Frw 2.04 billion in 2024 and identified challenges involving delayed contracts, stalled projects, idle assets, and delays in service delivery. These observations indicate that procurement reforms and electronic systems alone cannot guarantee effective procurement performance. There remains a need to understand whether procurement procedures are implemented transparently and whether such transparency contributes to efficiency, timeliness, compliance, cost-effectiveness, quality, and value for money.

Transparency International Rwanda provides an important institutional context for examining this relationship because the organization is strongly associated with the promotion of transparency, accountability, anti-corruption, and good governance in Rwanda. Examining process transparency within the organization's procurement activities is therefore relevant because it provides an opportunity to determine whether clear procedures, openness, fair evaluation, proper documentation, and timely communication of decisions are associated with improved procurement performance. The present study consequently focuses specifically on examining the effect of process transparency on public procurement performance in Gasabo District, Rwanda.

## 1.1 Statement of the Problem

Public procurement is expected to operate through procedures that are transparent, competitive, fair, efficient, and accountable so that organizational resources are used appropriately and procurement activities achieve value for money. Process transparency is particularly important because procurement involves several stages in which information and discretion can influence outcomes, including specification development, tender notification, bidding, bid evaluation, contract award, and communication of procurement decisions. Clear procedures and open evaluation can reduce uncertainty, provide equal understanding of procurement requirements, facilitate stakeholder participation, and make procurement decisions easier to review. Therefore, effective process transparency should contribute to improved procurement performance through greater efficiency, compliance, fairness, timeliness, cost-effectiveness, and quality.

Despite Rwanda's progress in strengthening public procurement through regulatory reforms and the UMUCYO electronic procurement system, challenges affecting procurement performance continue to be reported. The Office of the Auditor General reported unlawful expenditure of approximately Frw 2.04 billion in 2024, alongside challenges related to delayed contracts, stalled construction projects, idle assets, and delays in service delivery. These challenges demonstrate that the existence of procurement regulations and electronic procurement platforms does not automatically guarantee effective procurement outcomes. The continued presence of such challenges raises questions about the practical effectiveness of transparency mechanisms, particularly whether procurement procedures are sufficiently clear, open, fairly implemented, properly documented, and communicated to relevant stakeholders.

The problem is also important at the organizational level because there remains limited empirical evidence specifically examining how process transparency influences procurement performance within civil society organizations in Rwanda. Existing literature has largely concentrated on national procurement reforms, government institutions, regulatory compliance, and electronic procurement systems, while relatively limited attention has been given to the relationship between specific dimensions of procurement transparency and organizational procurement performance within Transparency International Rwanda. The present study addresses this gap by examining the effect of process transparency on public procurement performance in Gasabo District, Rwanda, using Transparency International Rwanda as the case study.

## 1.2 Objective of the Study

To examine the effect of process transparency on public procurement performance in Gasabo District, Rwanda.

## 1.3 Research Hypothesis

$H_0$: Process transparency has no statistically significant effect on public procurement performance in Gasabo District, Rwanda.

# 2. Literature Review

### 2.1.1 Process Transparency in Public Procurement

Process transparency refers to the openness, clarity, accessibility, and traceability of procurement procedures throughout the procurement cycle. It involves communicating procurement requirements clearly, conducting procurement activities openly, applying predetermined bidding and evaluation criteria fairly, documenting procurement decisions, and communicating procurement outcomes to relevant stakeholders. Arrowsmith (2010) argues that clear and detailed tender documents are important for ensuring fairness and consistency among bidders, while Thai (2009) emphasizes the importance of well-structured procurement procedures in reducing ambiguity and improving procurement efficiency. Transparency therefore begins with the clarity of procedures and extends throughout the procurement cycle because stakeholders need sufficient information to understand how procurement decisions are made and whether established requirements are followed.

Documentation is another important element of process transparency because it creates an audit trail through which procurement decisions can be reviewed. Schapper et al. (2006) emphasize the importance of procurement records in strengthening accountability and supporting effective procurement management. Proper documentation enables organizations to demonstrate the procedures followed, the criteria applied, and the basis for procurement decisions. Similarly, fair and transparent evaluation requires procurement institutions to apply clearly established criteria consistently to bidders. Stoll and Zöttl (2017) argue that transparency and information sharing can influence competition and procurement outcomes by reducing information asymmetry among participants. Consequently, process transparency encompasses more than making information available; it requires procurement procedures and decisions to be sufficiently clear, documented, and open to scrutiny.

### 2.1.2 Public Procurement Performance

Public procurement performance is a multidimensional concept concerned with the extent to which procurement activities achieve their intended objectives while using resources efficiently and complying with applicable requirements. The study measured procurement performance through efficiency, timeliness, compliance with procurement requirements, cost-effectiveness, quality of procurement outcomes, and value for money. Thai (2001) explains that procurement should be understood in relation to efficiency, effectiveness, and broader public objectives rather than simply the act of purchasing. Similarly, Bolton (2006) emphasizes that procurement decisions based on clear and merit-based criteria can reduce waste and strengthen accountability. Effective procurement performance therefore requires the integration of procedural compliance, efficient implementation, cost control, timely delivery, and appropriate quality.

## 2.2 Theoretical Review

### 2.2.1 Revealed Preference Theory

Revealed Preference Theory was developed by Samuelson (1938) and later extended by Varian (1982). The theory explains preferences through observable choices and actions rather than relying solely on stated intentions. In the context of procurement, the theory provides a useful perspective for examining whether actual procurement decisions correspond with established procedures and stated principles. When procurement processes are transparent, stakeholders can observe procurement actions, documentation, evaluation practices, and decisions and compare them with the procedures that were expected to guide the procurement process.

The theory is particularly relevant to process transparency because transparency makes procurement choices and procedures more observable. Clear tender documents, documented evaluation criteria, open procurement procedures, and recorded decisions provide evidence through which procurement stakeholders can assess actual procurement behavior. In this sense, transparent procurement enables stakeholders to determine whether procurement decisions reflect fairness, competition, compliance, and value for money. The theory therefore supports the expectation that stronger process transparency can contribute to better procurement performance because observable and reviewable procurement decisions can reduce opportunities for arbitrary practices and encourage adherence to established procedures.

## 2.3 Empirical Review

Previous empirical and institutional evidence indicates that process transparency can contribute to improved procurement performance. Arrowsmith (2010) emphasizes that clear tender documents provide bidders with sufficient information about procurement requirements and thereby promote fairness and consistency. Thai (2009) similarly emphasizes the importance of clearly structured procurement procedures in reducing ambiguity and improving procurement efficiency. These observations indicate that procurement processes are more likely to produce consistent outcomes when participants understand the procedures and criteria governing procurement activities.

Evidence concerning transparency and information sharing further indicates that openness can reduce information asymmetry and strengthen competition. Stoll and Zöttl (2017) emphasize the importance of transparency and information sharing in procurement, particularly because withholding relevant information can affect competition and supplier participation. Open Contracting Partnership (2022) similarly reports that open contracting approaches can strengthen competition, reduce information asymmetry, and support better value for money. These findings suggest that transparent procedures can improve procurement performance by ensuring that procurement participants have a more equal understanding of opportunities and requirements.

Evidence from Rwanda also supports the importance of transparency in procurement. Rwanda's UMUCYO e-procurement system has contributed to improved tender visibility, traceability, and access to procurement information, although Transparency International Rwanda (2024) identified continuing gaps in procurement information access. These findings indicate that Rwanda has established important institutional and technological foundations for transparent procurement, but continued attention to the practical implementation of transparency remains necessary.

The existing literature nevertheless leaves an important contextual gap. Much of the available evidence focuses on national procurement reforms, e-procurement adoption, or public institutions rather than examining how specific process-transparency practices influence organizational procurement performance. The present study addresses this gap by examining whether clear communication of procurement procedures, open procurement processes, fair bidding and evaluation, timely communication of decisions, and transparent procedures are associated with public procurement performance in Gasabo District.

# 3. Methodology

## 3.1 Research Design

The study adopted a descriptive and correlational research design using a mixed-methods approach. The descriptive component enabled the researcher to summarize respondents' perceptions regarding process transparency and public procurement performance, while the correlational component enabled the researcher to determine the strength and direction of the relationship between the two variables. The mixed-methods approach allowed quantitative questionnaire findings to be complemented by qualitative information obtained from key informants.

## 3.2 Study Population and Sample

The study targeted 180 participants at Transparency International Rwanda whose roles were considered relevant to procurement-related activities. A census approach was adopted because the population was relatively small and manageable. Of the 180 participants, 174 were expected to provide quantitative data through questionnaires, while six key informants were selected purposively for the qualitative component.

## 3.3 Data Collection and Instruments

Primary data were collected using structured questionnaires and semi-structured interviews, while documentary review provided supporting secondary information. The questionnaire employed a five-point Likert scale ranging from strongly disagree to strongly agree. Process transparency was measured using five statements concerning clear communication of procurement procedures, openness of procurement processes, clarity and fairness of bidding and evaluation procedures, timely communication of procurement decisions, and the contribution of transparent procurement procedures to procurement performance. Public procurement performance was measured using indicators of timeliness, cost-effectiveness, compliance, quality, and value for money.

### 3.4 Validity and Reliability

The validity of the instrument was assessed through expert judgment using the Content Validity Index. The study reported an overall CVI of 0.88, exceeding the acceptable threshold of 0.70. Reliability was assessed using Cronbach's alpha, with the pilot test producing an overall coefficient of 0.892. The process-transparency scale also recorded a Cronbach's alpha of 0.892, indicating high internal consistency.

### 3.5 Data Analysis

Quantitative data were analyzed using descriptive and inferential statistics. Means and standard deviations were used to summarize respondents' perceptions of process transparency and procurement performance. Pearson's Product-Moment Correlation Coefficient was used to establish the strength and direction of the relationship between process transparency and public procurement performance. Regression analysis was used in the original thesis to determine the individual contribution of process transparency to procurement performance while accounting for the other explanatory mechanisms in the broader study. For the present manuscript, only the process-transparency result is reported so that the analysis remains aligned with the selected objective. The quantitative analysis was conducted using SPSS.

## 4. Results and Discussion

### 4.1 Response Rate

The study targeted 174 questionnaire respondents and six key informants. Of the 174 questionnaires administered, 148 were properly completed and returned, representing an 85.1% response rate, while 26 questionnaires were not returned. All six key informants participated in the interviews. The quantitative findings presented in this manuscript are therefore based on the 148 completed questionnaires, while the qualitative findings are used to provide contextual explanation of the quantitative results.

### 4.2 Process Transparency and Public Procurement Performance

**Table 1: Respondents' Perceptions of Process Transparency**

| Process Transparency Statements | N | M | SD |
|---|---|---|---|
| Procurement procedures are clearly communicated to relevant stakeholders. | 148 | 4.2 | 0.68 |
| Procurement processes are conducted in a transparent and open manner. | 148 | 4.1 | 0.71 |
| Bidding and evaluation procedures are clearly defined and fairly implemented. | 148 | 4.0 | 0.73 |
| Procurement decisions are communicated to relevant stakeholders in a timely manner. | 148 | 3.9 | 0.75 |
| Transparent procurement procedures contribute to improved public procurement performance. | 148 | 4.3 | 0.65 |
| Overall | 148 | 4.10 | 0.70 |

*Note. M = mean; SD = standard deviation. Source: Field Data, 2026.*

Table 1 indicates that respondents generally agreed that process transparency was practiced in procurement activities. The overall mean of 4.10, with a standard deviation of 0.70, demonstrates a generally positive perception of process transparency and relatively limited variation in responses. The highest mean was recorded for the statement that transparent procurement procedures contribute to improved public procurement performance (M = 4.3, SD = 0.65). This finding indicates that respondents viewed transparency not simply as a procedural requirement but as a mechanism that can directly support better procurement outcomes.

The findings further show that respondents agreed that procurement procedures were clearly communicated to relevant stakeholders (M = 4.2, SD = 0.68). Clear communication is important because stakeholders need to understand procurement requirements, procedures, and expectations before and during procurement activities. When procurement procedures are clearly communicated, ambiguity can be reduced and stakeholders can participate more effectively.

Respondents also agreed that procurement processes were conducted in a transparent and open manner (M = 4.1, SD = 0.71), while bidding and evaluation procedures were considered clearly defined and fairly implemented (M = 4.0, SD = 0.73). These findings suggest that openness and fairness were generally present throughout procurement activities. Transparent bidding and evaluation can reduce opportunities for arbitrary decision-making because procurement participants can understand the basis on which bids are assessed.

The lowest mean was recorded for timely communication of procurement decisions (M = 3.9, SD = 0.75), although the score remained above the neutral point. This indicates that respondents generally agreed that procurement decisions were communicated in a timely manner, but they perceived this aspect somewhat less positively than the other dimensions of process transparency. The finding suggests that strengthening timely communication could further improve the practical value of transparency.

## 4.3 Qualitative Findings on Process Transparency

The qualitative findings complemented the questionnaire results by indicating that transparency was supported by clear procurement procedures, open and competitive tendering, proper documentation, transparent bid evaluation, disclosure of procurement decisions, and communication with relevant stakeholders. The key informants emphasized that clear procedures helped staff and suppliers understand procurement requirements, while proper documentation provided evidence that procurement decisions could be reviewed and traced. They also indicated that transparent evaluation helped ensure that bidders were assessed using established criteria rather than arbitrary preferences. However, the qualitative findings identified timely communication of procurement information and decisions as an area that could be strengthened because internal reviews and approval processes sometimes delayed communication.

These qualitative findings reinforce the quantitative results because they explain the practical mechanisms through which process transparency may influence procurement performance. Clear procedures can reduce uncertainty, open competition can strengthen fairness, documented decisions can improve traceability, and transparent evaluation can support consistent decision-making. The convergence between the quantitative and qualitative findings therefore suggests that process transparency is not merely a formal requirement but an operational mechanism through which procurement performance can be strengthened.

## 4.4.. Correlation Analysis

**Table 2: Pearson Correlation Between Process Transparency and Public Procurement Performance**

| Variables | Process Transparency | Public Procurement Performance |
|---|---|---|
| Process Transparency | 1 | .882** |
| Public Procurement Performance | .882** | 1 |
| Sig. (2-tailed) | — | .000 |
| N | 148 | 148 |

*Note. **p < .01 (two-tailed). Source: Field Data, 2026.*

Pearson correlation analysis was conducted to determine the strength and direction of the relationship between process transparency and public procurement performance. The results show a very strong positive correlation between process transparency and public procurement performance ($r = .882$, $p < .01$, $N = 148$). This indicates that higher levels of process transparency were associated with higher levels of public procurement performance. The statistical significance of the relationship indicates that the observed association was unlikely to have occurred by chance within the study sample. The strong positive relationship can be explained by the operational characteristics of transparent procurement. When procurement procedures are clearly communicated, procurement processes are conducted openly, bidding and evaluation criteria are fairly implemented, and decisions are properly communicated, stakeholders are better able to understand and monitor procurement activities. These conditions can reduce ambiguity and information asymmetry while promoting fair competition, compliance, accountability, and efficient procurement implementation.

## 4.5. Regression Analysis

The original thesis employed multiple regression analysis to determine the individual contribution of each transparency and accountability mechanism to public procurement performance. In the present manuscript, attention is restricted to process transparency because it corresponds to the selected research objective. The regression results reported in the thesis showed that process transparency had a positive and statistically significant effect on public procurement performance, with a standardized coefficient of $\beta = .343$, a t-value of 4.756, and a significance level of $p < .001$.

The positive regression coefficient indicates that improvements in process transparency were associated with improvements in public procurement performance, after accounting for the other explanatory mechanisms included in the original thesis model. The statistically significant p-value below .001 provides strong evidence that the effect of process transparency was statistically significant. The result therefore demonstrates that process transparency made a meaningful unique contribution to explaining differences in procurement performance within the study setting.

The finding is particularly important because the regression result goes beyond the correlation analysis. While the correlation coefficient of .882 established a strong association between process transparency and procurement performance, the regression coefficient demonstrated that process transparency continued to have a statistically significant positive contribution when considered within the broader explanatory model.

## 4.6. Discussion of Findings

The study found that process transparency had a very strong positive and statistically significant relationship with public procurement performance, as demonstrated by the Pearson correlation coefficient of .882. It also established through regression analysis that process transparency had a positive and statistically significant effect on procurement performance ($\beta = .343$, $p < .001$). These findings indicate that procurement performance is closely associated with the extent to which procurement procedures are clear, open, fairly implemented, properly documented, and communicated to relevant stakeholders. The findings therefore suggest that transparency contributes to procurement performance by creating conditions under which procurement activities can be understood, monitored, reviewed, and implemented according to established requirements.

The finding is consistent with Arrowsmith (2010), who emphasized that clear and detailed tender documents promote fairness and consistency among bidders. In the present study, respondents similarly rated the clarity of procurement procedures positively, with a mean of 4.2. The finding also agrees with Thai (2009), who argued that structured procurement procedures reduce ambiguity and improve procurement efficiency. The consistency between the empirical evidence and previous literature strengthens the argument that transparent procurement procedures can improve the functioning of procurement systems.

The finding is also consistent with Stoll and Zöttl (2017), who emphasized the importance of transparency and information sharing in public procurement. In the present study, openness of procurement processes and fair implementation of bidding and evaluation procedures received positive ratings. These practices can reduce information asymmetry and create a more predictable procurement environment for suppliers and other stakeholders.

The qualitative findings provide additional explanation for the statistical results. Key informants indicated that clear procedures, open tendering, proper documentation, transparent evaluation, and disclosure of procurement decisions improved fairness and traceability. These findings suggest that process transparency influences procurement performance through several interconnected mechanisms. Clear procedures improve understanding, open tendering supports fair competition, documentation creates an audit trail, and transparent evaluation strengthens consistency in procurement decisions.However, the findings also identified timely communication of procurement decisions as the comparatively weaker dimension of process transparency. Although respondents agreed that procurement decisions were communicated in a timely manner, the mean of 3.9 was lower than the scores for the other process-transparency indicators. This finding suggests that transparency should not be limited to openness at the beginning of the procurement process. Strengthening timely communication could therefore further improve the contribution of process transparency to procurement performance.’

# 5.Conclusion and Recommendations

## 5.1. Conclusion

The study concludes that process transparency has a positive and statistically significant effect on public procurement performance in Gasabo District, Rwanda. Respondents generally perceived process transparency positively. The study further established a very strong positive relationship between process transparency and public procurement performance, while regression analysis demonstrated a statistically significant positive effect of process transparency. The null hypothesis that process transparency has no statistically significant effect on public procurement performance was therefore rejected. The study further concludes that clear communication of procurement procedures, open procurement processes, fair bidding and evaluation, proper documentation, and disclosure of procurement decisions are important mechanisms through which procurement transparency can contribute to improved performance. However, the comparatively lower rating for timely communication of procurement decisions indicates that greater attention should be given to the timely dissemination of procurement outcomes.

## 5.2. Recommendations

1. Transparency International Rwanda should strengthen process transparency throughout the procurement cycle by ensuring that procurement procedures, tender requirements, evaluation criteria, and procurement decisions are clearly documented and communicated to relevant stakeholders. Particular attention should be given to ensuring that information is communicated in a timely manner so that stakeholders can understand procurement outcomes and, where necessary, seek clarification or exercise available review mechanisms.
2. Procurement officers and management should strengthen documentation and traceability of procurement activities by maintaining complete records of procurement procedures, bidding processes, evaluation decisions, and contract awards. Transparent documentation can provide an effective audit trail and enable procurement decisions to be reviewed against established requirements. Procurement officers should also ensure that bidding and evaluation procedures are consistently applied according to predetermined criteria.
3. The Rwanda Public Procurement Authority and other relevant oversight institutions should continue strengthening monitoring of procurement transparency requirements. Oversight should focus not only on whether procurement institutions use formal procurement systems but also on whether procedures are clearly communicated, bidding and evaluation are conducted fairly, procurement decisions are properly documented, and procurement outcomes are communicated within appropriate periods.
4. Finally, procurement institutions should provide regular training for procurement personnel on process transparency, ethical procurement practices, documentation, fair evaluation, and communication of procurement decisions. Such capacity-building can strengthen the practical implementation of transparency requirements and contribute to improved efficiency, compliance, timeliness, cost-effectiveness, quality, and value for money.

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