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# Public Procurement and White-Collar Crime in Nigeria: A Criminological Analysis of Corruption, Fraud and Institutional Accountability

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**Annotation.** Public procurement is a fundamental component of public administration through which governments acquire goods, works and services required to fulfil their statutory responsibilities and provide essential services to citizens. It covers a range of activities, including needs assessment, procurement planning, tendering, bid evaluation, contract award, contract execution, payment and monitoring. Because these activities involve public resources and interactions between government officials and private-sector organisations, procurement decisions have important implications for public expenditure, administrative integrity and the quality of public services. A transparent and competitive procurement system can promote value for money, encourage fair competition and strengthen public confidence in government institutions. Conversely, weaknesses in procurement administration may create opportunities for corruption, fraud, favouritism and the diversion of public resources. Public procurement therefore represents not only an administrative and economic activity but also an important subject of criminological investigation (Williams-Elegbe, 2018).

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## 1. Introduction

Public procurement is a fundamental component of public administration through which governments acquire goods, works and services required to fulfil their statutory responsibilities and provide essential services to citizens. It covers a range of activities, including needs assessment, procurement planning, tendering, bid evaluation, contract award, contract execution, payment and monitoring. Because these activities involve public resources and interactions between government officials and private-sector organisations, procurement decisions have important implications for public expenditure, administrative integrity and the quality of public services. A transparent and competitive procurement system can promote value for money, encourage fair competition and strengthen public confidence in government institutions. Conversely, weaknesses in procurement

administration may create opportunities for corruption, fraud, favouritism and the diversion of public resources. Public procurement therefore represents not only an administrative and economic activity but also an important subject of criminological investigation (Williams-Elegbe, 2018).

The relationship between public procurement and white-collar crime is particularly important because procurement transactions often involve substantial financial commitments, specialised technical information and multiple stages of administrative decision-making. These characteristics may create opportunities for individuals to exploit official responsibilities, professional positions or business relationships for improper personal or organisational gain. Procurement-related misconduct may occur through bribery, bid manipulation, collusion among competing contractors, fraudulent documentation, conflicts of interest and the deliberate misrepresentation of contract performance. Such activities can compromise competition, increase project costs and weaken the quality of goods, works and services delivered to the public. Williams-Elegbe (2018) explains that procurement corruption in developing countries is associated with institutional weaknesses, ineffective accountability mechanisms and conditions that allow public-sector misconduct to persist. From a criminological standpoint, these issues require an examination of the circumstances that facilitate offending, the organisational relationships through which misconduct occurs and the institutional arrangements intended to prevent it.

In Nigeria, the Public Procurement Act 2007 established a federal legal framework for regulating public procurement and created institutional arrangements for promoting transparency, competition, accountability and professionalism. The Act provides for the National Council on Public Procurement and the Bureau of Public Procurement and specifies responsibilities relating to the regulation and oversight of procurement activities at the federal level (Public Procurement Act, 2007). Nevertheless, the existence of a statutory framework does not, by itself, guarantee compliance or eliminate opportunities for procurement-related misconduct. Olatunji et al. (2016) examined weaknesses and implementation challenges associated with the Act, including institutional limitations, corruption and inadequate public demands for accountability. Similarly, Jibrin et al. (2014) identified implementation and compliance as important challenges confronting Nigeria's procurement reforms. These studies suggest that the effectiveness of procurement regulation depends not only on the quality of formal rules but also on the capacity of institutions to implement them and ensure that violations attract appropriate consequences.

Recent research has also considered the relationship between administrative capacity, digital technologies and procurement integrity. Kipo-Sunyehzi et al. (2024), in their comparative study of Nigeria and Ghana, identified corruption, inadequate procurement capacity and insufficient knowledge of procurement laws among the administrative challenges affecting the achievement of value for money. Afolabi et al. (2022) examined areas of vulnerability in Nigeria's public procurement system and considered how electronic procurement technologies could improve transparency, documentation, monitoring and accountability. These contributions demonstrate that procurement misconduct cannot be understood solely as the result of individual dishonesty. It must also be examined in relation to organisational practices, regulatory enforcement, technological capacity and the distribution of decision-making authority. A criminological analysis can therefore contribute to explaining why procurement rules may coexist with practices that undermine their intended objectives.

Against this background, this article examines public procurement and white-collar crime in Nigeria, focusing on corruption, fraud and institutional accountability.

## 2. Conceptual Clarification

This section clarifies four concepts central to the article: public procurement, white-collar crime, procurement corruption and fraud, and institutional accountability.

**2.1 Public Procurement:** Public procurement refers to the process through which government institutions and other public entities acquire goods, works and services using public resources. It

includes activities undertaken before, during and after contract award, such as identifying needs, preparing procurement plans, specifying requirements, inviting bids, evaluating offers, selecting suppliers, managing contracts and verifying delivery. The process is intended to ensure that public purchasing decisions are undertaken according to established legal requirements and principles of transparency, competition, fairness, economy and accountability. In Nigeria, the Public Procurement Act 2007 provides a federal statutory framework for regulating public procurement and promoting transparent, competitive and cost-effective procurement practices (Public Procurement Act, 2007).

Public procurement is not merely a technical purchasing exercise; it is also a mechanism through which public funds are converted into infrastructure, public services and other collective benefits. Its effectiveness depends on the quality of planning, the competence of procurement personnel, the integrity of decision-makers and the reliability of monitoring and auditing arrangements. Where these conditions are weak, procurement decisions may be influenced by personal relationships, political considerations, undisclosed interests or arrangements that favour particular contractors. Williams-Elegbe (2015) examined the Nigerian procurement framework in relation to international best practices, drawing attention to the importance of legal design and the conditions affecting its implementation. Similarly, Kipo-Sunyehzi et al. (2024) identified administrative capacity, knowledge of procurement laws and corruption as challenges affecting the achievement of value for money in Nigeria and Ghana.

For the purposes of this article, public procurement is understood as the legally regulated process through which public institutions plan, acquire, pay for and monitor goods, works and services using public resources. This definition places emphasis on both the formal procurement cycle and the institutional relationships through which decisions are made and implemented. It also provides a basis for examining how procurement procedures may be manipulated and how effective oversight can limit opportunities for misconduct. The criminological relevance of public procurement lies in the fact that its financial value, administrative complexity and discretionary decision-making can create opportunities for offending when transparency, supervision and enforcement are inadequate. However, procurement complexity does not automatically produce crime; the emergence of misconduct depends on the interaction between individual behaviour, organisational conditions and institutional controls.

**2.2 White-Collar Crime:** White-collar crime is a concept traditionally associated with criminal or unlawful conduct committed by individuals in the course of their occupations or through the positions of trust, authority or professional responsibility they occupy. Sutherland (1949) developed the concept to challenge the tendency to associate crime primarily with disadvantaged social groups and conventional street offences. His approach directed attention towards offences committed by persons of relatively high social status in the course of their occupations. This perspective remains relevant to public procurement because procurement-related wrongdoing may involve public officials, senior administrators, professional advisers, company executives and contractors who use their occupational positions or organisational relationships to facilitate improper conduct.

White-collar crime may take different forms, including bribery, embezzlement, fraud, false accounting and other unlawful activities undertaken through occupational or organisational arrangements. In public procurement, such conduct may involve manipulating tender requirements to favour a particular bidder, submitting false credentials, colluding to restrict competition, approving payment for work not properly completed or using confidential information to obtain an improper advantage. The criminological significance of these practices lies not only in their financial consequences but also in the manner in which occupational authority and institutional trust may be exploited. Procurement-related offences can be difficult to detect where decisions are distributed across several departments, technical information is difficult for outsiders to verify, or relevant records are incomplete. Nevertheless, the precise classification of an act as a crime depends on the applicable law and the evidence establishing the relevant offence.

Sutherland's (1949) perspective is useful because it draws attention to the social position and occupational context of offending rather than assuming that criminal behaviour is confined to particular economic classes. In procurement settings, this approach encourages researchers to examine how professional authority, organisational access and relationships between public officials and private contractors may facilitate wrongdoing. It also directs attention to the institutional treatment of suspected offenders, including whether investigations are conducted impartially and whether comparable conduct attracts consistent sanctions. For this article, white-collar crime refers to unlawful conduct associated with occupational, professional or organisational activities, particularly where individuals exploit their positions, responsibilities or access to public resources for improper gain. This working definition permits a criminological examination of procurement-related offences while maintaining a distinction between criminal behaviour and conduct that is merely inefficient, unethical or administratively irregular.

**2.3 Procurement Corruption and Fraud:** Procurement corruption refers to the abuse of entrusted authority or influence during public purchasing for an improper private, political or organisational benefit. It may occur at different stages of the procurement cycle, from the identification of project needs to contract award, execution, payment and disposal of public assets. Examples include bribery, favouritism, undisclosed conflicts of interest, collusion between officials and contractors, and deliberate manipulation of tendering procedures. Williams-Elegbe (2018) explains that procurement is particularly vulnerable to corruption because of the financial resources involved, information asymmetries and bureaucratic decision-making processes. These characteristics may allow participants to conceal improper arrangements or influence decisions in ways that are difficult for oversight bodies and the public to detect.

Procurement fraud, by contrast, involves deception or misrepresentation intended to secure an improper benefit or cause another party a loss. It may include submitting falsified company documents, misrepresenting technical qualifications, inflating invoices, presenting false evidence of project completion or concealing the non-delivery of contracted goods and services. Fraud may occur independently or in combination with corruption. For example, a contractor might submit false completion certificates without the involvement of a public official, or a contractor and an official might collaborate to approve payment for work that was not properly performed. Afolabi et al. (2022) identify vulnerabilities in Nigeria's procurement processes and discuss the potential of electronic procurement technologies to strengthen documentation, transparency and monitoring. Their work is relevant to understanding how weaknesses in procurement procedures may provide opportunities for improper conduct.

Although procurement corruption and fraud are closely related, they should not be treated as identical concepts. Corruption generally centres on the abuse of entrusted power or influence, whereas fraud centres on deception or misrepresentation. A procurement transaction may involve both, but the presence of one does not necessarily establish the other. Likewise, a procurement decision that is inefficient, poorly planned or inconsistent with administrative requirements does not automatically constitute a criminal offence. Its legal classification depends on the applicable statutory provisions, the facts of the case and the evidence available. This distinction is important for a criminological analysis because it prevents the indiscriminate labelling of all procurement failures as criminal conduct.

For this article, procurement corruption and fraud refer to corrupt practices and deceptive conduct occurring within public procurement processes that may violate criminal law, procurement legislation or other applicable legal requirements. The concept encompasses the abuse of procurement authority, manipulation of competition, fraudulent documentation, dishonest claims and collusive arrangements where supported by evidence. Analytically, it directs attention to the methods through which procurement decisions or transactions may be distorted, the actors who benefit from such practices, the institutional conditions that enable them and the controls that can prevent or detect them. This approach places procurement-related misconduct within a wider

criminological discussion of occupational offending, organisational behaviour and the protection of public resources.

**2.4 Institutional Accountability:** Institutional accountability refers to the obligation of public institutions and their officials to explain and justify their decisions, demonstrate compliance with applicable laws and standards, disclose relevant information, and accept appropriate consequences when responsibilities are neglected or rules are violated. It involves more than the existence of formal regulations; it requires functioning procedures through which decisions can be reviewed, irregularities investigated and responsibility established. In public procurement, accountability may be exercised through internal controls, procurement audits, legislative oversight, regulatory monitoring, financial reporting, complaints procedures, judicial review and other legally established mechanisms. The Nigerian Public Procurement Act 2007 provides a statutory basis for procurement regulation and oversight at the federal level, including provisions establishing the Bureau of Public Procurement and the National Council on Public Procurement (Public Procurement Act, 2007).

Effective accountability is particularly important because procurement decisions often involve multiple actors and stages. Responsibility may be distributed among officials who identify needs, prepare specifications, evaluate bids, approve contracts, supervise performance and authorise payments. When responsibilities are unclear, records are inadequate or oversight bodies lack the capacity to act, it may become difficult to determine how an irregular transaction occurred and who should be held responsible. Williams-Elegbe (2018) links procurement corruption in developing countries to institutional weaknesses and ineffective accountability mechanisms. Similarly, Olatunji et al. (2016) identify institutional limitations and inadequate demands for accountability among the challenges associated with the implementation of Nigeria's procurement framework. These findings indicate that legal provisions must be supported by practical institutional capacity and credible enforcement.

From a criminological perspective, institutional accountability is relevant to both the prevention and control of procurement-related offending. The possibility that transactions will be independently reviewed, irregularities detected and substantiated violations sanctioned can constrain opportunities for misconduct. Conversely, weak monitoring, selective enforcement, poor record-keeping and the absence of meaningful consequences may reduce the perceived risks associated with offending. Accountability also has a preventive dimension because transparent procedures and clear responsibilities can reduce unnecessary discretion and make it more difficult to conceal improper arrangements. Digital procurement systems may support these objectives by improving the availability of transaction records and facilitating monitoring, although technology alone cannot eliminate collusion, manipulation or institutional interference (Afolabi et al., 2022).

For the purposes of this article, institutional accountability refers to the legal, administrative and oversight arrangements through which public procurement institutions and their officials are required to justify decisions, comply with established standards, disclose relevant information and answer for substantiated misconduct or failures in their responsibilities. This definition recognises that accountability involves both answerability and consequences, while distinguishing institutional responsibility from the automatic assumption of individual criminal guilt. It also provides a basis for examining whether Nigeria's procurement laws and oversight mechanisms operate effectively in practice. The central concern is not simply whether accountability provisions exist, but whether institutions possess the independence, competence, information and enforcement capacity necessary to apply them consistently.

## 3. Theoretical Framework

This article adopts White-Collar Crime Theory and Biased Conformity Theory to examine public procurement and white-collar crime in Nigeria, with particular attention to corruption, fraud and institutional accountability.

### 3.1 White-Collar Crime Theory

White-Collar Crime Theory is associated primarily with Edwin H. Sutherland, who introduced the concept to challenge criminological explanations that concentrated disproportionately on conventional offences and offenders from disadvantaged social backgrounds. Sutherland (1949) defined white-collar crime in relation to offences committed by persons of respectability and high social status in the course of their occupations. His contribution demonstrated that criminal behaviour could also occur among individuals occupying influential positions in business, government and professional organisations. This perspective expanded the scope of criminology by directing attention to occupational misconduct, corporate wrongdoing and the exploitation of legitimate institutional arrangements for unlawful purposes. It is particularly relevant to public procurement because procurement decisions are often undertaken by individuals who possess specialised knowledge, official authority and access to public resources.

A central implication of Sutherland's perspective is that occupational status does not necessarily protect individuals from criminal behaviour. Rather, legitimate positions may provide opportunities to commit offences, conceal transactions and influence the interpretation or enforcement of rules. In public procurement, officials responsible for preparing specifications, evaluating bids, approving contracts and authorising payments may possess information and decision-making powers that other stakeholders do not have. Private contractors and consultants may also exploit their professional positions to obtain improper advantages. These opportunities can facilitate practices such as bribery, fraudulent documentation, collusive tendering and the deliberate manipulation of contract prices. Williams-Elegbe (2018) explains that procurement corruption is associated with substantial financial transactions, information asymmetries and bureaucratic decision-making, all of which can create opportunities for abuse when institutional controls are inadequate.

White-collar crime scholarship also draws attention to the organisational relationships within which occupational offending occurs. Procurement-related misconduct may involve more than an isolated individual acting independently. It can arise through relationships among public officials, contractors, intermediaries and other actors who participate in different stages of a transaction. For example, a contractor may submit a misleading bid, an official may manipulate the evaluation process, and another officer may approve payment despite deficiencies in contract performance. Where such conduct involves deliberate coordination, the resulting wrongdoing may be better understood as an organisational or collaborative process than as an individual act alone. Research on Nigerian procurement has identified institutional weaknesses, implementation problems and corruption as concerns affecting the integrity of procurement administration (Jibrin et al., 2014; Olatunji et al., 2016).

The theory is also useful for examining why procurement-related offences may remain undetected or inadequately sanctioned. Individuals in influential occupational positions may possess technical expertise, access to confidential information and the ability to influence organisational procedures. These advantages may make certain forms of misconduct difficult to identify, particularly when procurement documentation is incomplete or independent monitoring is weak. Nevertheless, occupational position alone does not establish criminal responsibility. A criminological analysis must distinguish between legitimate professional discretion, administrative incompetence, ethical violations and conduct that satisfies the legal elements of an offence. This distinction is essential when evaluating procurement transactions because irregularities may result from several causes, not all of which involve deliberate criminal intent.

The relevance of White-Collar Crime Theory to this study lies in its ability to explain how public procurement can become a setting for occupational offending. It directs attention to the responsibilities and opportunities of public officials, contractors and other professional actors, while encouraging examination of the relationships between occupational authority and the misuse of entrusted resources. It also provides a basis for investigating the effectiveness of procurement controls, independent audits, transparent tendering procedures and enforcement mechanisms. In the

Nigerian context, where researchers have identified implementation and accountability challenges within public procurement, the theory helps connect individual and organisational misconduct with the institutional arrangements intended to prevent it (Williams-Elegbe, 2018).

### 3.2 Biased Conformity Theory

Biased Conformity Theory was introduced by Mukhtar and Abdullahi (2026) in their article, Understanding criminalization in African healthcare system: Introducing a biased conformity theory, published in the African Journal of Social Issues. The theory emerged from a critical examination of established sociological and criminological perspectives on deviance and criminalisation, including rational choice theory, social structure and anomie theory, social disorganisation theory, techniques of neutralisation and medicalisation theory. The authors sought to develop an explanatory perspective that could account for criminalisation processes within an institutional setting, particularly where established social arrangements, professional practices and interpretations of conduct may contribute to the production or reproduction of deviance. Although the theory was initially developed in relation to healthcare, its potential relevance to other institutions can be explored where conformity to particular expectations or practices has implications for lawful conduct, professional responsibility and social control.

The central analytical value of Biased Conformity Theory for the present article lies in examining how conformity may operate selectively rather than uniformly. In institutional settings, individuals may formally accept the importance of rules, ethical standards and professional obligations while participating in practices that contradict those principles. This contradiction invites investigation into the social relationships, organisational expectations and interpretations through which certain practices become acceptable or are reproduced. In public procurement, for example, officials may acknowledge the formal requirement for competitive tendering while working within an organisational environment where preferential treatment of particular contractors is expected or tolerated. Similarly, employees may regard the approval of questionable transactions as part of routine administrative practice, particularly where colleagues and supervisors treat such conduct as normal. These examples are analytical illustrations of possible institutional processes; they should not be taken as evidence that such practices are prevalent in every Nigerian public institution.

The theory offers a useful perspective for examining the relationship between formal rules and informal organisational expectations. Procurement legislation may prescribe transparency, competition and accountability, but actual behaviour can also be influenced by workplace relationships, professional socialisation, hierarchical authority and shared interpretations of acceptable conduct. Where informal expectations conflict with formal standards, employees may experience pressure to follow established organisational practices rather than comply strictly with procurement requirements. If questionable conduct is repeatedly tolerated, it may become embedded in routine procedures and increasingly difficult for individual employees to challenge. In such circumstances, institutional conformity may reproduce practices that undermine procurement integrity, even where formal regulations remain in place. This argument is consistent with the concerns raised by Olatunji et al. (2016) regarding institutional weaknesses and the implementation of procurement regulation, although those findings should not be interpreted as direct empirical validation of Biased Conformity Theory.

Biased Conformity Theory also provides a basis for examining how institutional actors interpret and respond to alleged wrongdoing. The social meaning attached to an act, the status of the individual involved and the organisational interests at stake may influence whether misconduct is reported, ignored, informally corrected or referred for formal investigation. For example, an irregularity involving a junior employee might be treated differently from a similar irregularity involving a senior official or an influential contractor. Such differences, where demonstrated by evidence, would raise questions about selective enforcement and the institutional distribution of accountability. The analysis must nevertheless distinguish between the social process through which conduct is interpreted and the legal process through which criminal responsibility is

determined. An organisation's tolerance of a practice does not make that practice lawful, just as a negative organisational judgement does not by itself establish a criminal offence.

Applied to public procurement, the theory encourages examination of how institutional practices may reproduce corruption or fraud through selective conformity, organisational expectations and inconsistent responses to violations. It can guide questions about whether procurement personnel are encouraged to follow formal standards, whether employees experience pressure to accommodate questionable decisions, whether reporting mechanisms are trusted, and whether accountability procedures operate consistently across organisational hierarchies. It also draws attention to the possibility that institutional reform may fail when new regulations are introduced without corresponding changes in organisational practices and the expectations governing employees' conduct. Kipo-Sunyehzi et al. (2024), for example, identify corruption, inadequate procurement capacity and insufficient knowledge of procurement laws as administrative challenges affecting the achievement of value for money in Nigeria and Ghana. These findings identify relevant institutional conditions for investigation, although they do not establish that conformity is the mechanism responsible for those challenges.

The application of Biased Conformity Theory in this article should be understood as an extension of the theory to a new institutional context rather than an established explanation of Nigerian procurement crime. Mukhtar and Abdullahi (2026) developed the theory to explain criminalisation in healthcare, and its explanatory capacity in procurement requires further conceptual elaboration and empirical examination. Its contribution here is to direct attention to the possible role of organisational conformity and selective acceptance of practices that conflict with formal procurement standards. This extension is valuable because it raises questions about how misconduct may be reproduced even when relevant rules are known and formally accepted.

## 4. Public Procurement and the Nature of White-Collar Crime in Nigeria

Public procurement constitutes an important area of public administration because it connects government expenditure with the provision of infrastructure, goods and services. Its operation requires coordination among procuring entities, regulatory authorities, contractors, consultants, financial officers and other stakeholders. Each participant performs functions that can influence the allocation and use of public resources. Where procurement procedures operate transparently and oversight mechanisms function effectively, they can promote competition, responsible expenditure and the delivery of projects according to agreed requirements. However, where decisions are manipulated or controls are ineffective, procurement processes may provide opportunities for fraud, corruption and other forms of occupational misconduct. The criminological significance of procurement lies in this relationship between legitimate administrative responsibilities and the possibility that those responsibilities may be exploited for improper gain.

Nigeria's Public Procurement Act 2007 established a statutory framework for federal public procurement and provided for institutional oversight through the Bureau of Public Procurement and the National Council on Public Procurement (Public Procurement Act, 2007). The Act establishes requirements intended to promote competition, transparency, professionalism and accountability in procurement activities within its scope. Nevertheless, the presence of a formal legal framework does not automatically ensure compliance at every stage of procurement. Olatunji et al. (2016) identified institutional weaknesses and implementation challenges associated with the procurement framework, while Jibrin et al. (2014) examined the relationship between procurement reform, implementation and compliance. These contributions indicate the importance of examining not only the formal rules but also the institutional arrangements through which procurement decisions are implemented and supervised.

One characteristic of procurement-related white-collar crime is that it may occur within activities that initially appear legitimate. The preparation of tender documents, evaluation of bids, approval of contracts and authorisation of payments are ordinary administrative functions. However, these processes can be manipulated when participants deliberately exploit their responsibilities to secure

improper advantages. A procurement officer might influence specifications to favour a particular supplier, while a contractor might submit misleading information to qualify for a contract. In another situation, an official and a contractor might coordinate their actions to conceal deficiencies in contract performance. Such examples illustrate possible mechanisms of procurement-related offending; determining whether a particular transaction constitutes a criminal offence requires evidence and assessment under the applicable law.

The complexity of procurement transactions may also make the detection of misconduct difficult. Procurement decisions frequently depend on technical specifications, financial estimates, qualification criteria and documentation that require specialised knowledge to evaluate. Information may be distributed across several departments, while responsibility for a contract may pass through multiple administrative stages. Where records are incomplete, verification is weak or independent scrutiny is limited, irregular transactions may be more difficult to identify. Williams-Elegbe (2018) identifies information asymmetries and bureaucratic decision-making as conditions that can create opportunities for procurement corruption. These features do not necessarily result in crime, but they may increase the importance of transparent procedures, professional competence and effective oversight.

Another important feature is the potential involvement of multiple actors. Procurement-related misconduct may be committed by a single official or contractor, but some arrangements require coordination between public and private participants. Collusion, for instance, may involve contractors agreeing to restrict competition or participants coordinating their actions to influence contract outcomes. Where public officials are involved, their authority may facilitate access to information, influence over evaluation procedures or approval of payments. The relationship between public authority and private commercial interests therefore provides an important subject for criminological analysis. Abioro (2021), in discussing procurement corruption and service delivery in Nigeria and South Africa, considers how weak transparency and accountability can affect public-sector performance. Such analysis supports the importance of examining procurement integrity in relation to governance and the delivery of public services.

The consequences of procurement-related crime extend beyond the immediate financial value of a transaction. When contracts are awarded through improper arrangements, public institutions may fail to obtain the quality, quantity or timeliness of goods and services required. Fraudulent claims or inadequate contract supervision may contribute to cost increases, incomplete projects and reduced value for money. The consequences may also affect public trust, particularly when procurement failures undermine the provision of essential infrastructure or services. Kipo-Sunyehzi et al. (2024) identify corruption, low procurement capacity and inadequate knowledge of procurement laws as administrative challenges affecting value for money in Nigeria and Ghana. Their findings reinforce the need to examine procurement integrity as both a governance concern and a subject relevant to crime prevention.

Digital technologies have been proposed as one means of strengthening procurement transparency and monitoring. Afolabi et al. (2022) examined vulnerabilities in Nigeria's public procurement processes and discussed electronic procurement technologies for improving documentation, tendering, contract monitoring and accountability. Digital records may improve traceability and make certain irregularities easier to detect. However, technology is not a complete solution. Its effectiveness depends on the integrity of the information entered, the quality of system design, the capacity of oversight institutions and the willingness of responsible authorities to investigate irregularities. Digital systems may also reproduce existing weaknesses if access is poorly controlled or oversight remains ineffective.

From the perspective of White-Collar Crime Theory, procurement-related offending can be examined through the opportunities associated with occupational authority, professional expertise and access to public resources. Biased Conformity Theory adds a further dimension by directing attention to the possibility that questionable practices may persist where organisational

expectations, informal relationships or selective enforcement discourage compliance with formal standards. These explanations should be treated as complementary analytical propositions rather than assumptions that corruption is inevitable within public procurement. Their relevance depends on the circumstances of particular institutions and the evidence available about procurement practices.

## 5. Forms and Manifestations of Procurement-Related Crime

Procurement-related crime may occur at different stages of the procurement cycle, from the identification of public needs and preparation of tender documents to contract award, implementation, payment and asset disposal. Its manifestations vary according to the actors involved, the nature of the transaction and the weaknesses in the relevant control mechanisms. Some practices involve direct exchanges of improper benefits, while others depend on deception, collusion or the manipulation of administrative procedures. Williams-Elegbe (2018) examines the relationship between systemic corruption and public procurement, while Olatunji et al. (2016) discuss weaknesses in Nigeria's procurement framework and its implementation. These contributions provide a basis for identifying several forms of procurement-related misconduct that merit criminological attention. The classification below is analytical: the legal status of each act depends on the applicable law and the evidence established in a particular case.

### 5.1 Bribery and Abuse of Official Position

Bribery involves offering, giving, requesting or receiving an improper benefit to influence the performance of an official or professional function. In public procurement, it may arise when a supplier offers an inducement to influence the preparation of tender requirements, evaluation of bids, award of a contract or approval of payment. An official may also use entrusted authority to solicit an improper benefit from a contractor seeking to secure or retain a contract. Such conduct can undermine fair competition by allowing private benefits to influence decisions that should be based on established procurement criteria.

Abuse of official position may occur where an individual deliberately uses public authority for an improper purpose, including securing benefits for personal associates or favouring a particular contractor without a legitimate basis. The criminological concern is that official authority, which is intended to protect the public interest, may instead be used to facilitate private advantage. Williams-Elegbe (2018) identifies procurement as an area vulnerable to corruption because of the financial resources involved and the opportunities for abuse associated with bureaucratic decision-making. Nevertheless, not every interaction between a public official and a supplier constitutes bribery.

### 5.2 Bid Rigging and Collusive Tendering

Bid rigging refers to arrangements among competing bidders that undermine genuine competition in a procurement exercise. It may involve agreements to determine which bidder will win, coordinated pricing, the submission of deliberately uncompetitive bids or other arrangements designed to create the appearance of competition without genuine independent bidding. Such practices can distort the evaluation process and prevent procuring entities from obtaining the benefits associated with open and competitive tendering.

Collusive tendering is criminologically significant because it may involve organised cooperation among actors who are formally expected to compete against one another. The arrangement may also involve intermediaries or, where supported by evidence, officials who facilitate the manipulation of procurement outcomes. The resulting contract may not represent the best available offer in terms of price, quality or delivery. However, similar bid patterns or relationships between bidders do not independently establish collusion; reliable evidence is required to distinguish deliberate coordination from legitimate commercial circumstances. White-Collar Crime Theory is relevant here because it directs attention to the occupational relationships, commercial expertise and organisational access that may facilitate coordinated offending.

### 5.3 Procurement Fraud and False Documentation

Procurement fraud involves deception or misrepresentation intended to secure an improper benefit or cause another party a loss. It may occur when bidders submit false information about their qualifications, financial capacity, previous experience, ownership arrangements or technical competence. It may also involve the presentation of falsified certificates, misleading invoices or inaccurate reports concerning the delivery of goods and services. Such practices can undermine the reliability of bid evaluation and expose public institutions to financial and operational risks.

Fraud may also occur during contract implementation. A contractor might claim payment for goods not delivered, overstate the quantity of work completed or submit invoices that do not correspond with actual performance. In some circumstances, an official may knowingly approve such claims; in others, fraudulent conduct may occur without the knowledge of the procuring institution. This distinction matters because responsibility must be established according to the actions and knowledge of the individuals concerned. Afolabi et al. (2022) discuss vulnerabilities in procurement processes and the potential contribution of electronic technologies to improving documentation and monitoring. Their work is relevant to understanding the importance of verifiable records, although digital documentation cannot independently guarantee that every submitted claim is truthful.

### 5.4 Conflict of Interest and Favouritism

A conflict of interest arises when a person's private, financial, family or other interests may improperly influence, or appear to influence, the performance of official responsibilities. In procurement, such situations may arise when an official participates in a decision involving a company in which the official or an associate has an interest without making the required disclosure or managing the conflict appropriately. Favouritism may occur when a bidder receives preferential treatment because of personal relationships, political connections or other considerations unrelated to legitimate procurement criteria.

It is important to distinguish between a conflict of interest and a proven criminal offence. The existence of a personal connection does not automatically establish that a contract was improperly awarded. Similarly, an undisclosed conflict may constitute an administrative or ethical violation without necessarily satisfying the legal requirements of a criminal offence. The criminological concern emerges when private interests improperly influence official decisions, particularly where the conduct involves deception, deliberate manipulation or unlawful benefits. Olatunji et al. (2016) discuss weaknesses and implementation challenges associated with Nigeria's procurement framework, providing a relevant context for examining the importance of clear responsibilities and effective oversight.

### 5.5 Contract Inflation and Manipulation of Procurement Costs

Contract inflation occurs when the price attached to a procurement contract is deliberately increased beyond what can be reasonably justified by the relevant specifications, market conditions and legitimate costs. It may involve inflated estimates, manipulated pricing arrangements or deliberate changes to contract terms that result in unjustified additional expenditure. Where such practices involve deception, collusion or an improper exchange of benefits, they may constitute procurement-related offences under applicable law. However, a high contract price alone does not prove criminal conduct because legitimate differences in specifications, location, supply conditions and market prices may affect procurement costs.

The criminological significance of deliberate cost manipulation lies in its potential to transfer public resources into private benefits while concealing the true basis of expenditure. The problem may become more difficult to detect where technical estimates are weak, market comparisons are unavailable or contract variations receive limited scrutiny. Kipo-Sunyehzi et al. (2024) identify administrative capacity and corruption among the challenges affecting value for money in public procurement. Their findings support the importance of competent cost assessment and effective

monitoring, although they should not be interpreted as proof that every procurement cost overrun results from fraud.

### 5.6 Substandard Delivery, Non-Performance and False Completion Claims

Procurement-related misconduct may also arise during the execution of contracts. A supplier may deliver goods that fail to meet the agreed specifications, while a contractor may use materials of a lower quality than those specified in the contract. Other cases may involve incomplete works, unjustified delays or claims that a project has been completed when the required work remains outstanding. These practices can reduce the value obtained from public expenditure and compromise the intended purpose of procurement.

Nevertheless, poor performance should not automatically be classified as a crime. Delays, defects and cost overruns may result from inadequate planning, technical difficulties, unforeseen circumstances or other factors that do not involve deliberate wrongdoing. Criminal liability becomes a relevant consideration where the available evidence establishes conduct such as intentional deception, fraudulent claims, corruption or another offence recognised by law. A criminological analysis should therefore examine both the nature of the performance failure and the circumstances in which it occurred. Independent inspection, verification of deliverables and reliable contract records are important for distinguishing genuine implementation problems from deliberate misconduct.

### 5.7 Embezzlement and Diversion of Public Funds

Embezzlement involves the dishonest appropriation or conversion of money or property entrusted to an individual. In public procurement, it may occur when officials or other persons entrusted with public resources divert funds from their authorised purpose or improperly appropriate money intended for procurement activities. Such conduct may be associated with false payment claims, fictitious transactions or deliberate misrepresentation of expenditure. In some circumstances, embezzlement may occur alongside other forms of procurement fraud or corruption.

The criminological importance of embezzlement lies in the breach of trust involved. Public funds are entrusted to institutions and officials for specified purposes, and their dishonest diversion can undermine the provision of goods, services and infrastructure. Detecting such conduct requires reliable financial records, effective separation of duties, independent audits and procedures for verifying that payments correspond with authorised transactions and actual delivery. Williams-Elegbe (2018) situates procurement corruption within wider institutional challenges involving accountability and the enforcement of controls. The relevant analytical question is whether existing arrangements can identify unexplained financial movements and establish responsibility where wrongdoing is supported by evidence.

### 5.8 Manipulation of Contract Variations and Procurement Procedures

Contract variations may be legitimate where circumstances change or adjustments are required under the applicable contractual and legal framework. However, they can become a source of procurement misconduct when deliberately manipulated to bypass competition, increase costs without proper justification or introduce work that should have been subjected to a separate procurement process. Similar concerns arise when procurement procedures are divided, altered or otherwise manipulated to evade applicable approval requirements.

The distinction between legitimate administrative adjustments and deliberate circumvention is essential. A contract variation is not inherently fraudulent, and procedural non-compliance does not automatically establish criminal intent. The relevant questions concern the justification for the change, the authority under which it was approved, the accuracy of the supporting documentation and whether the procedure was manipulated to secure an improper advantage. This area is relevant to White-Collar Crime Theory because procurement participants may exploit their technical knowledge and decision-making responsibilities to conceal improper conduct. It is also relevant to

Biased Conformity Theory where there is evidence that questionable variations have become accepted organisational practices despite formal requirements to the contrary.

### 5.9 Collusion Between Public Officials and Private Contractors

Some procurement-related offences may involve cooperation between individuals occupying different institutional positions. A public official may possess the authority to influence tender specifications or contract approval, while a private contractor may possess the commercial resources and technical capacity to execute the transaction. When such actors deliberately coordinate to manipulate procurement decisions or obtain unlawful benefits, their conduct may constitute a form of collaborative or organisational offending.

This form of misconduct is important because it challenges explanations that focus exclusively on individual employees or contractors. The wrongdoing may depend on relationships that connect public authority with private commercial interests, making it necessary to examine how different participants contribute to the transaction. Abioro (2021) discusses procurement corruption and its relationship with governance and service delivery, while Williams-Elegbe (2018) examines systemic procurement corruption and the institutional conditions associated with it. These contributions support a focus on the relationships between procurement actors, although the existence of a public-private relationship is not itself evidence of collusion or criminality.

### 5.10 Digital Manipulation and Procurement-Related Cyber Offending

The increasing use of electronic procurement systems creates opportunities to improve transparency, documentation and monitoring. At the same time, digital systems may introduce additional risks where access controls, data protection, verification procedures or audit trails are inadequate. Potential misconduct may include unauthorised alteration of procurement records, manipulation of electronic submissions, misuse of access privileges or interference with digital records to conceal irregular transactions. Whether a particular act constitutes a cybercrime or another offence depends on the conduct involved and the applicable law.

Afolabi et al. (2022) examine the potential of electronic procurement technologies to reduce vulnerabilities in Nigeria's procurement processes by improving tendering, information exchange, project monitoring and documentation. Their analysis supports the importance of considering technological arrangements in procurement integrity. However, digitalisation should not be treated as an automatic solution to corruption. If personnel can manipulate the information entered into a system, oversight bodies fail to examine suspicious transactions, or procurement decisions remain subject to improper influence, digital platforms may reproduce existing weaknesses in a different form.

From the perspectives of the two theories adopted in this article, digital procurement creates a further area for analysis. White-Collar Crime Theory directs attention to how individuals may exploit professional access or technical knowledge to commit occupational offences. Biased Conformity Theory raises questions about whether organisational practices encourage compliance with digital controls or tolerate the circumvention of established procedures. The effectiveness of digital procurement therefore depends on both technical safeguards and institutional practices that support transparency, responsible conduct and accountability.

### Institutional Vulnerabilities and Accountability Challenges

Public procurement in Nigeria operates within a regulatory framework intended to promote transparency, competition, accountability and value for money. The Public Procurement Act 2007 established procedures for federal procurement and provided for the Bureau of Public Procurement (BPP) as a central regulatory institution. However, the existence of formal regulations does not automatically guarantee compliance. Institutional vulnerabilities may arise when procurement rules are weakly enforced, oversight mechanisms are ineffective, administrative discretion is inadequately controlled or public officials and private contractors exploit weaknesses in

procurement procedures. These conditions create opportunities for misconduct and complicate efforts to distinguish administrative failures from deliberate criminal activity (Jibrin et al., 2014; Williams-Elegbe, 2018).

One major vulnerability concerns weaknesses in monitoring and enforcement. Procurement regulations require contracting authorities to follow established procedures for tendering, evaluation and contract award. However, the effectiveness of these requirements depends on the capacity of regulatory institutions to monitor compliance and respond to violations. Where procurement reviews are delayed, audit recommendations remain unimplemented or sanctions are applied inconsistently, the deterrent effect of formal regulations may be reduced. Williams-Elegbe (2018) argues that systemic corruption in developing-country procurement cannot be resolved through legislation alone because corruption may be sustained by institutional arrangements and weaknesses in enforcement. From a criminological perspective, such conditions may reduce the perceived likelihood that procurement misconduct will attract meaningful consequences.

A second vulnerability involves the relationship between public officials and private contractors. Procurement requires interaction between government personnel responsible for identifying needs, preparing specifications, evaluating bids, approving awards and supervising implementation, and private organisations competing for public contracts. Although these relationships are necessary for public service delivery, they can create opportunities for conflicts of interest, favouritism, collusion and the exchange of improper benefits. The risk becomes particularly significant where officials exercise substantial discretion without adequate documentation or independent review. Williams-Elegbe (2015) identifies the importance of aligning Nigeria's procurement framework with recognised standards of procurement integrity and accountability. Effective oversight must therefore examine not only whether prescribed procedures were followed but also whether decisions were influenced by undisclosed interests or improper relationships.

A third challenge concerns the quality and accessibility of procurement information. Effective accountability depends on the availability of reliable records relating to tender announcements, bid evaluation, contract awards, payments and project completion. Inadequate documentation or fragmented record-management systems can make it difficult for auditors and investigators to reconstruct procurement decisions and identify responsibility for irregularities. Digital procurement technologies offer opportunities to improve transparency, traceability and administrative efficiency, but their effectiveness depends on implementation, system security, data quality and institutional capacity (Afolabi et al., 2022). Digitalisation should consequently be accompanied by clear documentation standards, access controls, independent audits and safeguards against the unauthorised alteration of electronic records.

Another institutional challenge is the limited effectiveness of accountability after irregularities have been identified. Audit observations and compliance reviews can reveal weaknesses in procurement processes, but their value depends partly on whether responsible institutions investigate the findings, recover funds where legally justified, impose appropriate administrative sanctions and refer suspected offences to competent authorities. When findings are not followed by timely action, similar weaknesses may persist across procurement cycles. Nevertheless, audit observations must be interpreted carefully: an irregular payment or incomplete project does not necessarily establish fraud, corruption or criminal intent. Accountability requires further investigation to determine the circumstances, responsible parties and applicable legal provisions.

Coordination among procurement regulators, audit institutions, anti-corruption agencies, financial authorities and legislative oversight bodies presents another important challenge. Each institution performs a distinct function, and effective procurement accountability depends on the appropriate exchange of information and timely referral of suspected violations. Fragmented responsibilities, duplicated investigations or delays in obtaining relevant documents may impede the effective examination of complex cases. Clear referral procedures, compatible record-management systems and defined institutional responsibilities could improve the identification and investigation of

procurement-related misconduct. Such coordination should preserve the independence of the institutions involved and respect applicable legal safeguards.

Institutional vulnerabilities can also be examined through Sutherland's White-Collar Crime Theory, which draws attention to criminal conduct associated with occupational positions and legitimate organisational settings. Procurement officials and contractors may possess specialised knowledge, professional credibility and privileged access to administrative processes. These characteristics are not inherently criminal; rather, they become criminologically relevant when such advantages are deliberately used to facilitate unlawful private benefits or other offences. The theory therefore directs attention to the relationship between occupational opportunity, organisational authority and the misuse of legitimate institutional positions.

Biased Conformity Theory offers a complementary proposition for investigating how institutional relationships and selective adherence to formal rules might influence procurement conduct. Originally developed by Mukhtar and Abdullahi (2026) in the context of criminalisation within the African healthcare system, its application to public procurement should be treated as a proposed theoretical extension. It may help guide research into whether officials or contractors selectively comply with procurement requirements, whether institutional loyalties influence the treatment of suspected violations and whether accountability mechanisms are applied differently across organisational relationships. These propositions, however, require empirical testing before they can be treated as established explanations of procurement-related crime in Nigeria.

The institutional challenges discussed above suggest that procurement integrity depends on the interaction of sound legal rules, capable oversight institutions, reliable information systems and consistent accountability. Strengthening legislation without improving implementation may leave important vulnerabilities unresolved. Similarly, increasing the number of audits or investigations will not necessarily improve compliance unless findings receive appropriate follow-up and proven misconduct attracts proportionate consequences. A comprehensive response should therefore combine preventive controls, transparent procurement procedures, professional ethics, independent monitoring and credible enforcement. These measures are essential to reducing opportunities for procurement-related crime and improving public confidence in the management of government resources.

## Conclusion

Public procurement is a critical instrument for delivering public services, implementing development programmes and managing government expenditure. However, when procurement processes are manipulated through bribery, fraudulent documentation, conflicts of interest, unlawful private benefits and deliberate violations of procurement regulations, they become channels for white-collar crime. The institutional evidence and documented cases examined in this article demonstrate that procurement-related misconduct can occur at different stages of the contracting process and may involve public officials, private contractors or collusive relationships between them. The findings also reveal the importance of distinguishing administrative irregularities from criminal offences established through appropriate legal proceedings. From the perspective of Sutherland’s White-Collar Crime Theory, procurement-related crime illustrates how occupational authority, professional standing and access to organisational resources may be exploited for private benefit. The application of Biased Conformity Theory provides a complementary theoretical proposition for examining how selective compliance, institutional loyalties and unequal enforcement might influence procurement practices. Nevertheless, this application remains a theoretical extension requiring further empirical investigation within Nigeria’s procurement institutions.

The article concludes that the existence of procurement legislation and regulatory institutions is necessary but insufficient to guarantee procurement integrity. Effective control also depends on transparent procedures, independent verification, consistent enforcement, reliable auditing and institutional willingness to sanction established misconduct regardless of the status of the

individuals involved. Strengthening these mechanisms is essential to reducing opportunities for procurement-related crime, protecting public resources and improving confidence in government institutions.

**Recommendations**

1. The Bureau of Public Procurement should strengthen compliance monitoring across federal Ministries, Departments and Agencies and improve coordination with relevant state procurement regulators. Procurement violations identified through compliance reviews should receive timely administrative attention, while suspected criminal conduct should be referred to competent investigative authorities.

2. Public institutions should publish accessible information on contract opportunities, award decisions, contract values, successful bidders and implementation progress, subject to lawful confidentiality requirements.

3. The Office of the Auditor-General for the Federation and the relevant legislative oversight committees should improve the tracking of audit recommendations and the recovery of public funds where liabilities are established.

4. Public officials involved in procurement should disclose relevant financial and personal interests and withdraw from decisions in which those interests create a conflict, in accordance with applicable laws and regulations.

5. Government should strengthen the use of electronic procurement systems that provide traceable records of tender announcements, bid submissions, evaluations, approvals and payments. Digital records should be protected against unauthorised alteration, supported by appropriate cybersecurity measures and made available to authorised auditors and investigators.

6. The Bureau of Public Procurement, EFCC, ICPC, the Auditor-General's office and other relevant institutions should establish effective procedures for information sharing and referral of procurement-related cases.

7. Government should strengthen lawful reporting channels for employees, contractors and members of the public who provide credible information about procurement misconduct. Appropriate safeguards should protect whistleblowers against retaliation, while reports should be assessed impartially and subjected to verification before any adverse conclusions are reached.

8. Regular training should be provided for procurement officers, project managers, financial controllers and contractors on procurement legislation, professional ethics, conflicts of interest and the consequences of fraudulent practices.

9. Researchers should undertake further empirical studies of procurement-related crime across federal, state and local government institutions. Such studies should examine the organisational conditions, professional relationships and enforcement practices associated with procurement misconduct.

10. Government agencies and the media should distinguish clearly between allegations, audit observations, ongoing investigations, formal charges and proven offences when reporting procurement cases.

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