Studies in Interdisciplinary Horizons
https://sih-journal.com | eISSN: 3082-5792
Volume 2 Issue No. 3 | 2026
Received: March 10, 2026 | Accepted: June 30, 2026 | Published: August 30, 2026

Article

Navigating Transparency and Accountability in Procurement and Supply Management: Lived Experiences and Governance Practices of Local Government Personnel in the Local Government Unit of Cordon, Isabela

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Abstract

Transparency and accountability are fundamental principles of good governance that ensure integrity, efficiency, and public trust in government procurement and supply management. In local government units, procurement personnel play a critical role in implementing procurement policies while balancing legal compliance, organizational efficiency, and ethical responsibilities. This study explored the lived experiences and governance practices of local government personnel in promoting transparency and accountability in procurement and supply management at the Local Government Unit of Cordon, Isabela. Employing a qualitative phenomenological research design, the study involved ten procurement and supply management personnel selected through purposive sampling. Data were collected through semi-structured interviews, document analysis, and field observations and were analyzed using Braun and Clarke's six-phase thematic analysis. The findings revealed that participants promoted transparency through strict compliance with procurement laws, collaborative decision-making, ethical leadership, and proper documentation while maintaining accountability through internal control mechanisms, stakeholder participation, and continuous monitoring of procurement activities. Participants likewise identified challenges related to procedural complexity, limited resources, changing procurement regulations, and time constraints but demonstrated resilience through professional collaboration, capacity building, and adherence to ethical standards. The study highlights the importance of institutional integrity, continuous professional development, and effective governance mechanisms in strengthening procurement and supply management within local government units. The findings provide valuable insights for policymakers, local government administrators, procurement practitioners, and governance scholars in enhancing transparency, accountability, and public sector governance.

Keywords: *transparency, accountability, procurement management, supply management, good governance, local government, phenomenology, qualitative research*

Introduction

Transparency and accountability are widely recognized as essential pillars of good governance in the public sector. These principles promote integrity, fairness, responsible stewardship of public resources, and public confidence in government institutions. In local government units (LGUs), procurement and supply management represent one of the most critical administrative functions because they directly influence the efficient delivery of public services, infrastructure development, and the proper utilization of government funds. Ensuring transparency and accountability throughout procurement processes is therefore fundamental to achieving organizational effectiveness and maintaining public trust.

The Philippine government has institutionalized transparency and accountability in procurement through Republic Act No. 12009, or the New Government Procurement Act, which establishes standardized procurement procedures based on competitiveness, fairness, efficiency, public monitoring, and accountability. Local government units are expected to comply with these legal provisions while ensuring that procurement decisions uphold ethical standards, prevent corruption, and maximize value for public resources. Procurement personnel are therefore entrusted with significant responsibilities that require technical competence, sound judgment, and unwavering commitment to public service.

Implementing transparent and accountable procurement, however, remains a complex undertaking. Local government personnel often encounter challenges such as procedural complexities, evolving procurement regulations, documentation requirements, resource limitations, procurement delays, and increasing public expectations for integrity and efficiency. These realities require procurement personnel to continuously balance legal compliance with operational efficiency while maintaining transparency in every stage of the procurement process.

Governance practices play a vital role in addressing these challenges. Effective governance emphasizes ethical leadership, collaborative decision-making, stakeholder participation, internal control systems, risk management, and continuous monitoring of procurement activities. Through these practices, procurement personnel strengthen institutional integrity, minimize procurement risks, and promote accountability in managing public resources. Their experiences illustrate how governance principles are translated into daily administrative practices within local government settings.

Despite extensive research on procurement systems, regulatory compliance, and public financial management, relatively few qualitative studies have explored the lived experiences of procurement personnel responsible for implementing transparency and accountability in Philippine local government units. Understanding these experiences provides valuable insights into the realities of public procurement, the governance practices that sustain institutional integrity, and the coping strategies employed by procurement personnel in navigating operational and ethical challenges.

This study explored the lived experiences and governance practices of local government personnel in promoting transparency and accountability in procurement and supply management at the Local Government Unit of Cordon, Isabela. By examining their experiences, challenges, and governance practices, the study aims to contribute to the growing body of knowledge on public procurement, strengthen governance reforms, and provide evidence-based recommendations for improving transparency, accountability, and institutional effectiveness within local government procurement systems.

Objectives of the Study

This study aimed to explore the lived experiences and governance practices of local government personnel in promoting transparency and accountability in procurement and supply management at the Local Government Unit of Cordon, Isabela.

Specifically, it sought to:

describe the governance practices employed by local government personnel in ensuring transparency and accountability in procurement and supply management;

explore the lived experiences of local government personnel in implementing procurement and supply management processes;

identify the challenges encountered in promoting transparent and accountable procurement and supply management;

examine the strategies employed by local government personnel to address procurement and governance challenges; and

provide implications for strengthening transparency, accountability, and good governance in procurement and supply management within local government units.

Review of Related Literature

Transparency and accountability are widely recognized as fundamental principles of good governance, particularly in public procurement and supply management. Transparent procurement systems promote openness, fairness, and public trust by ensuring that procurement activities are conducted in accordance with established laws, regulations, and ethical standards. Accountability, on the other hand, requires public officials to assume responsibility for their decisions and actions while remaining answerable to stakeholders and the public for the proper utilization of government resources.

Public procurement plays a critical role in achieving efficient public service delivery. Effective procurement systems ensure that government resources are acquired through competitive, economical, and transparent processes that maximize value for public funds. Studies have shown that procurement practices characterized by integrity, fairness, and compliance with procurement regulations contribute to organizational effectiveness, reduce corruption risks, and strengthen public confidence in government institutions.

In the Philippines, procurement and supply management are governed primarily by Republic Act No. 12009, otherwise known as the New Government Procurement Act, and its implementing rules and regulations. The law promote the ideals of good governance with a view towards transparency, competitiveness, efficiency, proportionality, accountability, public monitoring, procurement, professionalization, sustainability, and value for money in government procurement. Local government units are expected to comply with these legal provisions while ensuring efficiency, integrity, and responsiveness in delivering public services.

Governance practices significantly influence the effectiveness of procurement and supply management. Effective governance requires ethical leadership, collaborative decision-making, internal control mechanisms, risk management, stakeholder participation, and continuous monitoring of procurement activities. Previous studies have emphasized that organizations with strong governance structures demonstrate higher levels of transparency, improved financial accountability, and greater institutional credibility.

Despite established legal and institutional frameworks, public procurement continues to face several implementation challenges. Studies have identified delays in procurement processes, inadequate procurement planning, limited technical capacity, resource constraints, changing procurement regulations, and administrative complexities as factors affecting procurement efficiency. These challenges often require procurement personnel to exercise professional judgment, adaptability, collaboration, and strict adherence to procurement laws while balancing organizational needs and public accountability.

Several scholars have likewise emphasized the importance of capacity building, ethical leadership, digital procurement systems, and continuous professional development in strengthening procurement governance. Training programs, internal auditing, stakeholder engagement, and technological innovations have been found to improve procurement transparency, minimize procedural errors, and promote responsible stewardship of public resources.

Although numerous studies have examined procurement efficiency, governance, and regulatory compliance, limited qualitative research has explored the lived experiences of local government personnel responsible for procurement and supply management in Philippine local government units. Understanding these experiences provides valuable insights into how transparency and accountability are practiced within actual procurement environments and how public servants navigate operational, ethical, and administrative challenges while fulfilling their governance responsibilities. This study addresses this gap by examining the lived experiences and governance practices of local government personnel in the Local Government Unit of Cordon, Isabela.

Theoretical Framework

This study is anchored on Good Governance Theory, Stakeholder Theory, and Institutional Theory, which collectively explain the governance practices and lived experiences of local government personnel in promoting transparency and accountability in procurement and supply management.

Good Governance Theory emphasizes that effective public administration is founded on transparency, accountability, participation, responsiveness, effectiveness, efficiency, equity, and adherence to the rule of law (UNDP, 1997). In procurement and supply management, these principles guide government personnel in ensuring that procurement activities are conducted fairly, ethically, and in accordance with existing laws and regulations. The theory underscores the importance of integrity, responsible stewardship of public resources, and public trust as essential elements of effective governance.

Stakeholder Theory, proposed by Freeman (1984), asserts that organizations are accountable not only to internal stakeholders but also to all individuals and groups affected by organizational decisions. Within local government procurement, stakeholders include government officials, suppliers, oversight agencies, civil society organizations, and the public. The theory highlights the importance of stakeholder participation, open communication, consultation, and transparency in ensuring that procurement decisions serve the public interest and promote accountability.

Institutional Theory explains that organizational practices are shaped by formal rules, legal frameworks, institutional norms, and societal expectations (Scott, 2014). In the Philippine public sector, procurement personnel operate within the provisions of Republic Act No. 12009, its Implementing Rules and Regulations, Commission on Audit (COA) guidelines, and Civil Service

Commission policies. These institutional mechanisms influence procurement practices, decision-making processes, ethical conduct, and compliance with governance standards.

Collectively, these theories provide the conceptual foundation for understanding how procurement personnel navigate transparency and accountability while responding to operational, legal, and ethical challenges. They explain how governance principles, stakeholder engagement, and institutional compliance shape procurement and supply management practices in the Local Government Unit of Cordon, Isabela.

Methodology

This study employed a qualitative phenomenological research design to explore the lived experiences and governance practices of local government personnel in promoting transparency and accountability in procurement and supply management at the Local Government Unit of Cordon, Isabela. The phenomenological approach was selected because it seeks to understand the meanings participants attach to their experiences and how these experiences influence their governance practices in the implementation of procurement processes.

The study was conducted at the Local Government Unit of Cordon, Isabela. The participants consisted of ten (10) local government personnel directly involved in procurement and supply management, including members of the Bids and Awards Committee (BAC), BAC Secretariat personnel, Supply Office personnel, Procurement Unit staff, and end-user representatives. Participants were selected through purposive sampling based on their direct involvement in procurement activities and their knowledge of procurement policies and governance practices.

Data were gathered using a researcher-developed semi-structured interview guide, supplemented by document analysis and non-participant observations. Procurement documents, including Annual Procurement Plans, BAC resolutions, procurement records, and relevant administrative issuances, were reviewed to triangulate the interview data. Prior to data collection, approval to conduct the study was secured from the appropriate local government authorities. All participants voluntarily signed informed consent forms, and interviews were audio-recorded with their permission before being transcribed verbatim.

The collected data were analyzed using Braun and Clarke's (2006) six-phase thematic analysis, which involved familiarization with the data, generation of initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the final report. This systematic analytical process facilitated the identification of recurring patterns that reflected participants' experiences, governance practices, challenges, and coping strategies in procurement and supply management.

To ensure the trustworthiness of the study, the researcher adopted the criteria of credibility, transferability, dependability and confirmability. Credibility was established through member checking, prolonged engagement, and triangulation of interview, observation, and document analysis data. Dependability and confirmability were strengthened through peer debriefing and maintaining an audit trail, while transferability was enhanced by providing rich descriptions of the research context and participants.

Ethical principles were strictly observed throughout the conduct of the study. Permission to conduct the research was obtained from the Local Government Unit of Cordon and other appropriate authorities. Participation was entirely voluntary, and participants were informed of the objectives, procedures, benefits, and potential risks of the study before providing written informed consent.

Confidentiality and anonymity were ensured through the use of pseudonyms, and all collected information was securely stored and used solely for academic and research purposes.

Findings and Discussion

Theme 1: Upholding Transparency through Compliance with Procurement Laws and Ethical Governance

The findings revealed that local government personnel regarded strict compliance with procurement laws and ethical standards as the foundation of transparency in procurement and supply management. Participants emphasized that adherence to the provisions of Republic Act No. 12009, proper documentation, competitive bidding procedures, and the disclosure of procurement information ensured fairness and strengthened public trust. They viewed transparency not merely as a legal requirement but as a professional and ethical responsibility that safeguards public resources and promotes integrity in government transactions.

Participant 2 shared:

"Every procurement activity must strictly follow the law. We make sure that every document is complete, every procedure is properly observed, and all transactions are transparent because public funds are involved."

Participant 7 stated:

"Transparency means allowing every qualified supplier to compete fairly while ensuring that procurement decisions are properly documented and can withstand public scrutiny."

These responses demonstrate that procurement personnel associate transparency with legal compliance, ethical conduct, and openness throughout the procurement process. By consistently observing procurement regulations and maintaining complete documentation, participants strengthened institutional credibility and minimized opportunities for irregularities. The findings support Good Governance Theory, which emphasizes transparency, integrity, and adherence to the rule of law as essential components of effective public administration. They likewise reinforce previous studies that identify legal compliance and ethical leadership as critical determinants of transparent procurement systems.

Theme 2: Promoting Accountability through Collaboration and Shared Responsibility

The participants emphasized that accountability is achieved through collaborative decision-making, shared responsibility, and adherence to established internal control mechanisms. They explained that procurement activities involve collective participation among members of the Bids and Awards Committee (BAC), technical working groups, end-user units, accounting personnel, and other stakeholders. Shared decision-making minimizes personal bias, strengthens internal checks and balances, and ensures that procurement decisions are based on objective evaluation and public interest.

Participant 4 explained:

"Procurement is never the responsibility of one person alone. Every decision passes through different committees and offices, making everyone accountable for the process."

Participant 9 remarked:

"We always consult concerned offices before making procurement decisions. Collaboration helps us avoid errors and ensures that every transaction complies with government regulations."

These findings indicate that accountability is strengthened through teamwork, institutional collaboration, and clearly defined roles among procurement personnel. Internal coordination and collective responsibility enhance decision-making, reduce procurement risks, and promote responsible management of public funds. The findings support Stakeholder Theory, which recognizes that organizational decisions should consider the interests of multiple stakeholders through consultation, participation, and shared accountability. Furthermore, the findings highlight that collaborative governance contributes to greater transparency, organizational effectiveness, and public confidence in procurement and supply management practices.

Theme 3: Navigating Operational Challenges through Adaptive Procurement Practices

The findings revealed that local government personnel encountered various operational challenges that affected the implementation of procurement and supply management. Participants identified changing procurement regulations, extensive documentary requirements, procurement delays, limited financial resources, and time constraints as common difficulties. Despite these challenges, they demonstrated adaptability by improving procurement planning, strengthening coordination among offices, and maintaining compliance with legal requirements while ensuring the timely delivery of public services.

Participant 3 shared:

"Procurement procedures are very detailed, and regulations are regularly updated. We continuously study the new guidelines so that every procurement activity remains compliant with the law."

Participant 8 stated:

"Sometimes procurement is delayed because of incomplete documents or limited funds, but we coordinate closely with the concerned offices to prevent unnecessary delays."

These responses indicate that procurement personnel continually adapt to operational and regulatory changes while maintaining transparency and accountability. Their commitment to careful planning, effective communication, and procedural compliance enables them to address implementation challenges without compromising procurement integrity. The findings support Institutional Theory, which emphasizes that organizational practices are shaped by legal frameworks, institutional rules, and administrative standards that guide public sector decision-making.

Theme 4: Strengthening Procurement Integrity through Continuous Capacity Building

The participants emphasized that continuous professional development played a significant role in improving procurement practices and strengthening institutional accountability. They regularly attended seminars, technical workshops, orientation programs, and procurement-related training to remain updated on government policies and procurement regulations. Participants believed that continuous learning enhanced their technical competence, decision-making skills, and confidence in handling procurement responsibilities.

Participant 1 explained:

"Government procurement policies change over time, so attending seminars and training helps us understand new regulations and avoid procedural mistakes."

Participant 6 remarked:

"Continuous learning improves our confidence because we become more familiar with procurement procedures and legal requirements."

These findings demonstrate that capacity-building initiatives contribute to competent, ethical, and accountable procurement practices. Professional development enables procurement personnel to strengthen their technical expertise, improve compliance with procurement laws, and respond effectively to evolving governance requirements. The findings reinforce the importance of continuous organizational learning and institutional support in sustaining effective procurement governance.

Theme 5: Building Public Trust through Ethical Leadership and Responsible Stewardship

The findings revealed that participants viewed ethical leadership and responsible stewardship of public resources as fundamental to maintaining public trust in procurement and supply management. They emphasized honesty, impartiality, fairness, and commitment to public service as guiding principles in every procurement decision. Participants recognized that transparency and accountability extend beyond legal compliance and require personal integrity, ethical judgment, and dedication to serving the best interests of the community.

Participant 5 shared:

"We always remind ourselves that the money we manage belongs to the public. Every procurement decision should benefit the community and not personal interests."

Participant 10 stated:

"Integrity is the foundation of procurement. Even if no one is watching, we should always do what is right because public trust depends on our actions."

These responses highlight that ethical values remain central to effective procurement governance. Participants demonstrated a strong commitment to responsible stewardship by ensuring fairness, avoiding conflicts of interest, and safeguarding public resources throughout the procurement process. The findings support Good Governance Theory, which emphasizes integrity, accountability, transparency, and ethical leadership as essential principles of public administration. Furthermore, the findings suggest that ethical governance strengthens institutional credibility, enhances citizen confidence, and promotes sustainable public sector performance.

Conclusion

This study explored the lived experiences and governance practices of local government personnel in promoting transparency and accountability in procurement and supply management at the Local Government Unit of Cordon, Isabela. The findings revealed that transparency was upheld through strict compliance with procurement laws, ethical decision-making, proper documentation, and adherence to established procurement procedures. Accountability was strengthened through collaborative governance, shared responsibility, effective internal control mechanisms, and active stakeholder participation. Although participants encountered challenges such as changing procurement regulations, extensive documentary requirements, procurement delays, limited resources, and increasing administrative demands, they demonstrated resilience by adopting adaptive procurement practices, engaging in continuous professional development, and maintaining high standards of integrity and professionalism. The study concludes that effective procurement governance extends beyond regulatory compliance and is sustained by ethical leadership, institutional commitment, collaboration, and responsible stewardship of public resources. These governance practices contribute significantly to strengthening public trust, enhancing organizational effectiveness, and promoting good governance in local government procurement systems.

Implications

The findings of this study offer important implications for local governance, public administration, and procurement management. Local government units should strengthen institutional mechanisms that promote transparency and accountability by enhancing procurement planning, improving internal control systems, and ensuring strict compliance with the Government Procurement Reform Act and related policies. Continuous capacity-building programs, technical training, and certification opportunities should be provided to procurement personnel to improve their competencies and responsiveness to evolving procurement regulations. Local chief executives and department heads should foster a culture of ethical leadership, integrity, and collaborative governance by encouraging open communication, participatory decision-making, and shared accountability among procurement stakeholders. Investments in digital procurement systems, electronic records management, and technology-driven monitoring mechanisms may further improve procurement efficiency, reduce procedural delays, and enhance transparency. Strengthening partnerships with oversight agencies, civil society organizations, and community stakeholders can also promote greater public participation and reinforce accountability throughout the procurement process. Future researchers may replicate this study in other local government units or employ mixed-methods and comparative research designs to examine governance practices across different institutional settings and identify best practices in public procurement.

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